



ROBINSON, FARMER, COX ASSOCIATES, PLLC

Certified Public Accountants

DATE: April 10, 2026

MEMORANDUM TO: Morgan Sklar
County of Pulaski, Virginia School Board

FROM: Robinson, Farmer, Cox Associates

REGARDING: Audit for the Year Ended June 30, 2025

In planning and performing our audit of the financial statements of County of Pulaski, Virginia and its discretely presented component unit School Board for the year ended June 30, 2025, we considered the School Board's internal control structure to plan our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit, we noted certain matters involving the internal control structure and other operational matters that are presented for your consideration. This letter does not affect our report dated April 10, 2026 on the financial statements of the County of Pulaski, Virginia and its discretely presented component unit School Board. Our comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve the internal control structure or result in other operating efficiencies. We will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

School Board Recommendations

Budget for County Appropriation to School Board

The School Board's final budgeted amount for the contribution from the County does not agree to the County's final budget for same. We recommend that the School Board and County work together to ensure that budgeted amounts for the contributions between entities agree when the budget when adopted and throughout the year if additional appropriations are necessary.

Conflict of Interest Forms

We noted that one Board Member's conflict of interest form was not completed in its entirety. We recommend that care be taken to ensure that all questions and applicable tables are completed when the forms are remitted annually. A review process could be considered to ensure that no information is accidentally overlooked during completion.