Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

November 10, 2025

Robinson, Farmer, Cox Associates
108 Southpark Drive
Blacksburg, Virginia 24060

We have reviewed the working papers for the audit of the County of Wise, Virginia, which includes the County of Wise School Board, for the year ended June 30, 2024. The purpose of our review was to determine whether:

A. the audit complies with the Specifications for Audits of Counties, Cities, and Towns, issued by the Auditor of Public Accounts;

B. the audit complies with generally accepted auditing standards, as set forth by the American Institute of Certified Public Accountants, and Government Auditing Standards, issued by the Comptroller General of the United States;

C. the audit complies with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards;

D. the annual financial report complies with generally accepted accounting principles for governmental entities; and

E. the auditor has performed the agreed upon procedures for the Comparative Report Transmittal Forms as set forth in the Uniform Financial Reporting Manual, issued by the Auditor of Public Accounts.

We conducted our review in accordance with the Fiscal Year 2024 Quality Control Review Program for Audits of Local Governments developed by the Auditor of Public Accounts. This review was limited to the audit of the County of Wise and did not extend to other engagements performed by your firm.

We found that for the audit of the County of Wise, Virginia, for the year ended June 30, 2024, the working papers appropriately supported the requirements listed in A through E above. Firms can receive a rating of pass, pass with deficiencies, or fail. Robinson, Farmer, Cox Associates has received a review rating of pass.

This report is intended for the information and use of management. However, it is a public record, and its distribution is not limited.

Sincerely,

Staci A. Henshaw
Auditor of Public Accounts

cc: County of Wise
County of Wise School Board
Virginia Board of Accountancy
Virginia Society of Certified Public Accountants