

COUNTY OF GOOCHLAND, VIRGINIA
SINGLE AUDIT AND COMPLIANCE REPORTS
YEAR ENDED JUNE 30, 2025



ASSURANCE, TAX & ADVISORY SERVICES

COUNTY OF GOOCHLAND, VIRGINIA

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COUNTY OF GOOCHLAND, VIRGINIA

SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
June 30, 2025

Federal Grantor/Pass - Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided To Subrecipients	Total Federal Expenditures
DEPARTMENT OF AGRICULTURE				
Pass-through payments:				
Department of Agriculture and Consumer Services:				
Child Nutrition Cluster:				
Commodity Distributions	10.555	00185	\$ -	\$ 118,239
Summer Feeding Program	10.559	00185	-	909
Department of Education:				
Child Nutrition Cluster:				
School Breakfast Program	10.553	202423N11994 1	-	125,926
National School Lunch Program	10.555	202423N11994 1	-	422,091
Summer Food Service Program for Children	10.559	202525N103841	-	24,823
Total Child Nutrition Cluster				691,988
National School Lunch Program - Supply Chain Assistance Funds	10.579	202323N81034 1	-	11,361
CNP Team Nutrition	10.574	202221N350330	-	2,000
State Administrative Expenses for Child Nutrition	10.560	00185	-	2,202
Department of Social Services:				
SNAP Cluster:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	0010117/0010118/0040117/0040118	-	437,257
Total SNAP Cluster				437,257
Total Department of Agriculture				1,144,808
DEPARTMENT OF DEFENSE				
Direct payments:				
JROTC	12.000	N/A	-	90,300
Total Department of Defense				90,300
DEPARTMENT OF JUSTICE				
Pass-through payments:				
Department of Criminal Justice Services				
Crime Victim Assistance	16.575	16-S9582VW15	-	50,463
Total Department of Justice				50,463
DEPARTMENT OF TRANSPORTATION				
Pass-through payments:				
Department of Motor Vehicles:				
Alcohol Open Container Requirements	20.607	ENF-AL-2024-54126	-	5,646
Alcohol Open Container Requirements	20.607	ENF-AL-2025-55300	-	5,076
Alcohol Open Container Requirements	20.607	BPT-2024-54127	-	16,486
Alcohol Open Container Requirements	20.607	BPT-2025-55300	-	5,612
Total Department of Transportation				32,820
DEPARTMENT OF TREASURY				
Direct payments:				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	-	1,213,711
Pass-through payments:				
Virginia Department of Education:				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	SLRP1026-2021		38,854
Total Department of Treasury				1,252,565
ENVIRONMENTAL PROTECTION AGENCY				
Direct Payments				
Clean School Bus Program	66.045	N/A	-	435,000
Total Environmental Protection Agency				435,000
DEPARTMENT OF EDUCATION				
Pass-through payments:				
Virginia Department of Education:				
Special Education Cluster (IDEA):				
Special Education - Grants to States	84.027A	H027A210107, H027A240107	-	743,653
Special Education - Preschool Grants	84.173A	H173A230112, H173A240112	-	17,844
Total Special Education Cluster (IDEA)				761,497
Title I, Part A: Educationally Deprived Children	84.010A	S010A230046	-	375,355
Career and Technical Education - Basic Grant to States	84.048	V048A240046	-	39,328
Title III, Part A: English Language Acquisition State Grant	84.365A	365A230046-2023-605120000, S365A230046-2024-605120000	-	7,301
Supporting Effective Instruction State Grant (formerly Improving Teacher Quality State Grants)	84.367	S367A230044, S367A240044	-	55,182
Student Support and Academic Enrichment Program	84.424A	S424A230048, S424A240048	-	37,802
Education Stabilization Fund:				
COVID-19 Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D	S425DU210008	-	262,952
Total Education Stabilization Fund				262,952
Total Department of Education				1,539,417

See Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF GOOCHLAND, VIRGINIA

SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS

June 30, 2025

Federal Grantor/Pass - Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided To Subrecipients	Total Federal Expenditures
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Pass-through payments:				
Department of Social Services:				
Guardianship Assistance	93.090	Not provided	\$ -	\$ 313
Title IV-E Prevention Program	93.472	Not provided	-	6,630
Promoting Safe and Stable Families	93.556	0950116/0950117	-	28,494
Temporary Assistance to Needy Families (TANF)	93.558	0400117/0400118	-	131,438
Refugee and Entrant Assistance - State Administered Programs	93.566	0500117/0500118	-	153
Low Income Home Energy Assistance	93.568	0600417/0600418	-	23,147
Community Services Block Grant	93.569	Not provided	-	441,007
Mental Health Block Grant	93.958	1B09SM087349	-	98,629
Child Care and Development Fund Cluster:				
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	0760117/0760118	-	25,771
Total Child Care and Development Fund Cluster				<u>25,771</u>
Chafee Education and Training Vouchers Program	93.599	Not provided	-	8,505
Stephanie Tubbs Jones Child Welfare Services Program	93.645	090116/0900117	-	582
Foster Care - Title IV-E	93.658	1100117/1100118	-	144,990
Adoption Assistance	93.659	1120117/1120118	-	123,232
Social Services Block Grant	93.667	1000117/100118	-	192,525
Social Services Block Grant	93.667	Not provided	-	22,076
Chafee Foster Care Independence Program	93.674	9150117/9150118	-	1,344
Elder Abuse Prevention Intervention Programs	93.747	93747-8000221	-	4,219
Children's Health Insurance Program	93.767	0540117/0540118	-	4,197
Medicaid Cluster:				
Medical Assistance Program (Title XIX)	93.778	1200117/1200118	-	352,290
Total Medicaid Cluster				<u>352,290</u>
Total Department of Health and Human Services				<u>1,609,542</u>
DEPARTMENT OF HOMELAND SECURITY				
Direct payments:				
Federal Emergency Management Agency:				
SAFER Grant	97.083	N/A		83,330
Pass-through payments:				
Department of Emergency Management:				
Emergency Management Performance Grants	97.042	Not provided	-	20,404
Total Department of Homeland Security				<u>103,734</u>
Total Federal Expenditures			\$	<u>6,258,649</u>

See Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF GOOCHLAND, VIRGINIA
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025

I. Basis of presentation and accounting

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the County of Goochland, Virginia (County) and component units of the Goochland County Public School Board and the Goochland County Economic Development Authority under programs of the federal government for the year ended June 30, 2025. The information in this Schedule is presented in accordance 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* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position or cash flows of the County.

Federal Financial Assistance – The Single Audit Act Amendments of 1996 (Public Law 104-156) and Uniform Guidance define federal financial assistance as grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations or other assistance. Nonmonetary deferral assistance including food commodities is considered federal assistance and, therefore, is reported on the Schedule. Federal financial assistance does not include direct federal cash assistance to individuals.

Direct Payments – Assistance received directly from the Federal government is classified as direct payments on the Schedule.

Pass-through Payments – Assistance received in a pass-through relationship from entities other than the Federal government is classified as pass-through payments on the Schedule.

Major Programs – The Single Audit Act Amendments of 1996 and Uniform Guidance establish the criteria to be used in defining major programs. Major programs for the County of Goochland, Virginia and its component units were determined using a risk-based approach in accordance with Uniform Guidance.

Federal Assistance Listing – The Federal Assistance Listing is a government-wide compendium of individual federal programs. Each program included in the catalog is assigned a five-digit program identification number, which is reflected in the Schedule.

Cluster of Programs – Closely related programs that share common compliance requirements are grouped into clusters of programs. A cluster of programs is considered as one federal program for determining major programs. The following are the clusters administered by the County of Goochland, Virginia and its component units: Child Nutrition, SNAP, Special Education, Child Care and Development Fund, and Medicaid.

II. Summary of significant accounting policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

III. Indirect cost rate

The County has elected to not use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

IV. Non-cash assistance

In addition to amounts reported on the Schedule, the County of Goochland, Virginia consumed non-cash assistance in the form of food commodities. Commodities with a fair value of \$119,148 at the time received were consumed during the year ended June 30, 2025. These commodities were included in the determination of federal awards expended during the year ended June 30, 2025.



**INDEPENDENT AUDITOR'S REPORT ON
INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Honorable Members of the Board of Supervisors
County of Goochland, Virginia

We have audited, in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the *Specifications for Audits of Counties, Cities and Towns*, issued by the Auditor of Public Accounts of the Commonwealth of Virginia, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, the aggregate remaining fund information, and the budgetary comparison of the General Fund of the County of Goochland, Virginia (County), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated November 24, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2025-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

County's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

P. B. Mares, CPA

Harrisonburg, Virginia
November 24, 2025



**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE
FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER
COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

To the Honorable Members of the Board of Supervisors
County of Goochland, Virginia

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the County of Goochland, Virginia’s (County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County’s major federal programs for the year ended June 30, 2025. The County’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County’s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, the aggregate remaining fund information, and the budgetary comparison of the General Fund of the County, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated November 24, 2025, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

PBMares, LLP

Harrisonburg, Virginia
December 17, 2025

COUNTY OF GOOCHLAND, VIRGINIA

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2025**

Section I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? √ Yes No

Significant deficiency(ies) identified? Yes √ None Reported

Noncompliance material to financial statements noted? Yes √ No

Federal Awards

Internal control over major federal programs:

Material weakness(es) identified? Yes √ No

Significant deficiency(ies) identified? Yes √ None Reported

Type of auditor's report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)? Yes √ No

Identification of major federal programs:

Federal Assistance
Listing Number

Name of Federal Program or Cluster

21.027

COVID-19 Coronavirus State and Local Fiscal Recovery Funds

84.027A

Special Education Cluster (IDEA):

Special Education – Grants to States

84.173A

Special Education – Preschool Grants

Dollar threshold used to distinguish between type A and type B programs:

\$750,000

Auditee qualified as low-risk auditee?

 √ Yes

 No

COUNTY OF GOOCHLAND, VIRGINIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
Year Ended June 30, 2025

Section II. FINANCIAL STATEMENT FINDING

A. Material Weakness in Internal Control

2025-001: Material Weakness Due to Material Audit Adjustments

Criteria: The year-end financial statements obtained from the County to be audited should be final and free of material misstatements.

Condition: Upon auditing the County’s financial statements, there were instances of material audit adjustments identified.

Context: Audit entries were required to properly record cash, other accounts receivable, due from other governments, taxes receivable, unavailable revenue from property taxes, opioid activity, and tax relief for the elderly in the General Fund; due from other governments and federal revenue in the Capital Projects Fund; taxes receivable, unavailable revenue from property taxes, accrued interest, arbitrage liability, deferred charge on refunding, and deferred outflows of resources related to pension in Business Type Activities; and arbitrage liability, net pension obligation, other financing sources, compensated absences liability, and deferred outflows of resources related to pension in Governmental Activities.

Cause: There was a lack of sufficient review to ensure items noted above were accurately recorded and reconciled timely.

Effect: The necessary entries above were material to the financial statements, and were included as adjustments in order to represent the financial position of the County more accurately.

Recommendation: The County should strive to complete the year-end closing process with all adjustments prior to the auditor starting the audit to avoid any delays and give staff extra time to review all adjustments made to avoid errors.

Views of Responsible Officials: The auditee agrees with this finding and takes this finding seriously. As a result, management has taken and is taking proactive procedural measures and actions to prevent a recurrence in the future.

Section III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None.

BOARD OF SUPERVISORS

Jonathan Christy, Vice-Chair, District 1
Neil Spoonhower, District 2
Tom Winfree, Chair, District 3
Charlie Vaughters, District 4
Jonathan Lyle, District 5



Dr Jeremy Raley
County Administrator

Sara Worley
Deputy County Administrator

Josh Gillespie
Deputy County Administrator

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CORRECTIVE ACTION PLAN
Year Ended June 30, 2025

Identifying Number: 2025-001 Material Weakness Due to Material Audit Adjustments

Finding: Upon auditing the County’s financial statements, there were material audit adjustments to the trial balance.

Corrective Action Taken or Planned: The County will implement internal processes in fiscal year 2026 to avoid a single point of failure and will implement processes to ensure oversight and accountability is a part of the audit preparation in the future. Ongoing coordination with third party experts, including the County’s auditors has taken place and will continue to occur on a regular basis in the future.

The contact person responsible for the corrective action is Jeremy Raley, Ed. D., County Administrator for the County.

COUNTY OF GOOCHLAND, VIRGINIA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended June 30, 2025

The prior year single audit disclosed no findings in the Schedule of Findings and Questioned Costs and no uncorrected or unresolved findings exist from prior audit's Summary Schedule of Prior Audit Findings.