



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

August 18, 2022

Eide Bailly LLP  
877 W. Main St., Ste. 800  
Boise, ID 83702

We have reviewed the working papers for the audit of the Virginia College Savings Plan for the year ended June 30, 2021. The purpose of our review was to determine whether:

- A. the audit complies with the *Statement of Needs* objectives as defined in Section IV. of the VA529 Request for Proposal contract document;
- B. the audit complies with generally accepted auditing standards, as set forth by the American Institute of Certified Public Accountants (AICPA), and Government Auditing Standards issued by the Comptroller General of the United States; and
- C. the annual financial report complies with generally accepted accounting principles for governmental entities.

We conducted our review in accordance with the Fiscal Year 2021 Quality Control Review Program developed by the Auditor of Public Accounts. The review was limited to the audit of the Virginia College Savings Plan and did not extend to any other engagements performed by your firm.

We found that for the audit of the Virginia College Savings Plan, for the year ended June 30, 2021, the working papers appropriately supported the requirements listed in A through C above. Firms can receive a rating of pass, pass with deficiencies, or fail. Eide Bailly LLP 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, CPA  
Auditor of Public Accounts

cc: Virginia College Savings Plan