



Commonwealth of Virginia

Auditor of Public Accounts

Martha S. Mavredes, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

May 8, 2013

Robinson, Farmer, Cox Associates
530 Westfield Road
Charlottesville, VA 22901

We have reviewed the working papers for the audits of Brunswick County, Virginia and Warren County, Virginia, for the year ended June 30, 2012. 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 Government Auditing Standards, issued by the Comptroller General of the United States;
- C. the audit complies with Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations;
- D. the annual financial reports comply 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 2012 Quality Control Review Program for Audits of Local Governments, developed by the Auditor of Public Accounts. The review was limited to the audits of Brunswick County, Virginia and Warren County, Virginia, and did not extend to any other engagements performed by your firm.

We found that for the audits of Brunswick County, Virginia and Warren County, Virginia, for the year ended June 30, 2012, the working papers appropriately supported the requirements listed in A through E above. Firms can receive a rating of pass, pass with deficiency(ies) 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,

Martha S. Mavredes
Auditor of Public Accounts

cc: County of Brunswick
County of Warren