

# County of Giles

Jeffrey Morris  
Central District Supervisor

Perry Martin  
Eastern District Supervisor

John Lawson  
Western District Supervisor

Paul "Chappy" Baker  
At-Large Supervisor

Richard McCoy  
At-Large Supervisor



## Board of Supervisors

315 NORTH MAIN STREET  
PEARISBURG, VIRGINIA 24134

Staci A. Henshaw, CPA  
Auditor of Public Accounts  
P. O. Box 1295  
Richmond, VA 23218

RE: Final Audited Financial Report for the County of Giles for fiscal year ending June 30, 2025

Dear Ms. Henshaw,

Our auditors will not be submitting the Comparative Report Transmittal Form for the County of Giles on or before December 15, 2025. Our auditors, Robinson, Farmer, Cox Associates, need additional time to finalize the audit and financial report. Issues related to final adjustments to the trial balance, the adoption of GASB 101, *Compensated Absences*, and the delayed issuance of the OMB Compliance Supplement have prolonged the audit process this year. We anticipate submitting the audited financial statements for the year ended June 30, 2025 by January 15, 2026.

Sincerely,

Chris McKlarney  
County Administrator