

WESTERN TIDEWATER REGIONAL JAIL

PROPOSAL TO PROVIDE AUDIT SERVICES
FISCAL YEARS ENDING
JUNE 30, 2018 THROUGH JUNE 30, 2020

Please Respond To:

Kristen L. Choate, Member
Robinson, Farmer, Cox Associates
P.O. Box 6580
Charlottesville, Virginia 22906
Email: kchoate@rfca.com
Ph: (434) 973-8314 Fax: (434) 974-7363

October 6, 2017

**WESTERN TIDEWATER REGIONAL JAIL
PROPOSAL TO PROVIDE AUDITING SERVICES
JUNE 30, 2018 THROUGH JUNE 30, 2020**

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ROBINSON, FARMER, COX ASSOCIATES

A PROFESSIONAL LIMITED LIABILITY COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

October 6, 2017

Western Tidewater Regional Jail
Attn: Director, Administration and Support Services
2402 Godwin Blvd
Suffolk, Virginia 23434

Ladies and Gentlemen:

We are pleased to submit our proposal to perform financial audit services for Western Tidewater Regional Jail Authority for the fiscal years ending June 30, 2018 through June 30, 2020. This audit period may be extended for up to two additional years, as mutually agreed.

Robinson, Farmer, Cox Associates, Certified Public Accountants, will perform the audit in accordance with generally accepted auditing standards, the standards for financial and compliance audits contained in the United States Governmental Accountability Office's *Government Auditing Standards*, Office of Management and Budget's Uniform Guidance, and *Specifications for Audits of Authorities, Boards and Commissions*, issued by the Auditor of Public Accounts of the Commonwealth of Virginia. Accordingly, it will include such tests of the accounting records and such other auditing procedures as we deem necessary and appropriate in order to express our opinion on the financial statements. It is not contemplated that we will make a detailed examination of all transactions such as would be necessary to disclose all differences or irregularities which may have occurred. As part of our audit, a compliance review will be conducted in connection with our review of the Authority's system of internal control for the purpose of submitting our written report on significant deficiencies and/or material weaknesses in internal control, and if applicable, our management letter.

The final reports and management letter, if applicable, will be issued no later than the second Wednesday of November for each fiscal year. Should we become aware of any irregularities, illegal acts or indications of illegal acts we shall immediately submit a written report to management or the governing body. We shall also prepare such other schedules and reports as required by other state and federal agencies, as applicable, related to the audit.

As previously mentioned, the audit will be conducted in accordance with *Government Auditing Standards* issued by the United States General Accountability Office. These standards require that, among other requirements, all firms performing government audits have an internal quality control system and participate in an external quality control review program. Further, auditors working on governmental audits must meet continuing education requirements, including education specifically applicable to performing governmental audits, which are more stringent than that mandated by the American Institute of Certified Public Accountants. Robinson, Farmer, Cox Associates is in full compliance with the requirements of *Government Auditing Standards* and is committed to maintaining these standards.

*CHARLOTTESVILLE OFFICE
STREET ADDRESS*

530 EAST WESTFIELD ROAD
CHARLOTTESVILLE, VIRGINIA 22901

TELEPHONE: (434) 973-8314
FAX: (434) 974-7363

MAILING ADDRESS

P.O. BOX 6580
CHARLOTTESVILLE, VIRGINIA 22906

E-MAIL: rfe@rfca.com
INTERNET: www.rfca.com



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The audit will be managed and staffed from our Charlottesville office as outlined in the body of this proposal. The personnel assigned to this engagement possess significant experience in auditing Authorities throughout the Commonwealth of Virginia.

Robinson, Farmer, Cox Associates is proud of the history, reputation and experience in performing audits and similar services for local governments throughout the Commonwealth. As a Firm we uphold our commitment to our clients to provide reliable and knowledgeable service at a fair price. Our reputation indicates that we stand by our contracted fees. We encourage all potential clients to contact any of our existing clients regarding our service, cost and professionalism. Robinson, Farmer, Cox Associates is a Firm of governmental auditors and consultants and annually serves more local governments in the Commonwealth than any other firm.

Robinson, Farmer, Cox Associates represents that we shall provide adequate supervision of the audit on a day-to-day basis. Further, we shall retain our working papers and make them available to the Authority and any other authorized agencies.

Should any questions arise concerning this proposal, please contact:

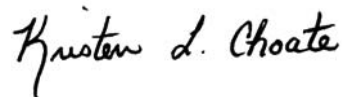
NAME / ADDRESS

Kristen L. Choate, Member
P.O. Box 6580
Charlottesville, Virginia 22906
(434) 973-8314

Thanking you for your consideration, we remain

Very truly yours,

ROBINSON, FARMER, COX ASSOCIATES



Kristen L. Choate
Certified Public Accountant
Member



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ROBINSON, FARMER, COX ASSOCIATES
DESCRIPTION OF FIRM

Robinson, Farmer, Cox Associates is a regional firm of certified public accountants and consultants serving clients throughout the Commonwealth of Virginia. Since the Firm's founding in 1953 by Daniel A. Robinson, Sr., it has enjoyed the reputation as the leading public accounting firm in the practice of governmental accounting, auditing, and consulting services to local governments and nonprofit entities in Virginia. While the Firm does provide diversified services to non-governmental clients in the areas of accounting, auditing, taxes, fiscal planning, and consulting services, approximately 75% of its practice is devoted to local government and nonprofit services.

The Firm has maintained a leadership role in the accounting, auditing and financial reporting requirements for Virginia counties and cities by the active participation of members of the Firm and staff in such activities as the following:

- Program participants in the annual meeting of Virginia Association of Counties (VACO) and the Local Government Officials Conference (LGOC).
- Participants in Virginia meetings of the Governmental Finance Officers Association (GFOA).
- Members of the Firm and staff play an active role in committee assignments for various professional organizations and State agencies such as: (1) the Virginia Society of Certified Public Accountants-Committee on Governmental Accounting and Auditing, reviewing proposed legislative changes dealing with the audits of Virginia counties; (2) the Virginia Chapter of the Governmental Financial Officers Association-Committee on Local Governmental Reporting, reviewing proposed legislative changes dealing with local government organization and financial reporting; and, (3) Auditor of Public Accounts of the Commonwealth of Virginia-Committee on Local Government and Financial Reporting.
- Served as auditor and advisor to various associations representing local government officials in Virginia.
- Active in implementation of GASB Statement No. 34 through participation in committees of the Virginia GFOA and Auditor of Public Accounts.

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Virginia's
premier
source of
financial
expertise
for over
50 years.



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Through the years, by serving as the auditor and advisor in financial planning for various Virginia counties, the Firm has assisted Virginia counties in receiving equitable settlements and awards in the final settlement of annexation suits and inter-governmental reimbursement agreements. The Firm took the initiative to review revenue sharing entitlements received by Virginia localities which subsequently resulted in approximately 70% of the Virginia localities receiving more equitable revenue sharing entitlements.

The Firm has assisted the County of Accomack, County of Albemarle, County of Augusta, County of Culpeper, County of Frederick, County of Gloucester, County of King George, County of Louisa, County of Prince George, City of Fairfax, City of Fredericksburg, City of Martinsville, Rapidan Service Authority, Rivanna Water and Sewer Authority, Fauquier County Water and Sanitation Authority, Albemarle County Service Authority, King George County Service Authority, Charlottesville-Albemarle Airport Authority, and Meherrin River Regional Jail Authority in obtaining the GFOA Certificate of Achievement. Most recently, the Firm has assisted Western Tidewater Regional Jail in obtaining the certificate. Further, the Firm is actively involved in assisting other localities and authorities who will be applying for the Certificate in future years.

The Firm has provided over the years a variety of consultation services to its governmental clients:

- Consultation in the preparation of official statements and other data to be used in connection with the issuance of both revenue and general obligation bonds. The Firm has enjoyed an excellent professional relationship with all major Virginia municipal investment firms and bond counsel.

- Consultation in intergovernmental matters, such as:
 1. Transition of Towns to City status,
 2. Form of government studies, incorporation and consolidation,
 3. Annexation impact analysis,
 4. Utility rate requirements, and
 5. Financial reporting and formulae analysis of inter-governmental agreements.



- Consultation in administration and financial management, such as:
 1. Financial feasibility indication studies and rate studies of utility enterprises,
 2. Systems evaluations design and development (both financial accounting and other governmental functions),
 3. Capital improvement programs,
 4. Budgeting and financial forecasting,
 5. Internal control design and implementation,
 6. Personnel classifications and pay plans,
 7. Organizational studies,
 8. Indirect cost allocation plans,
 9. Governmental efficiency studies, and
 10. Cash management analysis.



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Listed below is a list of governmental audit clients performed by the proposed audit team:

Regional Jails		
Client Name	Contract Period	GFOA Award Status
² Blue Ridge Regional Jail	Over 15 years	Does not submit
² Hampton Roads Regional Jail	2014 to Present	2014-2016 award
² Meherrin River Regional Jail	2013 to Present	2013-2016 award
¹ Piedmont Regional Jail	Over 20 years	Does not submit
¹ Piedmont Juvenile Detention Center	Over 10 years	Does not submit
Counties/Cities/Towns		
Client Name	Contract Period	GFOA Award Status
¹ Brunswick County	Over 20 years	Does not submit
¹ Buckingham County	Over 20 years	Does not submit
¹ Town Gordonsville	Over 10 years	Does not submit
School Activity Funds		
Client Name	Contract Period	GFOA Award Status
¹ Campbell County	Over 15 years	Does not submit
³ Rappahannock County	Over 15 years	Does not submit
Miscellaneous Authorities		
Client Name	Contract Period	GFOA Award Status
¹ Brunswick Industrial Development Authority	Over 20 years	Does not submit
³ Capital Region Airport Commission	2015 to Present	2015-2016 award
¹ Charlottesville-Albemarle Airport Authority	Over 15 years	2009-2016 award
Community Services Boards		
Client Name	Contract Period	GFOA Award Status
² Colonial Behavioral Health	2008 to Present	Does not submit
² Middle Peninsula-Northern Neck	Over 10 years	Does not submit
² Northwestern	Over 10 years	Does not submit
² Piedmont	Over 10 years	Does not submit
² Rappahannock Area	Over 10 years	Does not submit
² Western Tidewater	Over 10 years	Does not submit

¹ Kristen Choate - Audit Manager for over 10 years
² Kristen Choate - Audit Manager for 3 years
³ Kristen Choate - Audit Manager for 2 years



In addition to the previous page, below is a list of additional governmental audit clients performed by our Firm:

Regional Jails		
Albemarle/Charlottesville Central Virginia Regional Jail Middle Peninsula Regional Jail	Northern Neck Regional Jail Northwestern Regional Jail ♦ Rappahannock Regional Jail	Rockbridge Regional Jail Southside Regional Jail Southwest Virginia Regional Jail
Cities		
♦ City of Buena Vista ♦ City of Fredericksburg	♦ City of Lexington ♦ City of Martinsville	City of Radford ♦ City of Williamsburg
Counties		
♦ Accomack County ♦ Albemarle County ♦ Campbell County Charlotte County Charles City County Clarke County ♦ Culpeper County Cumberland County ♦ Fauquier County	♦ Frederick County ♦ Gloucester County Greene County Greensville County Halifax County ♦ King George County ♦ Louisa County Madison County Nelson County	Page County Pittsylvania County Prince Edward County ♦ Prince George County Rappahannock County Shenandoah County Surry County Warren County Westmoreland County
School Activity Funds		
Accomack County Albemarle County Arlington County	Charlotte County Charlottesville City Clarke County	Fauquier County Loudoun County Prince William County
Industrial/Economic Development Authorities/Commissions		
Frederick Fredericksburg Greene	Greensville Halifax King George	Nelson Prince Edward Prince George
Miscellaneous Authorities		
♦ Campbell Utilities & Service Authority ♦ Fauquier County Water & Sanitation Authority Greensville Water & Sewer Authority Halifax Service Authority ♦ King George Service Authority Louisa County Water Authority Maury Service Authority		♦ Northern Virginia Park Authority ♦ Rapidan Service Authority ♦ Rivanna Solid Waste Authority ♦ Rivanna Water & Sewer Authority Rockbridge Public Service Authority ♦ Western Virginia Water Authority Winchester Regional Airport
Community Services Boards		
Harrisonburg-Rockingham		Hampton Newport News

♦ Submits report to Government Finance Officers Association



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STATEMENT OF PROFESSIONAL STATUS

Robinson, Farmer, Cox Associates hereby affirms that it is licensed and chartered as a professional limited liability company under the *Code of Virginia (1950)*, as amended and that its staff of licensed certified public accountants and other professional personnel conduct business in accordance with statutory requirements and the Code of Ethics of the Virginia Society of Certified Public Accountants. Robinson, Farmer, Cox Associates further represents that it is independent with respect to the Western Tidewater Regional Jail as defined in the Ethical Rules of the American Institute of Certified Public Accountants.

RFC is
licensed
and
chartered in
Virginia.

The Firm has not been the object of/or subject to any disciplinary action during the past three (3) years.

The Firm is managed by its Board of Directors elected by the members. An Executive Committee aids the Directors in their administration of company affairs.

QUALITY CONTROL SYSTEM

Robinson, Farmer Cox Associates is devoted to the quality of the audit working papers, reports and all other documents produced by the Firm. The Firm has a fully functioning quality control department. The department is responsible for ensuring that all quality control policies and procedures are properly performed on every engagement. All reports, working papers and other related documents are reviewed by the independent quality control department prior to the release of the final documents to the client, state and federal agencies. Moreover, the Firm utilizes a practice management software to accurately track the status of all engagements throughout the quality control system to ensure reports and documents are released in a timely manner.

Our
accounting
and auditing
services
undergo
regular peer
reviews and
quality
control
evaluations.

FIRM PARTICIPATION IN PEER REVIEW PROGRAM

Robinson, Farmer, Cox Associates is enrolled in the AICPA Peer Review Program. The Firm's most recent quality control review of its accounting and auditing practice was conducted in December 2016. An unmodified opinion, dated December 16, 2016, was issued on the Firm's accounting and auditing practice. This particular review consisted of 52 engagements and included 19 governmental audits performed by the Firm. Further, the Firm annually conducts an Internal Review of its Accounting and Auditing Practice in accordance with the AICPA Peer Review Program.

A selection of Robinson, Farmer, Cox Associates' audit reports and workpapers are reviewed annually by the Auditor of Public Accounts (APA). The most recent review for the partner-in-charge, took place in August of 2017 and resulted in a rating of pass with no letter of comments.



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SYSTEM REVIEW REPORT

To the Members of Robinson, Farmer, Cox Associates
and the Peer Review Committee of the Virginia Society of CPA's

We have reviewed the system of quality control for the accounting and auditing practice of Robinson, Farmer, Cox Associates (the firm) in effect for the year ended June 30, 2016. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Robinson, Farmer, Cox Associates in effect for the year ended June 30, 2016, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Robinson, Farmer, Cox Associates has received a peer review rating of *pass*.

Tetrick & Bartlett, PLLC
Clarksburg, West Virginia
December 16, 2016





Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

August 11, 2017

Robinson, Farmer, Cox Associates
P. O. Box 6580
Charlottesville, VA 22906

We have reviewed the working papers for the audit of the County of Rappahannock, Virginia, which includes the County of Rappahannock Public Schools, for the year ended June 30, 2016. 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 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 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 2016 Quality Control Review Program for Audits of Local Governments, developed by the Auditor of Public Accounts. The review was limited to the audit of the County of Rappahannock, Virginia, and did not extend to any other engagements performed by your firm.

We found that for the audit of the County of Rappahannock, Virginia, for the year ended June 30, 2016, 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.

www.apa.virginia.gov | (804) 225-3350 | reports@apa.virginia.gov



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Robinson, Farmer, Cox Associates
August 11, 2017
Page Two

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 Rappahannock
County of Rappahannock Public Schools
Virginia Board of Accountancy
Virginia Society of Certified Public Accountants



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AUDIT APPROACH

The audit will include the financial records of all funds of the Authority. An independent auditor's opinion will be expressed on the fairness of financial statements presented in conformity with generally accepted accounting principles.

Our approach to the audit will include all financial records of the Authority's CAFR. Our audit will be conducted in accordance with generally accepted auditing standards, the standards for financial and compliance audits contained in the United States Governmental Accountability Office's *Government Auditing Standards*, Office of Management and Budget's Uniform Guidance, and *Specifications for Audits of Authorities, Boards and Commissions*, issued by the Auditor of Public Accounts of the Commonwealth of Virginia. We will perform tests of compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. As a part of our audit, we agree to submit the following:

- An opinion on the fair presentation of the financial statements in conformity with Generally Accepted Accounting Principles. An opinion on the supplementary schedules and a disclaimer statement related to statistical schedules accompanying the financial statements shall be included.
- A report based on the Auditor's consideration of the internal control structure in accordance with *Government Auditing Standards*. Communication of all significant deficiencies found during the audit shall be included in the report on internal controls. Further, the Auditor shall identify any material weaknesses in his report. The Auditor shall report other weaknesses in internal controls not meeting the definition of a significant deficiency in a separate letter to management.
- A report on compliance based on the audit of the financial statements performed in accordance with *Government Auditing Standards*. This report includes, but is not limited to, compliance with state laws and regulations. Communication of all instances of noncompliance that could have a material effect on the financial statements shall be included in the report on compliance. All other instances of noncompliance shall be reported in a separate letter to management.
- A report disclosing the status of findings and recommendations from previous audits in accordance with *Government Auditing Standards* and the *Specifications for Audits of Authorities, Boards and Commissions*.
- A report summarizing compliance matters tested in accordance with the Uniform Financial Reporting Manual.
- A report on the application of agreed-upon procedures relative to the Comparative Cost Report Transmittal Forms. This report will be submitted to the APA.
- We will prepare the separate report on VRS Attestation report in accordance with the APA's *Specifications for Audits of Authorities, Boards and Commissions*.
- We will make an immediate written report of all irregularities and illegal acts, or indications of illegal acts of which we become aware to the Western Tidewater Regional Jail Superintendent and Director, Administration and Support Services.



The following describes our approach to management of audit fieldwork by major audit task. The audit tasks are presented, where applicable, in chronological order.

Auditor Responsibilities

We anticipate utilizing our governmental audit programs when performing our audit. Our programs are updated on an annual basis and are reflective of our numerous governmental audit clients. However, we may use tailor-made audit programs for audit of specific areas of the Jail based upon our review and evaluation of internal accounting controls. Matters which may come to our attention during our risk assessment procedures may also influence our decision to use tailor-made audit programs.

We will utilize statistical sampling in our audit procedures. However, our sampling plan will also include judgment sampling in critical audit areas to reduce audit risk. Both approaches will be based primarily on our review of internal accounting controls and our actual reliance thereon.

We anticipate that significant audit tests will be completed by substantive and analytical testing. The extent of these tests will be developed and concluded as an integral part of the audit.

We will assess audit risk for all significant audit areas and will concentrate our audit tests on areas that are deemed to be moderate to high risk areas. The extent of our audit tests will be based on our audit risk assessments.

Computer specialists will be utilized to the extent deemed necessary based on our review of internal accounting controls as they relate to the Jail EDP systems.

We utilize portable personal computers and are 100% paperless in the performance of our audit tasks and processes. All audit staff have a working knowledge of computerized accounting systems.

Audit Tasks

A summary of major audit tasks is as follows:

- I. Pre-audit entrance conference with appropriate officials;
- II. Evaluation of internal control;
- III. Testing of systems and transactions;
- IV. Verification and reconciliation of account balances;
- V. Review of documents (i.e., minutes, contracts, policies, etc.)
- VI. Obtain letters of representation from Management on such items as:
 - Litigation,
 - Inventories,
 - Liabilities, and
 - Compliance with state law, actions of Management, and intergovernmental grant conditions, etc.;
- VII. Prepare reports and render opinions on the financial statements;
- VIII. Post-audit exit conference with appropriate officials.



Pre-audit Entrance Conference and Exit Conferences

At the pre-audit entrance conference we will meet with Jail management to discuss the scope of the audit and any problem areas identified in previous engagements and corrective action taken by the Jail. Also, we shall review our audit program, and develop target dates for fieldwork as well as identify the records to be retrieved.

Evaluation of Internal Control/Risk Assessment and Testing of Internal Controls

We will assess risks of material misstatements in the financial statements and perform a detailed evaluation of internal controls. We will review organizational charts, accounting manuals, job descriptions, software documentation, and employee interviews, and we will document our findings. Our assessments and evaluations will be organized into accounting cycles or transaction classes. Based upon our assessment of audit risks we will identify what Jail staff is doing to mitigate financial statement misstatements, if any exist.

Fraud Risk Assessment

We will discuss with appropriate members of management any known instances of past fraud, embezzlement, etc. in order to understand the risk of material misstatements due to fraud as well as the mechanisms management has established to prevent misappropriation of assets.

Information Technology

Information technology (IT) is a core infrastructure component driving critical processes in most local governments today. Many daily operations are now heavily reliant on information technology for storage and retrieval of mission-critical data, secure communication and data sharing between users and departments, the dissemination of essential information, and many other vital activities. For this reason, Robinson Farmer Cox Associates includes a comprehensive information technology review as part of our audit services. Our IT review will be designed to help the Jail function more effectively through successful technology implementation.

Robinson Farmer Cox Associates' IT review covers all major facets of information systems operations. Our review process consists of a thorough examination of areas such as user and system security, fault tolerance, redundancy, future needs, systems architecture, and many others. The review also encompasses procedures and practices employed by your IT staff and users. Furthermore, we provide recommendations for improvement and assistance with implementation of those recommendations if necessary. Our review will give the Jail the information and advice necessary to make informed technology decisions, while helping to ensure the continued and secure operation of your IT systems.

Analytical Procedures - Planning Phase

Analytical procedures will be used in the planning phase of the audit in determining the nature, timing and extent of audit procedures that we will use to obtain audit evidence in support of specific account balances or types of transactions. Those analytical procedures are neither designed nor intended to preclude appropriate substantive tests.



Determination of Sample Size for Compliance Testing

Sample size will be determined based upon materiality, number of transactions in a particular account balance and dollar amounts of specific accounts subject to compliance testing.

Design and Conduct Compliance Tests of Internal Controls

For those strengths in internal control that are to be relied upon in order to limit the scope of further substantive testing, compliance tests are conducted to ensure that the controls identified are performing as described. Jail staff may be asked to provide assistance in retrieving various documents.

Substantive Testing of Systems and Transactions

This method of audit testing will be a significant source of obtaining audit evidence. The scope of such tests shall be determined by the results of compliance tests of internal control. Jail staff may be asked to assist with retrieval and compilation of such audit evidence.

Year-end Cut-off Procedures

At or about June 30 we may perform cash cut-off procedures, and prepare various independent confirmation letters for mailing.

Verification and Reconciliation of Account Balances

This process will include the comparison of independent confirmations received with account balances and other tests of verification. These tests will be performed during fieldwork.

Analytical procedures will be utilized as substantive tests of account balances. Furthermore, analytical procedures will be used in the overall review of the audited financial statements.

Analytical procedures will consist of ratios, variance and trend analysis based on demographic statistics where appropriate.

Review of Documents

Official minutes of the Jail, administrative policies, and inter-jurisdictional contracts shall be read through the last day of audit fieldwork in order to ensure compliance with statutory provisions, legal obligations and Jail policies, and to identify possible subsequent events that may warrant disclosure in the financial statements.

Obtain Letters of Representation

We will obtain letters of representation from Jail officials and legal counsel on such items as: litigation, inventories, liabilities, compliance with Management actions, and such other representations as deemed necessary during the course of our audit.



Prepare Audit Adjusting Entries

Should our audit procedures result in journal entries, we shall review them with the Authority staff before completion of the fieldwork.

Prepare Management Comments

At the end of fieldwork, all deficiencies, comments and suggestions identified during the performance of the audit shall be discussed with appropriate personnel and summarized in a Letter to Management. If deficiencies are identified that may have a material impact on the financial statements, our auditors' opinion shall be modified accordingly.

Irregularities and Illegal Acts

We will make an immediate written report to management and/or the governing body of all illegal acts disclosed in our audit.

Reporting on Exit Interview

We will meet with Authority personnel and assure that the governing body is informed of each of the following.

1. The auditor's responsibility under generally accepted audit standards
2. Significant accounting policies
3. Management judgments and accounting estimates
4. Significant audit adjustments
5. Other information in documents containing audited financial statements
6. Disagreements with management
7. Management consultation with other accountants
8. Major issues discussed with management prior to retention
9. Difficulties encountered in performing the audit

Render an Opinion on the Financial Statements and Prepare Financial Report

The auditors' opinions and financial statements shall be prepared in time to allow final report delivery by the established due dates as detailed in the RFP.

Use of Information Technology

Our Firm utilizes CCH Prosystems Fx engagement software. The engagement software provides a comprehensive storage of all audit documents. Moreover, the engagement software assists in preparing analytical procedures, preparing adjusting entries (if applicable) and allows for an efficient method of providing audit working papers to the audit client and other authorized agencies.



Use of Information Technology: (Continued)

Our Firm's IT auditor is proficient in the use of data mining software. Data mining software is utilized to sort and identify specific pieces of information and trends within large amounts of accounting data through queries. Data mining software will be utilized if deemed necessary by audit procedures or at the request of the audit client.

Compliance with Laws and Regulations

The Member-in-charge will be responsible for determining and communicating laws and regulations affecting the audit client and respective audit procedures. As part of determining the applicable laws and regulations a review of the policies and procedures of the entity will be performed. Our Firm, as indicated in this proposal, has significant experience in auditing governmental and related entities and therefore has substantial knowledge of laws and regulations applicable to governmental entities throughout the Commonwealth.

GASB Pronouncements

We will assist the Authority in implementing all Government Accounting Standards Board accounting and reporting standards which become effective during the term of the contract and are applicable to the Authority.

Financial Advising and Other on Call Services

As part of our audit services, routine telephone calls, staff meetings during the course of our audit and our periodic Client Bulletins are considered an integral part of the audit and included in such fees.

Specific services, as may be requested, such as

- Agreed-Upon Procedures
- Revenue forecasting
- Budget consultation
- Alerting to Legislative changes affecting the Authority

Further, we agree to be on call to respond to specific checks or spot audits as directed by Management. In addition we are available to perform any efficiency and economy operation review, detailed internal control review as well as operating and management procedures reviews.

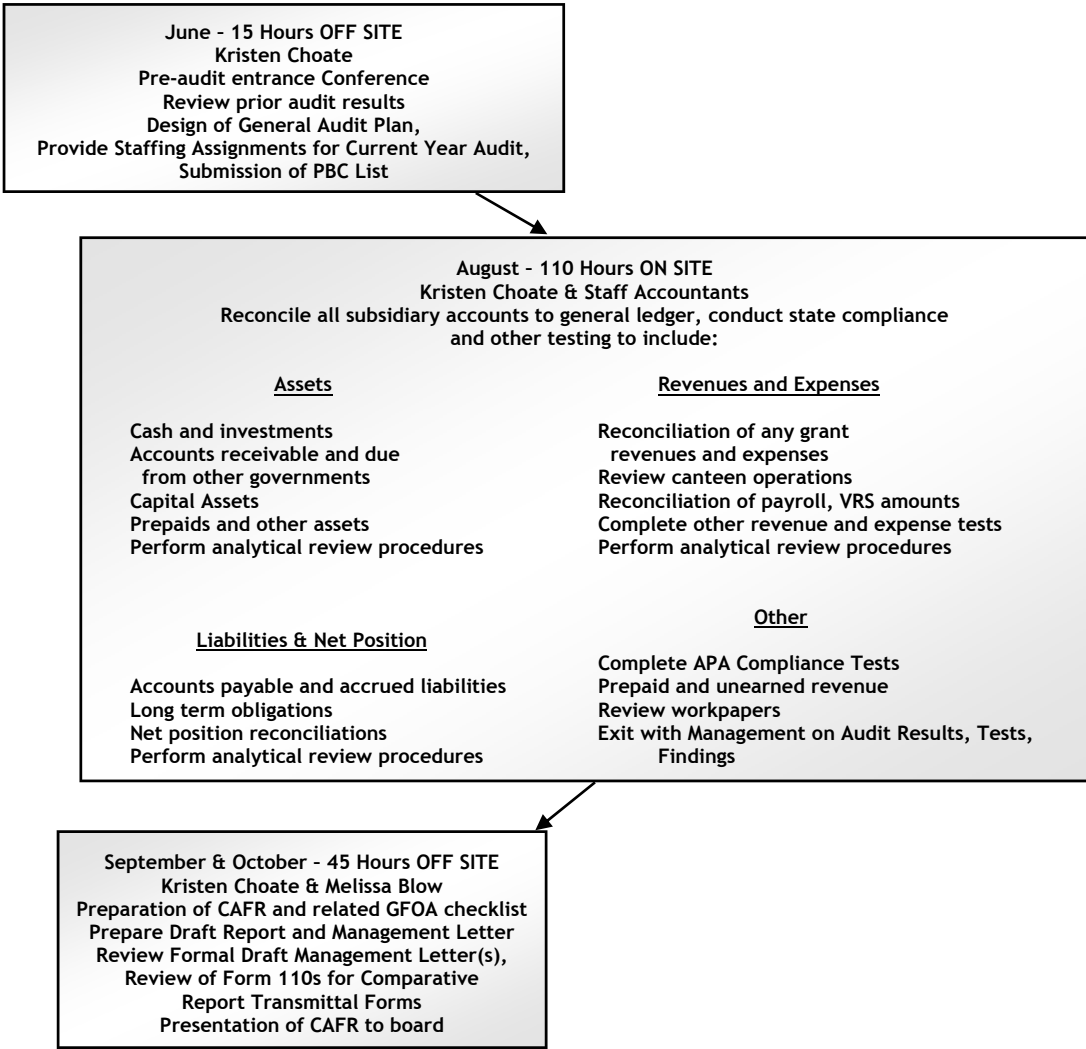
Should the Authority request additional services, such services will be separate from the bid amount but will be based upon the hourly rate for audit staff and reasonable overhead established in the base bid.

Audit Workpapers

Audit workpapers will be made available to the Authority and related entities, and applicable regulatory and/or authorized agencies, if required, for (5) years. The Authority may request in writing an extension of this period.



AUDIT TASK RESPONSIBILITIES AND TIMELINE/STAFFING PERCENTAGE



SUMMARY OF PROPOSER'S QUALIFICATIONS

The following is a list of key personnel and their assignments for this audit engagement. All members of this audit team have extensive and varied experience in governmental auditing.

Member-in-Charge/Audit Manager - Kristen L. Choate, C.P.A. will have the overall responsibility for the coordination and staffing of the audit and responsible for day-to-day fieldwork to be performed during the audit. Kristen has been working in the local government audit industry since 2000. She has been the audit manager for Meherrin River Regional Jail Authority since 2009 and Hampton Roads Regional Jail Authority since 2014 both of which are GFOA reports. In addition, she has performed the audit of Piedmont Regional Jail for over 10 years. In 2015, in her transition to a member, she took over the audit of Blue Ridge Regional Jail Authority.

Quality Control Specialist - Melissa A. Blow, C.P.A. will be responsible for the second review of the financial statements and work program.

Staff Accountant - Jessica C. Marshall will assist in the day-to-day fieldwork to be performed during the audit. Jessica has assisted with local government audits since 2013. During that time, she has assisted in audits of Hampton Roads Regional Jail Authority, Western Tidewater Regional Jail Authority, Blue Ridge Regional Jail Authority and Piedmont Regional Jail. She also is the lead auditor of Piedmont Juvenile Detention Center.

Staff Accountant - Georgene Willard will assist in the day-to-day fieldwork to be performed during the audit. Being new to the firm, Georgene's experience is limited to one audit season. In that season, she assisted with several local government audits. Among them are the Hampton Roads Regional Jail Authority, Western Tidewater Regional Jail Authority, Blue Ridge Regional Jail Authority and Piedmont Regional Jail.

Technology Consultant - Billy Gardner, C.I.S.A., C.E.H will review information systems operations and controls.

Clerical/Administrative - Tammy M. Dyer will be responsible for the control of all audit files and documents flowing through the Firm's office, typing reports, and communications with the audit staff.

Other staff assignments will occur at the discretion of the member-in-charge as they relate to the technical areas of the audit engagement. Our main office is headquartered in Charlottesville, Virginia. Our Charlottesville office employs four members, three directors, fourteen professional accountants and ten support personnel. Services will be performed primarily from our office in Charlottesville, Virginia. The Firm administration carefully monitors the professional staffing resources of the Firm to assure a balanced staffing complement.

Auditor Rotation

The Jail will be notified in a timely manner of proposed changes in key staff members. Key staff members will only be changed with the consent of the Jail.

Following are the individual resumes of the Firm's staff that will be directly responsible for this engagement.

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team,
ready to
meet
your needs.



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Resume

Kristen L. Choate, CPA

Professional Experience	Is a Member of Robinson, Farmer, Cox Associates, P.L.L.C. in the Firm's Charlottesville office. Participated in and managed audits of counties, towns, cities and public authorities in the Commonwealth of Virginia. Managed and participated in numerous audits of voluntary health and welfare organizations and other not-for-profit organizations. Kristen directs quality control for the Firm's six offices.
Professional Activities	<ul style="list-style-type: none"> • Member, Special Review Committee, Government Finance Officers Association
Professional Associations	<ul style="list-style-type: none"> • Member, American Institute of Certified Public Accountants • Member, Virginia Society of Certified Public Accountants • Member, Government Finance Officers Association • Member, Virginia Government Finance Officers Association • Member, Association of Certified Fraud Examiners
Education	<ul style="list-style-type: none"> • Radford University, Bachelor of Business Administration
Professional Registration	<ul style="list-style-type: none"> • Commonwealth of Virginia, Certified Public Accountant
Professional Achievement	<ul style="list-style-type: none"> • Virginia Business November 2010 Super CPA
Professional Positions	<p>2015 to Present - Member, Robinson, Farmer, Cox Associates P.L.L.C., Certified Public Accountants</p> <p>2007 to 2015 - Director, Robinson, Farmer, Cox Associates P.L.L.C., Certified Public Accountants</p> <p>2000 to 2007 - Associate, Robinson, Farmer, Cox Associates P.L.L.C., Certified Public Accountants</p>



Resume

Melissa A. Blow, CPA

Professional Experience	Is an Audit Quality Control specialist of Robinson, Farmer, Cox Associates, P.L.L.C. Melissa has participated in audits of counties, towns, cities, and public school boards throughout the Commonwealth of Virginia. Participated in numerous audits of healthcare organizations, not-for-profit organizations and public corporations. Also has trained and helped implement various accounting systems.
Professional Associations	<ul style="list-style-type: none"> • Member, American Institute of Certified Public Accountants
Education	<ul style="list-style-type: none"> • University of Central Florida, Bachelor of Science in Business Administration
Professional Registration	<ul style="list-style-type: none"> • Commonwealth of Virginia, Certified Public Accountant
Professional Positions	<p>2012 to Present - Audit Quality Control Specialist, Robinson, Farmer, Cox Associates, P.L.L.C.</p> <p>2009 to 2012 - Accounting Consultant, City of Richmond, VaCo Consulting & others Richmond, Virginia</p> <p>2007 to 2009 - Audit Supervisor, McGladrey & Pullen, LLP Richmond, Virginia</p> <p>2005 to 2007 - Senior Auditor, KRG&G LLP Orlando, FL</p> <p>2002 to 2005 - Financial Analyst/Assistant Control, ABC Fine Wine & Spirits, Orlando, FL</p> <p>2001 to 2002 - Associate Accounting Services, Newport Group Orlando, FL</p> <p>2000 to 2001 - General Accounting Manager, LandAmerica OneStop Richmond, Virginia</p> <p>1997 to 1999 - In-charge Accountant, Deloitte & Touche Richmond, Virginia</p>



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Resume

Jessica C. Marshall

Professional Experience

Is a staff accountant of Robinson, Farmer, Cox Associates. Jessica has assisted in audits of counties, towns, school divisions, jails, community services boards, airports, volunteer fire and rescue squads, and school activity funds, and is the lead auditor for a juvenile detention center, fire department, and school activity fund.

Education

- Virginia Commonwealth University, Bachelor of Science
- Virginia Commonwealth University, Master of Accountancy

Professional Positions

- 2013 to Present - Associate, Robinson, Farmer, Cox Associates
P.L.L.C., Certified Public Accountants
- 2011 to 2013 - Program Support Coordinator, VCU School of Business
Fast Track Executive Master of Science
- 2009 to 2011 - Fiscal Assistant, VCU School of Business
Information Systems Department



Resume

Georgene Willard (Gege)

Professional Experience

Is a staff accountant of Robinson, Farmer, Cox Associates. Gege has assisted in audits of counties, towns, school divisions, jails, community services boards, airports, volunteer fire and rescue squads, and school activity funds.

Education

- James Madison University, Bachelor of Business Administration
- Currently enrolled Liberty University, Master of Science in Accounting (Anticipated Graduation Date December 2017)

Professional Positions

- 2016 to Present - Associate, Robinson, Farmer, Cox Associates
P.L.L.C., Certified Public Accountants
- 2015 to 2016 - Assistant Community Manager of Homeowner Associations,
Matchbox Realty and Management Services, Inc.
- 2014 to 2016 - Accounts Receivable Associate & Portfolio Assistant,
Matchbox Realty and Management Services, Inc.



Resume

William T. Gardner, CISA, CEH

Professional Experience

Participated in numerous local government consulting and auditing engagements. Provided complete IT reviews for various localities and other entities in the Commonwealth of Virginia. Provided management and technological consulting services for both governmental and non-governmental clients. Provides Information Technology support for multiple clients throughout the Commonwealth of Virginia.

Professional Associations

- Member, Information Systems Audit and Control Association (ISACA)

Education

- Averett University, Bachelor of Science
Computer Information Systems

Professional Certifications

- Certified Information Systems Auditor (CISA)
- Certified Ethical Hacker (CEHv7)
- Security+ce
- Network+ce

Professional Positions

- 2013 to Present - Director of Information Technology, Robinson, Farmer, Cox Associates P.L.L.C., Certified Public Accountants
Charlottesville, Virginia
- 2007 to 2013 - IT Audit Consultant & Systems Admin, Robinson, Farmer, Cox Associates P.L.L.C., Certified Public Accountants
Charlottesville, Virginia
- 2001 to 2007 - IT Help Desk Specialist I, University of Virginia
Parking and Transportation Department
Charlottesville, Virginia



CONTINUING PROFESSIONAL EDUCATION

Robinson, Farmer, Cox Associates requires continuing professional education of all certified public accountants on staff. Further, the firm provides semi-annual in house staff seminars which review current accounting, auditing and reporting topics inclusive of current legislative matters.

The Firm's policy meets and exceeds the continuing professional education requirements established by the Virginia Society of Certified Public Accountants.

Below is a page from Robinson, Farmer, Cox Associates In-House CPE Agenda 2017.

**ROBINSON, FARMER, COX ASSOCIATES
 2017 ANNUAL GOVERNMENTAL ACCOUNTING AND AUDITING UPDATE
 MAY 19, 2017**

TOPIC	SPEAKER	MINUTES	TIME
I. Opening Remarks	Matt McLearn (Charlottesville)	10	8:30-8:40
II. Risk Assessment Workshop Overview of Risk Assessment Control Objectives/Assertions Group Exercise Review of Control Testing and Sampling Forms	Kristen Choate/ (Charlottesville)	95	8:40-10:15
III. Risk Assessment Workshop Engagement Team Discussion Group Exercise Risk Assessment Summary Group Exercise Linkage of RAS to Audit Programs/Procedures	Emily Viers (Blacksburg)	95	10:25-12:00
IV. ASU updates and NFP Reporting Changes	Melissa Blow (Fredericksburg)	60	12:30-1:30
V. Analytical Procedures	Gege Willard (Charlottesville)	20	1:30-1:50
VI. Overview of High Risk Engagement Procedures	David Foley (Charlottesville)	20	1:50-2:10
VII. Ethics	VSCPA Webcast	100	2:25-3:00
	Total minutes	<u>400</u>	
	Total hours	<u>8</u>	



CONTINUING PROFESSIONAL EDUCATION-2016

Kristen L. Choate, CPA			
2016	Sponsor	Class	Hours
1/18/2016	RFCA	RFC TY2015 Individual and Corporate Tax Update	8.0
1/22/2016	AICPA	EBPAQC Designated Partner 2016 Audit Planning	2.0
4/19/2016	AICPA	GAQC 2016 Annual Update Webcast	2.0
4/29/2016	VSCPA	MS Excel Pivot Tables In-Depth, Data Analysis	8.0
5/4-5/6/2016	VGFOA	VGFOA 2016 Spring Conference	8.0
5/13/2016	RFCA	2016 Annual Govt A&A Update Session 1	8.0
5/13/2016	RFCA	Virginia CPA Ethics: 2015 Required Course	2.0
5/20/2016	RFCA	2016 Annual Govt A&A Update Session 2	9.2
6/9/2016	AICPA	2016 OMB Compliance Supplement & Single Audit	2.0
Total			49.2
Melissa A. Blow, CPA			
2016	Sponsor	Class	Hours
3/25/2016	VGFOA	VGFOA Central Virginia Region Conference	5.0
4/21/2016	AICPA	Fix Me in the Act - Managing Unconscious Bias	1.0
4/25/2016	AICPA	Managers & Supervisors Planning Live Forum	2.0
5/11/2016	AICPA	GASB Statement No. 68 Audit and Accounting Workshop	4.0
5/13/2016	RFCA	2016 Annual Govt A&A Update Session 1	6.0
5/13/2016	RFCA	Virginia CPA Ethics: 2015 Required Course	2.0
5/20/2016	RFCA	2016 Annual Govt A&A Update Session 2	9.4
12/5/2016	Checkpoint	PPC's Guide to Audits of Local Governments - Course 3	8.0
6/9/2016	Checkpoint	Quarterly Yellow Book Update	1.0
Total			38.4
Jessica C. Marshall			
2016	Sponsor	Class	Hours
1/18/2016	RFCA	RFC TY2015 Individual and Corporate Tax Update	8.0
4/29/2016	VSCPA	MS Excel Pivot Tables In-Depth, Data Analysis	8.0
5/13/2016	RFCA	2016 Annual Govt A&A Update Session 1	7.6
5/13/2016	RFCA	Virginia CPA Ethics: 2015 Required Course	2.0
5/20/2016	RFCA	2016 Annual Govt A&A Update Session 2	8.6
12/28/2016	Checkpoint	Network Govt & Nonprofit Acct Reports - Spring 2016	6.0
12/28/2016	Checkpoint	Network Govt & Nonprofit Acct Reports - Summer 2016	6.0
12/28/2016	Checkpoint	Network Governmental Acct Report - Autumn 2016	3.0
12/28/2016	Checkpoint	Network Nonprofit Accounting Report - Autumn 2016	3.0
Total			52.2
Gege Willard *			

* Gege started with RFCA in September 2016, therefore CPE accumulation began in 2017 and will be available in December 2017.



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REFERENCES

Authority officials are encouraged to contact the administrative and financial officers of any of our clients in regard to the caliber of services provided by our Firm. Representative audit clients' service by the proposed office are listed below:

Mr. Jeff Brill, Business Manager
Albemarle-Charlottesville Regional Jail Authority
160 Peregory Lane
Charlottesville, Virginia 22902
(434) 977-6981 ext. 249
Audit Services for over 15 years

Mr. Robert Osiniak, Director of Administrative Services
Blue Ridge Regional Jail Authority
510 Ninth Street
Lynchburg, Virginia 24504
(434) 947-3100
Audit Services for over 15 years

Ms. Gloria Giles, Office Manager
Piedmont Regional Jail
701 Industrial Park Road
Farmville, Virginia 23901
(434) 392-1601
Audit Services for over 15 years

Ms. Deborah Hand, Finance Director
Hampton Roads Regional Jail Authority
2690 Elmhurst Lane
Portsmouth, Virginia 23701
(757) 488-7500
Audit Services Since 2014

Ms. Jennifer Derrenbacker, Finance Director
Meherrin River Regional Jail Authority
9000 Boydton Plank Road
Alberta, Virginia 23821
(434) 949-6820
Audit Services Since 2012



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