

AUDIT PROPOSAL

FOR

COLONIAL BEHAVIORAL HEALTH



FOR THE FISCAL YEARS ENDING
JUNE 30, 2026 THROUGH JUNE 30, 2029
RFP #A260127
MARCH 16, 2026

Please Respond To:

Joshua A. Roller, CPA
Robinson, Farmer, Cox Associates
530 Westfield Road
Charlottesville, VA 22901

E: jrroller@rfca.com
P: (434) 973-8314
F: (434) 974-7363

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ROBINSON, FARMER, COX ASSOCIATES, PLLC

Certified Public Accountants

March 27, 2026

Colonial Behavioral Health
ATTN: General Services Officer
1657 Merrimac Trail
Williamsburg, VA 23185

Ladies and Gentlemen:

We are pleased to submit our proposal to provide audit services for the Colonial Behavioral Health. This proposal is in response to your Request for Proposals for Audit Services RFP # A260127. The audit period for this contract is for the fiscal years ending June 30, 2026 through June 30, 2029 and may be renewed for two (2) additional periods as requested.

Experienced Leaders

For more than **seventy** years, Robinson, Farmer, Cox Associates (RFC) has been the leading governmental auditing and consulting firm in the Commonwealth of Virginia. In continuous operation since 1953, we provide audit services for nearly 75% of Virginia's counties, over 25% of its cities, and dozens of its towns. We also serve numerous authorities, boards, commissions, and other entities. Staff members of RFC spend **approximately 100,000 hours annually** in the service of Virginia's local governments and related organizations. RFC operates six strategically located offices, all of which are located in the Commonwealth of Virginia. Every RFC office specializes in local government audits deploying multiple fully staffed audit teams. The Charlottesville office of RFC is the headquarters of the Firm. RFC is a certified small business within the qualifications of the SWaM certification program.

RFC's approach is simple: to provide quality services performed by experienced staff with extensive knowledge in the areas of public entity accounting, auditing, and financial consulting. This straightforward approach to conducting business ensures that our clients receive the efficient, professional, and effective services they have come to expect.

Management Recommendations

As part of our audit process, we evaluate the Board's internal controls and review significant accounting policies. This review encompasses an evaluation of key controls and processes and allows us to provide insightful recommendations aimed at improving internal controls and operating efficiencies. In addition, we provide technical advice aimed at improving financial statement presentation and related note disclosures.

CHARLOTTESVILLE OFFICE
STREET ADDRESS

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Charlottesville, Virginia 22901
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MAILING ADDRESS

PO Box 6580
Charlottesville, Virginia 22906
Email: jroller@rfca.com
Website: www.rfca.com

Audit Support

RFC developed software and audit manuals provide our clients with cost effective ways of complying with ever-changing reporting requirements. Recent support products include:

- ▶ The RFC Governmental Fixed Asset Depreciation System ©;
- ▶ The RFC Integrated GASB 34 Financial Reporting Model ©;
- ▶ RFC's Actuarial Valuation Model for GASB 74/75;
- ▶ The RFC Local Government Accounting Manual©;
- ▶ RFC Linear Programming Cost Allocation Software;
- ▶ RFC GASB 68 & 75 Pension and OPEB Allocation Models

Changes in Accounting Standards and State Legislation

Since RFC's primary focus is public entity accounting, auditing, and consulting, we keep abreast of proposed changes in related accounting standards and state legislation. RFC takes a proactive approach in advising our clients of future legislative and regulatory changes, internal requirements necessary to meet these changes, and the related impact on operations. We publish client newsletters periodically to address these concerns. In addition, RFC provides seminars to clients detailing items that impact local governments in Virginia. Recent topics covered by our newsletters and seminars have included: implementation of GASB 54, a guide to GASB 63, 67, and 68, understanding and implementing SAS 115, basics of bond issuance in Virginia, developing and implementing financial forecasts, proffer calculations, understanding impact fees, and assessing and improving internal controls. We have also developed useful tools to assist our clients in implementation of GASB 87 and 96 and continued annual reporting for leases and SBITAs in accordance with the standards.

RFC and the proposed audit team will provide direct and practical guidance to implement upcoming GASB pronouncements. This assistance will include notification of impending standards, practical education of those standards and documents, files and templates when necessary. More recently RFC partners and team leaders consulted with each audit client about the requirements, best practices and continuous changes to the available guidance for the CARES Act funding, SLFRF program, GASB 87 Leases, and GASB 96 SBITAs.

Consulting

RFC provides a variety of financial, technological, and management consulting services which are discussed later in this proposal.

Quality

Quality is synonymous with our reputation and is the cornerstone of our business. While all accounting firms are subject to the same standards regarding quality control and educational requirements, RFC distinguishes itself through its commitment to excellence. RFC's Quality Control Department epitomizes this commitment.

Quality: (Continued)

The Firm's Quality Department has a team of five full-time reviewers whose focus is to review individual engagements to ensure that RFC standards are maintained year-round.

A number of RFC clients have participated in the GFOA¹ Certificate of Excellence in Financial Reporting Program for over thirty years. **All clients that have applied for the certificate have been successful in receiving same.** The Firm's Director of Quality Control has served as a Special Review Committee member for the GFOA, and continues to review a selection of governmental audit reports from around the country each year. This process enhances our ability to ensure that your financial reports meet all reporting guidelines.

Accessibility

We pride ourselves on remaining accessible to our clients during audit season and beyond. We encourage our clients to call us anytime with audit-related questions or concerns at **no extra charge**. We also maintain year-round contact through client newsletters, RFC sponsored events, and website postings.

Joshua A. Roller will serve as Partner-in-Charge for this engagement. The engagement will be staffed by personnel from our office in Charlottesville, Virginia. Staff assignments and additional details are included later in this proposal. We will prepare draft reports in accordance with the timeline agreed to by the Board and RFC. We are cognizant of the importance of meeting the due dates and engagement timelines as set forth by the Board. Our procedures and commitment to the engagement will allow for the complete, accurate and timely delivery of the reports.

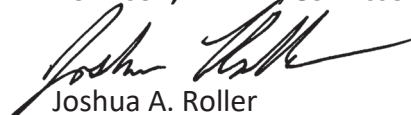
Robinson, Farmer, Cox Associates is committed to providing the best audit and consulting services available by capitalizing on our highly trained and experienced engagement staff using proven techniques to satisfy your audit and consulting needs. We look forward to discussing our qualifications with you in further detail at your convenience. Should any questions arise concerning this proposal, please contact:

Joshua A. Roller, Partner
PO Box 6580, Charlottesville, VA 22906-6580
(434) 973-8314
jroller@rfca.com

Thanking you for your consideration, we remain

Very truly yours,

ROBINSON, FARMER, COX ASSOCIATES


Joshua A. Roller
Certified Public Accountant
Partner

¹ GFOA—Government Finance Officers Association

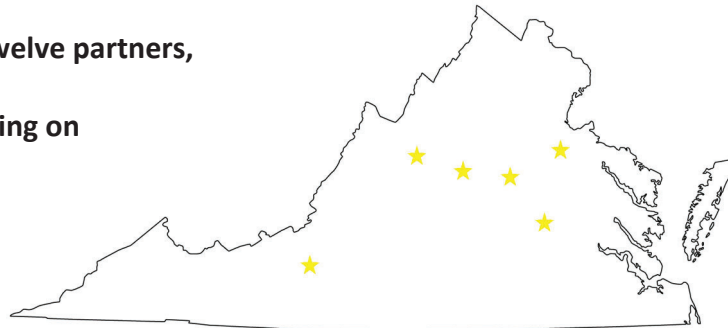
OVERVIEW OF FIRM

General Overview

Robinson, Farmer, Cox Associates (RFC) is a specialized Certified Public Accounting firm providing audit, assurance, and financial consulting services to local governments and related organizations in the Commonwealth of Virginia. Since the firm's founding in 1953, RFC has been the leading governmental accounting firm in the Commonwealth.

Robinson, Farmer, Cox Associates maintains six offices in the Commonwealth located in Blacksburg, Charlottesville, Fredericksburg, Louisa, Richmond, and Staunton.

Among the six offices, **we have twelve partners, seven directors, and approximately seventy staff serving on our governmental audit teams.**



Professional Affiliations



Robinson, Farmer, Cox Associates is a long standing member of the American Institute of Certified Public Accountants' Governmental Audit Quality Center. The Center provides useful tools and educational seminars aimed at improving the quality of governmental audits. Robinson, Farmer, Cox Associates' staff are updated continuously on audit items of concern. In addition, we are able to translate knowledge gained from the Center into useful audit tools for our staff and governmental clients.

Members and staff of the Firm are actively involved in other professional organizations that serve to enhance our abilities as auditors and advisors to local governments. Various members and staff of the Firm are enrolled in the following professional organizations:

- ▶ Virginia Government Finance Officers' Association
- ▶ Association of Government Accountants
- ▶ Virginia Society of Certified Public Accountants
- ▶ American Institute of Certified Public Accountants
- ▶ Association of Certified Fraud Examiners
- ▶ GFOA

Virginia's Premier Source of Financial Expertise
For Over 50 Years

OVERVIEW OF FIRM (CONTINUED)

Consulting Services and GFOA Reporting Services

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.



Each audit client of RFC that participates in the GFOA Certificate of Achievement for Excellence in Financial Reporting receives a detailed review of the Annual Comprehensive Financial Report by an experienced reviewer, including an individual that reviews reports for GFOA. This service provides additional assurance that the requirements of the Certificate Program are met. The Firm has assisted the County of Accomack, County of Culpeper, County of Frederick, County of King George, County of Louisa, County of Prince George, City of Fairfax, City of Fredericksburg, City of Martinsville, Capital Region Airport Commission Rapidan Service Authority, Rivanna Water and Sewer Authority, Fauquier County Water and Sanitation 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 Authority 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.

Staffing

Robinson, Farmer, Cox Associates strongly promotes a process of continual staff improvement through training programs and mentoring from our Members. In addition, RFC promotes a positive work environment and a balanced workload. As a result, our employee retention rates are nearly twice as strong as the average for national accounting firms. Our strong employee retention rates allow us to put more experienced auditors on your engagement.

OVERVIEW OF FIRM (CONTINUED)

Client Support

Members of the firm routinely provide support for Virginia municipalities through the active participation in professional organization committee assignments aimed at developing and implementing financial reporting standards for all local governments in the Commonwealth. Examples of our service include:

- ▶ The Virginia Society of Certified Public Accountants' Committee on Governmental Accounting and Auditing,
- ▶ The Virginia Chapter of the Governmental Financial Officers Association Committee on Local Governmental Reporting,
- ▶ The Auditor of Public Accounts of the Commonwealth of Virginia Committee on Local Government and Financial Reporting, and
- ▶ Officer assignments with the Association of Government Accountants.

Members of the firm are routinely requested to speak at professional conferences. In recent years, members of the firm have given seminars on a variety of topics to the following audiences:

- ▶ Association of Government Accountants
- ▶ Virginia Association of Counties
- ▶ Virginia Municipal League
- ▶ Virginia Government Finance Officers Association
- ▶ Virginia Treasurer's Association
- ▶ Virginia Government Finance Network

Recent topics presented at these conferences have included:

- ▶ Developing a Governmental Forecast
- ▶ The Methodology of Proffer Calculations
- ▶ The Basics of Bond Issuances in Virginia
- ▶ How to Assess Your Internal Controls
- ▶ Fraud and Internal Controls in Local Governments
- ▶ ARPA Audit Considerations

OVERVIEW OF FIRM (CONTINUED)

Technology

Robinson, Farmer, Cox Associates' audit teams are deployed in the field with state-of-the-art audit software. Our audit teams use *ProSystem fx Engagement Software coupled with PPC's² practice aids™, PPC's Workpapers™ and PPC's Interactive Disclosure Libraries™*. Our audit and assurance work papers and programs are maintained in a paperless environment and are shared through secured wireless networks established during audit fieldwork. We utilize ShareFile by Citrix to provide our clients with a safe and secure method to send audit related documents. High speed scanners are also used to replicate documents in a digital format, as necessary, for inclusion in our files. Daily offsite back-ups are used to ensure audit work is safe, secure, and maintained in accordance with professional standards.



Robinson, Farmer, Cox Associates' staff annually updates our custom audit programs to meet current auditing and accounting standards. These updates take approximately 2000 hours each year and result in timely audit template updates.

Robinson, Farmer Cox Associates' Director of Technology, Billy Gardner, is a registered Certified Information Systems Auditor (CISA) and provides IT system reviews of governmental agencies. These reviews go beyond the typical financial statement review and are aimed at identifying weaknesses in governmental IT systems and related controls. At RFC, we feel that these reviews are critical when new applications are in the development and implementation stages. Furthermore, we routinely request these in-depth expanded audits to document critical IT faults and available remedies. Typically, IT system reviews are performed at no additional charge to our clients when performed as part of the audit process.



Robinson, Farmer, Cox Associates has recently employed the use of data analytics and artificial intelligence (AI) as part of the audit process. Data analytics and AI provides for a highly efficient technique to audit volumes of historic data with a high probability of accuracy. Our Director of Data Analytics uses TeamMate Analytics which is an Excel-based audit data analytics solution that enables auditors to perform powerful advance data analysis and reduce risk. It also helps highlight any potential issue that otherwise might be hidden in data.

² PPC is an acronym for Practitioners Publishing Company

OVERVIEW OF FIRM (CONTINUED)

RFC Specialized Software and Manuals

Robinson, Farmer, Cox Associates further provides support to Virginia's local governments through the development of specialized software, reporting manuals, and financial templates aimed at increasing the efficiency and effectiveness of Virginia's local governments. Some examples of our products in use include:

RFC Financial Forecasting Model

This forecasting model uses multiple forecasting methods to predict future revenue and expenditure trends based on historical data as well as currently known facts. The model uses a "best fit test" to select forecasting methods for individual drivers based on historical accuracy. The model has been used primarily to develop medium-term financial plans (operating and capital) for Virginia localities and the establishment of tax rates to fund such plans; however, the model has served to predict the financial impact of annexations, boundary adjustments, and changes in governmental status.

RFC Fixed Asset Software

Our fixed asset software was deployed to assist local governments in implementing changes required by Governmental Accounting Standards Board Statement 34 (GASB 34). The software calculates depreciation by asset type, department, function, and fund as specified by reporting standards. This software produces depreciation reports in a format that allows for easy input into the financial statements.

RFC GASB 68 Pension Model

This model was developed to assist governments with the implementation of Governmental Accounting Standards Board Statement 68 (GASB 68). This model allows entities to properly allocate the net pension liability and associated deferred inflows and outflows of resources related to the VRS net pension liability.

RFC GASB 75 OPEB Model

This model was developed to assist governments with the implementation of Governmental Accounting Standards Board Statement 75 (GASB 75). This model allows entities to properly allocate the net OPEB liability and associated deferred inflows and outflows of resources related to the OPEB liability.

RFC Cost Allocation Plan Software

Our cost allocation plan software is currently used by more than sixty local governments in Virginia for the preparation of their annual cost allocation plans.

OVERVIEW OF FIRM (CONTINUED)

Consulting Services³

For over seventy years, Robinson, Farmer, Cox Associates has provided consulting services to governments in the Commonwealth of Virginia. Many of our studies and analyses have been used in litigation support, and our consultants have served repeatedly as expert witnesses. Some examples of our consulting services follow:

- ▶ Consultation in preparing official statements and other data necessary for issuing both revenue and general obligation bonds.
- ▶ Administrative and financial management issues such as:
 - Financial feasibility and rate studies for utility enterprises,
 - Fiscal analysis and establishment of Special Districts,
 - IT systems evaluation, design and development for both financial and general governmental functions,
 - Financial forecasting and budgeting,
 - Proffer calculation systems and impact fees,
 - Fiscal impact analysis of residential and commercial development,
 - Capital improvement programs,
 - Indirect cost allocation plans,
 - Governmental cost containment studies,
 - Organizational studies,
 - Cash management planning, and
 - Personnel classification and pay plans.
- ▶ Intergovernmental matters such as:
 - Forms of government studies: incorporation, consolidation, and change of status,
 - Annexation impact analysis,
 - Utility rate requirements, and
 - Financial reporting and formulae analysis of inter-governmental agreements.

³ Consulting services of the Firm are provided by the Firm's wholly owned subsidiary RFC Associates, LLC.

OVERVIEW OF FIRM (CONTINUED)

Clients Served - Below is a partial list of audits performed by Firm:

COMMUNITY SERVICES BOARDS

Alleghany Highlands	Northwestern Community Services
Colonial Behavioral Health	Piedmont Community Services
Dickenson Behavioral Health	Rappahannock Area Community Services
District 19	Rappahannock-Rapidan Community Services
Hampton Newport News	Southside Behavioral Health
Highlands	Western Tidewater Community Services
Middle Peninsula Northern Neck	

COUNTIES

Accomack County, Virginia*	Greene County, Virginia
Amelia County, Virginia	Greensville County, Virginia
Buckingham County, Virginia	Halifax County, Virginia
Campbell County, Virginia*	King George County, Virginia*
Charlotte County, Virginia	Madison County, Virginia
Culpeper County, Virginia*	Nelson County, Virginia
Fauquier County, Virginia*	Prince Edward County, Virginia
Fluvanna County, Virginia*	Prince George County, Virginia*
Frederick County, Virginia*	Warren County, Virginia

CITIES

City of Charlottesville, Virginia*	City of Manassas Park, Virginia*
City of Fairfax, Virginia*	City of Martinsville, Virginia
City of Manassas, Virginia*	City of Petersburg, Virginia

TOWNS

Town of Altavista, Virginia	Town of Onancock, Virginia
Town of Berryville, Virginia	Town of Orange, Virginia
Town of Chincoteague, Virginia	Town of Scottsville, Virginia
Town of Drakes Branch, Virginia	Town of Smithfield, Virginia
Town of Gordonsville, Virginia	Town of Vienna, Virginia*
Town of Haymarket, Virginia	Town of West Point, Virginia

AUTHORITIES, BOARDS AND COMMISSIONS

Campbell Utilities & Service Authority*	Meherrin River Regional Jail Authority*
Capital Region Airport Commission*	Northern Virginia Regional Park Authority*
Charlottesville-Albemarle Airport Authority*	Rapidan Service Authority*
Hampton Roads Regional Jail Authority*	Rivanna Water and Sewer Authority*

* Denotes Localities Awarded the GFOA Certificate of Excellence in Governmental Reporting.
 † Blue shading in map above represents counties audited by Robinson, Farmer, Cox Associates

FIRM ASSURANCES

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 Colonial Behavioral Health as defined in the Ethical Rules of the American Institute of Certified Public Accountants.

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

The Firm is a certified SWaM business under the qualifications of a small business.

OTHER REPRESENTATIONS

The Partner-in-Charge and Audit Manager will adequately supervise all staff and Firm personnel on each phase of the audit. All audit working papers and reports will be retained by Robinson, Farmer, Cox Associates at the expense of the Firm in accordance with professional standards.

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.

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 January 2023. An unmodified opinion, dated February 1, 2023, was issued on the Firm's accounting and auditing practice. This particular review consisted of 34 engagements and included 9 state and local 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' local government audit reports and workpapers are reviewed annually by the Auditor of Public Accounts (APA). The most recent review took place in November 2025 and resulted in a rating of pass.

RFC is Licensed and
Chartered in Virginia

Our Accounting and Auditing Services Undergo Regular
Peer Reviews and Quality Control Evaluations.

FIRM ASSURANCES: (CONTINUED)



Tetrick & Bartlett, PLLC
Certified Public Accountants
Consultants

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

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, 2022. 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 (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

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. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

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.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act and audits of employee benefit plans.

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

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1517 Mary Lou Retton • Fairmont, WV 26554 • (304) 366-2992 • Fax: (304) 366-2370

Robinson, Farmer, Cox Associates

Page 2

Opinion

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, 2022, 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*.

Clarksburg, West Virginia
February 1, 2023

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.

Engagement Staff

Partner-in-Charge – Joshua A. Roller, C.P.A. will be partner-in-charge of this engagement and will have the overall responsibility for the coordination and technical review of the audits. He will also be responsible for day-to-day fieldwork and supervision of staff accountants during the course of the audit.

Quality Control Director – Kristen L. Choate, C.P.A. will be responsible for reviewing the financial statements and working papers to ensure compliance with firm quality control standards.

Director of Technology/Consultant – Billy Gardner, C.I.S.A., C.E.H. will review information systems operations and controls.

Audit Manager – Gabriel Shemeth, C.P.A. will be audit manager of this engagement and will be responsible for day-to-day fieldwork and supervision of staff accountants during the course of the audit.

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.

All staff assigned to this engagement have experience in governmental auditing. In addition, all staff assigned have continuing education as required by *Government Auditing Standards* and will have adequate supervision by the Partner-in-Charge and Audit Manager on a day-to-day basis.

Other staff assignments will occur at the discretion of the Partner-in-Charge as they relate to the technical areas of the audit engagement. Services will be performed primarily from our office in Charlottesville, Virginia, which employs five partners, thirty professional accountants and consultants, and nine administrative support personnel. Robinson, Farmer, Cox Associates' administration carefully monitors professional staffing resources to assure a balanced staffing complement. Please see detailed Resumes following this page.

Experienced Team of Auditors Ready to Serve and Meet the needs of the Organization

JOSHUA A. ROLLER



CERTIFIED PUBLIC ACCOUNTANT

PROFESSIONAL PROFILE

A Partner of the Firm's Charlottesville Office, Josh specializes in and has over 18 years' experience auditing Community Services Boards and other agencies that receive funding from U.S. Housing & Urban Development (HUD) and Virginia Department Aging and Rehabilitation Services. In addition, he has audited many other entities to include counties, towns, cities, public authorities, voluntary health and welfare organizations and other not-for-profit organizations throughout the Commonwealth of Virginia. He is currently the auditor for four counties throughout the Commonwealth, as well as numerous Towns, Authorities, Boards and Commissions.

PROFESSIONAL REGISTRATION

Commonwealth of Virginia, Certified Public Accountant

EDUCATION

Hampden-Sydney College,
Bachelor of Economic and Commerce

PROFESSIONAL AFFILIATIONS

American Institute of Certified Public Accountants (AICPA), *Member*

Virginia Society of Certified Public Accountants (VSCPA), *Member*

Virginia Government Finance Officers Association, *Associate Member*

PROFESSIONAL POSITIONS

2019 to Partner *Member, Charlottesville Office
Robinson, Farmer, Cox Associates*

2015 to 2018 *Director, Charlottesville Office
Robinson, Farmer, Cox Associates*

2014 to 2015 *Audit Manager, Robinson, Farmer, Cox Associates*

2008 to 2014 *Associate, Robinson, Farmer, Cox Associates*

CONTACT DETAILS

Robinson, Farmer, Cox Associates
530 Westfield Road
Charlottesville, VA 22901
Office: 434-973-8314

KRISTEN L. CHOATE



CERTIFIED PUBLIC ACCOUNTANT

ACCOMPLISHMENTS

Named Super CPA
by Virginia Business
Magazine

CONTACT DETAILS

Robinson, Farmer, Cox Associates
530 Westfield Rd
Charlottesville, VA 22901
Office: 434-973-8314

PROFESSIONAL PROFILE

Kristen is the Firm's Director of Quality Control, with more than 25 years of experience. She has served a variety of governmental clients, including Counties, Towns, Regional Water and Sewer Authorities, Regional Jail Authorities, Regional Airports, Community Services Boards, and School Activity Funds, as well as HUDs, Voluntary Health and Welfare Organizations and other organizations throughout the Commonwealth of Virginia. Kristen develops technical guidance on governmental accounting and auditing matters, consulting with engagement teams on accounting, auditing, and financial reporting issues. She is responsible for overseeing audit quality reviews, ensuring professional standards are met on all audit and attest engagements performed by the Firm. Further, she is responsible for the development of the Firm's audit policies and updates to the Firm's annual audit manuals and guidance, to include single audits. Kristen regularly attends National GFOA and VGFOA conferences and has served on a variety of professional committees.



Kristen earned the AICPA's Certified Single Auditor badge. This specialized knowledge is used to evaluate and apply audit steps such as client acceptance, engagement planning and analysis, and concluding on a single audit engagement. CPAs who earn this Badge demonstrate an advanced competency level as outlined in the AICPA Competency Framework: Governmental Auditing. They evaluate and perform single audit-specific requirements such as major program determination, audit sampling, and reporting on the compliance of internal controls.

PROFESSIONAL REGISTRATION

Commonwealth of Virginia, *Certified Public Accountant*

EDUCATION

Radford University, Bachelor of Business Administration–Accounting

PROFESSIONAL AFFILIATIONS

American Institute of Certified Public Accountants (AICPA):

- *Member*
- *Former Member of the State & Local Government Expert Panel (2022-2025)*

Virginia Society of Certified Public Accountants (VSCPA), *Member*

National Government Finance Officers Association (GFOA):

- *Associate Member*
- *Special Review Committee Member for Excellence in Financial Reporting Program*

Virginia Government Finance Officers Association (VGFOA):

- *Associate Member*

PROFESSIONAL POSITIONS

2007 to Present Director of Quality Control–Charlottesville Office
Robinson, Farmer, Cox Associates

2015 to 2025 Member & Director of Quality Control–Charlottesville Office
Robinson, Farmer, Cox Associates

2000 to 2007 Associate/Manager–Charlottesville Office
Robinson, Farmer, Cox Associates



WILLIAM T. GARDNER



CISA, CEH

PROFESSIONAL PROFILE

Billy began his career at Robinson, Farmer, Cox Associates in 2014. 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 CERTIFICATION

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

EDUCATION

Averett University, Bachelor of Science Computer Information Systems

PROFESSIONAL AFFILIATIONS

Information Systems Audit and Control Association (ISACA), Member

PROFESSIONAL POSITIONS

- 2015 to Present Director of Information Technology,
Robinson, Farmer, Cox Associates
- 2007 to 2015 IT Audit Consultant & Systems Administration
Robinson, Farmer, Cox Associates
- 2001 to 2007 IT Help Desk Specialist I, University of Virginia Parking
& Transportation, Charlottesville, *Virginia*

CONTACT DETAILS

Robinson, Farmer, Cox Associates
530 Westfield Road
Charlottesville, VA 22901
Office: 434-973-8314



GABRIEL R. SHEMETH, *Certified Public Accountant*

Gabriel is a senior accountant for Robinson, Farmer, Cox Associates in the Firm’s Charlottesville office. He has participated in audits of counties, towns, cities, and public authorities in the Commonwealth of Virginia. In addition, he has participated in numerous audits of school divisions, regional school activity funds, as well as various audits of nonprofit entities.

PROFESSIONAL REGISTRATION

- › State of Virginia, *Certified Public Accountant*

EDUCATION

- › Liberty University, Bachelor of Science in Accounting

PROFESSIONAL AFFILIATIONS

- › American Institute of Certified Public Accountants, *Member*

PROFESSIONAL POSITIONS

2026 to Present	Audit Manager – Charlottesville Office <i>Robinson, Farmer, Cox Associates</i>
2022 to 2025	Senior Accountant – Charlottesville Office <i>Robinson, Farmer, Cox Associates</i>
2020 to 2022	Staff Accountant – Charlottesville Office <i>Robinson, Farmer, Cox Associates</i>

CONTINUING PROFESSIONAL EDUCATION

The Firm's policy meets and exceeds the continuing professional education requirements established by the Virginia Society of Certified Public Accountants and *Government Auditing Standards*. Below are detailed continuing education records.

2025

Joshua A. Roller

Category	Hours	Class	Sponsor
Taxes	8.00	Don Farmer's 2024 Federal Tax Update	VSCPA
Taxes	8.25	RFC TY2024 Federal Tax Return Update	RFCA
Taxes	1.20	Charitable Donations	RFCA
Taxes	1.60	Navigating Ultratax (Advanced)	RFCA
Ethics	2.00	Behavioral Ethics, Conflicts of Interest, and the Accounting Pipeline	RFCA
Govt A&A	1.20	Audit: Hack-O-Ween - Scary Good Tips and Tricks	RFCA
A&A	9.00	Compilation and Review	CERFI CPEdge
Govt A&A	9.00	Governmental Financial Reporting	CERFI CPEdge
A&A	12.00	Network Nonprofit Acct Reports - Winter, Spring, Summer, Fall 2025	CERFI CPEdge
Govt A&A	12.00	Network Governmental Acct Reports - Winter, Spring, Summer, Fall 2025	CERFI CPEdge
	64.25		

Kristen L. Choate

Category	Hours	Class	Sponsor
A&A	1.00	AICPA A&A Focus (1/8/2025)	AICPA
A&A	2.00	2024 Not-for-Profit Accounting & Auditing Lightning Round	AICPA
Taxes	8.25	RFC TY2024 Federal Tax Return Update	RFCA
Govt A&A	2.00	GAQC 2025 Single Audit Lightening Round	AICPA
Govt A&A	2.40	What Has Changed with the New Uniform Guidance	RFCA
Taxes	1.20	Charitable Donations	RFCA
Taxes	1.80	New Preparer Training	RFCA
Taxes	1.60	Navigating Ultratax (Advanced)	RFCA
Govt A&A	2.30	Common 2025 Single Audit Questions	RFCA
Govt A&A	1.50	No Vacation from Estimating Compensated Absences	GFOA
A&A	2.00	Not-for-Profit Special Events	AICPA
Govt A&A	6.00	VGFOA 2025 Annual Conference	VGFOA
Ethics	2.00	Behavioral Ethics, Conflicts of Interest, and the Accounting Pipeline	RFCA
Govt A&A	2.00	2025 Annual Required GAQC Webcast	RFCA
Govt A&A	1.50	GASB 101 Compensated Absences	RFCA
Govt A&A	18.00	GFOA 2025 Annual Conference	GFOA
Govt A&A	1.00	Detecting ACFR Deficiencies with DataSnipper	RFCA
Taxes	1.00	AICPA Town Hall: Key Tax Law Changes You Need to Know	AICPA
Govt A&A	7.50	Audit Quality Session 1	AICPA
Govt A&A	1.00	AICPA Town Hall: Special Edition - Navigating the Government Shutdown	AICPA
Govt A&A	1.00	AICPA Town Hall Series (10-23-25)	AICPA
Govt A&A	1.20	Audit: Hack-O-Ween - Scary Good Tips and Tricks	RFCA
A&A	2.00	QM Conversations: Peer Review	AICPA
Spec. Know	1.00	AICPA Town Hall Series (11-20-25)	AICPA
Govt A&A	1.20	Just in Time Implementing "No Tax on Overtime" for Gov Employers	RFCA
	72.45		

CONTINUING PROFESSIONAL EDUCATION

Gabriel Shemeth

Category	Hours	Class	Sponsor
Taxes	8.25	RFC TY2024 Federal Tax Return Update	RFCA
Taxes	2.00	Social Security Retirement: Understanding the Benefits	Checkpoint
Taxes	1.00	The Developing World of IRS Electronic Options	Checkpoint
A&A	2.00	Best Practices for Small Business Audits	Checkpoint
A&A	2.00	SSARS 21 and 25 - Review Engagement Basics	Checkpoint
A&A	2.00	Auditors' Report: A Review of Reporting Choices	Checkpoint
Govt A&A	2.00	Determining Major Progs - Avoiding Peer Review Issues & Best Prac.	Checkpoint
A&A	2.00	Initial Audit Engagements	Checkpoint
Govt A&A	2.40	What Has Changed with the New Uniform Guidance	RFCA
Taxes	1.60	Navigating Ultratax (Advanced)	RFCA
Govt A&A	2.30	Common Single Audit Questions	RFCA
IT	2.00	AI Privacy, Security, and Compliance Master Class for Accountants	Checkpoint
Taxes	1.20	Charitable Donations	RFCA
Ethics	2.00	Behavioral Ethics, Conflicts of Interest, and the Accounting Pipeline	RFCA
Govt A&A	1.20	Audit: Hack-O-Ween - Scary Good Tips and Tricks	RFCA
Govt A&A	1.20	Just in Time Implementing "No Tax on Overtime" for Gov Employers	RFCA
A&A	12.00	Network Nonprofit Acct Reports - Winter, Spring, Summer, Fall 2025	CERFI CPEDGE
Govt A&A	12.00	Network Governmental Acct Reports - Winter, Spring, Summer, Fall 2025	CERFI CPEDGE
IT	2.00	Generative AI Strategy for Accountants	Checkpoint
	<u>61.15</u>		

REFERENCES

Board 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 serviced by our Charlottesville office are listed below:

Northwestern Community Services Board

Ms. Katie Russell, Chief Financial Officer
209 W. Criser Road, Suite 300
Front Royal, VA 22630
Phone – (540) 636-4250
katie.russell@nwcsb.com

Middle Peninsula-Northern Neck Community Services Board

Mr. Ken Hickman, Director of Finance
6965 Fox Hunt Lane
Gloucester, Virginia 23061
Phone – (804) 758-3418
khickman@mpnn.state.va.us

County of Prince George, Virginia

Ms. Betsy Drewry, Director of Finance
6602 Courts Drive
Prince George, VA 23875
Phone – (804) 722-8720
bdrewry@princegeorgecountyva.gov

UNDERSTANDING OF WORK—AUDIT APPROACH

Summary

The audit will be performed in **three distinct phases** – Phase 1: Planning, Phase 2: Fieldwork, and Phase 3: Reporting. Key tasks and objectives for each of the phases are summarized in the table below.

		Key Tasks Performed (as applicable)
P H A S E 1	Planning	<ul style="list-style-type: none"> <i>Engagement team planning meeting</i> <i>Review prior audit & interim reports</i> <i>Review minutes of Board Meetings</i> <i>Establish schedule for fieldwork</i> <i>Prepare & provide preliminary fieldwork request list to client</i>
P H A S E 2	Fieldwork	<ul style="list-style-type: none"> <i>Intro meeting with Management</i> <i>Perform walkthroughs of client processes</i> <i>Assess client risk based on preliminary evaluation</i> <i>Determine procedures for a risk-based audit</i> <i>IT Review and Assessment</i> <i>Test key internal controls</i> <i>Test compliance with Federal and State regulations</i> <i>Perform substantive tests</i> <i>Perform balance verifications/reconciliations</i> <i>Perform analytical procedures</i> <i>Hold exit conference with Management upon completion of fieldwork</i> <i>Provide draft Management Comments & Recommendations</i> <i>Member review of audit workpapers & procedures</i>
P H A S E 3	Reporting	<ul style="list-style-type: none"> <i>Audit report preparation assistance & Member review</i> <i>Quality control review of workpapers & audit report</i> <i>Audit reports delivered</i> <i>Final Management Comments delivered</i> <i>APA joint activity form reviewed</i> <i>Preparation and Review of SF-SAC forms</i> <i>Presentation of the audit</i>

UNDERSTANDING OF WORK—AUDIT APPROACH: (CONTINUED)

During our audit, compliance tests will be conducted in connection with our review of the Board’s system of internal controls for the purpose of submitting our written reports on material weaknesses and significant deficiencies in internal control included in the Independent Auditors' Report on Internal Accounting Control over Financial Reporting and Compliance. The federal programs compliance audits will be conducted in accordance with the *Uniform Guidance*.

PHASE 1: Planning

During the planning stage, Robinson, Farmer, Cox Associates will review prior audit work papers, publicly available information, and interim financial data, as well as state and local reports. The purpose of the planning stage is to:

- Gain knowledge of the Board’s internal control over financial reporting;
- Identify matters affecting the government, such as changes in financial reporting practices, economic conditions, laws and regulations, and technological changes;
- Identify matters relating to the Board’s operations, including its organization, operating characteristics, and capital structure;
- Document our preliminary judgments about materiality, risk, and other factors relating to the determination of material weaknesses;
- Familiarize the audit team with control deficiencies previously communicated to the finance committee or management;
- Identify legal or regulatory matters of which the government is aware;
- Review public information about the Board relevant to the evaluation of the likelihood of material financial statement misstatements and the effectiveness of the Board’s internal control over financial reporting;
- Document knowledge about risks related to the government evaluated as part of the auditor's client acceptance and retention evaluation; and
- Identify key policy changes and financial actions taken during the current fiscal year.

Upon completion of our initial assessment, we will provide the Board with a detailed list of items we would like to review upon commencement of audit fieldwork. This list is delivered several weeks prior to the date of audit commencement and is intended to provide a starting point for the audit and affords the Board time to gather necessary documents.

UNDERSTANDING OF WORK—AUDIT APPROACH: (CONTINUED)

PHASE 2: Fieldwork

Fieldwork is generally scheduled in the fall of each year after all closing and year end accrual entries are posted to the books. Fieldwork programs and work plans are designed to substantiate account balances and key financial statement assertions including related note disclosures. In addition, fieldwork is used to complete control testing and perform audits of federal programs (Single Audits). During fieldwork, we perform the following procedures:

Review of Policies and Procedures

RFC will review current accounting, purchasing and personnel policies to gain an understanding of the controls and requirements set forth in such policies. In addition, we will review minutes of the Board to identify key actions and directives of the Board.

Data Analytics

The Director of Data Analytics will request data from the Board's accounting system. The data will be tested under multiple tests and queries to identify inconsistencies, anomalies and outlying data points for further examination. Data analytics will allow the audit team to isolate specific sets of data that may be used to assess the internal controls of the governmental areas of fraud risk.

Walkthroughs

In performing a walkthrough, our auditors follow a transaction from origination through the government's processes, including information systems, until it is reflected in the Board 's financial records, using the same documents and information technology that Board personnel use. The primary purpose of a walkthrough is to identify key internal controls, control systems, and responsible parties.

Identification of Fraud Risk

We will conduct inquiries of management and of other employees regarding their knowledge of any actual fraud or suspicions of fraud, as well as any allegations of fraud affecting the Board. We will inquire about the Board's understanding of the risk of fraud within the Board including any specific fraud risks the Board has identified, as well as account balances or transaction classes that may be susceptible to fraud. We will inquire about the controls the Board has implemented to identify fraud risks and to detect fraud and how those programs and controls are monitored.

IT Review and Assessment

The Technology Consultant will conduct a comprehensive assessment of all IT controls. The assessment will be used to assess the overall risks over financial reporting. Additionally, we will provide a summary of practical recommendations and best practices.

UNDERSTANDING OF WORK—AUDIT APPROACH: (CONTINUED)

PHASE 2: Fieldwork: (Continued)

Control Testing

Upon completion of the procedures above, we will identify key controls and control systems that are necessary to provide accurate financial data and deter or prevent material fraud. The audit team will perform a review of prior control testing activities and determine if controls have changed since the prior audit.

Sampling will be used while performing control testing during preliminary fieldwork. RFC utilizes statistical sampling methods based on factors such as the population size and the auditors' assessment of risk related to the control. Sample sizes will vary based on these factors along with any deviations encountered during testing and can range from as few as two to as many as ninety items; however, the most common samples range from twenty-five to forty items. Samples may be selected from the population using systematic, haphazard, or random selection, as deemed appropriate for each instance.

Our tests of internal controls will also include controls as they relate to Client (Patient) Funds and the validation of such funds that should be reported in the financial statements. Client (Patient) Funds include social security payments, disability payments, etc. that are made to the CSB on behalf of clients and/or patients.

Review of Risk Assessment

A review of material fraud risk will be performed. Based on this review, the team will implement audit procedures aimed at identifying misappropriations within the Board. The team will also review the risk of material misstatements within the financial statements and implement audit procedures to mitigate such risk.

Compliance Testing

Local governments are subject to local, state, and federal compliance testing. Local compliance testing centers around compliance with purchasing policies, personnel policies, Board of Directors orders as well as administrative policies. State compliance testing is determined by the State Auditor of Public Accounts in the *Specifications for Audits of Authorities, Boards and Commissions*. Federal compliance testing is required by the Office of Management and Budget's *Uniform Guidance*. Annually, our workpapers are updated to identify compliance testing required by the State Auditor of Public Accounts and the Uniform Guidance. Compliance testing with local policies and procedures is specific to each government according to key local policies established by the Board.

UNDERSTANDING OF WORK—AUDIT APPROACH: (CONTINUED)

PHASE 2: Fieldwork: (Continued)

Compliance Testing (Continued)

The audit team will use sampling while performing compliance testing during fieldwork. Statistical sampling methods are used and are based on factors such as the population size and the auditors' determination of the tolerable exception rate for the test. Sample sizes will vary based on these factors along with any deviations encountered during testing. Sample sizes can range from as few as two to as many as one-hundred-twenty items; however, the most common samples are approximately twenty-five to forty items. Samples may be selected from the population using systematic, haphazard, or random selection, as deemed appropriate for each instance.

Upon the completion of preliminary fieldwork, we will have documented the following in our work papers and programs:

- ▶ Key policies and procedures and the extent to which they are being followed;
- ▶ Fraud risk within the government;
- ▶ The government's compliance with local, state, and federal requirements;
- ▶ Key accounting processes and the effectiveness of control systems and controls in place to prevent material financial and fraud risk;
- ▶ Key information technology controls and how they may be circumvented or overridden;
- ▶ Weaknesses in control systems or controls that represent material weaknesses or significant deficiencies as defined by Statement on Auditing Standards 115 (SAS 115);
- ▶ The extent to which controls may be relied upon in relation to key financial statement assertions; and
- ▶ Documentation of key areas of concern under which audit procedures should be expanded.

Substantive Procedures

Substantive procedures will be used during final fieldwork to provide the audit team with information regarding the five audit assertions (completeness, existence, disclosure, rights, and valuation). A determination of areas for which controls are insufficient will be made and auditors will identify substantive audit procedures for those areas. The team will also implement substantive audit procedures and testing to validate material balances in the financial statements and related note disclosures not evaluated through control testing.

Sample sizes for substantive testing can vary considerably based on a number of factors. These factors include the auditors' calculation of materiality/tolerable misstatement for the fund/account balance being tested and the auditors' assessment of the risk of material misstatement and other procedures risk ("risk factors"). Once these factors are determined, the sample size is calculated using algorithms created to provide a statistically acceptable (i.e. 95%-99%) level of assurance. Similar to other samples, these samples are selected from the population using systematic, haphazard or random selection as deemed appropriate in each instance.

UNDERSTANDING OF WORK—AUDIT APPROACH: (CONTINUED)

PHASE 2: Fieldwork: (Continued)

Analytical Procedures

Analytical reviews of key account balances will be performed to determine any variances in balances from prior periods and budgeted amounts. These reviews allow the audit team to evaluate actual changes compared to expectations and investigate the reasons for any unexpected changes.

Upon the completion of final fieldwork, the Board can expect the following deliverables:

- ▶ An exit conference with key officials concerning the auditors' preliminary conclusions;
- ▶ An overview of findings identified in the audit and a recommended course of action to deal with such findings; and
- ▶ A list of additional items needed from the Board for completion of the audit (if necessary).

PHASE 3: Reporting:

Upon completion of final fieldwork, Robinson, Farmer, Cox Associates will assist the Board with preparation and production of the Annual Comprehensive Financial Report to ensure that all reporting elements are incorporated as required by the *Government Auditing Standards*. In conjunction with report preparation, Robinson, Farmer, Cox Associates will prepare all necessary state and federal filings. Upon completion of the audit report, you can expect the following submittals:

- ▶ A report on the fair presentation of the general-purpose financial statements and the combining and individual fund and individual account group financial statements in conformity with accounting principles generally accepted in the United State of America.
- ▶ A report on the internal control structure based on the Auditor's understanding of the control structure and assessment of control risk. The Auditor shall communicate all reportable conditions (as defined by the AICPA) found during the audit in the report on internal controls. Non-reportable conditions discovered by the Auditor shall be reported either in the report on internal controls or in a separate letter to management. If the non-reportable conditions are reported in a separate letter, the letter will be referred to in the report on internal controls and copied to the Office of Financial Review and Assistance, Behavioral Health and Development Services.
- ▶ A report on compliance based on the audit of the general-purpose financial statements performed in accordance with Government Auditing Standards. The Auditor shall communicate all instances of noncompliance which could have a material effect on the general-purpose financial statements in the report on compliance.

UNDERSTANDING OF WORK—AUDIT APPROACH: (CONTINUED)

PHASE 3: Reporting: (Continued)

- ▶ A report on compliance with specific requirements applicable to major federal assistance programs. The Auditor shall communicate all instances of noncompliance with the specific requirements for major federal assistance programs in the report on compliance or in the Schedule of Findings and Questioned Costs. If matters of noncompliance are disclosed in the Schedule of Findings and Questioned Costs, the Schedule shall be referred to in the Auditor's report on compliance.
- ▶ A report on compliance with the general requirements applicable to federal assistance programs. This report should be prepared regardless of whether the CSB has major assistance programs. The Auditor shall communicate all instances of noncompliance with the general requirements in the report on compliance or in the Schedule of Findings and Questioned Costs. If matters of noncompliance are disclosed in the Schedule of Findings and Questioned Costs, the Schedule shall be referred to in the Auditor's report on compliance.
- ▶ A report on compliance with the requirements applicable to non-major federal assistance programs if transactions from non-major assistance programs were selected for testing during the audit. The Auditor shall communicate all instances noncompliance with the requirements governing non-major programs in the report on compliance or in the Schedule of Findings and Questioned Costs. If matters of noncompliance are disclosed in the Schedule of Findings and Questioned Costs, the Schedule shall be referred to in the Auditor's report on compliance.
- ▶ A report disclosing the status of findings and recommendations from previous audits that have remained uncorrected.
- ▶ Auditors shall be required to make an immediate, written report of all irregularities and illegal acts, or indications of illegal acts of which they become aware to the Chairman of the Community Services Board, the Executive Director of the Community Services Board, the Director of Finance of the local government serving as fiscal agent of the Board, and the Commissioner of the Department of Behavioral Health and Development Services.
- ▶ A report on the fair presentation of the Schedule of Federal Assistance.

Continuing Service

Robinson, Farmer, Cox Associates will remain on-call during the year for audit related issues. **It is our policy to provide support through telephone calls, emails, staff meetings, and client bulletins at no additional charge.** Robinson, Farmer, Cox Associates is also available to provide other services, as requested. These services will be separately identified as consulting services. Such services include:

- ▶ Agreed-Upon Procedures
- ▶ Financial forecasting
- ▶ Budget consultation
- ▶ Privatization Studies
- ▶ Continuing professional education (CPE) seminars
- ▶ Assistance in the preparation of bond issuance documents
- ▶ Assistance with the placement of bank qualified debt obligations
- ▶ Cost Allocation Plans

UNDERSTANDING OF WORK—AUDIT APPROACH: (CONTINUED)

Customer Service

Customer services issues can be addressed with the Partner-in-Charge of the engagement. If further action is needed the firm's managing director, Matthew McLearn, can be contacted in our Charlottesville office.

Client Expectations

It is anticipated that the Board will provide the items listed below to assist us in completing the audit in an efficient and timely manner.

General Ledger and Financial Records

The Board shall fully balance the general ledger, reconcile subsidiary ledgers to control accounts, and reconcile all bank accounts within 75 days of each fiscal year end.

Schedules

The staff of the Board shall prepare the following information:

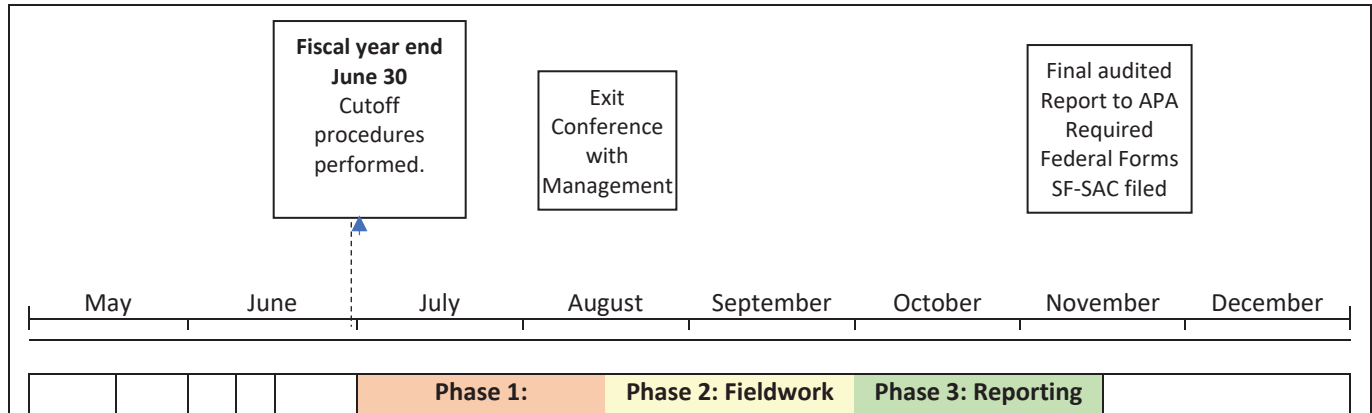
1. A final trial balance of each fund;
2. A final trial balance of each subsidiary ledger;
3. A schedule of federal program revenues, expenditures and beginning and ending balances by program;
4. A copy of the final budget presented to the board for the audit period, the original budget ordinance for the audit period and all amendments to the budget ordinance;
5. A copy of all capital projects and all amendments thereto for all projects beginning during the period or not fully completed prior to the period;
6. A schedule of insurance in force during the year and of insurance expense for the year;
7. A schedule of investments of all funds at statement date showing both book value and estimated market value at statement date;
8. A schedule of all capital outlays during the period;
9. A schedule of all capital asset dispositions during the period;
10. A schedule of accounts payable at statement date;
11. Reconciliation of the final quarter's fringe benefit tax returns;
12. Copies of all contracts with governmental grantor or grantee agencies;
13. Copies of all other contracts in force at statement date of a material amount; and
14. Such reasonable additional schedules as may be requested for financial audits.

The above list is not exhaustive of all the items we will need to complete your audit; however, we will provide detailed preliminary and final fieldwork requests prior to our arrival. These lists are tailored to each client's specific audit needs and are delivered approximately three weeks prior to fieldwork.

UNDERSTANDING OF WORK–AUDIT APPROACH: (CONTINUED)

Audit Timeline

The key to a successful audit is to define the project timing and to communicate expectations to all parties involved. To that end, we have established a tentative timeframe for the audit as presented below. Once engaged as your auditor, we will present specific dates for the audit and key deliverables.



Planning

- Discuss prior years audit
- Discuss preliminary work to be performed — PBC listing
- Identify key testing *Arrange for workspace and other needs
- Issue engagement letter and obtain signatures prior to start of fieldwork
- Discuss audit work plan
- Areas of particular concern
- Establish liaisons for engagement

Fieldwork

- Interim Fieldwork Discussion with Director of Finance - July**
- Identify key internal controls or other matters to be tested and to discuss the year-end work to be performed.
- Final Fieldwork Entrance with Key Staff - September**
- Discuss PBC items Update/changes to work plan or workpapers
- Final Fieldwork Progress with Board Liaisons - September**
- Discuss progress, Outstanding items and Situations/problems that need addressing
- Final Exit Conference with Key Staff - September/October**
- Discuss outstanding items; Summarize results of fieldwork; Review significant findings; Discuss final entries to be posted to financial system; Identify management comments including observation, implication and recommendation for each comment identified.

Reporting

- Final Report Review/Production - October/November**
- We will prepare financial statements, note disclosures, and opinions for approval by October 15.
- Upon approval the Board’s final reports will be prepared for the Executive Director and Leadership.
- Auditor of Public Account and Department of Behavioral Health and Developmental Services Submissions**
- Required Reports will be submitted by November 25.
- SF-SAC Reporting**
- We will prepare the Board's SF-SAC Reporting Package within 30 days of report release or March 31

RFP REQUIRED ATTACHMENTS

- ATTACHMENT A – PROPOSAL TITLE PAGE
- ATTACHMENT B – PROPOSAL SUBMISSION CHECKLIST
- ATTACHMENT C – PROPOSAL SIGNATURE SHEET
- ATTACHMENT D – COMPANY CERTIFICATIONS
- ATTACHMENT E – AUTHORITY TO TRANSACT BUSINESS IN VIRGINIA
- ATTACHMENT F – PROPRIETARY INFORMATION
- VENDOR CONFIDENTIALITY AGREEMENT
- INITIALED BOTTOM OF TERMS & CONDITIONS (T&C) PAGES 11-14
- PROOF OF INSURANCE/CERTIFICATES OF INSURANCE
- W9 TAX FORM
- ADDENDUM

ATTACHMENT A – PROPOSAL TITLE PAGE

By signing this form with an original signature, and returning the signed solicitation document with your response in accordance with this solicitation's submittal requirements, you agree that original signatures transmitted and received via facsimile, email or other electronic transmission of a scanned document (e.g., PDF or similar format) are true and valid signatures for all purposes hereunder and shall bind the parties to the same extent as that of an original signature. Any such electronic transmission shall constitute the final agreement of the parties and conclusive proof of such agreement. Any such electronic counterpart shall be of sufficient quality to be legible either electronically or when printed as hardcopy. CBH shall determine legibility and acceptability for public record purposes. An Agreement or other communications resultant from this solicitation may be executed in one or more counterparts, each of which shall for all purposes be deemed to be an original and all of which shall constitute the same instrument.

	3-27-2026
Signature Of Authorized Company Representative	Date
Joshua A. Roller	Partner
Name – Print	Title
Robinson, Farmer, Cox Associates	434-973-8314
Company Name – Print	Telephone Number
530 Westfield Road, Charlottesville, VA 22901	
Address	
jroller@rfca.com	434-974-7363
Email Address	Fax Number

ATTACHMENT B – PROPOSAL SUBMISSION CHECKLIST

The following shall be returned with your proposal as outlined in 6.0. Failure to do so may be cause for rejection of the proposal as non-responsive. It is the responsibility of the Contractor to ensure that they have received all addenda.

ITEM:	INCLUDED: (X)
1. Attachment A. Proposal Title Page	<u> X </u>
2. Attachment B. Proposal Submission Checklist	<u> X </u>
3. Attachment C. Proposal Signature Sheet	<u> X </u>
4. Attachment D. Company Certifications	<u> X </u>
5. Attachment E. Authority to Transact Business	<u> X </u>
6. Attachment F. Proprietary Information	<u> X </u>
8. Vendor Confidentiality Agreement	<u> X </u>
9. Initialed bottom of T&C pages 12-15.	<u> X </u>
10. Certificates of Insurance	<u> X </u>
11. Financial Information (Including W9)	<u> X </u>

<u>Robinson, Farmer, Cox Associates</u>	<u>434-973-8314</u>
Company Name – Print	Telephone Number

<u>530 Westfield Road, Charlottesville, VA 22901</u>
Address

<u>jroller@rfca.com</u>	<u>434-974-7363</u>
Email Address	Fax Number

<u>Joshua A. Roller</u>	<u>Partner</u>
Name – Print	Title

	<u>3-27-2026</u>
Signature Of Authorized Company Representative	Date

ATTACHMENT C – PROPOSAL SIGNATURE SHEET

TYPE OF BUSINESS: (Please check all applicable classifications.) If your classification is certified by the Virginia Department of Minority Business Enterprise, provide your certification number: 9144. For certification assistance, please visit: <https://www.sbsd.virginia.gov/>.

Large

Small business – An independently owned and operated business which, together with affiliates, has 250 or fewer employees or average annual gross receipts of \$10 million or less averaged over the previous three years.

Women-owned business – A business concern that is at least 51% owned by one or more women who are U. S. citizens or legal resident aliens, or in the case of a corporation, partnership, or limited liability company or other entity, at least 51% of the equity ownership interest is owned by one or more women who are citizens of the United States or non-citizens who are in full compliance with the United States immigration law, and both the management and daily business operations are controlled by one or more women who are U. S. citizens or legal resident aliens.

Minority-owned business – A business concern that is at least 51% owned by one or more minority individuals (see Section 2.2-1401, Code of Virginia) or in the case of a corporation, partnership, or limited liability company or other entity, at least 51% of the equity ownership interest in the corporation, partnership, or limited liability company or other entity is owned by one or more minority individuals and both the management and daily business operations are controlled by one or more minority individuals.

In Compliance With This Request For Proposals And To All The Conditions Imposed Herein, The Undersigned Offers And Agrees To Furnish The Goods/Services In Accordance With This RFP and all Attachments Or As Mutually Agreed Upon By Subsequent Negotiation.

Company Name: Robinson, Farmer, Cox Associates

FIN/SSN: 54-1896113 Date: 3-27-2026

Authorized Agent (TYPED): Joshua A. Roller

Signature: 

Address: 530 Westfield Road

C/S/Z: Charlottesville, VA 22901 E-mail address: jroller@rfca.com

Telephone Number: 434-973-8314 Extension: _____ FAX Number: 434-974-7363

NOTE: Colonial Behavioral Health does not discriminate against faith-based organizations in accordance with the Code of Virginia, §2.2-4343.1 or against a bidder because of race, religion, color, sex, national origin, disability, or any other basis prohibited by state law relating to discrimination in employment.

ATTACHMENT D – COMPANY CERTIFICATIONS

This RFP is subject to the provisions of 2.2-3100 et seq. of the Virginia, the Virginia State and Local Government Conflict of Interest Act, and Sections 2.2-4300 et seq. of the Code, the Virginia Public Procurement Act (VPPA).

By my signature on this form, I certify on behalf of the Contractor that I am not aware of any information bearing on the existence of any potential conflicts of interest or violation of ethics in public contracting provisions of the VPPA, Virginia Code 2.2-4367 through 2.2-4377.

I further certify that this proposal is made without prior understanding, agreement, or connection with any corporation, team, or person submitting a Proposal for the same goods, services, insurance, or construction, and is in all respects fair and without collusion or fraud. I understand collusive bidding is a violation of the state and Federal law and can result in fines, prison sentences, and civil damage awards.

I further certify that the statements regarding debarments, ethics in public procurement, submission of a single proposal, understanding the conditions, and data on convictions are not misleading and understood.

I further certify that, if awarded this contract, I will not knowingly send to any CBH facility any person having been convicted of any “barrier” crimes as outlined in the Code of Virginia, Section 63.2-1719. Nor will I knowingly employ any unauthorized alien as defined in the Federal Immigration Reform and Control Act of 1986.

I hereby certify that the responses to the above representations, certification, and other statements, including all attachments, are accurate and complete. If after I sign these forms, I learn of any information which makes any of the above representations, certifications, or other statements inaccurate or incomplete, or reveals that any part of my previously submitted information is misleading, I will immediately bring it to the attention of the General Services Officer, or CBH designee. I agree to abide by all conditions of this RFP and certify that I am authorized to sign for the Contractor.

Robinson, Farmer, Cox Associates 434-973-8314
Company Name – Print Telephone Number

530 Westfield Road, Charlottesville, VA 22901
Address

jroller@rfca.com 434-974-7363
Email Address Fax Number

Joshua A. Roller Partner
Name – Print Title

 3-27-2026
Signature Of Authorized Company Representative Date

ATTACHMENT E – AUTHORITY TO TRANSACT BUSINESS IN VIRGINIA

Authority to Transact Business in Virginia

Pursuant to Virginia Code §2.2-4311.2, a Contractor organized or authorized to transact business in the Commonwealth pursuant to Title 13.1 or Title 50 of the Code of Virginia shall include in its proposal the identification number issued to it by the State Corporation Commission (“SCC”). Any Contractor that is not required to be authorized to transact business in the Commonwealth as a foreign business entity under Title 13.1 or Title 50 of the Code of Virginia or as otherwise required by law shall attach to this form a statement describing why the Contractor is not required to be so authorized. Any Contractor described herein that fails to provide the required information shall not receive an award unless a waiver of this requirement is granted by the SCC.

Please complete the following by checking the appropriate line that applies and providing the requested information.

- A. Contractor is a Virginia business entity organized and authorized to transact business in Virginia by the SCC and such vendor’s Identification Number issued to it by the SCC is: S028346-7
- B. Contractor is an out-of-state (foreign) business entity that is authorized to transact business in Virginia by the SCC and such vendor’s Identification Number issued to it by the SCC is _____
- C. Contractor has applied for, but has not yet received, an Identification Number from the SCC and requests that it be granted an extension of five calendar days to provide its Identification Number to Colonial Behavioral Health.
- D. Contractor does not have an Identification Number issued to it by the SCC and is not required to be authorized to transact business in Virginia in accordance with Section(s) of the Code of Virginia **and** the reasons stated on the attached document(s).

Please attach additional sheets if you need to explain why Contractor is not required to be authorized to transact business in Virginia.

Robinson, Farmer, Cox Associates, PLLC 434-973-8314
Legal Name Of Company (As Registered) Print Telephone Number

530 Westfield Road, Charlottesville, VA 22901
Address

jroller@rfca.com 434-974-7363
Email Address Fax Number

Joshua A. Roller Partner
Name – Print Title

 3-27-2026
Signature Of Authorized Company Representative Date

ATTACHMENT F – PROPRIETARY INFORMATION

Offeror Name Robinson, Farmer, Cox Associates

Trade Secrets or Proprietary information submitted by an Offeror or Consultant in connection with a procurement transaction shall not be subject to public disclosure under the Virginia Freedom of Information Act; however, the Offeror or Consultant must invoke the protections of this section prior to or upon submission of data or other materials to be protected and state the reasons why protection is necessary. *Price quotations in proposals submitted to Colonial Behavioral Health are not “proprietary” or “confidential”.* They are considered public information. Information leading to the decision to award, including prices and other factors, shall be made public.

Please mark one:

NO- the proposal does not contain any trade secrets and/or proprietary information.

YES- the proposal does contain trade secrets and/or proprietary information.

If **YES**, please list the *page numbers* and the *reasons* why the information is considered a trade secret or proprietary information. These pages shall be conspicuously labeled “PROPRIETARY INFORMATION” in **red** ink at the top and bottom center of each page.

DO NOT MARK THE WHOLE PROPOSAL PROPRIETARY. If proprietary and/or confidential information is included in the proposal, a second “redacted” electronic version of the proposal shall be included and named “Redacted Version”.

Joshua A. Roller
Name – Print


Signature Of Authorized Company Representative

Partner
Title

3-16-2026
Date

VENDOR CONFIDENTIALITY AGREEMENT

A Vendor will perform services for Colonial Behavioral Health (CBH) that may require CBH to disclose confidential and proprietary information ("Confidential Information") to the vendor. Accordingly, to protect the Confidential Information that will be disclosed during the work performed by the vendor for CBH, the Vendor agrees as follows:

- As required by the HIPAA Privacy Rule, CBH will provide the Vendor with only the minimum amount of protected health information (PHI) necessary to fulfill true business needs. Likewise, the Vendor will not access or attempt to access information that is not strictly necessary.
- The Vendor will hold the Confidential Information received from CBH in strict confidence and will exercise a reasonable degree of care to prevent disclosure to others.
- The Vendor will not disclose or divulge the Confidential Information either directly or indirectly outside of the terms established in the service agreement or contract unless first authorized to do so in writing by Colonial Behavioral Health's Executive Director or their designee.
- The Vendor will not reproduce the Confidential Information nor use this information commercially or for any purpose other than the performance of the Vendor's duties for CBH.
- The Vendor will, upon request or upon termination of the relationship with CBH, deliver to CBH information, materials, and/or equipment received from CBH or originating from or related to work performed for CBH.
- CBH reserves the right to take action in the event of any disclosure of information in violation of this agreement or applicable HIPPA regulations as required and/or allowed by law.
- PHI cannot be removed from CBH property without prior authorization by Colonial Behavioral Health's Executive Director or their designee. Vendors should have formal policies and procedures in place to reasonably protect against the unauthorized use and disclosure of PHI as required per 42 CFR § 2.16. Vendors do not have such a policy or the existing policy is not sufficient to meet the standard required by law, the Vendor agrees to abide by relevant policies established by CBH.



VENDOR CONFIDENTIALITY AGREEMENT

- This agreement will be interpreted under and governed by the laws of the Commonwealth of Virginia.
- All provisions of this agreement will be applicable only to the extent that they do not violate any applicable law and are intended to be limited to the extent necessary so that they will not render this agreement invalid, illegal, or unenforceable. If any provision of this agreement or any application thereof will be held to be invalid, illegal, or unenforceable, the validity, legality, and enforceability of other provisions of this agreement or of any other application of such provision will in no way be affected thereby.

By signing this Agreement with an original signature, and returning the signed document, you agree that original signatures transmitted and received via facsimile, email, or other electronic transmission of a scanned document (e.g., PDF or similar format) are true and valid signatures for all purposes hereunder and shall bind the parties to the same extent as that of an original signature. Any such electronic transmission shall constitute the final agreement of the parties and conclusive proof of such agreement. Any such electronic counterpart shall be of enough quality to be legible either electronically or when printed as hardcopy. CBH shall determine legibility and acceptability for public record purposes.

Witness the following duly authorized signatures and seals.

Signature of Vendor Representative

3-27-2026

Date

Joshua A. Roller

Name of Vendor Representative
(Please Print)

Robinson, Farmer, Cox Associates

Company Name

14.0 GENERAL TERMS AND CONDITIONS

A. Colonial Behavioral Health's Procurement Policy

This solicitation is subject to the provisions of **CBH's Vendor Manual** and any revisions which are hereby incorporated into this contract in their entirety. A copy of the manual is available for review at the purchasing office and on the CBH website at <https://www.colonialbh.org/media/htebxsmi/cbh-vendor-manual.pdf> ; Spanish Version <https://www.colonialbh.org/media/x0th1o21/cbh-vendor-manual-spanish.pdf>

B. Mandatory Use of CBH Forms, and Terms and Conditions

Failure to submit a proposal on the official Colonial Behavioral Health form provided for that purpose may be a cause for rejection of the proposal. Return of the complete document is required. Modification of or additions to any portion of the solicitation may be cause for rejection of the proposal; however, CBH reserves the right to decide, on a case-by-case basis, in its sole discretion, whether or not to reject such a proposal.

C. Clarification of Terms

If any prospective offeror has questions about the specification of other solicitation documents, the prospective offeror should contact the contract officer whose name appears on the face of the solicitation, no later than 5 days prior to the due date. Any revisions to the solicitation will be made only by addendum issued by the contract officer.

D. Payment Terms

Any payment terms requiring payment in less than 30 days will be regarded as requiring payment 30 days after invoice or delivery, whichever occurs last. However, this shall not affect offers of discounts for payment in less than 30 days.

E. Default

In case of failure to deliver goods or services in accordance with the contract terms and conditions, CBH, after due oral or written notice, may procure them from other sources and hold the contractor responsible for any resulting additional purchase and administrative costs. This remedy shall be in addition to any other remedies which CBH may have.

F. Assignment of Contract

A contract shall not be assignable by the contractor in whole or in part without the written consent of CBH.

G. Antitrust

By entering into a contract, the offeror conveys, sells, assigns, and transfers to CBH all rights, title and interest in and to all causes of the action it may now have or hereafter acquire under the antitrust laws of the United States and the Commonwealth of Virginia, relating to the particular goods or services purchased or acquired by CBH under said contract.

H. Anti-Discrimination

By submitting their proposals, all offerors certify to CBH that they will conform to the provisions of the Federal Civil Rights Act of 1964, as amended, the Virginia Fair Employment Act of 1975, as amended, where applicable, the Virginia With Disabilities Act, the Americans With Disabilities Act and Section 2.2-4311 of the Virginia Public Procurement Act, which provides:

1. During the performance of this contract, the contractor agrees as follows:
 - a. The contractor will not discriminate against any employee or applicant for employment because of race, religion, color, sex or national origin, except where religion, sex or national origin is a bona fide occupational qualification reasonably necessary to the normal operation of the contractor. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices setting forth the provisions of this nondiscrimination clause.
 - b. The contractor, in all solicitations or advertisements for employees placed by or on behalf of the contractor, will state that such contractor is an equal opportunity employer.

Vendor Initial JAR Colonial Behavioral Health Initial _____

c. Notices, advertisements and solicitations placed in accordance with federal law, rule or regulation shall be deemed sufficient for the purpose of meeting the requirements of this Section.

2. The contractor will include the provisions of the foregoing paragraphs a, b, and c in every subcontract or purchase order of over \$10,000, so that the provisions will be binding upon each subcontractor or vendor.

I. **Debarment Status**

By submitting their proposal, all offerors certify that they are not currently debarred from submitting proposals on contracts by any agency of the Commonwealth of Virginia, nor are they an agent of any person or entity that is currently debarred from submitting proposals on contracts by any agency of the Commonwealth of Virginia.

J. **Applicable Law and Courts**

Any contract resulting from this solicitation shall be governed in all respects by the laws of the Commonwealth of Virginia and any litigation with respect thereto shall be brought in the courts of the Commonwealth. The contractor shall comply with applicable federal, state and local laws and regulations.

K. **Qualifications of Offerors**

CBH may make such reasonable investigations as deemed proper and necessary to determine the ability of the offeror to perform the work and the offeror shall furnish to CBH all such information and data for this purpose as may be requested. CBH reserves the right to inspect offeror's physical facilities regarding the offeror's capabilities. CBH further reserves the right to reject any proposal if the evidence submitted by or investigations of such offeror fails to satisfy CBH that such offeror is properly qualified to carry out the obligations of the contract and to complete the work contemplated herein.

L. **Immigration Reform and Control Act of 1986**

By submitting their proposals, the offerors certify that they do not and will not during the performance of this contract employ illegal alien workers or otherwise violate the provisions of the federal Immigration Reform and Control Act of 1986.

M. **Subcontracts**

No portion of the audit work shall be subcontracted without prior written consent of CBH. The Auditor will remain fully liable and responsible for all work done by any subcontractor and assure compliance with all requirements of the contract.

N. **Ethics in Public Contracting**

By submitting their proposals, all offerors certify that: (1) their proposals are made without collusion or fraud; (2) they have not offered or received any kickbacks or inducements from any other offeror, supplier, manufacturer or subcontractor in connection with their proposal; and (3) they have not conferred on any public employee having official responsibility for this procurement transaction any payment, loan, subscription, advance, deposit of money, services or anything of more than nominal value, present or promised, unless consideration of substantially equal or greater value was exchanged.

Tobacco-Free Requirement

The agency has a tobacco-free policy on all properties. Therefore, the use of display of tobacco products for the Contractor, its suppliers and/or subcontractors on the Agency property is strictly prohibited at all times, including days and/or hours when the Agency is not in session. This includes but is not limited to, outdoor areas of the Agency properties and personal or business vehicles on the Agency property.

All forms of tobacco are prohibited, including, but not limited to, cigarettes, cigars, pipes, electronic cigarettes, smokeless tobacco, snuff, chewing tobacco, and any non-FDA approved nicotine delivery device.

"Smoke" or "smoking" means the carrying or holding of any lighted cigarette, cigar, or pipe of any kind; or any other lighted smoking equipment; or the lighting, inhaling, or exhaling of smoke from a cigarette, cigar, or pipe of any kind.

Vendor Initial GAAR Colonial Behavioral Health Initial _____

15.0 **SPECIAL TERMS AND CONDITIONS**

A. **OWNERSHIP OF MATERIAL**

Ownership of all data, material, and documentation originated and prepared for CBH pursuant to the RFP shall belong exclusively to CBH and be subject to public inspection in accordance with the Virginia Freedom of Information Act. Trade secrets or proprietary information submitted by an offeror shall not be subject to public disclosure under the Virginia Freedom of Information Act; however, the offeror must invoke the protection of this section prior to or upon submission of the data or other materials, and must identify the data or other materials to be protected and state the reasons why protection is necessary.

B. **INSURANCE**

1. By signing and submitting a proposal under this solicitation, the bidder or offeror certifies that if awarded the contract, it will have the following insurance coverages at the time the work commences. Additionally, it will maintain these during the entire term of the contract and that all insurance coverages will be provided by insurance companies authorized to sell insurance in Virginia by the Virginia State Corporation Commission.

During the period of the contract CBH reserves the right to require the contractor to furnish certificates of insurance for the coverages required by CBH and Commonwealth as indicated.

2. **INSURANCE COVERAGES REQUIRED**

- Worker's Compensation-Standard Workers' Compensation Policy.
- Broad Form Comprehensive General Liability--\$1,000,000 Combined Single Limit, with Colonial Behavioral Health named as additional insured.
- Automobile Liability--\$1,000,000 Combined Single Limit

NOTE: In addition to the above, various Professional Liability/Errors and Omissions coverages are required for those services indicated below. The limits are to be:

<u>Profession/Service</u>	<u>Limits</u>
• Accounting	\$1,000,000 per occurrence, \$5,000,000 aggregate

The Auditor's signature on this solicitation constitutes certification that if awarded the contract, the offeror shall obtain the necessary coverage as specified within ten (10) days of notification of award of the contract.

C. **PROPOSAL ACCEPTANCE PERIOD**

This proposal shall be binding upon the offeror for 60 calendar days following the proposal opening date. Any bid or proposal on which the offeror shortens the acceptance period may be rejected.

D. **WORK PAPERS**

The auditor hereby agrees to retain all books, records, and other documents relative to this contract for five (5) years after final payment. CBH, its authorized agents, and/or State Auditors shall have full access to and the right to examine any of said materials during said period.

E. **CANCELLATION OF CONTRACT**

Colonial Behavioral Health reserves the right to cancel and terminate any resulting contract, in part or in whole, without penalty upon 60 days written notice to the contractor. Any contract cancellation notice shall not relieve the contractor of the obligation to deliver and/or perform on all outstanding orders issued prior to the effect.

F. **AVAILABILITY OF FUNDS**

It is understood and agreed between the parties herein that CBH shall be bound hereunder only to the extent of the funds available or which may hereafter become available for the purpose of this agreement.

Vendor Initial JAR Colonial Behavioral Health Initial _____
Page 14 of 21

G. **EXTENSION OF CONTRACT**

This contract may be extended by CBH upon written agreement of both parties for two successive one-year periods, under the terms of the current contract, and at a reasonable time (approximately 90 days) prior to the expiration.

H. **CHANGES TO THE CONTRACT**

CBH may order changes within the general scope of the contract at any time by written notice to the auditor. The auditor shall be compensated for any additional costs incurred as the result of such order and shall give CBH a credit for any savings. Said compensation shall be determined by mutual agreement between the parties in writing.

16.0 **METHOD OF PAYMENT**

Interim billings shall not exceed 80% of the total fee. Final Payment will be made upon approval of the report by the Audit and Finance Committee of the Board of Directors of Colonial Behavioral Health.

Payment will be authorized following receipt of a valid invoice and completion of services according to the Scope of Services. The Contract number shall be included on each invoice. Failure to include this information may delay payment. Invoices shall be submitted directly to the following physical and/or email address:

Colonial Behavioral Health or dcoe@colonialbh.org
ATTN: Executive Director
473 McLaws Circle
Williamsburg, VA 23185

Left intentionally Blank.

Vendor Initial *JAR* Colonial Behavioral Health Initial _____



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

3/3/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Bearing Insurance Group LLC P. O. Box 9953 Glen Allen VA 23058	CONTACT NAME: Lindsay Florence PHONE (A/C. No. Ext): 800-541-1419 E-MAIL ADDRESS: lflorence@bearinginsurance.com	FAX (A/C. No): 800-899-0146
	INSURER(S) AFFORDING COVERAGE	
INSURED Robinson, Farmer, Cox Associates, PLLC P.O. Box 6580 Charlottesville VA 22906	INSURER A : Cincinnati Casualty Company	NAIC # 28665
	INSURER B : Cincinnati Indemnity Company	23280
	INSURER C :	
	INSURER D :	
	INSURER E :	
	INSURER F :	

COVERAGES

CERTIFICATE NUMBER: 501309121

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			ECP 0470327	1/1/2025	1/1/2026	EACH OCCURRENCE \$ 2,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 2,000,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 2,000,000 GENERAL AGGREGATE \$ 4,000,000 PRODUCTS - COMP/OP AGG \$ 4,000,000 \$
A	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			ECP 0470327	1/1/2025	1/1/2026	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$			ECP 0470327	1/1/2025	1/1/2026	EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ 5,000,000 \$
B	<input type="checkbox"/> WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	EWC 0470326	1/1/2025	1/1/2026	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER**CANCELLATION**

For Informational Purposes Only

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Lindsay Florence

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Request for Taxpayer Identification Number and Certification

Go to www.irs.gov/FormW9 for instructions and the latest information.

**Give form to the
requester. Do not
send to the IRS.**

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See Specific Instructions on page 3.	1	Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)			
		ROBINSON FARMER COX ASSOCIATES, PLLC			
	2	Business name/disregarded entity name, if different from above.			
	3a	Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input checked="" type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) P Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____		
	3b	If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions <input type="checkbox"/>	<i>(Applies to accounts maintained outside the United States.)</i>		
	5	Address (number, street, and apt. or suite no.). See instructions.	Requester's name and address (optional)		
	6	City, state, and ZIP code			
	530 WESTFIELD ROAD, PO BOX 6580				
	CHARLOTTESVILLE, VA 22901				
7	List account number(s) here (optional)				

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Social security number									
or									
Employer identification number									
5	4		1	8	9	6	1	1	3

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person	Date 1/7/25
------------------	--------------------------	--------------------

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they



Colonial Behavioral Health

SERVING JAMES CITY COUNTY, CITY OF POQUOSON, CITY OF WILLIAMSBURG AND YORK COUNTY

Date: March 4, 2026
Request for Proposal (RFP): A260127
Addendum Number: One
Service: Audit Services

This RFP is modified as follows:

1. Page 2 – Due Date and Page 10 – Section 8.0 Proposal Schedule (8.1)

The Proposal Schedule has been revised as follows:

- The Proposal Submission Deadline is hereby extended from March 16, 2026, at 2:00 p.m. prevailing time to **March 30, 2026, at 2:00 p.m. prevailing time.**
- The timeframe for Discussions with Selected Offerors has been revised from April 3, 2026 – April 10, 2026, to **April 1, 2026 – April 8, 2026.**
- The Award Date has been revised from April 21, 2026, to **April 10, 2026.**

All other dates and requirements associated with this RFP remain unchanged and in full effect.

Left Intentionally Blank.

Kisha Young, MBA, VCA
General Services Officer
Kyoung@colonialbh.org

Sign

3-27-2026

Date