

# ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

## **County of Carroll, Virginia**

### ***Documentation of Understanding with Client Involving Independence with Respect to Non-Audit Services Performed***

It has been determined that Robinson, Farmer, Cox Associates is performing a non-audit service to the County of Carroll, Virginia, for its engagement to prepare a Financial Forecast. This service is not a financial audit, an attestation engagement, nor a performance audit.

We contend that Robinson, Farmer, Cox Associates maintains its independence with respect to the County of Carroll, Virginia, in the performance of this non-audit service because Robinson, Farmer, Cox Associates will not perform any management functions or make management decisions.

Because of the nature of the non-audit service, Robinson, Farmer, Cox Associates will not be auditing its own work. Services provided as part of this engagement require neither audit nor attestation functions. Typically these services involve calculation of future financial performance, and preparation of alternative scenarios, within the scope of management defined parameters, which management can then analyze and use as a basis for making informed decisions.

The objectives, scope of work, and deliverables for the non-audit service are to conduct a Financial Forecast.

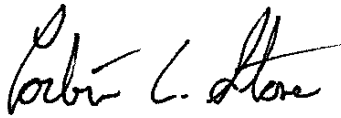
Management understands that management is responsible for the substantive outcome of the work and, therefore, has a responsibility to be in a position in fact and appearance to make an informed judgment on the results of the non-audit service.

Management has designated R. Cellell Dalton, County Administrator, to be responsible and accountable for overseeing the non-audit service. This individual is qualified to conduct the required oversight because of his position and his knowledge and understanding of the service performed.

The County Administrator will monitor performance of the non-audit service to determine that the service meets the objectives of our proposal.

Management of the County of Carroll, Virginia will make all decisions involving management functions related to the non-audit service, accepts full responsibility for those decisions, and management has evaluated the adequacy of the service performed. This responsibility and agreement to the adequacy of the service are indicated by the signature of management on this document.

I understand and agree with the statements contained in this document.



\_\_\_\_\_  
Robinson, Farmer, Cox Associates

\_\_\_\_\_  
County Administrator

\_\_\_\_\_  
6/30/2020

Date

\_\_\_\_\_  
Date

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