



# COUNTY OF LOUISA

## MEMORANDUM

TO: The Honorable Members of the Board of Supervisors

FROM: Sam Massie, Purchasing Officer  
Wanda Colvin, Finance Director

CC: Christian Goodwin, County Administrator

DATE: February 23, 2026

RE: A Resolution to Approve and Award a Contract for Audit Services

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I. Background:

a. Project Description

The County of Louisa is soliciting proposals from qualified firms to obtain the services of qualified certified public accountants/auditors to perform a financial and compliance audit for the County of Louisa. This includes the governmental activities, the aggregate discretely, presented component units, each major fund and the aggregate remaining fund information. A separate contract will be awarded for both the Student Activity Fund and Water Authority audits.

b. Need

The County of Louisa is seeking proposals from qualified firms to provide audit services, per regulatory requirements.

c. Project Budget

Funds for such services are included in the Finance Budget under GL# 4-100-12430-3120.

d. Request for Proposals

On December 10, 2025, the County issued a Request for Proposals inviting qualified auditing firms to submit proposals for Audit Services. The County of Louisa reserves the right to award to more than one Offeror. Louisa County will select the firm(s) who they determine most closely satisfies the needs of the County.

There is no requirement for acceptance of the lowest cost of service offered, and specific requirements may be waived or amended at the discretion of the County.

- e. The Selection Committee consisted of Wanda Colvin, Finance Director, Faye Stewart, Senior Accounting Manager, Sam Massie, Purchasing Coordinator, David Baker, LCPS Finance Director and Victoria McCormick, Senior Accounting Technician.

## II. Current Situation:

### a. Proposals/Bids

Three (3) proposals were received by the closing date of January 27, 2026. Proposals were received from the following auditing firms:

- Brown, Edwards and Company LLP
- Robinson, Farmer, Cox Associates
- UHY LLP

### b. Short Listed Firms/Bid Tabulation

Interviews were conducted with all proposed firms on February 13, 2026 and February 19, 2026.

### c. Selected Firm

After interviews and negotiation, the selection committee determined that Robinson, Farmer, Cox Associates is a qualified firm, and will meet the needs of the County.

### d. Justification

Robinson, Farmer, Cox Associates has been under contract for these services for the past eighteen (18) years. The firm has met the needs of the County and is very familiar with Louisa County. In addition, Robinson, Farmer, Cox Associates has the most experience with Virginia county government, meets APA requirements on a yearly basis instead of every three, and has a reasonable cost for the services.

Brown, Edwards and Company LLP is a firm that is large enough to meet the County's needs, but their proposal did not include the Cost Allocation Plan.

UHY LLP has much less experience with auditing Virginia governments.

## III. Recommendation

The recommendation is for the Board of Supervisors to approve and award a contract for Auditing Services with Robinson, Farmer, Cox Associates for a period of one year beginning April 20, 2026, and ending April 19, 2027, with the option to renew for four additional one year terms.