

# Issue Analysis Form



**Date:** December 13, 2022  
Certification of Receipt of FY  
2022 Audited Financial  
Report

**Item:**

**Lead Department(s):** County Finance

**Contact Person(s):** Betsy Drewry

## Description and Current Status

Localities are required to submit their audited financial statements to the Auditor of Public Accounts on or before December 15 (formerly November 30) annually in accordance with Section 15.2-2510 of the Code of Virginia.

Section 15.2-2510 of the Code of Virginia also states that the local governing body shall include a notarized certification stating that the audited financial report has been presented to the governing body.

The certification is to be signed by the chief elected official and the chief administrative officer. The template designed by the Auditor of Public Accounts (APA) was used to prepare the attached certification.

**Requested Board Action:** Staff is requesting the Board to authorize, by public vote, the Board Chair and the County Administrator to sign the attached certification stating the board has received the audited FY2022 financial statements to comply with Section 15.2-2510 of the Code of Virginia. **No resolution is attached.**

## Government Path

- |  |   |  |
|--|---|--|
| Does this require IDA action?                  | <input type="checkbox"/> Yes            | <input type="checkbox"/> No            |
| Does this require BZA action?                  | <input type="checkbox"/> Yes            | <input checked="" type="checkbox"/> No |
| Does This require Planning Commission Action?  | <input type="checkbox"/> Yes            | <input checked="" type="checkbox"/> No |
| Does this require Board of Supervisors action? | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No            |
| Does this require a public hearing?            | <input type="checkbox"/> Yes            | <input checked="" type="checkbox"/> No |
| If so, before what date?                       | <input type="checkbox"/> Yes            | <input type="checkbox"/> No            |

## Fiscal Impact Statement

There is no fiscal impact.

## County Impact

Preparation of certification document will comply with Section 15.2-2510 of the Code of Virginia.

## Notes

Guidance to localities from the Auditor of Public Accounts is shown as **Attachment A**.  
See page 5 for submission of certification requirement.

COUNTY OF PRINCE GEORGE, VIRGINIA

Jeffrey D. Stoke  
County Administrator  
Phone: (804) 722-8600  
Facsimile: (804) 732-3604



BOARD OF SUPERVISORS  
Floyd M. Brown, Jr.  
Alan R. Carmichael  
Donald R. Hunter  
Marlene J. Waymack  
T. J. Webb

December 13, 2022

Staci A. Henshaw  
Auditor of Public Accounts  
Commonwealth of Virginia  
P. O. Box 1295  
Richmond, Virginia 23218

Dear Ms. Henshaw,

We hereby attest, in accordance with Section §15.2-2510 of the Code of Virginia, the County of Prince George’s audited financial report, for the fiscal year ended June 30, 2022, has been presented to the local governing body at a public session on December 13, 2022.

\_\_\_\_\_  
Local chief elected official signature

Marlene J. Waymack, Chair  
Printed Name/Title

\_\_\_\_\_  
Local chief administrative officer signature

Jeffrey D. Stoke, County Administrator  
Printed Name/Title

County of Prince George  
Commonwealth of Virginia

The foregoing statement required by the laws of the Commonwealth was acknowledged before me this 13<sup>th</sup> day of December, 2022, by Teresa H. Knott.

\_\_\_\_\_  
Notary Public’s Signature

*\*Notary Seal\**

Teresa H. Knott, Clerk of the Board  
Notary’s Printed Name/Title

Notary registration number: 7509955

My commission expires, *May 31, 2023.*

**AUDITOR OF PUBLIC ACCOUNTS  
LOCAL GOVERNMENT ANNUAL FINANCIAL REPORTING  
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**AUDITOR OF PUBLIC ACCOUNTS  
LOCAL GOVERNMENT ANNUAL FINANCIAL REPORTING  
REQUIREMENTS AND DISTRIBUTION**

**Financial Reporting Requirements**

***Virginia Retirement System Pension and OPEB Resources***

The Auditor of Public Accounts has issued our audit opinions over the Virginia Retirement System's GASB 68 and GASB 75 related reports and schedules for the Fiscal Year 2022. The following schedules with APA opinions are available on the APA Local Government [Pension and OPEB website page](#), [apa.virginia.gov](http://apa.virginia.gov) <Local Government <Pension and OPEB standards.

**Pension:**

- APA Report on VRS Management's Assertions Related to Census Data for the year ended June 30, 2020
- GASB 68 Schedule-Political Subdivision Retirement Plans
- GASB 68 Schedule-Teacher Retirement Plan

**OPEB:**

- APA Report on VRS Management's Assertions Related to Census Data for the OPEB Plans for the year ended June 30, 2020
- GASB 75 Schedule- Line of Duty Act Program
- GASB 75 Schedule- Group Life Insurance Plan
- GASB 75 Schedule-Political Subdivision Health Insurance Credit Plans
- GASB 75 Schedule-Teacher Health Insurance Credit Plan
- GASB 75 Schedule-Disability Insurance Program

Additionally, the VRS includes on their website available GASB 68 Pension and GASB 75 OPEB resources to assist local governments with their FY2022 financial reporting. This information can be accessed on the VRS website, [employers.varetire.org](http://employers.varetire.org) at the [Financial Reporting section](#).

**VRS Pension Guidelines and Resources website page**

- Refer to the **2022 Documents** tab; the following information is available at the applicable drop-down lists:
  - GASB 68 Reports with Audit Opinions: Includes the Report on Managements Assertions for Census data, and the individual plan level schedules with APA opinions (**also available on the APA website as noted above**)
  - Sample Journal Entries
  - Sample Note Disclosures
  - Analysis of Net Pension Liability
  - Covered Payroll & Contributions

**VRS OPEB Guidelines and Resources website page**

- The website link above should automatically route to the **2022 Audit Opinions & Disclosure Guidance OPEB page**. The following information is available at the various drop-down lists for each individual OPEB plan—  
*Health Insurance Credit (HIC); Group Life Insurance (GLI); Line of Duty Act (LODA); Virginia Local Disability Program (VLDP); Virginia Sickness & Disability Program (VSDP).*

- GASB 75 Reports with Audit Opinions: Includes the individual plan level schedules with APA opinions **(also available on the APA website as noted above)**
- Sample Journal Entries
- Sample Note Disclosures
- Analysis of Changes in Net OPEB Liability
- Covered Payroll & Contributions
- Report on Management's Assertions for the OPEB Census Data

[VRS Actuarial Reports website page](#)

- Refer to this page to review the [GASB 68 2021 Report](#) (all-inclusive report) and the [GASB 75 2021 Report](#) (all-inclusive report), which contain employer-specific information for the applicable plans to be included in your financial statements.

### ***December 15 Reporting Deadline***

Section 15.2-2510 of the Code of Virginia requires local governments to submit the Comparative Report Transmittal Forms and their audited Annual Financial Reports to the Auditor of Public Accounts by **December 15** each year. The Auditor of Public Accounts (APA) annually reports to the Joint Legislative Audit and Review Commission in January each year regarding the status of any localities that are delinquent in submitting their annual financial reports and transmittal data. The Auditor of Public Accounts also discloses information about a locality's delayed financial reports and transmittal submissions in the annual Comparative Report footnotes and as part of the report transmittal letter to the General Assembly.

The Auditor of Public Accounts also reserves the right to exclude those localities that do not meet the December 15 deadline from the Comparative Report. We will place an emphasis on the locality's submission by the deadline and highlight a locality's exclusion from the report.

To comply with the statutory deadline of December 15, the locality or auditor should only submit a **final audited financial report** to the Auditor of Public Accounts. **The locality or auditor should not email or send any "draft" version of the financial report to this Office.** The Auditor of Public Accounts will only accept a final copy of the audited financial report.

**Because the December 15 submission due date is a Code mandated deadline, the Auditor of Public Accounts has no authority to grant an extension for submissions past this deadline.** The Auditor of Public Accounts requests a written statement from the local government officials stating the reason for any significant delay in submitting the financial report and/or transmittal data after the December 15 deadline. If the locality's audit completion is also delayed, in accordance with the requirement at §15.2-2511 to post a public statement (refer to the *Delay of Audit Completion* section below), the locality's requirement to submit the audit delay notification to our Office may serve this same purpose in notifying our Office about the locality's reporting submission delay.

**The local government should send any written statement regarding reporting submission delays to the office of the Auditor of Public Accounts by email to [localgovernment@apa.virginia.gov](mailto:localgovernment@apa.virginia.gov), or by mail to:**

Auditor of Public Accounts/Attn: Local Government Manager  
P.O. Box 1295  
Richmond, VA 23218

Should the local government have any questions, please contact Rachel Reamy, Local Government manager by email at [rachel.reamy@apa.virginia.gov](mailto:rachel.reamy@apa.virginia.gov), or by phone, 804-362-8436.

### ***Delay of Audit Completion***

In accordance with requirements at the Code of Virginia §[15.2-2511](#), if a locality's audit is not completed as required by this statute, the locality must promptly post a statement on its website, if such website exists, with the following information:

- That the required audit is pending,
- The reasons for the delay,
- And the estimated date of completion.

This statement must also be posted and made available to the public at the next scheduled meeting of the local governing body. The locality should continue to post the statement and update accordingly until the audit is complete. A copy of the statement must also be sent to the Auditor of Public Accounts.

In addition, §[15.2-2511](#) imposes a civil penalty enforcement mechanism related to the audit delay notification. Section 15.2-2511 states that if a locality, which is late in completing its required audit, fails to give proper notification of the delayed audit, *any aggrieved person may proceed to enforce action by filing a petition for mandamus to the general district court, supported by an affidavit showing good cause.* The court, if it finds that a violation has occurred, may issue a writ of mandamus and impose a civil penalty of not less than \$500 nor more than \$2,000 against the locality, which amount shall be paid into the Literary Fund. **Please note that the Auditor of Public Accounts does not impose the civil penalty nor is our office involved in this process.**

The local government should send the statement regarding audit completion delays to the office of the Auditor of Public Accounts by email to [localgovernment@apa.virginia.gov](mailto:localgovernment@apa.virginia.gov). The local government may accomplish this by emailing the APA a website link to where this statement is posted on the locality's website, or sending an electronic letter or email with the statement regarding the audit delay.

Should the locality have any questions, please contact Rachel Reamy, Local Government manager by email at [rachel.reamy@apa.virginia.gov](mailto:rachel.reamy@apa.virginia.gov), or by phone, (804) 362-8436.

### ***Cities, Counties, and Towns Submissions***

- ***Audited Financial Reports and Transmittal Data***

Local governments must submit their **final** audited Annual Financial Report and any separately issued **written** management letter (if applicable) to the Auditor of Public Accounts. **School Boards and other component units that issue separate financial statements are also required to submit these reports to the Auditor of Public Accounts by December 15.** Section 30-140 of the Code of Virginia requires most authorities, boards, commissions, districts, and other political subdivisions to file an audit report with the Auditor of Public Accounts within 90 days after the close of their fiscal year end.

The Auditor of Public Accounts prefers to only receive an electronic copy of the locality's final audited financial report. You should email electronic versions of the Annual Financial Report to

[localgovernment@apa.virginia.gov](mailto:localgovernment@apa.virginia.gov); however, the email size must be less than 10MB. For larger files, you may be able to compress to a smaller size by zipping or removing the graphic covers. Additionally, you may contact the Local Government Manager, Rachel Reamy, to inquire about other available methods for submitting the required reports (i.e.: APA file sharing, website links to reports, etc.), if the files exceed the email 10MB size limit.

If a locality submits only a printed Annual Financial Report, they should mail one copy to:

Auditor of Public Accounts  
Attn: Local Government Manager  
P.O. Box 1295  
Richmond, VA 23218

Comparative Report transmittal preparers should email the completed transmittal file and Auditor's Report on Agreed-Upon Procedures to [localgovernment@apa.virginia.gov](mailto:localgovernment@apa.virginia.gov). For multi-locality transmittal preparers/auditors, please only attach one transmittal file to each separate email. Please do not mail the printed transmittal forms; **the Auditor of Public Accounts will only accept an electronic transmittal form.**

Refer to additional guidance at the [Separate Single Audit report issuance](#) section on page 8.

- **Management Letters**

Local governments must also submit to the Auditor of Public Accounts (APA) any separately issued management comment letters received from the independent auditors. In accordance with Chapter 552 of the 2021 Acts of Assembly, Item 2.E., any auditor communication related to other internal control deficiencies and/or financial matters that are not included in the internal control report but merit the attention of locality management and the governing body (commonly referred to as a "management letter") must be made in the form of official, written communication; this communication cannot be made orally.

To ensure the APA is made aware that this management letter requirement is being met, local governments should submit written confirmation of whether the independent auditor has issued a written management letter when submitting the final audited Annual Financial Report to the APA. The local government can fulfill this requirement by stating that the independent auditor has not issued a separate management letter in an email correspondence when submitting the final audited financial report to the APA. Alternatively, the local government can fulfill this requirement by stating that the independent auditor has not issued a separate management letter in an email or written letter accompanied with the submission of the required notarized statement that the audit results have been presented to the governing body (see section below regarding the notarized statement).

If the independent auditor has issued a written management letter, the local government (or its auditor if delegated as such) must provide a copy to the APA when submitting the final audited Annual Financial Report, or as soon as the management letter is available. Please email an electronic version of any issued Management Letter to [localgovernment@apa.virginia.gov](mailto:localgovernment@apa.virginia.gov).

The Auditor of Public Accounts publishes on our website, along with the locality's annual financial report, any written Management letters. **Accordingly, the locality and Auditor should ensure that sensitive/FOIA exempt information (for example sensitive information related to an internal control weakness in information systems) has been redacted from the written Management letter that is submitted to the APA.**





- **Local Officials Notarized Statement of Audit Results Presentation**

In accordance with §15.2-2510 of the Code of Virginia, the locality's submission to the Auditor of Public Accounts should also include a notarized statement from the chief elected official and the chief administrative officer of the locality stating that the locality's audited financial report has been presented to the local governing body. **The local government official should submit this notarized statement to the Auditor of Public Accounts along with the submission of the final, audited Annual Financial Report, if practicable. If the locality's governing body meeting is scheduled to occur after the December 15 deadline, the locality should separately submit the notarized statement as soon as the results of the audit have been presented to the local governing body.**

The applicable local government official must submit this notarized statement to the Auditor of Public Accounts; this submission should not be delegated to the locality's auditor. The APA prefers to receive a scanned, electronic submission of the notarized statement, emailed to [localgovernment@apa.virginia.gov](mailto:localgovernment@apa.virginia.gov). The locality may also mail a printed letter to the following address.

Auditor of Public Accounts  
Attn: Local Government Manager  
P.O. Box 1295  
Richmond, VA 23218

The locality may refer to a template statement provided by the Auditor of Public Accounts as a resource to assist in preparation of this notarized statement. This template is located on the APA's website, at the following link:

[http://www.apa.virginia.gov/data/download/local\\_government/guidelines/Locality Notarized Statement template.docx](http://www.apa.virginia.gov/data/download/local_government/guidelines/Locality%20Notarized%20Statement%20template.docx)

### ***Submission to State Agency for State Compliance Requirements***

The Auditor of Public Accounts' *Specifications for Audits of Counties, Cities, and Towns* requires auditors to submit a copy of their audited Annual Financial Report (financial statements) and Single Audit report to state agencies if the report indicates noncompliance with state requirements. Appropriate contact information is available on the Auditor of Public Accounts' website at the document, [State Agency Contacts](#). Localities should contact individual state agencies for their policy on electronically submitted reports. In addition, a state agency may require submission of the locality's audited financial statements and SEFA/Single Audit report for federal sub-recipient monitoring purposes. The locality should contact the state agency for their instructions on annual audit reporting submissions if the locality receives pass-through state or federal funding from the state agency.

### ***Authorities, Boards, Commissions, Districts, and Other Political Subdivisions Submissions***

- **Audited Financial Reports**

The Code of Virginia §30-140 requires that each authority, commission, district or other political subdivision (entity), the members of whose governing body are not elected by popular vote and having financial transactions in excess of \$25,000, shall file an audit report within 5 months after the close of the fiscal year with the Auditor of Public Accounts (or within 3 months after the close

of the fiscal year for those Commonwealth related entities; refer to additional guidance in the FY2022 [Specifications for Audits of Authorities, Boards, and Commissions](#)).

The Code of Virginia §30-140 further requires those entities that are audited to publish a summary statement of financial condition in a newspaper of general circulation in the locality of the entity. The summary statement should include at a minimum total assets, liabilities, and fund balances; total revenues, expenditures, and other sources or uses; and the resulting net change in fund balances.

**The Auditor of Public Accounts prefers to only receive an electronic copy of the entity's final audited financial report.** You should email electronic versions of the Financial Report to [localgovernment@apa.virginia.gov](mailto:localgovernment@apa.virginia.gov); however, the email size must be less than 10MB. For larger files, you may be able to compress to a smaller size by zipping or removing the graphic covers. Additionally, you may contact the Local Government Manager, Rachel Reamy, to inquire about other available methods for submitting the required reports (i.e.: file sharing, website links to reports, etc.), if the files exceed the email 10MB size limit.

If the entity submits only a printed report, they should mail one copy to:

Auditor of Public Accounts  
Attn: Local Government Manager  
P.O. Box 1295  
Richmond, VA 23218

- **Management Letters**

Entities must also submit to the Auditor of Public Accounts (APA) any separately issued management comment letters received from the independent auditors. In accordance with Chapter 552 of the 2021 Acts of Assembly, Item 2.E., any auditor communication related to other internal control deficiencies and/or financial matters that are not included in the internal control report but merit the attention of management and the governing body (commonly referred to as a "management letter") must be made in the form of official, written communication; this communication cannot be made orally.

To ensure the APA is made aware that this management letter requirement is being met, entities should submit written confirmation of whether the independent auditor has issued a written management letter when submitting the final audited Annual Financial Report to the APA. The entity can fulfill this requirement by stating that the independent auditor has not issued a separate management letter in an email correspondence when submitting the final audited financial report to the APA.

If the independent auditor has issued a written management letter, the entity (or its auditor if delegated as such) must provide a copy to the APA when submitting the final audited Annual Financial Report, or as soon as the management letter is available. Please email an electronic version of any issued Management Letter to [localgovernment@apa.virginia.gov](mailto:localgovernment@apa.virginia.gov).

The Auditor of Public Accounts publishes on our website, along with the entity's annual financial report, any written Management letters. **Accordingly, the entity and Auditor should ensure that sensitive/FOIA exempt information (for example sensitive information related to an internal control weakness in information systems) has been redacted from the written Management letter that is submitted to the APA.**

### ***Small Town's Audit Reporting***

In accordance with §15.2-2511 of the Code of Virginia, a town with fewer than a population of 3,500, which voluntarily contracts for or performs an audit, must submit the results of such audit to the Auditor of Public Accounts upon completion of the audit. (The APA refers to these towns as "small towns.")

Small towns are **not** required to follow the APA's *Specifications for Audits of Counties, Cities, and Towns* during their audit, although they may elect to do so. Additionally, the December 15 reporting due date required by Code §15.2-2510 is not applicable to a small town that voluntarily elects to receive an audit. **Since a small town is voluntarily electing to receive an audit, there is no specific reporting due date or audit completion date. Please submit the audit report to our office as soon as the audit is completed, and the report has been issued. Please do not submit any "draft" copy of the audit report. The APA will only accept a final copy of the audit report.**

**The Auditor of Public Accounts prefers to only receive an electronic copy of a small town's audit report.** The town (or auditor, if specified in the audit contract) should submit an electronic version of the audit report to [localgovernment@apa.virginia.gov](mailto:localgovernment@apa.virginia.gov); however, the email size must be less than 10MB. For larger files, you may be able to compress to a smaller size by zipping or removing the graphic covers. Additionally, you may contact the Local Government Manager, Rachel Reamy, to inquire about other available methods for submitting the required reports (i.e.: file sharing, website links to reports, etc.), if the files exceed the email 10MB size limit.

If a town submits only a printed report, they should mail a copy to:

Auditor of Public Accounts  
Attn: Local Government Manager  
P.O. Box 1295  
Richmond, VA 23218

If the town also receives a written management letter from the independent auditor, the town should submit a copy of the letter to the APA along with the audit report. Please refer to additional information at the [Management Letters](#) section above (page 4).

Information specific to small town reporting is also available in a separate resource document called "Small Town Audit Reporting to the Auditor of Public Accounts" available on the APA's website at the following link,

[http://www.apa.virginia.gov/data/download/local\\_government/guidelines/Small\\_Towns\\_Audit\\_Reporting\\_to\\_the\\_Auditor\\_of\\_Public\\_Accounts.docx](http://www.apa.virginia.gov/data/download/local_government/guidelines/Small_Towns_Audit_Reporting_to_the_Auditor_of_Public_Accounts.docx)

For any questions, please contact Rachel Reamy, Local Government manager by email at [rachel.reamy@apa.virginia.gov](mailto:rachel.reamy@apa.virginia.gov), or by phone, 804-362-8436.

### **Other Reporting Requirements**

#### ***Stormwater Utility Reporting***

In accordance with Chapter 552 of the 2021 Acts of Assembly (Item 2D), each locality establishing a utility or enacting a system of service charges to support a local stormwater management program pursuant to §15.2-2114, Code of Virginia, is required to provide to the Auditor of Public Accounts, by October 1 of each year, a report as to each program funded by these fees and the

expected nutrient and sediment reductions for each of these programs. This reporting was previously made to the Department of Environmental Quality. **Refer to additional information at Chapter 2.5 of the Uniform Financial Reporting Manual.**

The Auditor of Public Accounts provides the localities an annual report template on the APA website, available at this link:

[http://www.apa.virginia.gov/data/download/local\\_government/guidelines/Locality\\_Stormwater\\_Utility\\_Reporting\\_Template.docx](http://www.apa.virginia.gov/data/download/local_government/guidelines/Locality_Stormwater_Utility_Reporting_Template.docx)

### ***Reporting PPEA Agreements***

Any locality, School system, or other local entity (authority, board, commission, district, political subdivision) that participates in a PPEA agreement must follow the requirements set forth in the Public Private Education Facilities and Infrastructure Act of 2002, Chapter 22.1 of Title 56 of the Code of Virginia (§56-575.1-575.18). **The PPEA Act requires local governments to file a copy of any PPEA agreements and supporting documents with the Auditor of Public Accounts (§56-575.18).** The Auditor of Public Accounts houses these agreements on the Commonwealth Data Point website, located at <http://legacydatapoint.apa.virginia.gov/ppea.cfm>.

The local government should submit an electronic copy of the agreement with any additional supporting documents to [localgovernment@apa.virginia.gov](mailto:localgovernment@apa.virginia.gov). Please ensure that all, complete documents supporting the PPEA agreement are sent to the APA. If the agreement and additional documents are too large in file size (larger than 10MB), the local government may send multiple files in more than one email, and our office will merge the files together as one document. The local government may also use a file sharing or other electronic transmission method (if any questions on this, please contact Rachel Reamy, [rachel.reamy@apa.virginia.gov](mailto:rachel.reamy@apa.virginia.gov)). **Please note that the APA prefers to receive an electronic copy as we are required by the Code statute to publish in an electronic format.**

### ***Reporting for Suspected Fraud***

If the local government discovers circumstances that suggest a reasonable possibility that a fraudulent transaction has occurred involving state funds or property under the control of a local government constitutional officer, and an officer or employee of the local government may be involved, the local government official must report the circumstance to the Auditor of Public Accounts, the State Inspector General, and the Superintendent of State Police in accordance with §30-138 of the Code of Virginia. The reporting should be made in writing (either via postal mail or email) and should be done when the local government initially determines there may be a problem. Send all notifications to Staci Henshaw, the Auditor of Public Accounts, [staci.henshaw@apa.virginia.gov](mailto:staci.henshaw@apa.virginia.gov).

## **Federal Uniform Guidance Reporting Requirements**

### ***FAC Data Collection Form and Reporting Package***

Federal reporting requirements under the Uniform Guidance (UG), Subpart F-Section 200.512(a)-(d) requires local governments (auditees) to submit a data collection form and the reporting package to the Federal Audit Clearinghouse (FAC) regarding their audit. The reporting package

information submitted to the FAC is available for public inspection; therefore, local governments and their auditors must ensure that their respective parts of the reporting package **do not include protected personally identifiable information.**

Information on the data collection form and related instructions can be obtained from the Federal Audit Clearinghouse's website at <https://facweb.census.gov/uploadpdf.aspx>.

In accordance with the UG, Subpart F-Section 200.512(c), the reporting package submission requirement includes the following:

- Financial statements and schedule of expenditures of Federal awards (refer to UG §200.510(a)-(b))
- Summary schedule of prior audit findings (refer to UG §200.511(b)), as applicable
- Auditor's report(s) (refer to UG §200.515)
- Corrective action plan (refer to UG §200.511(c)), as applicable

### ***Management Letters***

The UG, Subpart F-Section 200.512(e), requires local governments to submit a copy of any auditor issued management letter upon request by the pass-through entity or Federal agency.

### ***Other Disclosures***

The UG, Subpart B-Section 200.113, requires that local governments must disclose, in a timely manner, in writing to the Federal awarding agency or pass-through entity all violations of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the Federal award. In addition, local governments that have received a Federal award are required to report certain civil, criminal, or administrative proceedings to the System for Award Management (SAM). Failure to make required disclosures can result in any of the remedies described in UG Subpart D-Section 200.339, including suspension or termination.

### ***Separate Single Audit report issuance***

It is the APA's interpretation that the locality's submission of its final, audited Annual Financial Report (i.e.: audited financial statements in accordance with GASB) and the Comparative Report Transmittal data form meets the intent of the December 15 reporting submission required at Code of Virginia §15.2-2510. Specifically, the applicable excerpt from this statute states *...each locality shall file annually on or before December 15 with the Auditor of Public Accounts a detailed statement prepared according to the Auditor's specifications showing the amount of revenues, expenditures and fund balances [this is the Transmittal data] of the locality for the preceding fiscal year, accompanied by the locality's audited financial report.* Accordingly, it is a permissible for a locality to issue its Single Audit report with the SEFA and the related Independent Auditor Reports (opinion letters) separately from the audited Annual Financial Report after December 15, as long as appropriate auditing requirements are followed. The locality should adhere to OMB's current reporting deadline for the single audit submissions to the FAC. The auditor/CPA firm should appropriately follow auditing standards for the issuance of the *Governmental Auditing Standards* internal control and compliance report, and related Independent Auditor's Reports.

**If the Single Audit is issued separately, the locality should also submit a copy of the Single Audit, SEFA, and related compliance reports to our office as soon as the Single Audit is completed and issued.**

## **Other Reporting Information**

### ***Cardinal State Disbursements Report***

The Auditor of Public Accounts provides the Cardinal State Disbursement reports as a resource for local governments to use when reconciling revenues from state funds and federal pass-through funds received from state agencies. The Auditor of Public Accounts creates these reports from data that our office obtains directly from the Commonwealth's general ledger accounting system (Cardinal). Localities should refer to the Cardinal State Disbursement report(s) to review transactions included by quarters on individual tabs within the Quarterly Excel file report, and/or the Annual report. Localities can filter by their FIPS code and Vendor name data fields within the data in order to review their applicable disbursement transactions. The report files are available at the APA Website, Local Government page at the [Cardinal State Disbursement Reports](#) section.

As reminder regarding the use of the Cardinal accrual report, Cardinal payments processed at year-end no longer contain the legacy "P" coding designation on the voucher ID number; instead the state uses reporting queries to analyze the payment transactions to determine which vouchers represent an accrual for the Fiscal Year. The Cardinal accrual report includes accrual information for payments made to localities that were incurred prior to the fiscal year-end (June 30) but were not processed or paid until the first 2 months of the next Fiscal Year, July and August. Please note that the disbursements in this report will also be included on the following fiscal year's 1st Quarter State Disbursement report; please keep in mind when reconciling that these are not duplicate payments.

When using both the Annual and the Accrual Cardinal State Disbursements reports, please note the following important points:

- You should use both the "FIPS" field and "Vendor Name" field when identifying specific payments made to your locality, since often other entities/vendors are included in this report under your FIPS code. The Vendor ID (not shown in data) and the Vendor Name fields are the only fields that indicate actual payment receipt; the FIPS field does not impact the entity that received the payment.
- The state disbursement reports may not capture all funds a locality receives from the state, since our report is prepared based on specific coding criteria. Some transactions will not match this selection criteria. Local governments should review and analyze all revenue to ensure proper accounting and reporting, and the locality may need to make further contact with the State agency regarding any specific payments not shown in the APA report.
- **Any questions regarding payments from specific state agencies should be addressed directly to the state agency contact person listed for state disbursements in the [State Agency Contacts](#) file, available on the APA website> Local Government page> Annual Guidelines, Manuals, and Other Procedural Documents section.**