

**AUDITOR OF PUBLIC ACCOUNTS
ANNUAL FINANCIAL REPORT DISTRIBUTION
AND AGENCY CONTACTS**

Section 15.2-2510 of the Code of Virginia requires local governments to submit Comparative Report Transmittal Forms and their audited Annual Financial Reports to the APA **no later than November 30** each year. Accordingly, the Auditor will list localities submitting financial reports and transmittals after this date as delinquent in the APA's Comparative Report footnotes.

The Auditor of Public Accounts requires a written statement from the local government officials stating the reason for submitting any financial reports and transmittals after the November 30 deadline. Local government officials should send this written statement by November 30 to Martha S. Mavredes by e-mail at martha.mavredes@apa.virginia.gov or postal mail to:

**Martha S. Mavredes
Auditor of Public Accounts
101 North 14th Street, 8th Floor
P.O. Box 1295
Richmond, VA 23218**

The Auditor will disclose this information in the Comparative Report, so that it is included in the transmittal to the General Assembly.

The Auditor also reserves the right to exclude those localities that do not meet the November 30 deadline from the Comparative Report. We place an emphasis on the locality's submission by the deadline and highlight a locality's exclusion from the report.

We also have the authority to employ a certified public accounting firm to conduct the audit if we do not receive a locality's financial statement and transmittal forms. The locality must pay all costs associated with the conduct of the audit, regardless of whether the locality hired a firm, but failed to have the audit completed.

Submission to APA

Local governments must submit the final Annual Financial Report and the separate audit management letter, when applicable, to the APA. **School Boards and other component units that issue separate financial statements are also required to submit these reports to the APA by November 30 or earlier. Section 30-140 of the Code of Virginia requires most authorities, boards, and commissions to file an audit report with the APA within 90 days after the close of their fiscal year end.**

You can e-mail electronic versions of the Annual Financial Report to localgovernment@apa.virginia.gov; however, the file must be less than 10MB in size. For larger files, you may be able to compress to a smaller size by zipping or removing the graphic covers. Otherwise, you should copy files that are larger than 10MB to a disk and mail to the address below.

If localities submit only printed reports, they should mail two copies to:

Auditor of Public Accounts
Attn: Kim Via
101 North 14th Street, 8th Floor
P.O. Box 1295
Richmond, VA 23218

Comparative Report transmittal preparers should e-mail the transmittal file and Auditor's Report on Agreed-Upon Procedures to localgovernment@apa.virginia.gov or mail on disk to the above physical address. For multi-locality transmittal preparers, only attach one transmit file to each separate e-mail. Please do not mail the printed transmittal forms.

Submission to Grantor Agencies

Federal

Where applicable, OMB Circular A-133 requires local governments to complete a data collection form regarding the audit. Information on the data collection form and related instructions can be obtained from the Federal Audit Clearinghouse's web page at <http://harvester.census.gov/sac/> or by calling (800) 253-0696.

State

Local governments that are subrecipients must submit to each pass-through entity one copy of the reporting package when:

- ❖ the schedule of findings and questioned costs disclosed audit findings relating to Federal awards that the Federal awarding agency provided directly; or
- ❖ the summary schedule of prior year audit findings reported the status of any audit findings relating to Federal awards that the Federal awarding agency provided directly.

When the local government is not required to submit a reporting package to the pass-through entity under the above guidelines, the local government must provide a written notification to the pass-through entity. The notification must contain the elements as described in OMB Circular A-133 Section C.320 (e(2)). However, the local government may submit a copy of the reporting package to the pass-through entity to comply with this notification requirement.

A file with the contact information for this notification for many state agencies is available on the APA web site on the Local Government Guidelines page, General Information Section, labeled - [State Agency Contacts](#). Localities should contact individual state agencies for their policy on electronically submitted reports and notifications.

Submission to State Agency for State Compliance Requirements

The APA Specifications for Audits of Counties, Cities, and Towns requires auditors to submit a copy of their audit report to state agencies if the report indicates noncompliance with state requirements. Appropriate contact information is available on the APA website - [State Agency Contacts](#).

Submission to Surety

Counties and cities must send one copy of their final Annual Financial Report directly to the surety. The surety's address is:

Marisa Homme Thielen, Director
Aon Surety
1120 20th Street, NW
Suite 600
Washington, DC 20036

State Disbursements Data

The state disbursements data for each separate locality is available from the APA web site. Quarterly files are prepared and posted 3-4 weeks after the end of each quarter at Local Government [Quarterly State Disbursements](#). Also, the fiscal year end files will be available in the Local Government [page at](#)

[Comparative Report Transmittal Files](#) and [State Disbursement Reports Fiscal Year Transmittals and State Disbursements](#) -section.

The APA obtains this data directly from the Commonwealth's general ledger system. Any **questions regarding amounts from specific state agencies should be addressed to the contact person listed for state disbursements in the [State Agency Contacts](#) file on the APA website.**