

**From:** [Suzanne Adcock](#)  
**To:** [Rachel Reamy](#)  
**Cc:** ["Corbin Stone"; LocalGovernment](#)  
**Subject:** RE: APA Follow-up on status of FY2024 Financial Reporting Submissions- Alleghany County  
**Date:** Wednesday, February 12, 2025 3:05:11 PM  
**Attachments:**

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Unfortunately, this work has not been completed at this time and I do not yet have a timeline for completion.

Suzanne Adcock-Nicely  
Alleghany County Director of Finance  
[sadcock@co.alleghany.va.us](mailto:sadcock@co.alleghany.va.us)  
540-863-6600

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**From:** Rachel Reamy [mailto:[rachel.reamy@apa.virginia.gov](mailto:rachel.reamy@apa.virginia.gov)]  
**Sent:** Tuesday, February 11, 2025 6:01 AM  
**To:** Suzanne Adcock <[sadcock@co.alleghany.va.us](mailto:sadcock@co.alleghany.va.us)>  
**Cc:** Corbin Stone; LocalGovernment <[LocalGovernment@apa.virginia.gov](mailto:LocalGovernment@apa.virginia.gov)>  
**Subject:** APA Follow-up on status of FY2024 Financial Reporting Submissions- Alleghany County

Ms. Adcock,

In preparation for the Auditor of Public Accounts (APA) upcoming 2024 Comparative Report of Local Governments, our office is reaching out to localities who are delayed with submitting their FY2024 audited financial report and Transmittal data.

***Please provide our office written notification regarding Alleghany County's FY2024 audit completion and estimated date for submitting the required reporting to the APA. We appreciate you providing this information by Friday, February 14, 2025.*** This notification should be communicated directly from the county and can be submitted as a response to this email correspondence or as an electronic letter. Since this notification is a statutory requirement, we publish this information along with our draft Comparative Report to update the Joint Legislative Audit and Review Commission (JLARC) and other users of the report regarding any locality data that is missing at the time of the report issuance. Our office is required to publish the first draft version of the 2024 Comparative Report on February 15, 2025.

As a courtesy reminder— the Code of Virginia (§15.2-2511) requires applicable local officials to directly notify the APA if the locality's audit is delayed and its financial reporting has not

been submitted to the APA by the statutory deadline of December 15. The locality is also required to notify its governing body and post a public statement on its website regarding the audit delay and estimated completion. Our office provides guidance about this requirement in our annual Reporting Requirements and Distribution resource, available at this [link](#) (see pp. 2-3).

If the county's reporting is not expected to be complete in time for our February 15 draft issuance, ***the APA will need to receive the county's FY2024 final audited financial report and Transmittal data by March 17, 2025***, to allow time for our review and preparation process for our final report publication. Our office expects to publish the final version of the 2024 Comparative Report on April 1, 2025. We will also publish an amended version of the report at a later date to include the data for any localities missing from the final report once we receive their required information.

We have copied the county's external auditor/CPA firm to keep them informed of our communication.

Please feel free to contact me with any questions. We look forward to your response.

Best regards,

Rachel N. Reamy, CGFM  
Local Government Manager  
Auditor of Public Accounts

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