

SUPERVISORS

*James W. Brann*  
Callao, VA 22435  
District I

*Keith Harris*  
Heathsville, VA 22473  
District II

*James M. Long*  
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District III

*A.C. Fisher, Jr.*  
Wicomico Church, VA 22579  
District IV

*Charles H. Williams, IV*  
Reedville, VA 22539  
District V



COUNTY ADMINISTRATOR

E. Luttrell Tadlock  
Heathsville, VA 22473  
804-580-7666 (Voice)  
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ltadlock@co.northumberland.va.us

**Northumberland County, Virginia**

*Board of Supervisors*

P. O. Box 129 • 72 Monument Place  
Heathsville, Virginia 22473

February 11, 2026

Staci Henshaw  
Auditor of Public Accounts  
P.O. Box 1295  
Richmond, VA 23218

RE: Final Audited Financial Report for the County of Northumberland

Dear Ms. Henshaw,

The audit for the year ended June 30, 2025, for the County of Northumberland, Virginia is being finalized and is scheduled to be presented to the Board of Supervisors by the June meeting.

Our auditors will submit the Comparative Report Transmittal Form and audited financial statements (ACFR) for the year ended June 30, 2025, after the audit has been completed, and the ACFR has been drafted and approved by management. We anticipate submitting the audited financial statements for the year ended June 30, 2025 no later than June 30, 2026.

Our report has been delayed this year due to: Effective July 1, 2025, the County assumed management responsibility for the School Division's finance team as part of an administrative transition at the beginning of Fiscal Year 2026. While the County was not responsible for School Division financial operations during FY2025, it recognizes its obligation to work diligently to assemble the required audit materials for that fiscal year, despite the fact that the current finance staff was not in place during the period under audit.

Since assuming responsibility, the County has taken active steps to identify missing documentation, coordinate with School Division personnel, and work with the auditors to resolve outstanding items. Our goal is to complete the FY2025 audit as soon as possible.

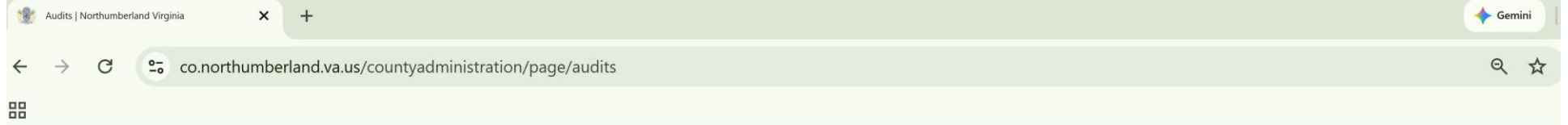
Sincerely,

A handwritten signature in black ink, appearing to read "E. Luttrell Tadlock".

E. Luttrell Tadlock  
County Administrator

<https://www.co.northumberland.va.us/countyadministration/page/audits>

[https://www.co.northumberland.va.us/sites/default/files/fileattachments/county\\_administration/page/5328/apa\\_audit\\_delay\\_response.pdf](https://www.co.northumberland.va.us/sites/default/files/fileattachments/county_administration/page/5328/apa_audit_delay_response.pdf)



## County Administration

- Budgets
- Audits**
- Forms
- Freedom of Information Act

## Audits

Title	Attachments
2024 - 2025 Audit	<a href="#">Letter to the Auditor of Public Accounts</a>
2023 - 2024 Forensic Audit	<a href="#">Final Forensic Audit Report by UHY</a>
2023 - 2024 Audit	<a href="#">FY24 Northumberland Audit</a>
2022 - 2023 Audit	<a href="#">FY23 Northumberland Audit</a>
2021 - 2022 Audit	<a href="#">FY22 Northumberland Audit</a>
2020 - 2021 Audit	<a href="#">FY21 Northumberland Audit</a>
2019 - 2020 Audit	<a href="#">FY20 Northumberland Audit</a>
2018 - 2019 Audit	<a href="#">FY19 Northumberland Audit</a>
2017 - 2018 Audit	<a href="#">FY18 Northumberland Audit</a>
2016 - 2017 Audit	<a href="#">FY17 Northumberland Audit</a>

## Contact Information

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