

Halifax County Audit Delay Notification

PUBLIC NOTICE 4:

Financial Report Notice – Audit Delay for Fiscal Year 2025

In accordance with the 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 the website with the following information:

The County of Halifax's required audit is **pending**, and updates will be provided monthly.

The primary reason for the delay is staff turnover in the Director of Finance position from this past spring with an interim currently providing services on a part-time basis.

Posted on May 28, 2026 at: <https://www.halifaxcountyva.gov/>

From: [Ron Brade](#)
To: [Rachel Reamy](#)
Cc: [John Montoro](#); [LocalGovernment](#); [Margaret Lindsey](#); [Nancy Spencer](#)
Subject: Re: Auditor of Public Accounts Follow-up on Status of FY2025 Financial Reporting Submissions - Halifax County
Date: Thursday, May 28, 2026 4:14:39 PM
Attachments:

Rachel,

Thank you for this reminder. We have our now 4th interim Finance Director in Margaret Lindsey who started 2-weeks ago. She has been in touch with RFCA to press them in getting the annual audit completed. In the meantime, my office (Ms. Nancy Spencer) has posted the public notice to our website disclosing the delay in getting the annual audit completed.

We are working diligently with RFCA to get the FY25 audit completed as quickly as possible.

Ron

Sent from my iPhone

On May 27, 2026, at 3:16 PM, Rachel Reamy <rachel.reamy@apa.virginia.gov> wrote:

Good afternoon Ron,

Our office is reaching out regarding any update you may be able to provide on the status of the County's FY2025 audit and financial reporting submissions.

As a courtesy reminder, in accordance with requirements at the Code of Virginia §15.2-2511, if a locality's annual financial audit is delayed, a public notification regarding the delay should be published on the locality's website. Our office provides guidance on these requirements at [this resource document](#) published on the APA website (see pp. 2-3).

Please feel free to contact me should you have any questions. We appreciate any information you are able to pass along at your convenience.

Thank you!

Rachel

Rachel N. Reamy, CPA, CGFM

Local Government Manager

Auditor of Public Accounts

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www.apa.virginia.gov

From: Rachel Reamy <rachel.reamy@apa.virginia.gov>

Sent: Tuesday, March 24, 2026 2:34 PM

To: Ron Brade <ron.brade@co.halifax.va.us>

Cc: Matthew McLearn; John Montoro <john.montoro@co.halifax.va.us>; Laurie Hicks <laurie.hicks@apa.virginia.gov>

Subject: RE: Auditor of Public Accounts Follow-up on Status of FY2025 Financial Reporting Submissions - Halifax County

Good afternoon Ron,

Thank you for reaching out and keeping our office updated on the status of Halifax County's FY2025 financial statement audit. Laurie Hicks is my director, and she has been keeping me updated regarding your recent communication with our office about the results of the County's forensic audit. We are understanding of the County's challenges and these circumstances delaying completion of the FY25 audit and financial reporting.

I did want to provide some additional clarification about the County's Transmittal data for our office's 2025 Comparative Report. The financial data included in the Transmittal is derived from the County's audited financial statements, so this data workbook is typically prepared after the County's auditor has completed the annual audit and the financial report has been issued. I believe in years past your auditor/RFC assists the County with preparing the Transmittal data, as part of the audit engagement/services. RFC will likely be able to provide you and Mr. Montoro some additional feedback regarding completion of the Transmittal data as the auditors are working to complete the FY25 audit.

We greatly appreciate you taking the time to respond and completely understand that you are managing many other priorities. Please feel free to reach out to me and Laurie should you all have any further questions regarding the annual audit/financial reporting and Transmittal data.

Best regards,
Rachel

From: Ron Brade <ron.brade@co.halifax.va.us>
Sent: Sunday, March 22, 2026 3:28 PM
To: Rachel Reamy <rachel.reamy@apa.virginia.gov>
Cc: Matthew McLearn; <LocalGovernment@apa.virginia.gov>; John Montoro <john.montoro@co.halifax.va.us>
Subject: RE: Auditor of Public Accounts Follow-up on Status of FY2025 Financial Reporting Submissions - Halifax County

Mrs. Reamy,

Please accept my apology for not providing a response much earlier than now. I'm going through old email and came upon this.

To provide context, Halifax County is on its 3rd Interim Finance Director. Ms. Tomeka Morgan left January 28, which is when Dr. Karen Bucklew (Finance Director for HC Public Schools) stepped in the gap until February 11th, and John Montoro from VML VACo arrived February 12th. I guess I need to back up and say that I arrived as the new County Administrator October 21, 2025. With this amount of turnover, it's been virtually impossible to be as responsive as we'd like to be. And, oh by the way, we've had a forensic audit going and just received the results March 12th. As an aside, because of the potential of fraud, we did send the forensic audit results (as required by statute) to the Auditor of Public Accounts, the Office of the State Inspector General, and the Superintendent of the State Police. To date, we've received a response from the State Police saying they would NOT be investigating any further. Mrs. Katrina Goodman (Deputy Inspector General Chief of Investigations is reviewing the forensic audit results, and I expect to hear from her this week. The report was sent to Mrs. Laurie Hicks at APA for her response, which I'm also hopeful we'll receive later this week.

During the time of the forensic audit, we intentionally requested the our external auditor (Robinson, Farmer, Cox Associates) hold off completing their annual audit of Halifax County until the forensic audit was completed. They have been informed and have re-engaged to have the annual audit for FY25 completed as expeditiously as possible. While Mr. Montoro is primarily focused on helping HaCoVa complete its FY27 Budget, he and his staff will be responsible for providing RFC any and all information they require to complete the FY25 audit.

By way of this email, I'm asking Mr. Montoro to provide the Transmittal data as soon as he possibly can. He was on vacation last week, and returns to the office this week. That being said, the FY25 audit is not complete, and RFC will have to provide a target completion date at their earliest convenience given the timeline you provided in your email below.

In the meantime, please don't hesitate to give Mr. Montoro a call on his work cell at 434-579-1699 should you have any additional questions/comments. I can also be reached by cell at 434-579-6534.

Ron

"A society grows great when old men plant trees whose shade they know they shall never sit in."
—Greek proverb

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