



Auditor of Public Accounts

Commonwealth of Virginia

Local Government News and Updates

- The annual Locality Data Surveys are now available for completion, available at apa.virginia.gov > [Local Government](#) > [Comparative Report Resources](#) > [Annual Data Request Surveys](#). The APA needs your assistance to ensure we have accurate information on file for the upcoming locality fiscal year 2025 audits and our Comparative Report and transmittal process.

To download a copy of your locality's FY2025 data survey (Excel workbook), navigate to the APA website [link](#) and filter/search by your locality name. You can refer to additional information about completing the Data Survey at [this email correspondence](#). Please be sure to also submit a copy of your audit contract or engagement letter for the FY2025 audit, if your locality's survey form indicates that the APA does not have a copy on file. **Please submit your completed survey by email to localgovernment@apa.virginia.gov by Friday, July 4, 2025.**

- Please keep in mind the statutory audit delay notification requirement if a locality has not completed its FY2024 audit and financial report by the December 15 deadline and has not yet submitted this reporting to the APA. The locality is required to publicly post the audit delay notification on its website and notify the APA concerning the delay.

If your locality's estimated audit and financial report completion date has changed, the Code of Virginia requires the locality to continue to update the audit delay notification with any changes until the audit is complete. Please be sure to also notify the APA with any update on the expected date for submitting the locality's required FY2024 financial reporting to our office.

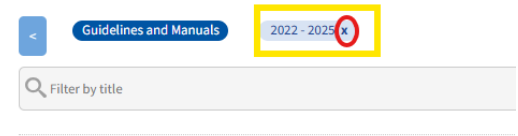
The following resources provide a summary of general reminders and key information for local government annual reporting submissions:

- [Reporting Requirements and Distribution Resource](#)
- [FY2024 Transmittal Reporting Summary and Key Reminders](#)
- Updates on [Cardinal State Disbursement reports](#)
 - ✓ The FY2025 Cardinal State Disbursement report has been updated through March 2025 data. We expect to publish April 2025 monthly data during the week of May 26th.
- Local government webinar and training materials
 - ✓ The APA and VA Opioid Abatement Authority (OAA) joint webinar on state requirements related to opioid abatement grant funding: [recording](#) and presentation [slides](#), available on the APA website [Presentations and Trainings](#) section
 - ✓ APA 2024 Comparative Report Locality Transmittal preparation process: webinar [recording](#) and presentation [slides](#), available on the APA website, [Presentations and Trainings](#) section and the [Comparative Report Training resources](#) section
- Various annual guidelines and resources for local government audits and reporting are available at apa.virginia.gov > [Local Government](#) > [Resources](#) > [Guidelines and Manuals](#).

****Refer to additional information [below](#) on how best to navigate through some of the key changes on the APA's newly updated Local Government website page. <https://www.apa.virginia.gov/local-government>**

Update: Please note when you now access local government information from the Reports or Resources sections an automatic Year filter of '2022-2025' is applied to the search criteria, as this helps ensure a faster load time for the website. **Accordingly, you may need to first close this filter to find an applicable report or to see all available resources.** You can do so by clicking the x next to the '2022-2025' Year filter criteria. See example screen shot of this to the right.

Local Government Resources



Summary For Navigating the APA Local Government Page

<https://www.apa.virginia.gov/local-government>

A screenshot of the APA Auditor of Public Accounts website. The header features the APA logo, the text 'COMMONWEALTH OF VIRGINIA Auditor of Public Accounts', and navigation links: 'About Us', 'Reports', 'Local Government' (highlighted), and 'Careers'. A search bar is on the right. The main content area is titled 'Local Government' and contains three sections: 'APA Reports' (with links to Comparative, Financial, Fiscal Distress, Judicial, Local Constitutional Officers, Pension and OPEB, and Quality Control Reports), 'Other Reports' (with links to Financial, Judicial, Local Constitutional Officers, and Stormwater Utility Form), and 'Resources' (with links to Comparative Report Resources, Cardinal State Disbursement, Guidelines and Manuals, and Presentations and Trainings). A 'Local Government Overview' link with a document icon is also present. To the right, there is a 'News and Updates' section with a photo of a typewriter and text about the website update and the FY2024 Cardinal State Disbursement report.

During February 2024, the APA launched a brand-new website platform; as such, **all URL hyperlinks to local government resources have now changed.** Please note that the URL hyperlinks for all local government reports and resources published on the APA website no longer contain [apa.virginia.gov](https://www.apa.virginia.gov) in the URL domain. The URL domain name now points to the Commonwealth agency Division of Legislative Automated Systems' (DLAS) data content and cloud-based web-hosting platforms (via Directus and Microsoft Azure), as DLAS is assisting our office with managing the APA website.

For example, the URL hyperlink for the Uniform Financial Reporting Manual resource is now:

<https://dlas-directus-prod.azurewebsites.net/assets/3A9D01DC-8718-4053-9D3D-BD57BA48081A.docx>

Note: If you are unable to see updated information/data in the various resource files when downloading from our website (e.g.: guidance documents, manuals, Cardinal reports), you may need to first clear your browser cache to remove prior versions of the files, then download the updated file again.

The **Resources** section of the Local Government website page includes important guidelines, manuals, and other helpful guidance, such as the Cardinal State Disbursement reports, the annual Audit Specifications, Uniform Financial Reporting Manual, and many other documents published and updated annually. This section also contains all files related to the Comparative Report Transmittal process, such as Transmittal preparation and training resources, the locality specific annual surveys, and the locality specific Transmittal workbooks.

All relevant guidelines, manuals, and other guidance documents are available by selecting the main **Guidelines and Manuals** category. You can search for the various types of resources under the *Find a Report* feature, and filtering by the ‘Subcategories’ menu. You can also search for a specific resource by typing a keyword in the *Filter by Title* search feature at the top of the documents listing.

Resources	
Comparative Report Resources	^
Annual Data Request Survey	
Comparative Report Transmittal Preparation Training	
Joint Activity Forms (110, 120, and 310)	
Transmittal Files	
Cardinal State Disbursement	
Guidelines and Manuals	
Presentations and Trainings	

Find a Resource (45 of 292 Resources)

Categories

Subcategories

Search Subcategories

Guidelines and Manuals

☐ Auditor Information (4)

☐ Comparative Report (5)

☐ Constitutional Officers (7)

☐ General Information (21)

☐ Manuals (8)

Local Government Resources

Sort by Title

Guidelines and Manuals

Filter by title

APA Local Fiscal Distress Monitoring Summary and Analyses	Guidelines and Manuals	PDF
APA Newsletter for CPA Firms Performing Audits of Commonwealth and Local Entities June 2019	Guidelines and Manuals	PDF
APA Newsletter for CPA Firms Performing Audits of Localities June 2019	Guidelines and Manuals	PDF
APA Sample Alternating Testing Schedule for Audit Specifications Retirement System procedures	Guidelines and Manuals	Excel

Local Government-related reports are organized into two main categories: those issued by our office and those issued by external CPA firms.

The **APA Reports** section includes internally issued reports for local related audits, special projects, quality control reviews over CPA firms performing local government audits, and other areas. The Judicial Reports section now includes all APA issued reports for court/judicial audits, constitutional officer turnovers, and the results of audits over state funds held by constitutional officers.

Once navigating to one of the main **APA Reports** categories, you can search on various report types under the *Find a Report* feature, and filtering by the ‘Subcategories’ menu. You can also search for a specific locality report by filtering the ‘Localities’ menu or using the *Filter by Title* search feature at the top of the reports listing.

APA Reports	
Comparative Reports	
Financial Reports	
Fiscal Distress Monitoring	
Judicial Reports	
Local Constitutional Officers	
Pension and OPEB Reports	
Quality Control Reviews	

Find a Report (7,746 of 15,890 Reports)

Issuer

Categories

Subcategories

Judicial Reports

☐ Circuit Court (2,618)

☐ District Court (4,347)

☐ Magistrate (780)

Comparative Reports

☐ Amended Comparative Report Printable Version (0)

☐ Amended Comparative Report of Local Government (0)

☐ DRAFT Comparative Report of Local Government (0)

Localities

Local Government Reports

Report on Examination of Commonwealth Revenues for the County of Loudoun as of December 31, 2023

Clerk of the Circuit Court (Turnover) for the County of Accomack as of December 31, 2023

Clerk of the Circuit Court (Turnover) for the County of Shenandoah as of December 31, 2023

Clerk of the Circuit Court (Turnover) for the County of Pulaski as of December 31, 2023

Clerk of the Circuit Court (Turnover) for the County of Grayson as of December 31, 2023

Clerk of the Circuit Court (Turnover) for the County of Roanoke as of December 31, 2023

Clerk of the Circuit Court for the County of Culpeper for the period April 1, 2023 through March 31, 2024

Clerk of the Circuit Court for the County of Appomattox for the period January 1, 2023 through March 31, 2024

Other Reports

Financial Reports

Judicial Reports

Local Constitutional Officers

Stormwater Utility Form

The **Other Reports** section includes financial related reports issued by external CPA firms for localities (cities, counties, and towns), along with other governmental entities that have submitted their annual audit reports to our office such as local authorities, boards, commissions, districts, and small towns that elect to have an audit. This section also includes reports for the judicial audits over certain Clerks of the Circuit Court and other audits over constitutional officers performed by an external CPA firm.

Once navigating to one of the main **Other Reports** categories, you can search on various report types under the *Find a Report* feature, and filtering by the 'Subcategories' menu. You can also search for a specific locality report by filtering the 'Localities' menu or using the *Filter by Title* search feature at the top of the reports listing.

Find a Report (4,771 of 15,890 Reports)

Issuer

Categories

Subcategories

Financial Reports

☐ Financial Statement (4,209)

☐ Internal Control and Compliance Report (107)

☐ Management letter (455)

Comparative Reports

☐ Amended Comparative Report Printable Version (0)

☐ Amended Comparative Report of Local Government (0)

☐ DRAFT Comparative Report of Local Government (0)

Localities

Local Government Reports

2023 Internal Control and Compliance Report for City of Richmond

2023 Public Schools Annual Financial Report for City of Norfolk

2023 ABC/Other Annual Financial Report for York Economic Development Authority

2023 ABC/Other Annual Financial Report for Western Virginia Regional Jail Authority

2023 ABC/Other Annual Financial Report for Western Virginia Regional Industrial Facility Authority

2023 ABC/Other Annual Financial Report for Western Tidewater Water Authority

2023 ABC/Other Annual Financial Report for Washington County Service Authority

2023 ABC/Other Annual Financial Report for Virginia Tech Montgomery Regional Airport Authority