



Auditor of Public Accounts

Commonwealth of Virginia

Local Government News and Updates

- The following resources provide a summary of general reminders and key information for local government annual reporting submissions:
 - [FY2024 Transmittal Reporting Summary and Key Reminders](#)
 - [Reporting Requirements and Distribution Resource](#)

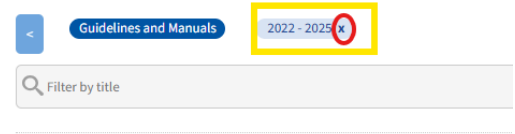
Please keep in mind the statutory requirement for the audit delay notification if a locality has not completed its FY2024 audit and financial report by the Code of Virginia December 15 deadline and has not yet submitted this reporting to the APA. See additional information at p. 3 of the Reporting Requirements resource above for further detail on the requirements specific to submitting a notification of audit delay to the APA and publicly posting this information on the locality's website.

- Updates on [Cardinal State Disbursement reports](#)
 - ✓ The FY2025 Cardinal State Disbursement report has been updated through February 2025 data. We expect to publish March 2025 monthly data during the week of April 28th.
- 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](https://www.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>

APA Reports

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

Other Reports

- Financial Reports
- Judicial Reports
- Local Constitutional Officers
- Stormwater Utility Form

Resources

- Comparative Report Resources
- Cardinal State Disbursement
- Guidelines and Manuals
- Presentations and Trainings

Local Government

The Auditor of Public Accounts (APA) does not conduct the annual audits over local government funds, operations, or financial statements. Our office only performs limited audit work over state funds handled by local constitutional officers at the cities and counties. In general, the APA does not have authority to perform audits or investigations into concerns over local government processes or how local funds are budgeted and spent. State law would only permit the APA to perform a special audit at the local level in limited circumstances. Since the APA conducts our work under an approved annual workplan, it would take specific legislative action by the General Assembly, with approval by JLARC, to authorize the APA to perform an audit or investigation on the local level. Please review the About Us page to learn more about the work the APA performs.

While our office does not conduct the local government audits, we do perform other oversight functions to assist in improving accountability and financial management for Virginia local governments. This includes issuance of annual specifications that set forth additional requirements unique to local government audits and guidelines to assist local compliance with accounting and reporting requirements. We also perform quality reviews over local audits performed by public accounting firms to ensure the firms' audit work complies with relevant standards. Further, we provide support for local governments through technical assistance and knowledge sharing opportunities, along with providing various information and resources on this website page to assist with accounting and auditing guidelines and other relevant topics.

For Local Government related inquiries, please email localgovernment@apa.virginia.gov.

You can also reach out directly to our local government team by phone:

- Laurie Hicks, Director, 804-362-8441
- Rachel Reamy, Manager, 804-362-8436

[Local Government Overview](#)

News and Updates

Welcome to the APA's newly updated website! Please access the PDF document linked below for additional information.

The FY2024 Cardinal State Disbursement report has recently been updated with May 2024 data. The June 2024 year end data is estimated to be available around July 29, 2024, due to the timing of the state's year end closing process.

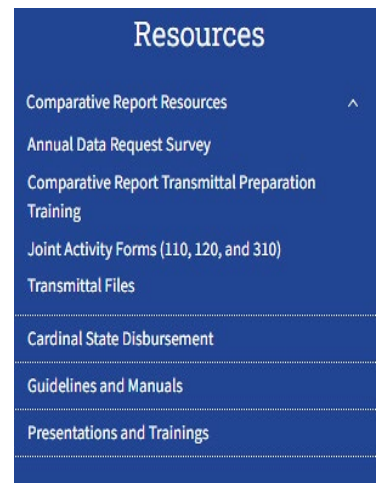
During February 2024, the APA launched a brand-new website platform; as such, **all URL hyperlinks to local government resources have now changed.** Please note that the URL hyperlinks for all local government reports and resources published on the APA website no longer contain [apa.virginia.gov](https://www.apa.virginia.gov) 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.

The screenshot shows the "Local Government Resources" page. On the left is a "Find a Resource" sidebar with 45 of 292 resources. The "Subcategories" section is highlighted in yellow and includes a search box and a list of categories: Guidelines and Manuals, Auditor Information (4), Comparative Report (5), Constitutional Officers (7), General Information (21), and Manuals (8). The main content area has a "Guidelines and Manuals" filter selected and a "Filter by title" search box highlighted in yellow. Below is a table of resources:

Title	Category	File Type
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.

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

Issuer

Categories

Subcategories

Search 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

< **Judicial Reports** APA Issued x

Filter by title

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

Search 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

< **Financial Reports** Non-APA Issued x

Filter by title

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