

**From:** [Amanda Hawkins](#)  
**To:** [Rachel Reamy](#); [Stephen Lawson](#)  
**Cc:** [LocalGovernment](#)  
**Subject:** Re: Auditor of Public Accounts Follow-up on Big Stone Gap FY23, FY24 and FY25 Audit Delays  
**Date:** Thursday, May 21, 2026 4:02:57 PM  
**Attachments:** [2026.02.06 Sched-Town of Big Stone Gap Audit Status 2023.pdf](#)

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Rachel,

We have now retained Robinson, Farmer, Cox and have been working with Scott Wickham on the FY2023 audit. We are almost finished with that report. We should have that year submitted in June to your office. We will then begin working on the audit for FY2024 in August with Scott. I am attaching a schedule Scott worked out with us when he took over the audit from Tamera Greear at Clearpoint. As it stands now we are about a month behind this initial timeline. Please let me know if you need anything further from us.

Thank you,

*Amanda L. Hawkins*

Town Clerk/Treasurer  
Town of Big Stone Gap  
505 E 5th Street S  
Big Stone Gap, VA 24219  
Phone: (276) 523-0115 ext. 101  
Fax: (276) 523-5625



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**From:** Rachel Reamy <[rachel.reamy@apa.virginia.gov](mailto:rachel.reamy@apa.virginia.gov)>  
**Sent:** Thursday, May 21, 2026 3:35 PM  
**To:** Amanda Hawkins; Stephen Lawson  
**Cc:** LocalGovernment <[LocalGovernment@apa.virginia.gov](mailto:LocalGovernment@apa.virginia.gov)>  
**Subject:** Auditor of Public Accounts Follow-up on Big Stone Gap FY23, FY24 and FY25 Audit Delays

Good afternoon Stephen and Amanda,

Our office is following up on previous correspondence to request an update on the Town's delayed audits for FY2023, FY2024, and FY2025. Has the Town been able to obtain a new contract with an external auditor/CPA firm to perform the outstanding audits?

Additionally, as a courtesy, we want to provide a reminder regarding the 18-month financial report delay requirement pursuant to [Code of Virginia § 15.2-2512.1](#) (para. C). Under this

statute, the APA is now required to send a letter to notify applicable state legislative committees and executive branch officials when a locality has not submitted its audited financial report within 18-months of the required 12/15 deadline. For the fiscal year 2024 reporting this 18-month delay threshold will be as of June 15, 2026 (for fiscal year 2023 this was as of June 15, 2025). Our office typically sends these letters in early July time frame. If our office does not receive the Town's FY2023 and/or FY2024 audited financial reports by June 30, 2026, we would be required to send the applicable 18-month delay notification letter. We would also need to provide in this letter information on the Town's plan to address the outstanding audits.

We appreciate if you could please provide our office an updated notification regarding the Town's plan to address its outstanding audits and timeline for expected completion. Please feel free to contact me should you have any questions or if you would like to discuss further.

Best regards,

**Rachel N. Reamy, CPA, CGFM**

Local Government Manager

Auditor of Public Accounts

Direct: 804-362-8436

Office: 804-225-3350

[www.apa.virginia.gov](http://www.apa.virginia.gov)



ROBINSON, FARMER, COX ASSOCIATES, PLLC  
*Certified Public Accountants*

February 6, 2026

Town of Big Stone Gap, Virginia  
Attn: Mr. Steve Lawson, Town Manager  
and Members of Town Council  
505 E 5<sup>th</sup> Street S  
Big Stone Gap, Virginia 24219

Dear Mr. Lawson and Members of Town Council:

This memo is to document that our expected timeframe for catching the Town up on their audits consists of the following:

- FY2023 - audit begins March 2026 and wrap up in May 2026
- FY2024 - audit begins in May 2026 and wrap up in June 2026
- FY2025 - audit begins in February 2027 and wrap up in March 2027
- FY2026 - audit begins in March 2027 and wrap up in April 2027

This planned timeframe is based on quick responses to audit requests, inquiries, and no significant issues.

If you have any questions, please let me know. Thanks!

Very truly yours,

**ROBINSON, FARMER, COX ASSOCIATES**

A handwritten signature in black ink that reads 'Scott Wickham'.

Scott Wickham  
Certified Public Accountant  
Member

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