

From: [Amanda Hawkins](#)
To: [Rachel Reamy](#); [Stephen Lawson](#)
Cc: [Tamara Greear](#); [Laurie Hicks](#)
Subject: Re: Auditor of Public Accounts follow-up on Town of Big Stone Gap FY2023 and FY2024 audit reports
Date: Wednesday, June 18, 2025 2:49:51 PM

Rachel,

We are working on the FY2023 audit with our pre-audit team at HBC, CPA in Abingdon, VA. David Cox with HBC, CPA informed me on June 4, 2025, that their firm would be sending the preliminary workup to Tamara the following week of June 9-13th. That is the last update I have. I have not received any requests for information from Rodefer Moss or Tamara yet.

As for the FY2024 audit my plan is to have everything completed and to the HBC, CPA for pre-audit workup by August 13, 2025. This will hopefully allow Tamara to have the preliminary reports for FY2024 by December 2025.

Then I will get the FY2025 data to HBC in January/February 2026 and hopefully have that report completed by June 2026. Then we should be back on track to have FY2026 completed by December 2026 as required.

We are still working on training staff and filling positions that have been new hires within the last 3 years. If you need a formal letter or something else for this response, please let me know.

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

From: [Tamara Greear](#)
To: [Rachel Reamy](#)
Subject: Town of Big Stone Gap Follow-up
Date: Friday, July 12, 2024 10:25:45 AM
Attachments:

Good morning Rachel,

I just wanted to update you on a plan for getting the Town of Big Stone's FY23 and then FY24 audit process completed so you would be aware that we have set a plan in place. In coordination with Amanda Hawkins, Town Clerk Treasurer, and David Brown with HBC who works on the Town's pre-audit process, we have come up with the following plan/timeline:

- HBC Pre-audit for FY23 Late October/November (to RM for audit by early December)
- RM Audit for FY23 December/January to complete end of January 2025
- HBC Pre-audit for FY24 December 24/January 25 (to RM for audit by early February)
- RM Audit for FY24 February/March 25 to complete end of March/early April 25



TAMARA GREEAR, CPA, MSA

Partner

O: (276) 679-2780 |

RodeferMoss.com

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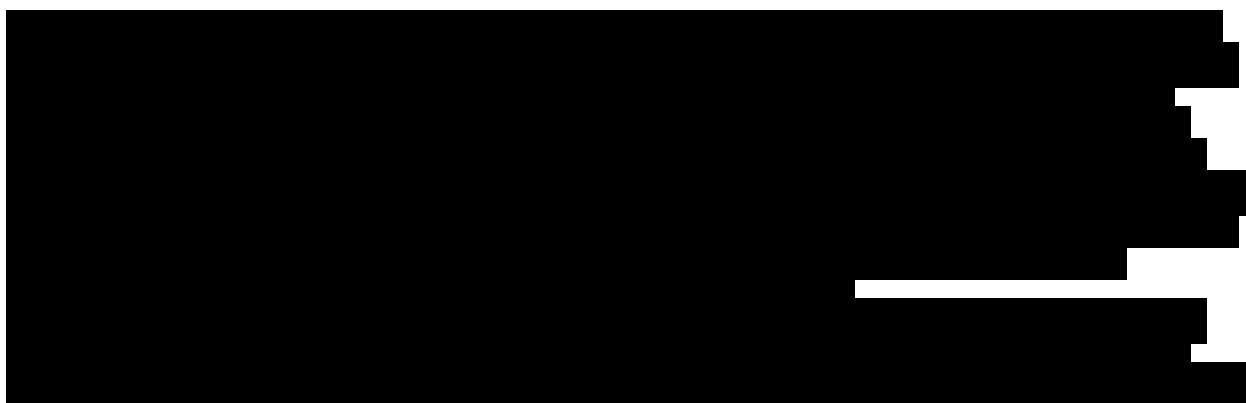
The Town Treasurer provided an email notification to the APA regarding the town's delay, which has been summarized as follows:

The Town is currently working to complete the year end closure for FY2023. The town is still working to train and replace retiring staff. Simultaneously, the town had a 27 day system crash of the financial program server in August 2023. The Town expects to submit to the pre-auditor team by the end of February, and expects to submit to external audit team 2-3 weeks after. The FY2023 final report is expected to be completed around May 2024 or June 2024 at the latest.

From: [Amanda Hawkins](#)
To: [Tamara Greear](#); [Rachel Reamy](#); [Stephen Lawson](#)
Cc: [LocalGovernment](#)
Subject: RE: APA Request-Status of Town of Big Stone Gap FY22 and FY23 Audited Financial Report and Transmittal data
Date: Friday, February 9, 2024 2:29:38 PM

Rachel,

Since Tamara addressed the FY2022 audit and transmittals I will cover the FY2023 audit.



If you need anything further or more formal please let me know.

Thank you,

Amanda L. Hawkins

Town Clerk/Treasurer
Town of Big Stone Gap
505 E 5th Street S
Big Stone Gap, VA 24219