

**From:** [Wendy Biggs](#)  
**To:** [LocalGovernment](#)  
**Cc:** [Matthew McLearen](#); [Rachel Reamy](#)  
**Subject:** Re: Auditor of Public Accounts Follow-up on Status of FY2025 Financial Reporting Submissions – Clifton Forge Town  
**Date:** Monday, June 1, 2026 1:41:18 PM  
**Attachments:**

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**Caution:** This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Good afternoon, Miss Hackett-

We are currently working on the audit and hope to have it completed by September, if not earlier.

Thank you-

*Wendy Biggs*  
*Finance Director*  
*Town of Clifton Forge*  
*540-863-2503*



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**From:** LocalGovernment <LocalGovernment@apa.virginia.gov>  
**Sent:** Wednesday, May 27, 2026 3:25 PM  
**To:** Wendy Biggs  
**Cc:** Matthew McLearen; Rachel Reamy  
**Subject:** Auditor of Public Accounts Follow-up on Status of FY2025 Financial Reporting Submissions – Clifton Forge Town

Good afternoon,

Our office is following up on the status of Town of Clifton Forge's fiscal year 2025 audited financial report and required Transmittal data for the APA Comparative Report.

Please provide our office an updated audit delay notice and expected time frame for submitting the required FY2025 financial reporting. Our office has not yet received notification regarding your locality's delay with submitting the required FY2025 financial reporting.

As a courtesy reminder, in accordance with the Code of Virginia requirements (§15.2-2511), this updated audit delay notification should also be published on your 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 us if you have any questions. We appreciate your assistance with this request.

Best regards,  
Rebecca



**Rebecca Hackett** (she/her)  
Local Government Associate  
Auditor of Public Accounts | [Commonwealth of Virginia](#)  
PO Box 1295, Richmond, VA 23218  
Main: (804) 225-3350 | Direct: (804) 362-6978

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**From:** Rachel Reamy <rachel.reamy@apa.virginia.gov>  
**Sent:** Monday, February 2, 2026 1:46 PM  
**To:** Wendy Biggs  
**Cc:** LocalGovernment <LocalGovernment@apa.virginia.gov>; Matthew McLearn  
**Subject:** Auditor of Public Accounts Follow-up on Status of FY2025 Financial Reporting Submissions - Clifton Forge

Good afternoon Wendy,

Our office is reaching out about the status of the Town of Clifton Forge's fiscal year 2025 audited financial report and required Transmittal data for our upcoming publication of the 2025 Comparative Report of Local Government Revenues and Expenditures.

The Auditor of Public Accounts (APA) has not yet received notification regarding the town's delay with submitting the required FY2025 financial reporting. As a courtesy reminder, the Code of Virginia (§15.2-2511) requires local officials to notify the APA if the locality's audit is delayed and its financial reporting has not been submitted to the APA by the statutory deadline of December 15. This Code statute also requires the locality to notify its governing body and publish a notification on its website regarding the reasons for the audit delay and estimated date of completion. Our office provides guidance on these requirements at [this resource document](#) published on the APA website, see pp. 2-3.

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***At your earliest convenience, we appreciate your assistance with providing our office written notification regarding the town's FY2025 audit completion and expected time frame for submitting the required financial reporting to our office.*** This notification may be

submitted as an email response to this correspondence or as an electronic letter, according to your preference.

Since the audit delay notification is a statutory requirement, the APA publishes this information along with our Comparative Report to update applicable legislative committees and other users of the report regarding any locality data that is missing from our report due to delayed submissions. The APA is statutorily required to publish a draft version of the 2025 Comparative Report on February 15, 2026. *If your locality's FY2025 reporting is nearing completion, our office will need to receive the Transmittal data and final audited financial report (or at least the completed Transmittal data) by Friday, February 13, 2026, to include your locality's data in our draft publication.*

*If completion of your locality's FY2025 reporting is expected after the APA's February 15 draft report, our office will need to receive the Transmittal data along with the final audited financial report by March 20, 2026, to allow time for our internal review process prior to our anticipated final publication of the Comparative Report on April 1, 2026. We will also publish an amended version of the report later this year to include the data for any localities who are unable to submit their FY2025 reporting information in time for our final report publication.*

We have copied the town's external auditor to keep them updated on this communication and our timeline for issuing the 2025 Comparative Report.

Please feel free to contact me with any questions.

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)

