

TAZEWELL COUNTY VIRGINIA

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C. Eric Young
County Administrator

January 30, 2026

Rachel N. Reamy, CPA, CGFM
Local Government Manager
Auditor of Public Accounts
101 S 14th St.
Richmond, VA 23219

Subject: County of Tazewell
FY2025 audited financial report

Dear Ms. Reamy:

Thank you for reaching out about the status of our audited financial report for FY25. I received an email earlier this week notifying me the report was outstanding. I received the following information from our auditors, Robinson, Farmer and Cox Associates (RFC):

The Tazewell County FY2025 audit has been started but the School Board financials have not been closed out and provided to the auditors for review. The auditors expect, barring any unusual delays, to have draft financial statements available within a month from the date that the School Board financials are provided to them for audit.

I apologize for the tardiness of our County's submission. I can assure you that our County Administration is doing everything we can to get the FY2025 audit completed. This is not a lack of diligence by RFC or our Finance Director. They have worked diligently to facilitate the audit, as always, to meet the December 15th deadline.

We understand RFC continues to wait on documents and information to be produced from one of our component entities, Tazewell County Public Schools (TCPS), which was requested several months ago. TCPS is not under our immediate control. We

have encouraged them to provide this information in a timely fashion. I personally have emailed and spoken with Superintendent Dr. Chris Stacy over the past few months, asking him to see that this information is produced.

I do know TCPS had three different Directors of Finance during FY25. I am sure this contributed to their delay in producing the requested information. I emailed Dr. Stacy again after receiving the email from your office this week. Dr. Stacy has assured me this information will be produced forthwith. It's my understanding, TCPS's finance director is now working with RFC's auditors to produce what they need. Our Finance Director has asked for updates from RFC as to whether they are getting the information they need.

Unfortunately, even if all of the information were provided today, the February 13th deadline is not attainable, which means Tazewell County will not be included in the Comparative Report. RFC anticipates the audit to be completed by March 1, 2026, if TCPS fully cooperates.

Again, I apologize for Tazewell County not meeting the APA requirement and will take actions as may be necessary to produce TCPS's information for RFC.

If I can be of further assistance or answer any questions you may have, please contact me.

Sincerely,



C. Eric Young
County Administrator
County of Tazewell, VA

Cc: Board of Supervisors Members
Emily Viers, RFC
Dr. Chris Stacy, Superintendent TCPS
Arlene Matney Director of Finance for
Tazewell County Board of Supervisors



Tazewell County Approved Ordinance Adopting Local Tax Levies

- [Ordinance Adopting Local Tax Levies for FY21-22](#)
- [Ordinance Adopting Local Tax Levies for FY18-19](#)
- [Ordinance Adopting Local Tax Levies for FY17-18](#)
- [Ordinance Adopting Local Tax Levies for FY16-17](#)
- [Ordinance Adopting Local Tax Levies for FY15-16](#)

Tazewell County Certified Annual Financial Report (CAFR)

In accordance with the Code of Virginia (§15.2-2511), the FY2025 audit is underway but the School Board financials have not been closed for audit review. Therefore, our financial reporting has not been submitted to the APA by the statutory deadline of December 15. We anticipate the completion of the FY2025 Certified Annual Financial Statement to be on or around March 1, 2026.

- [Annual Financial Report 2024](#)
- [Annual Financial Report 2023](#)
- [Annual Financial Report 2022](#)
- [Annual Financial Report 2021](#)
- [Annual Financial Report 2020](#)