

**From:** [Jerri Botkin](#)  
**To:** [Rachel Reamy](#); [Saidee Begoon](#)  
**Cc:** [LocalGovernment](#)  
**Subject:** RE: APA Follow-up on Status of FY2025 Financial Reporting Submissions - County of Highland  
**Date:** Monday, February 9, 2026 8:48:35 AM  
**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.

Rachel,

The anticipated timing of the audit report will be early March.

Jerri

Jerri Nicole Botkin  
County Administrator/ Clerk of the Board  
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**From:** Rachel Reamy <rachel.reamy@apa.virginia.gov>  
**Sent:** Thursday, February 5, 2026 1:52 PM  
**To:** Saidee Begoon; Jerri Botkin  
**Cc:** LocalGovernment <LocalGovernment@apa.virginia.gov>  
**Subject:** APA Follow-up on Status of FY2025 Financial Reporting Submissions - County of Highland

Good afternoon:

Our office is following up on the status of the County of Highland FY2025 reporting for our upcoming Comparative Report publication. Our office noted the County's notification delay letter indicated an estimated completion of January 31, 2026. We are reaching out to see if the County's financial reporting is nearing completion.

The APA is statutorily required to publish a draft version of the 2025 Comparative Report on February 15, 2026. ***To include the County's data in our draft publication, our office needs to receive the Transmittal data and audited financial report (or at least the completed Transmittal data) by Friday, February 13, 2026.***

If the County is unable to submit their reporting information in time for the APA's draft report,

the County will have the opportunity to be included in our final report issuance. For the final Comparative Report, our office needs to receive the completed Transmittal data and final audited financial report by our ***closing cut-off date of March 20, 2026***, to allow time for our internal review process prior to our publication of the final report expected on April 1, 2026.

At your earliest convenience, we appreciate any update on the expected timing for submitting the County's FY25 reporting. We have also included the County's external auditor on this communication; it is our understanding that the auditor assists with preparing the Transmittal data on behalf of the County.

Please feel free to contact me with any questions.

Best regards,  
Rachel

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

Local Government Manager

Auditor of Public Accounts

Direct: 804-362-8436

Office: 804-225-3350

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**HIGHLAND COUNTY  
BOARD OF SUPERVISORS**

165 W. Main Street, P.O. BOX 130  
MONTEREY, VA 24465  
PHONE: 540-468-2347  
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**BOARD MEMBERS**

HENRY A. BUDZINSKI, JR.

HARRY B. SPONAUGLE

PAUL S. TRIBBLE

December 9, 2025

Staci A. Henshaw  
Auditor of Public Accounts  
101 North 14th Street, 8th Floor  
P.O. Box 1295  
Richmond, VA 23218

Dear Ms. Henshaw,

As you are aware, auditing and financial reporting has become more detailed and complex. Due to implementation of new accounting standards, time restraints with our accounting consultant that delayed audit preparation, in addition to the completion of the Management Discussion and Analysis, related GASB disclosures, the transmittal and final audit report will not be submitted by December 15th. We anticipate the audit report being finalized by January 31, 2026. The financial audit report, Sheriff internal control report, and transmittal form will be submitted as soon as possible.

We appreciate your understanding regarding this matter.

Sincerely,

A handwritten signature in black ink, appearing to be "JB", with a long horizontal line extending to the right.

Jerri Botkin  
County Administrator  
County of Highland, Virginia

<https://www.highlandcova.org/board-supervisors>

<https://www.highlandcova.org/board-supervisors/files/delayed-audit-preparation-2025>

The screenshot shows a web browser window with the URL [highlandcova.org/board-supervisors](https://www.highlandcova.org/board-supervisors). The page header features the Highland County Virginia logo and name, a search bar, and a "Subscribe to E-Alerts" button. The navigation menu includes "About", "Government", "Community", and "How Do". The main content area has a background image of autumn trees. On the left, a sidebar lists "Delayed Audit Preparation 2025", "EMS Comprehensive Plan License Review", and "EMS Comprehensive Review Plan", with a "Contact Info" button below. The main content area shows the breadcrumb "Home » Government", the title "Board of Supervisors", and a paragraph: "The Board of Supervisors are elected officials who represent the people of Highland County. Each member of the Board is elected for a four-year term. The current Board is made up of the following individuals:". On the right, a "News" section lists "Central Shenandoah Flood & Stormwater Resilience Plan", "HUD RROF 2-2-2026", "Route 220 Bridge Replacement", and "Full time AND Part time EMS".

[Delayed Audit Preparation 2025](#)

[EMS Comprehensive Plan License Review](#)

[EMS Comprehensive Review Plan](#)

[Contact Info](#)

Home » Government

## Board of Supervisors

The Board of Supervisors are elected officials who represent the people of Highland County. Each member of the Board is elected for a four-year term. The current Board is made up of the following individuals:

### News

[Central Shenandoah Flood & Stormwater Resilience Plan](#)

[HUD RROF 2-2-2026](#)

[Route 220 Bridge Replacement](#)

[Full time AND Part time EMS](#)