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**Subject:** County of Appomattox audit update FY25  
**Date:** Wednesday, December 10, 2025 11:02:52 AM  
**Attachments:**

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Good morning,

I am assisting the County with notifying the APA for the delay in their audited financial statements. The County experienced a delay in the completion of their June 2025 bank reconciliation, which caused a delay in their year-end audit preparation work. The estimated timeline now is for the audit fieldwork to begin in January 2026, and for audited financial statements submitted in February 2026. Presentation to the Board of Supervisors estimated to be either February 2026 or March 2026.

Thanks,  
Aaron

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# FY25 Audit Delay

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Posted on December 10, 2025

The Appomattox County FY25 audit completion is due to a delay by the Treasurer’s office to complete the year-end bank reconciliation, which caused a delay in the year-end pre-audit preparation. We anticipate the audit will be completed for presentation at the February 2026 Board of Supervisors meeting.

Per Code of Virginia section 15.2-2510-2511, “if a locality’s audit is delayed past the required deadline of December 15th, and the auditor’s requirement to present the results of the audit to the local governing body, the locality is required to post a statement about the audit delay on its website, and notify the Auditor or Public Accounts and its governing body regarding the audit delay and expected completion. The auditor should determine if the local government has posted the appropriate statement about the audit delay and notified the Auditor of Public Accounts and its governing body accordingly”.

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