



CITY OF EMPORIA

February 11, 2026

Dear Stakeholders of the City of Emporia:

We would like to provide an update regarding the status of the City of Emporia's FY25 audit.

Currently, the City is actively completing the FY24 audit. As previously communicated, the FY24 audit represents the first year of engagement with our auditing firm, Brown, Edwards & Company, L.L.P. First-year audits require a comprehensive review of prior-year balances, internal processes, and financial reporting procedures to ensure full compliance with applicable auditing standards. This thorough review has extended the overall audit timeline.

Because the FY24 audit must be finalized prior to the commencement and completion of the FY25 audit, the FY25 audit process has been correspondingly delayed. The City anticipates that the FY25 audit will be completed by Summer 2026.

While the timeline is extended, this reflects a deliberate and careful approach to ensure accuracy, completeness, and the issuance of high-quality financial reports. There have been no identified financial irregularities; the delay is procedural and related to the comprehensive nature of the first-year audit engagement.

The City remains fully committed to transparency, accountability, and meeting all financial reporting requirements. Updates will continue to be provided as progress is made.

If you have any questions or require additional information, please contact the City Finance Office at (434) 634-7306.

Thank you for your continued patience and support.

Sincerely,

Alicia M. Hargrove
Finance Director

Link to notification letter published on City of Emporia's website

The screenshot shows a web browser window with the address bar displaying "ci.emporia.va.us/211/Comprehensive-Financial-Reports". The website header features the City of Emporia logo and navigation links for "Government", "Departments", "Community", and "How Do I...". A dark blue sidebar on the left contains the following links: "Adopted Operating Budgets", "FY27 Funding Request Application", "Comprehensive Financial Reports", "Bond Rating (PDF)", "Financial Policy Guidelines (PDF)", "Small Purchase Policy (PDF)", and "W-9 Form (PDF)". The main content area has a breadcrumb trail: "Home > [Departments](#) > [Finance](#) > Comprehensive Financial Reports". Below this is the section title "Comprehensive Financial Reports". The content lists two public notices: "FY24 CAFR - Public Notice" and "FY25 CAFR - Public Notice". Under the FY25 notice, there is a bullet point: "FY23-Restated 08.31.2025 - (FY23 Restated Communication Letter)". A vertical list of years from FY13 to FY25 is displayed, with FY23 highlighted in blue. The footer contains icons and labels for "Economic Incentives", "GIS Mapping", "City Council", "Employment", "City Code", "E-Services", and "Agendas".