



OUR MISSION

*Serving
Virginia citizens
and decision
makers
by providing
unbiased, accurate
information
and sound
recommendations
to improve
accountability
and financial
management of
public funds*

Auditor of Public Accounts Commonwealth of Virginia

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Overview of Our Office

The Auditor of Public Accounts (APA) acts as the General Assembly’s eyes and ears, independently monitoring and reporting how state agencies and institutions spend taxpayers’ money. The APA helps the Commonwealth’s leaders address challenges facing Virginia today by providing sound, reliable information. The Auditor, a constitutional officer elected to a four-year term, reports to the General Assembly through the Joint Legislative Audit and Review Commission (JLARC). While the Auditor’s duties are defined by the Virginia Constitution and the Code of Virginia, JLARC annually approves the [APA Workplan](#).

The primary focus of the APA is conducting audits mandated by the Code of Virginia and federal requirements, such as the Commonwealth’s Annual Comprehensive Financial Report (ACFR), the Single Audit of federal funds, and the Commonwealth’s higher education institutions, along with auditing pension and other postemployment benefit schedules and other reporting data used by state and local government employers. We are also responsible for audits of the entire Commonwealth’s Court System, including Circuit, General and Combined District, and Juvenile and Domestic Relations, Magistrates, General Receivers, and local Constitutional Officers.

Local Government Oversight

While the APA does not perform audits over local government financial statements or local funds and operations, we perform other oversight functions to assist in improving accountability and financial management for the Commonwealth’s local governments. Our office prepares and distributes annual audit specifications unique to Virginia local audits, along with guidelines to assist locality compliance with certain accounting and reporting requirements. Additionally, we perform quality control reviews over local audits performed by public accounting firms to ensure the firms’ audit work complies with auditing standards and the APA audit specifications, along with any federal audit requirements, if the local government receives federal funds.

Our office is also responsible for completing two, key local government projects—the annual Comparative Report of Local Government Revenues and Expenditures and the local fiscal distress monitoring process.



www.apa.virginia.gov

Key Local Government Projects

Comparative Report

- Presents uniform financial data for Virginia's 133 cities and counties, and 37 towns required to have an annual audit
- Currently the only comprehensive, published source of locality financial data and information
- Provides essential information to the Commonwealth's leaders and agencies to assist with budgetary and funding decisions
- Provides comparative data for analyses completed by local governments and other key stakeholders

Fiscal Distress Monitoring

- APA annually monitors financial data and information as part of Virginia's early warning model to identify at-risk localities that may be demonstrating signs of fiscal distress
- Upon request from local officials, APA may perform further follow-up review of an identified locality through our financial assessment questionnaire process
- If a locality is experiencing any factors or conditions that indicate fiscal distress, APA provides recommendation to the Commonwealth's legislators and executive administration to consider providing state assistance

Local officials may request the results of their locality's annual financial ratio calculations from the APA's model to use for their own internal monitoring and analysis.

Resources

www.apa.virginia.gov/local-government

[Guidance on the National Opioid Settlement Funds for Cities and Counties](#)

[Annual Audit Specifications for Cities, Counties, and Towns](#)

[Summary of Local Government Reporting Requirements](#)

[Small Town Audit Submissions to the APA](#)

[Uniform Financial Reporting Manual](#)

Local Government Support

Our office publishes a variety of information and resources on the [Local Government section](#) of our website to assist local governments and their external auditors with accounting and auditing guidelines and provide guidance on other relevant topics. The audited financial statements and internal control and compliance audit reports for cities, counties, and towns, along with audit reports we receive from the local authorities, boards, commissions, and other entities, and small towns that voluntarily have an audit are included at the [Other Reports > Financial Reports section](#) of our Local Government website.

The APA Local Government team serves as a valuable resource to local governments and other key stakeholders by actively sharing our professional knowledge about the Commonwealth's budgetary process and financial operations. We also provide guidance related to new accounting and auditing standards, as well as other emerging issues that impact local governments. We support local government officials and finance personnel, external auditors, and other stakeholders by:

- Providing technical assistance and responding to inquiries
- Sponsoring webinars and knowledge sharing opportunities
- Collaborating with various groups and professional organizations to foster our outreach efforts

Please reach out to the APA Local Government team if we can provide support to you in these areas!

Contact Our Team

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