

Link to County's website posting: <https://www.surrycountyva.gov/200/Financial-Reports>
<https://www.surrycountyva.gov/DocumentCenter/View/1924/Notice-of-Pending-Audit-Completion---43025>

From: [Melissa Rollins](#)
To: [Rachel Reamy](#)
Subject: RE: APA Follow-up on status of FY2024 Financial Reporting Submissions- Surry County
Date: Thursday, May 1, 2025 12:41:33 PM
Attachments:

Hello,

We have posted an estimated completion date of July 1st. Staff requirements needed to complete the audit. We are down to our interim finance director who has taken on a huge load.

Melissa

From: Rachel Reamy <rachel.reamy@apa.virginia.gov>
Sent: Wednesday, April 2, 2025 3:48 PM
To: Melissa Rollins <mrollins@surrycountyva.gov>
Subject: RE: APA Follow-up on status of FY2024 Financial Reporting Submissions- Surry County

Hello Melissa,

Thank you for reaching out to keep our office updated on the County's audit status. The only state requirement related to the audit delay would be to update the public notification that the county had originally posted on your website to include information on the change/updated audit status and new expected completion timeline.

If you have any information on the new expected completion date that you can also pass along to our office, we appreciate it. I understand that because you all are still working on the audit you may not have an exact date for completion, but if you have an estimated timeframe that will be helpful.

Thank you,
Rachel

From: Melissa Rollins
Sent: Wednesday, April 2, 2025 1:51 PM
To: Rachel Reamy <rachel.reamy@apa.virginia.gov>
Subject: RE: APA Follow-up on status of FY2024 Financial Reporting Submissions- Surry County

Hello Rachel,

We are still working on the audit. We have had changeover in staff that has resulted in us using prior contracted employees to finish up.

Is there another requirement on our part?

Melissa

From: Rachel Reamy <rachel.reamy@apa.virginia.gov>

Sent: Wednesday, February 12, 2025 8:22 PM

To: Melissa Rollins <mrollins@surrycountyva.gov>; Steven Morris <smorris@surrycountyva.gov>

Cc: Jay Sanudo

Subject: RE: APA Follow-up on status of FY2024 Financial Reporting Submissions- Surry County

Melissa,

Thank you for your prompt response. We appreciate the county keeping our office updated on the status of the FY2024 audit and expected completion.

Best regards,

Rachel

Rachel N. Reamy, CGFM
Local Government Manager
Auditor of Public Accounts

Direct: (804) 362-8436
Office: (804) 225-3350
www.apa.virginia.gov

From: Melissa Rollins <mrollins@surrycountyva.gov>

Sent: Wednesday, February 12, 2025 6:07 PM

To: Rachel Reamy <rachel.reamy@apa.virginia.gov>; Steven Morris <smorris@surrycountyva.gov>

Cc: Jay Sanudo; LocalGovernment <LocalGovernment@apa.virginia.gov>

Subject: RE: APA Follow-up on status of FY2024 Financial Reporting Submissions- Surry County

Ms. Ramey:

In accordance with Section 15.2-2511 of the Code of Virginia, the County of Surry, Virginia is hereby posting the following statement:

- The annual financial audit for Fiscal Year 2024 ending June 30, 2024 (the "Audit") is currently pending by the independent audit firm of Robinson, Farmer, Cox Associates, Certified Public Accountants.
- The Audit was not completed by December 30, 2024
- The reason for the delay is as follows: the County was significantly delayed in auditing the 2023-24 Fiscal Year due to a conversion to a new financial software system.
- The estimated date of completion of the Audit is April 1, 2025

If there are any questions or concerns, please contact Melissa Rollins, County Administrator at (757)-294-5271 or email: mrollins@surrycountyva.gov

From: Rachel Reamy <rachel.reamy@apa.virginia.gov>

Sent: Tuesday, February 11, 2025 6:01 AM

To: Melissa Rollins <mrollins@surrycountyva.gov>; Steven Morris <smorris@surrycountyva.gov>

Cc: Jay Sanudo; LocalGovernment <LocalGovernment@apa.virginia.gov>

Subject: APA Follow-up on status of FY2024 Financial Reporting Submissions- Surry County

CAUTION: This message originated from a sender outside of Surry County Virginia Government Information Systems. Please, use caution when opening attachments, selecting links, and responding to information requests.

Ms. Rollins and Mr. Morris,

In preparation for the Auditor of Public Accounts (APA) upcoming 2024 Comparative Report of Local Governments, our office is reaching out to localities who are delayed with submitting their FY2024 audited financial report and Transmittal data.

Please provide our office written notification regarding Surry County's FY2024 audit completion and estimated date for submitting the required reporting to the APA. We appreciate the county providing this information by Friday, February 14, 2025. This notification should be communicated directly from the county and can be submitted as a response to this email correspondence or as an electronic letter. Since this notification is a statutory requirement, we publish this information along with our draft Comparative Report to update the Joint Legislative Audit and Review Commission (JLARC) and other users of the report regarding any locality data that is missing at the time of the report issuance. Our office is required to publish the first draft version of the 2024 Comparative Report on February 15, 2025.

As a courtesy reminder— the Code of Virginia (§15.2-2511) requires applicable local officials to directly notify the APA if the locality's audit is delayed and its financial reporting has not been submitted to the APA by the statutory deadline of December 15. The locality is also required to notify its governing body and post a public statement on its website regarding the

audit delay and estimated completion. Our office provides guidance about this requirement in our annual Reporting Requirements and Distribution resource, available at this [link](#) (see pp. 2-3).

If the FY2024 reporting is close to completion, we need to receive the county's completed Transmittal data by 12:00pm this Friday, February 14, 2025, to include your data in our draft Comparative Report publication. If the county's reporting is not expected to be complete in time for our February 15 issuance, ***the APA will need to receive the county's FY2024 final audited financial report and Transmittal data by March 17, 2025,*** to allow time for our review and preparation process for our final report publication. Our office expects to publish the final version of the 2024 Comparative Report on April 1, 2025. We will also publish an amended version of the report at a later date to include the data for any localities missing from the final report once we receive their required information.

We have copied the county's external auditor/CPA firm to keep them informed of our communication.

Please feel free to contact me with any questions. We look forward to your response.

Best regards,

Rachel N. Reamy, CGFM
Local Government Manager
Auditor of Public Accounts

Direct: 804-362-8436
Office: 804-225-3350
www.apa.virginia.gov

