

From: [Jennifer Carter](#)
To: [Rachel Reamy](#)
Cc: [Taylor Stover](#); [LocalGovernment](#)
Subject: RE: Auditor of Public Accounts Follow-up on Status of FY2025 Financial Reporting Submissions - Brunswick County
Date: Thursday, January 29, 2026 9:35:01 AM
Attachments:

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Rachel,

We have not received our audit from Robinson Farmer Cox yet. I will forward to you as soon as we received our final report.

Jennifer Carter, MBA

Director of Finance



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

Sent: Wednesday, January 28, 2026 5:01 PM

To: Jennifer Carter <jcarter@brunswickco.com>

Cc: Taylor Stover; LocalGovernment <LocalGovernment@apa.virginia.gov>

Subject: Auditor of Public Accounts Follow-up on Status of FY2025 Financial Reporting Submissions - Brunswick County

Good afternoon,

Our office is reaching out about the status of the County of Brunswick's fiscal year 2025 audited financial report and required Transmittal data for our upcoming publication of the 2025 Comparative Report of Local Government Revenues and Expenditures.

The Auditor of Public Accounts (APA) has not yet received notification regarding the county's delay with submitting the required FY2025 financial reporting. As a courtesy reminder, the Code of Virginia (§15.2-2511) requires local officials to 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. This Code statute also requires the locality to notify its governing body and publish a notification on its website regarding the reasons for the audit delay and estimated date of completion. Our office provides guidance on these requirements at [this resource document](#) published on the APA website, see pp. 2-3.

At your earliest convenience, we appreciate your assistance with providing our office written notification regarding the county's FY2025 audit completion and expected time frame for submitting the required financial reporting to our office. This notification may be submitted as an email response to this correspondence or as an electronic letter, according to your preference.

Since the audit delay notification is a statutory requirement, the APA publishes this information along with our Comparative Report to update applicable legislative committees and other users of the report regarding any locality data that is missing from our report due to delayed submissions. The APA is statutorily required to publish a draft version of the 2025 Comparative Report on February 15, 2026. If your locality's FY2025 reporting is nearing completion, our office will need to receive the Transmittal data and final audited financial report (or at least the completed Transmittal data) by Friday, February 13, 2026, to include your locality's data in our draft publication.

If you expect completion of your locality's FY2025 reporting after our February 15 draft report, our office will need to receive the Transmittal data along with the final audited financial report by March 20, 2026, to allow time for our internal review process prior to the APA's anticipated final publication of the Comparative Report on April 1, 2026. We will also publish an amended version of the report later this year to include the data for any localities who are unable to submit their FY2025 reporting information in time for our final report.

We have copied the county's external auditor on this correspondence to keep them updated on our communication and timeline for issuing the 2025 Comparative Report.

Please feel free to contact me with any questions.

Best regards,

Rachel N. Reamy, CPA, CGFM

Local Government Manager

Auditor of Public Accounts

Direct: 804-362-8436

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www.apa.virginia.gov

