

# Issue Analysis Form



**Date:** December 5, 2017  
Certification of Receipt of FY  
2017 Audited Financial  
Report

**Item:**

**Lead Department(s):** County Finance

**Contact Person(s):** Betsy Drewry

## Description and Current Status

Localities are required to submit their audited financial statements to the Auditor of Public Accounts on or before November 30 annually in accordance with Section 15.2-2510 of the Code of Virginia.

The Virginia General Assembly amended Section 15.2-2510 of the Code of Virginia requiring local governing bodies to submit a notarized certification stating that the audited financial report has been presented to the governing body by December 31.

The certification is to be signed by the chief elected official and the chief administrative officer. The template designed by the Auditor of Public Accounts (APA) was used to prepare the attached certification.

## Government Path

- |  |   |  |
|--|---|--|
| Does this require IDA action?                  | <input type="checkbox"/> Yes            | <input checked="" type="checkbox"/> No |
| Does this require BZA action?                  | <input type="checkbox"/> Yes            | <input checked="" type="checkbox"/> No |
| Does This require Planning Commission Action?  | <input type="checkbox"/> Yes            | <input checked="" type="checkbox"/> No |
| Does this require Board of Supervisors action? | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No            |
| Does this require a public hearing?            | <input type="checkbox"/> Yes            | <input checked="" type="checkbox"/> No |
| If so, before what date?                       | <input type="checkbox"/> Yes            | <input type="checkbox"/> No            |

## Fiscal Impact Statement

There is no fiscal impact.

## County Impact

Staff is requesting the Board to authorize the Board Chairman and the County Administrator to sign the attached certification stating the board has received the audited FY2017 financial statements to comply with Section 15.2-2510 of the Code of Virginia.

## Notes

An email providing guidance to localities from the Auditor of Public Accounts is attached.

## Betsy Drewry

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**From:** LocalGovernment <LocalGovernment@apa.virginia.gov>  
**Sent:** Friday, October 06, 2017 1:34 PM  
**To:** LocalGovernment  
**Subject:** 2017 APA Comparative Report Transmittal Update and Reminders

If you have not already accessed your locality's 2017 Transmittal form, this is a reminder that the forms have been updated for fiscal year 2017 and are available on the APA website.

[http://www.apa.virginia.gov/APA\\_Reports/LocalGovernmentLocalities\\_tran.aspx](http://www.apa.virginia.gov/APA_Reports/LocalGovernmentLocalities_tran.aspx)

We have also posted the "2017 Transmittal Forms Update" document on our website for general reminders about the process and any new information for the current 2017 reporting year.

[http://www.apa.virginia.gov/data/download/local\\_government/guidelines/ATUPDATE.doc](http://www.apa.virginia.gov/data/download/local_government/guidelines/ATUPDATE.doc)

**Please make sure that you read through this document for important information regarding the 2017 Comparative Report and Transmittal process.**

- **As a reminder, effective for FY17 reporting, the Code of Virginia now requires the locality to submit a notarized statement to the APA as soon as the results of the audit report have been presented by the CPA/Auditor to the governing body. Refer to the [2017 Transmittal Update](#) document or the [Reporting Requirements and Distribution](#) document for additional guidance on this.**
- Please keep in mind that the auditor and/or locality should only submit a final audited financial report to the APA in compliance with the November 30 statutory deadline. The auditor and/or locality should not email or send any "draft" version of a financial report to the APA.  
If the audited CAFR is not final by November 30 but the locality's Transmittal file is complete, please send us the completed transmittal file and AUP report with notification on when the APA can expect to receive the final audited CAFR. Locality officials should provide written notification to the APA if the locality cannot submit the final audited CAFR and/or transmittal forms by the November 30 deadline. Refer to the "Reporting Requirements and Distribution" document on the APA website for further guidance on the written notification that should be provided regarding any delay for the Nov 30 submission.  
[http://www.apa.virginia.gov/data/download/local\\_government/guidelines/Reporting\\_Requirements\\_and\\_Distribution.docx](http://www.apa.virginia.gov/data/download/local_government/guidelines/Reporting_Requirements_and_Distribution.docx)
- **Please remember to submit all 2017 Joint Activity forms as soon as you either prepare the form or receive a copy of a form. Please email a copy to the APA as soon as possible so we can post them to our website to share with other Localities and their auditors.**
- **Please use the [LocalGovernment@apa.virginia.gov](mailto:LocalGovernment@apa.virginia.gov) email to submit any Joint Activity forms, completed Transmittal workbooks, and final audited financial reports.** This helps facilitate our tracking and receiving process in a more efficient and timely manner for our Comparative Report process as other APA staff assist in this process.

We appreciate your help to ensure that this email correspondence is forwarded to whomever in your Finance/Accounting department is responsible for the locality's transmittal and CAFR, as our Local Government email distribution listing is limited to contacts we have on file from the annual survey updates and those who have requested to be included.

Please feel free to reach out to us should you have any questions during the 2017 transmittal process.

Thank you,

**Rachel N. Reamy, CGFM**

Local Government Audit Manager

Auditor of Public Accounts | Commonwealth of Virginia

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(804) 225-3350 ext. 360 | [rachel.reamy@apa.virginia.gov](mailto:rachel.reamy@apa.virginia.gov)

COUNTY OF PRINCE GEORGE, VIRGINIA

Percy C. Ashcraft  
County Administrator



BOARD OF SUPERVISORS

Alan R. Carmichael  
Donald Hunter  
William A. Robertson, Jr.  
Hugh G. Mumford  
T.J. Webb

December 12, 2017

Commonwealth of Virginia  
Auditor of Public Accounts  
P. O. Box 1295  
Richmond, Virginia 23218

Dear Ms. Mavredes,

We hereby attest, in accordance with Section 15.2-2510 of the Code of Virginia, the County of Prince George's audited financial report, for the fiscal year ended June 30, 2017, has been presented to the local governing body at a public session on December 12, 2017.

\_\_\_\_\_  
Local chief elected official signature

William A. Robertson, Jr., Chairman  
Printed Name/Title

\_\_\_\_\_  
Local chief administrative officer signature

Percy C. Ashcraft, County Administrator  
Printed Name/Title

County of Prince George  
Commonwealth of Virginia

The foregoing statement required by the laws of the Commonwealth was acknowledged before me this 12<sup>th</sup> day of December, 2017, by Teresa H. Knott

\_\_\_\_\_  
Notary Public's Signature

*\*Notary Seal\**

Teresa H. Knott, Deputy Clerk of the Board  
Notary's Printed Name/Title

Notary registration number:

7509955

My commission expires, *May 31, 2019.*