

# Issue Analysis Form



**Date:** December 11, 2018  
Certification of Receipt of FY  
2018 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.

**Requested Board Action:** Staff is requesting the Board to authorize, by public vote, the Board Chairman and the County Administrator to sign the attached certification stating the board has received the audited FY2018 financial statements to comply with Section 15.2-2510 of the Code of Virginia. No resolution is attached.

## 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**

Preparation of certification document will 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:** Tuesday, October 30, 2018 10:58 AM  
**To:** LocalGovernment  
**Subject:** 2018 APA Comparative Report Transmittal Update and FY18 Reporting Reminders

If you have not already accessed your locality's FY2018 Transmittal form, this is a reminder that the forms have been updated for fiscal year 2018 and are available on the APA website.

You can access your transmittal file by filtering on your locality name at this link: [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 "2018 Transmittal Forms Update" document on our website for general reminders and important information about the 2018 Comparative Report and Transmittal process.

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

Additional information on the reporting requirements for the Fiscal Year 2018 is also included in the updated resource document, "Reporting Requirements and Distribution."

Available at this link: [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)

We would like to highlight the following points as important reminders for the FY2018 CAFR and transmittal reporting:

- **The Code of Virginia §15.2-2510 now requires the locality to also 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 local governing body.** This was effective last year (FY17) as a result of new legislation and remains effective for FY2018. Please remember the deadline to submit your CAFR and transmittal data is by November 30. If your board/council presentation meeting is not scheduled until December or early January, then the locality can separately submit the notarized statement at a later time after this presentation has occurred. The locality must submit this notarized statement to the Auditor of Public Accounts; this submission cannot be delegated to the locality's auditor.

Refer to the [2018 Transmittal Update](#) document or the [Reporting Requirements and Distribution document](#) for more detailed guidance on the notarized statement.

We have included a template resource on our website to assist in preparation of this notarized statement, available at this link: [http://www.apa.virginia.gov/data/download/local\\_government/guidelines/Locality\\_Notarized\\_Statement\\_template.docx](http://www.apa.virginia.gov/data/download/local_government/guidelines/Locality_Notarized_Statement_template.docx)

- Please keep in mind that the auditor and/or locality should only submit a **final audited financial report (CAFR)** 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.
- **Because the November 30 submission due date is a Code mandated deadline, the Auditor of Public Accounts has no authority to grant an extension to localities for submissions past this deadline.** The APA requests that locality officials provide written notification to our Office if the locality cannot submit the final audited CAFR and/or transmittal forms by the November 30 deadline. This notification should include the reason for delay and an expectation of when the locality will submit the required information. Refer to the “Reporting Requirements and Distribution” document on the APA website for further guidance on this written notification for delays past the November 30 submission.
- Please remember to submit all 2018 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. You can obtain a blank template Joint Activity (110/120/310) form at the following link:  
[http://www.apa.virginia.gov/data/download/local\\_government/guidelines/110-310\\_Forms\\_FY2018.xls](http://www.apa.virginia.gov/data/download/local_government/guidelines/110-310_Forms_FY2018.xls)
- **Please use the [localgovernment@apa.virginia.gov](mailto:localgovernment@apa.virginia.gov) email to submit Joint Activity forms, completed Transmittal workbook, and your final audited CAFR.** 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/Financial Reporting department may need this information, 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. We have also sent this correspondence to our local government CPA firm/auditors distribution list.

Please feel free to reach out to me directly should you have any questions during the FY2018 reporting process. You can reach me directly at my email, [rachel.reamy@apa.virginia.gov](mailto:rachel.reamy@apa.virginia.gov), or by phone: 804-225-3350, ext. 360.

Thank you,

**Rachel N. Reamy, CGFM**  
 Local Government Audit Manager  
 Auditor of Public Accounts | Commonwealth of Virginia  
 101 North 14<sup>th</sup> Street, 8<sup>th</sup> Floor | Richmond, VA 23219  
 (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, Jr.  
Donald R. Hunter  
Floyd M. Brown, Jr.  
Marlene J. Waymack  
T. J. Webb

December 11, 2018

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, 2018, has been presented to the local governing body at a public session on December 11, 2018.

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

Alan R. Carmichael, 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 11<sup>th</sup> day of December, 2018, by Teresa H. Knott.

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

*\*Notary Seal\**

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

Notary registration number:

7509955

My commission expires, *May 31, 2019*.

COUNTY OF PRINCE GEORGE, VIRGINIA

Percy C. Ashcraft  
County Administrator



BOARD OF SUPERVISORS  
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Printed Name/Title

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Local chief administrative officer signature

Percy C. Ashcraft, County Administrator  
Printed Name/Title

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