



BOARD OF  
SUPERVISORS

THOMAS D. HARVEY  
North District

ERNIE Q. REED  
Central District

JESSE N. RUTHERFORD  
East District

J. DAVID PARR  
West District

DR. JESSICA LIGON  
South District

CANDICE W. MCGARRY  
County Administrator

AMANDA B. SPIVEY  
Administrative Assistant/  
Deputy Clerk

LINDA K. STATON  
Director of Finance and  
Human Resources

## **County of Nelson, Virginia** **Delay of FY 2022-2023 Audit Completion**

In accordance with requirements from the 2019 legislative session amending Section 15.2-2511 of the Code of Virginia, effective July 1, 2019, if the locality's audit is not completed as required by this statute, the locality must promptly post a statement on its website, if such website exists, with the following information:

- That the required audit is pending,
- The reasons for the delay, and
- The estimated date of completion

The County of Nelson, Virginia is hereby posting the following statement:

- The required annual financial audit for FY 2022-2023 is currently pending by the independent audit firm of Robinson, Farmer, Cox Associates, Certified Public Accountants.
- The reason for the delay is as follows: The County's pre-audit provider was unable to complete the required pre-audit documents timely due to severe health issues within their organization which lead to a delay in getting the information to Robinson, Farmer, Cox Associates. This has resulted in a delay in the preparation of the financial statements and a delay in the actual completion of the audit and preparation of the CAFR.
- The estimated date of completion of the required audit, preparation of the CAFR, and the transmittal data to the Auditor of Public Accounts is no later than January 31, 2024.
- **January 31, 2024 Update:** While the original estimated completion date will not be met, the auditing firm is confident in setting a final completion date of February 16, 2024, if not sooner.

If there are any questions or concerns, please contact Candice W. McGarry, County Administrator, by phone at (434) 263-7000 or email [cmcgarry@nelsoncounty.org](mailto:cmcgarry@nelsoncounty.org).