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## **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.
- **March 29, 2024 Update:** While the earlier estimated completion date was not met, the auditing firm is confident in setting a final completion date of April 12, 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).