

## 2016 Comparative Report Transmittal Training



---

Rachel Reamy, Local Government Audit Manager

[rachel.reamy@apa.virginia.gov](mailto:rachel.reamy@apa.virginia.gov)

Auditor of Public Accounts

## Overview

---

- **Comparative Report**
  - Timelines
  - Guidelines/Resources
  - Comparative Reporting vs GAAP
  - Transmittal Forms
  - Case Study
- **Other Local Government Items**

# Timeline – APA Preparation

---

- **April – May**
  - Edit / Update the Local Government Survey
  - E-mail Survey to Local Government Contacts
- **June – August**
  - Update Transmittal Content
- **August – September**
  - Provide Transmittal Training
  - Post Transmittal Files and Guidelines on Internet

# Timeline – Local Government

---

- **June 30, 2016**
  - Close of FY 2016
- **July - November**
  - Prepare financial statements
  - Local government audits and Complete Comparative Report data
- **November 30 – Code of Virginia deadline to submit completed **final** Annual Financial Reports and Comparative Report transmittal to the APA**

# Timeline – APA

---

- **December / January – APA staff perform desk review of Transmittals and Annual Financial Reports**
- **February 1 – Code of Virginia deadline to release Comparative Cost Report**
- **February / March – APA staff continue to follow up missing audit reports and transmittals; continue desk review process**
- **March / April – Comparative Report is finalized**

# Uniform Financial Reporting Manual (UFRM)

updated version located on APA's website

---

- **Ch. 1**            **Introduction**
- **Ch. 2**            **Accounting and Reporting Requirements**
- **Ch. 3**            **Uniform System of Accounts**
- **Ch. 4**            **Comparative Report Transmittal Forms**
- **Ch. 5**            **Comparative Report (Exhibits)**
- **Ch. 6**            **Public Employee Retirement Systems**

# Submit Packet to APA (by November 30)

---

1. **Final Audited Annual Financial Report**
  - Include any General Government and Special Purpose Governments that prepare separate Financial Reports (School Boards, EDA, IDA etc.)
2. **Completed Comparative Report transmittal file**
3. **Auditor's Report on Agreed Upon Procedures on Comparative Report data**

**NOTE: Send as electronic files. 10MB e-mail size limit. Option to send either multiple emails or zip files.**

**We prefer to only receive an electronic copy of the Annual Financial Report, instead of a hardcopy.**

# Auditor's Review of Comparative Report Data

---

### UFRM – Section 4.15 – Auditor's Review

- *Review* transmittal forms and supporting work papers prepared by the locality

or

- *Prepare* transmittal forms and supporting work papers for the locality

### Agreed Upon Procedures (AUP) – Auditor's Responsibility



# APA

MARTHA S. MAVREDES, CPA  
AUDITOR OF PUBLIC ACCOUNTS  
COMMONWEALTH OF VIRGINIA

Search APA



[Home](#)

[Reports](#)

[Local Government](#)

[Careers](#)

[Fraud](#)

[Contact Us](#)

## Local Government

- ▶ [State Disbursement Reports](#)
- ▶ [Comparative Reports](#)
- ▶ [Comparative Report Transmittal Files \(2013\)](#)
- ▶ [Annual Guidelines, Manuals, and Other Procedural Documents](#)
- ▶ [Local Government Reports](#)
- ▶ [APA Presentations](#)
- ▶ [Budget Calculation](#)
- ▶ [New Pension Standards](#)



The APA prepares the annual Comparative Report of Local Government Revenues and Expenditures and oversees local government audits. To assist local governments and their independent auditors, we publish various manuals. These materials may be accessed by clicking on the links to your left.



### Local Government

- > State Disbursement Reports
- > Comparative Reports
- > Comparative Report Transmittal Files (2013)
- > Annual Guidelines, Manuals, and Other Procedural Documents
- > Local Government Reports
- > APA Presentations
- > Budget Calculation
- > New Pension Standards

## Annual Guidelines, Manuals, and Other Procedural Documents

Download Files

Overview

Apply Filter | Clear Filter

Title	Category	Download
No Filter	General Information	
Dept. of the Treasury - Security for Public Deposits Act	General Information	<a href="#">Link</a>
Faithful Performance of Duty Bond Plan	General Information	<a href="#">Download</a>
Faithful Performance of Duty Bond Rider and Schedule	General Information	<a href="#">Download</a>
Federal Programs Index	General Information	<a href="#">Download</a>
Literary Fund Loans	General Information	<a href="#">Download</a>
Public Employee Retirement Systems	General Information	<a href="#">Download</a>
Reporting Requirements and Distribution	General Information	<a href="#">Download</a>
Standards and Resources	General Information	<a href="#">Download</a>
State Agency Contacts	General Information	<a href="#">Download</a>
VRS Early Retirement Liability	General Information	<a href="#">Download</a>

Records per page: 10

Records: 1 - 10 of 10 - Pages: 1



### Local Government

- › State Disbursement Reports
- › Comparative Reports
- › Comparative Report Transmittal Files
- › Annual Guidelines, Manuals, and Other Procedural Documents
- › Local Government Reports
- › APA Presentations
- › Budget Calculation
- › New Pension Standards

### Annual Guidelines, Manuals, and Other Procedural Documents

Download Files

Overview

Apply Filter | Clear Filter

Title	Category	Download
<input type="text" value="No Filter"/>	<input type="text" value="Auditor Information"/>	
Audit Alert - Communicating with Governing Body	Auditor Information	<a href="#">Download</a>
Audit Risk Alert - Single Audit Testing	Auditor Information	<a href="#">Download</a>
Circuit Court Clerk's Audit - Sample Letter	Auditor Information	<a href="#">Download</a>
Retirement System Attestation Report on Authority, Board, and Commission Audits	Auditor Information	<a href="#">Download</a>
Retirement System Sample Report on Attestation Engagement for APA	Auditor Information	<a href="#">Download</a>
Sheriff's Internal Controls - Sample Letter	Auditor Information	<a href="#">Download</a>

Records per page:

Records: 1 - 6 of 6 - Pages:



### Local Government

- › State Disbursement Reports
- › Comparative Reports
- › Comparative Report Transmittal Files
- › Annual Guidelines, Manuals, and Other Procedural Documents
- › Local Government Reports
- › APA Presentations
- › New Pension Standards

## Annual Guidelines, Manuals, and Other Procedural Documents

Download Files

Overview

Apply Filter | Clear Filter

Title	Category	Download
<input type="text" value="No Filter"/>	<input type="text" value="Manuals"/>	
General Receiver Accounting Manual	Manuals	<a href="#">Download</a>
Specifications for Audits of Authorities, Boards, and Commissions 2016	Manuals	<a href="#">Download</a>
Specifications for Audits of Counties, Cities, and Towns 2016	Manuals	<a href="#">Download</a>
The Virginia Sheriff's Accounting Manual - 2016	Manuals	<a href="#">Download</a>
Uniform Financial Reporting Manual	Manuals	<a href="#">Download</a>

Records per page:

Records: 1 - 5 of 5 - Pages:



### Local Government

- > State Disbursement Reports
- > Comparative Reports
- > Comparative Report Transmittal Files
- > Annual Guidelines, Manuals, and Other Procedural Documents
- > Local Government Reports
- > APA Presentations
- > New Pension Standards

## Annual Guidelines, Manuals, and Other Procedural Documents

Download Files

Overview

Apply Filter | Clear Filter

Title	Category	Download
<input type="text" value="No Filter"/>	<input type="text" value="Comparative Report"/>	
2015 Transmittal Forms Update	Comparative Report	<a href="#">Download</a>
Auditor's Report on Agreed Upon Procedures	Comparative Report	<a href="#">Download</a>
Joint Activity Form (110, 120 & 310)	Comparative Report	<a href="#">Download</a>
Transmittal Checklist	Comparative Report	<a href="#">Download</a>

Records per page:

Records: 1 - 4 of 4 - Pages:



### Local Government

- › State Disbursement Reports
- › Comparative Reports
- › **Comparative Report Transmittal Files**
- › Annual Guidelines, Manuals, and Other Procedural Documents
- › Local Government Reports
- › APA Presentations
- › New Pension Standards

### State Transmittals for Cities, Counties and Towns in Virginia

<a href="#">Apply Filter  </a>	
City / County / Town	State Transmittals
<input type="text" value="Contains"/>	
City of Alexandria	<a href="#">Download</a>
City of Bristol	<a href="#">Download</a>
City of Buena Vista	<a href="#">Download</a>
City of Charlottesville	<a href="#">Download</a>
City of Chesapeake	<a href="#">Download</a>
City of Colonial Heights	<a href="#">Download</a>
City of Covington	<a href="#">Download</a>
City of Danville	<a href="#">Download</a>
City of Emporia	<a href="#">Download</a>
City of Fairfax	<a href="#">Download</a>

Records per page:  10 of 171 - Pages: [1](#) | [2](#) | [3](#) | [4](#) | [5](#) [»](#) [»»](#)



Local Government

> State Disbursement Reports

> Comparative Reports

> Comparative Report Transmittal Files

> Annual Guidelines, Manuals, and Other Procedural Documents

> Local Government Reports

> APA Presentations

> New Pension Standards

Joint Activity Files FY2015

Overview

Apply Filter |

Joint Activity Category	Form Title	Download Form
-- Select Category --	Contains	
Capital Project Form 310	Central Virginia Regional Authority 310	Not Available
Capital Project Form 310	Albermarle-Charlottesville Emergency Communicatons Center 310	Not Available
Capital Project Form 310	Southwest Virginia Regional Jail Authority 310	Not Available
Capital Project Form 310	Meherrin River Regional Jail 310	Not Available
Community Service Board	Goochland-Powhatan Community Service Board	Not Available
Community Service Board	Region Ten Community Service Board	Not Available
Community Service Board	Rockbridge Area Community Service Board	Not Available
Community Service Board	Planning District One Community Service Board	Not Available
Community Service Board	New River Valley Community Service Board	Not Available
Community Service Board	Blue Ridge Behavioral Healthcare	Not Available

Records per page: 10

Records: 1 - 10 of 52 - Pages: 1 | 2 | 3 | 4 | 5



## Local Government

- › State Disbursement Reports
- › **Comparative Reports**
- › Comparative Report Transmittal Files
- › Annual Guidelines, Manuals, and Other Procedural Documents
- › Local Government Reports
- › APA Presentations
- › New Pension Standards

## Local Government Comparative Reports

<a href="#">Apply Filter  </a>			
Fiscal Year	Report Category	File Format	Download Report
<input type="text" value="Equal To"/>	<input type="text" value="Amended Comparative Report of Local Government"/>		
2015	Comparative Report of Local Government	XLS	<a href="#">Download</a>
2015	Notes	Word	<a href="#">Download</a>
2014	Amended Comparative Report of Local Government	XLS	<a href="#">Download</a>
2014	Comparative Report (Modified Version for Printing)	XLS	<a href="#">Download</a>
2014	Comparative Report of Local Government	XLS	<a href="#">Download</a>
2014	Notes	Word	<a href="#">Download</a>
2013	Amended Comparative Report of Local Government	XLS	<a href="#">Download</a>
2013	Comparative Report (Modified Version for Printing)	XLS	<a href="#">Download</a>
2013	Comparative Report of Local Government	XLS	<a href="#">Download</a>
2013	Notes	Word	<a href="#">Download</a>

Records per page:  [▼](#)      Records: 1 - 10 of 66 - Pages: [⏪](#) [⏴](#) 1 | [2](#) | [3](#) | [4](#) | [5](#) [⏵](#) [⏩](#)



## Local Government

### State Disbursement Reports

#### > Comparative Reports

#### > Comparative Report Transmittal Files (2013)

#### > Annual Guidelines, Manuals, and Other Procedural Documents

#### > Local Government Reports

#### > APA Presentations

#### > Budget Calculation

#### > New Pension Standards

(Please click on link to view data)

### [State Disbursement Annual Reports](#)

State Disbursements to all localities as reported in the Commonwealth Accounting and Reporting System (CARS) for the past two fiscal years.

### [Quarterly State Disbursement](#)

State Disbursement reports prepared for each quarter within the current fiscal year for localities that are required to report annually to the APA.

### [Cardinal State Disbursements](#)

The Commonwealth has implemented a new financial accounting system, "Cardinal". As agencies transition to Cardinal, their state disbursements are reported on the Cardinal State Disbursement file rather than in the CARS reports.



# APA

MARTHA S. MAVREDES, CPA  
AUDITOR OF PUBLIC ACCOUNTS  
COMMONWEALTH OF VIRGINIA

- Home
- Reports
- Local Government
- Careers
- Fraud
- Contact Us

### What's New

- > NCAA Financial Reporting Guidance
- > NCAA Financial Reporting Schedule Template
- > Local Government Reports
- > APA: Beyond the World of Auditing

### Quicklinks

- > VA General Assembly
- > JLARC
- > Department of Accounts

**View APA Expenses**



**TOP WORK PLACES 2016**  
The APA Named A Top Richmond Employer For a Third Consecutive Year  
Richmond Times-Dispatch

**Commonwealth Data Point**

**APA Spotlight**

### Recent Reports

- ▶ GASB 68 Schedule of Employer Pension Data - Political Subdivisions for the year ended June 30, 2015
- ▶ GASB 68 Schedule - MCV and Ft Monroe for the year ended June 30, 2015
- ▶ GASB 68 Schedule - Teacher Retirement Plan for the year ended June 30, 2015
- ▶ VRS Report on Management's Assertions Related to Census Data for the year ended June 30, 2014

### Popular Reports

- ▶ Commonwealth of Virginia Single Audit Report for the Year Ended June 30, 2015
- ▶ University of Virginia Financial Statements for the year ended June 30, 2015
- ▶ Virginia Polytechnic Institute and State University Financial Statements for the year ended June 30, 2015

### Agency Contacts

**Department Directory**

**State Employee Directory**



# Commonwealth Data Point

Transparency at Work in Virginia



Google™ Custom Search

Search



State Spending



State Revenue



State Budget



State Purchase Charge Cards



Agency Checkbook



Debt Data



Demographics



Local Government



Reports and Downloads



Search Site



State Purchases

Measuring what matters to Virginians

Virginia Performs



Links



# Commonwealth Data Point

## Transparency at Work in Virginia



Google™ Custom Search

Search

## Local Government Data

Welcome to the Auditor of Public Accounts Local Government Data. Local Government Revenues and Expenditures presents data submitted by local governments. All Virginia counties, cities, towns with a population of 3,500 or more, and towns operating a separate school division are required to submit this data to the Auditor of Public Accounts annually. The data presented represents the local government operations for the general government and enterprise activities.

We also have incorporated a comparison tool, where the user can compare two localities across different years. To examine the data, please select from the dropdown box for locality name and fiscal year.

Expenditures: [City](#) | [County](#) | [Town](#)

Revenues : [City](#) | [County](#) | [Town](#)

[Local Government Comparison Analysis](#)

[Download the Comparative Cost Report of Local Government: 1988-2013](#)

[FOIA](#) | [Privacy Policy](#) | [Contact Us](#) | [Data Point Glossary](#) | [WAI Level A Compliant](#) | [Sources](#) | [Disclaimer](#)



# Comparative Report of Local Government Revenues and Expenditures

---

- Code of Virginia 15.2-2510
- To present uniform financial data on Virginia counties, cities, and towns in understandable and useful manner
- Currently only reliable and consistent source of information about local governments

## Comparative Reporting vs. Financial Statement Reporting

---

### Reporting Structure:

- **General Government**
- **Capital Projects**
- **Debt Service**
- **Enterprise**



# Comparative Reporting vs. Financial Statement Reporting

---

### Enterprise Activities:

- Water
- Sewer
- Electricity
- Steam Plants
- Gas
- Airports
- Transportation
- Harbors
- Hospitals
- Nursing Homes
- Coliseums
- Communication

# Comparative Reporting vs. Financial Statement Reporting

---

- **Debt Service & Capital Projects**
- **Internal Services**
- **Joint Activities**
- **Payments on Behalf of Local Govt**

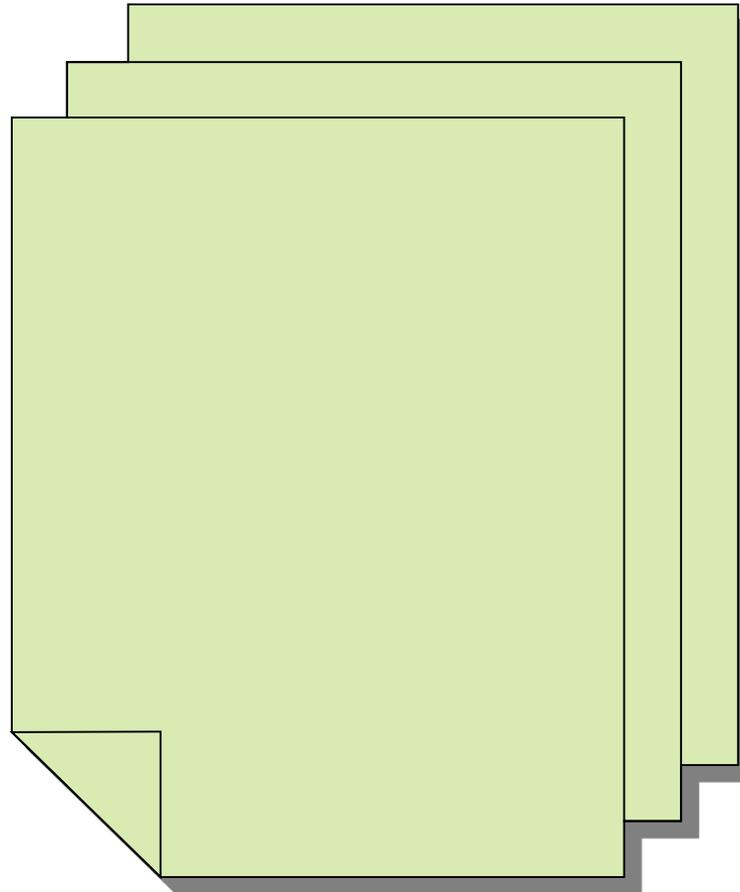
# Comparative Reporting vs. Financial Statement Reporting

---

- **Allocate Sheriff**
  - **Salaries and Fringes**
  - **Other Expenditures**
- **Streets and Roads**
  - **Construction**
  - **Maintenance**
- **Tax Relief**
- **Housing Prisoners - Reimbursement**

## Transmittal Forms

---



# Transmittal Forms

---

- **Form 050** - Financial Statement/  
Transmittal Reconciliation
- **Form 100** - Functional Expenditures and  
Sources of Revenue by Activity and  
Element
- **Form 110** - Joint Activity
- **Form 120** - Joint Activity form for Schools

# Transmittal Forms

---

- **Form 200** - Local Revenue
- **Form 300** - General Government Capital Projects
- **Form 310** - Joint Activity Capital Projects
- **Form 400** - Debt Service for General Government
- **Form 500**- Summary of Outstanding Debt

# Transmittal Forms

---

- **Form 600** - Enterprise Activity Provider
- **Form 610** - Enterprise Activity Contributor
- **Form 700** - General Government Summary Form

# Finalizing Forms

---

- **Local Review Report**
- **Analysis Report**
- **Edit Check**
- **Verification Report**

# **Case Study**

---

## **County of Duwright, Virginia**

### **Comparative Report Transmittal**

### **Form Preparation**



## Comparative Report Exhibits

---

<u>EXHIBIT</u>	<u>CORRESPONDING TRANSMITTAL FORM</u>
A	General Government Summary (Form 700)
B	Local Revenue (Form 200)
B-1	Inter-Governmental Revenues (Form 700)
B-2	Other Local Taxes (Form 200)
C	Summary of Maintenance and Operation Expenditures (Form 100)
C-1	General Government Administration (Form 100)
C-2	Judicial Administration (Form 100)
C-3	Public Safety (Form 100)
C-4	Public Works (Form 100)

## Comparative Report Exhibits

---

<u>EXHIBIT</u>	<u>CORRESPONDING TRANSMITTAL FORM</u>
C-5	Health and Welfare (Form 100)
C-6	Education (Form 100)
C-7	Parks and Recreation (Form 100)
C-8	Community Development (Form 100)
D	Capital Projects for General Government (Form 300)
E	Debt Service for General Government (Form 400)
F	Enterprise Activities (Form 600)
G	Summary of Outstanding Debt (Form 500)
H	Demographic and Tax Data (Non-Transmittal)

## APA Communication

---

- **E-mail for general info, direct to Audit Manager:**
  - [rachel.reamy@apa.virginia.gov](mailto:rachel.reamy@apa.virginia.gov)
- **E-mail to submit electronic reports and transmittal files:**
  - [LocalGovernment@apa.virginia.gov](mailto:LocalGovernment@apa.virginia.gov)
- **Auditor of Public Accounts Website**
  - [www.apa.virginia.gov](http://www.apa.virginia.gov)



---

**Questions or Comments?  
Please contact Rachel Reamy  
Local Government Manager**

**[rachel.reamy@apa.virginia.gov](mailto:rachel.reamy@apa.virginia.gov)**

**804-225-3350, ext. 360**

