

AUDITOR OF PUBLIC ACCOUNTS WEB-BASED COMPARATIVE REPORT TRANSMITTAL TRAINING

The Auditor of Public Accounts provides annual training on the Comparative Report Transmittal Preparation. Participants can learn how to prepare comparative report transmittal forms in conformance with the Auditor of Public Accounts [Uniform Financial Reporting Manual \(UFRM\)](#) requirements.

This web-based training includes the preparation of transmittal forms by working through a case study. We have included all of the files on the APA website needed to complete the training. You should download the following files from the APA website to complete the training.

All files are located at: http://www.apa.virginia.gov/APA_Reports/crt_training.aspx

- [Case Study](#)
- [Case Study Financial Statements](#)
- [Blank Transmit to complete for Training](#)
- [Step-by-Step Solution](#)
- [Final Completed Duwright Solution](#)
- [APA Comparative Report Process Presentation slides](#)

The “**Case Study.docx**” includes step-by-step instructions for preparing transmittal forms for the fictitious County of Duwright. You will enter the amounts for the case study in the “**Blank Transmit to complete for Training.xls**” file. The forms in this file have some amounts already entered to assist with the final preparation for example purposes. The “**Case Study Financial Statements.xlsx**” file contains a version of the financial statement amounts, which are also included in the Case Study Word file. The Excel file format is also provided to assist the preparer for ease in entering the amounts on the blank transmittal.

You can review the solutions for each applicable step in the Case Study Word file and transmittal form at the file: “**Step-by-step Solution.xls,**” which includes a separate tab for each case study part solution. When you have completed the case study, you can compare your final transmittal files to the “**Final Completed Duwright Solution.xls.**”

You can also review the “APA Comparative Report Process Presentation” PowerPoint slides for additional information on the APA’s annual transmittal and comparative report process.

Please contact Rachel Reamy, Local Government Manager, at rachel.reamy@apa.virginia.gov for any questions or comments as you work through the training case study.