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County Administrator

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Of Counsel

January 29, 2015

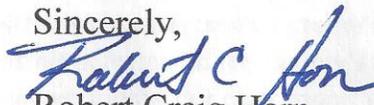
Ms. Rachel N. Reamy, CGFM
Local Government Audit Manager
Auditor of Public Accounts | Commonwealth of Virginia
101 North 14th Street, 8th Floor | Richmond, VA 23219

Dear Ms. Reamy:

As per your request I am enclosing Corbin Stone's e-mail to your attention dated January 28, 2016 which explains the delay in providing your office the information for the 2015 Comparative Report. We rely on our Auditor for this information and you can see from Mr. Stone's enclosed e-mail the reasons for the delay in submitting the information to your office.

Thank you for your consideration in this matter.

Sincerely,


Robert Craig Horn
County Administrator

Encl.

cc. Corbin Stone

Administrative Office P. O. Drawer 950, GRUNDY, VIRGINIA 24614

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Lee Moise

From: Corbin Stone [REDACTED]
Sent: Thursday, January 28, 2016 2:02 PM
To: LocalGovernment; Craig Horn
Cc: Lee Moise
Subject: RE: Auditor of Public Accounts Notification on Locality's Late Information for the 2015 Comparative Report

Rachel,

The County's draft financials will be available next week. The delay in the County's report was caused by reconciliation problems between the School Board and Treasurer's Office. The School's books were reconciled in early January and we completed our audit fieldwork on January 14th. The draft should be complete with the exception of amounts reported related to the School OPEB liability. During the audit, we ask the School Board's actuarial consultant to review key assumptions in the plan given changes made during the year. Generally, we feel that the actuarial report significantly overstated the School Board's liability at year end. I expect they will revisit the actuarial report in the next few weeks.

I will keep you posted if there are any changes to the schedule above.

Thanks,

Corbin

From: LocalGovernment [LocalGovernment@apa.virginia.gov]
Sent: Thursday, January 28, 2016 11:16 AM
To: Robert Craig Horn [REDACTED]
Cc: Corbin Stone
Subject: RE: Auditor of Public Accounts Notification on Locality's Late Information for the 2015 Comparative Report

Good morning,

This is a reminder related to our letter dated 1/14/16 from Martha Mavredes, Auditor of Public Accounts, concerning Buchanan County's late submission for the 2015 Comparative Report. As noted in the original email below as well as the attached letter, the APA needs an official notification either via an electronic letter or official email **provided by the County** concerning their delay with submitting the Transmittal form and the County's financial report that were due on Nov 30, so that we can publish this as public record when we submit our draft report on Feb 1st. If we do not receive official notification **from the County** by end of day Friday, January 29, 2016, then we will publish on our website that we've received no response from the Locality concerning their reason for not meeting the statutory deadline.

Please let us know if you have any questions.

Thank you,

Rachel

Rachel N. Reamy, CGFM

Local Government Audit Manager

Auditor of Public Accounts | Commonwealth of Virginia

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