

Town of Rocky Mount
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TOWN COUNCIL
Steven C. Angle, *Mayor*
Gregory B. Walker, *Vice Mayor*

Bobby M. Cundiff Robert L. Moyer
P. Ann Love Jon W. Snead
Billie W. Stockton

Linda Woody, *Finance Director*
Finance Department

January 19, 2016

Martha S. Mavredes
Auditor of Public Accounts
101 North 14th Street, 8th floor
P O Box 1295
Richmond, VA 23218

Dear Ms. Mavredes:

The Town of Rocky Mount's annual financial report is not in final form. One issue was with the delay in the receipt of information related to the implementation of GASB 68. Our auditors have incorporated that into our financial report. However, we had difficulties with the treatment of the Harvester Performance Center which began operating in April 2014. We have decided that it should be treated as a component unit and not as a governmental fund.

We apologize for the delay and appreciate your patience. The comparative forms were submitted to the APA by the November 30, 2015 deadline but without the comprehensive annual financial report.

Robinson, Farmer, Cox Associates, our auditors, believe that a final report for the year ended June 30, 2015 will be completed by January 31, 2016.

Please let me know if you have further questions or concerns.

Sincerely,

Linda Woody
Finance Director / Treasurer

CC: Deanna Cox, Robinson, Farmer, Cox Associates