

NOTICE OF DELAY OF AUDIT

As required by Virginia Code § 15.2-2511 a locality is required to submit Comparative Report transmittal Forms and their audited Annual Financial Reports to the Auditor of Public Accounts by December 15 of each year. In addition, the locality must present the audit to the local governing body by December 31 of each year. The County has contracted Robinson, Farmer, Cox Associates (RFC) to prepare and complete Mathews' County audit. RFC has experienced delays in preparing the audit due to implementation of recent GASB 101 and delay in receiving the guidance due to the Government shutdown. RFC has issued the draft audit, and the draft audit has been presented to the Board of Supervisors on Dec 18, 2025. The final audit will be complete and presented to the Board of Supervisors on January 15, 2026. The County has notified the Auditor of Public Accounts of the delay.