

External Audit Coordination
August 31 Update

Date	Event / Milestone	Planned Updates	Note
5/29	City Interim PBC list due		√
6/05	I/C walkthroughs, APA work, VRS test work		(1)
6/06	Civic Facilities fieldwork begins		(2)
6/12	RCPS interim work (VRS, SAF, Single Audit)		(3)
6/15	City preliminary SEFA due		(4)
7/03	Sheriff AUP work		(2)
8/07	GRTC Planning		√
8/21	Retirement fieldwork (I/C, Census/COLA)	9/06 Audit Committee	(5)
9/11	GRTC fieldwork		(6)
9/18	RCPS fieldwork thru week of 9/25		
9/25	BE prepares GRTC financial statements	10/04 via Email	
10/24	Retirement final fieldwork		
10/28	City – Final general ledger to BE		
10/30	City – BE fieldwork thru November		
10/31	RCPS opinions and statements issued	11/01 via Email	
11/14	BE Issues first draft of City ACFR		
11/30	Retirement – Draft ACFR		
11/30	BE Issues final draft of City ACFR	12/01 via Email	
12/15	Deadline for filing with APA	12/18 Audit Committee	

Notes:

√ = Completed

- (1) VRS work completed, BE writing draft report. Walkthroughs completed. APA work still in progress (highway funds scheduled for review 9/13 and 9/14).
- (2) Fieldwork completed, awaiting supervisory review.
- (3) RCPS: Interim work completed as scheduled, draft VRS report expected next week, fieldwork expected to start 9/18 as originally planned.
- (4) SEFA delivered, auditors completed work on Adoption, Foster Care, and WIOA (Workforce Development Board) and submitted for review. Shuttered Venue grant completed except for one piece that is not available until October. ARPA testing planned for 9/13 and 9/14.
- (5) Retirement has provided census data to their actuary and the auditors. BE plans to be on-site week of 9/05 to test census data and distributions.
- (6) GRTC: General Ledger will not be ready for auditors in time for 9/11 fieldwork to take place as scheduled. Audit team will spend one to two days at GRTC the week of 9/11 evaluating and testing controls. Final fieldwork rescheduled to begin the week of 12/04 and wrap up week of 12/11. Anticipating audited statements will be finalized in January.

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Acronyms:

ACFR	Annual Comprehensive Financial Report
APA	Auditor of Public Accounts
AUP	Agreed Upon Procedures
BE	Brown Edwards & Company Auditors
COLA	Cost of Living Adjustments
I/C	Internal Controls
PBC	Prepared By Client
SAF	School Activity Funds
SEFA	Schedule of Expenditures of Federal Awards
VRS	Virginia Retirement System