

## 1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend and reenact § 15.2-2511 of the Code of Virginia, relating to local government audit;*  
3 *Auditor of Public Accounts.*

4 [H 1332]

5 Approved

6 **Be it enacted by the General Assembly of Virginia:**7 **1. That § 15.2-2511 of the Code of Virginia is amended and reenacted as follows:**8 **§ 15.2-2511. Audit of local government records, etc.; Auditor of Public Accounts; audit of**  
9 **shortages.**

10 A. Localities shall have all their accounts and records, including all accounts and records of their  
11 constitutional officers, audited annually as of June 30 by an independent certified public accountant in  
12 accordance with the specifications furnished by the Auditor of Public Accounts. The certified public  
13 accountant shall present a detailed written report to the local governing body at a public session by the  
14 following December 31. Every locality shall contract for the performance of the annual audit not later  
15 than April 1 of each fiscal year and such contract shall incorporate the provisions of this section relating  
16 to audit specifications and report date. The report shall be preserved by the clerk of the local governing  
17 body, and shall be open to public inspection at all times by any qualified voter.

18 The accounts and records of any county or city officer listed in Article VII, Section 4 of the  
19 Constitution of Virginia, hereinafter referred to as "constitutional officers," shall be subject to the  
20 provisions of this section.

21 In the event a locality fails to obtain the annual audit prescribed by this subsection, the Auditor of  
22 Public Accounts may undertake the audit or may employ the services of certified public accountants and  
23 charge the full cost of such services to the locality. However, no part of the cost and expense of such  
24 audit shall be paid by any locality whose governing body has its accounts audited for the fiscal years in  
25 question as prescribed above and furnishes the Auditor of Public Accounts with a copy of such audit.

26 B. The Auditor of Public Accounts shall audit the accounts of local governments and constitutional  
27 officers only when (i) special circumstances require an audit, or (ii) there is suspected fraud or  
28 inappropriate handling of funds which may affect the financial interests of the Commonwealth.  
29 *However, the Auditor of Public Accounts shall also audit the accounts of a local government at any*  
30 *other time upon a majority vote of the local governing body, with all expenses of the audit to be borne*  
31 *by the requesting locality.* In all instances, such audits shall be carried out with the approval of the Joint  
32 Legislative Audit and Review Commission.

33 Any shortage existing in the accounts of the locality or constitutional officer, as ascertained by the  
34 audit, shall be made public within ~~thirty~~ 30 days after the shortage is discovered, and a brief statement  
35 thereof shall be sent by the Auditor of Public Accounts to the members and clerk of the local governing  
36 body and to the circuit court for the locality, and shall be filed in the clerk's office of such court.

37 C. The provisions of this section shall apply to all counties and cities, to all towns having a  
38 population of 3,500 or over, and to all towns constituting a separate school division regardless of their  
39 population.

ENROLLED

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