

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend and reenact § 15.2-2510 of the Code of Virginia, relating to comparative report of*
3 *local government revenues and expenditures; filing date.*

4
5 Approved

[H 406]

6 **Be it enacted by the General Assembly of Virginia:**

7 **1. That § 15.2-2510 of the Code of Virginia is amended and reenacted as follows:**

8 **§ 15.2-2510. Comparative report of local government revenues and expenditures.**

9 A. The treasurer or other chief financial officer of each locality shall file annually on or before
10 ~~November 30~~ *December 15* with the Auditor of Public Accounts a detailed statement prepared according
11 to the Auditor's specifications showing the amount of revenues, expenditures and fund balances of the
12 locality for the preceding fiscal year, accompanied by the locality's audited financial report. The
13 submittal to the Auditor of Public Accounts shall include a notarized statement from the chief elected
14 official and the chief administrative officer of the locality that the locality's audited financial report has
15 been presented to the local governing body.

16 B. If such annual statement is not filed with the Auditor of Public Accounts, he may perform such
17 work as is necessary to comply with the provisions of this section or hire certified public accountants to
18 do such work. In either event the expenses of such work shall be charged to and paid by the locality
19 failing to supply the required information.

20 C. The Auditor of Public Accounts shall prepare and publish annually by ~~January 31~~ *February 15* a
21 statement showing in detail the total and per capita revenues and expenditures of all localities for the
22 preceding fiscal year. The statement shall contain such analytical tables, explanations and comparisons as
23 may lead to a clear understanding of such information and make the information readily accessible to
24 the readers.

25 The Auditor of Public Accounts shall mail or deliver by February ~~4~~ *16* of each year a copy of the
26 statement to the members of the General Assembly, to the members and clerks of the local governing
27 bodies, and until the supply is exhausted to every citizen who may request a copy.

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

ENROLLED

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