

A Guide to the Reports on Audit of the Auditor of Public Accounts, 1931-2011.

Reports on Audit of the Auditor of Public Accounts,
1931-2011.

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Arrangement

Arranged chronologically.

Historical Information

The office of the Auditor of Public Accounts was established in 1776 at the first session of the General Assembly. On 18 April 1927, the General Assembly passed an act providing for a sweeping reorganization of state government, which dramatically changed the responsibilities of the office of the Auditor of Public Accounts.

In the 1927 reorganization, the responsibilities of the Auditor of Public Accounts (1776-1928) and the responsibilities of the Office of the Second Auditor were transferred to the Office of the Comptroller. The Office of the Second Auditor was abolished.

The "new" office of the Auditor of Public Accounts assumed the responsibilities formerly performed by the State Accountant. In addition to these responsibilities, the Auditor of Public Accounts is the chief auditor and accountant of the General Assembly Auditing Committee. The Auditor of Public Accounts is responsible for conducting audits on all accounts of the Department of Finance and all state entities that handle state funds. Additionally, the governor may direct the Auditor of Public Accounts to examine the accounts of any "institution maintained in whole or in part by the Commonwealth." Additionally, the Auditor of Public Accounts is responsible for ensuring proper payments to localities and that those payments are issued in accordance with established rules and procedures.

The Auditor of Public Accounts is responsible for reporting audit findings to the General Assembly in an annual report. The Auditor of Public Accounts also maintains historic expenditure and revenue data on the Auditor of Public Accounts website.

The Auditor of Public Accounts is elected by the General Assembly, and is authorized to hire a staff of certified public accountants and support staff to fulfill the responsibilities of the office of the Auditor of Public Accounts as described within the Code of Virginia.

Scope and Content

This series contains printed reports on audits from counties, municipalities, state agencies and courts. These annual financial reports include accountant reports, balance sheets, financial statements and other financial information, schedules, analyses, recommendations, risks, summaries and other supplemental information.

Locality reports also include Clerk of Court, General District Court, Industrial Development Authorities, Juvenile and Domestic Relations District Court, and Treasurer.

State agencies reports also include authorities, boards, commissions, colleges and universities, councils and various programs, projects and systems.

Accession 53252 includes Reports on Audit, 1997-2010, on DVD (1.2 gb, PDF format). Includes audit reports for state agencies, circuit courts, combined district courts, general district courts, general receiver, juvenile and domestic relations courts and state accounts.

Accession 53659 includes Reports on Audit, 2011, on DVD (177 mb, PDF format). Includes audit reports for state agencies, circuit courts, combined district courts, district courts, general receivers, juvenile and domestic relations courts, magistrates and state accounts.

Other Descriptive Data

Electronic records in this collection are read-only and are only available in the Archives Research Room at the Library of Virginia. A file list is available through the online catalog entry and the link below in the finding aid. Copies are free of charge and may be requested while using the collection in-house. Copies may also be requested by contacting Archives Reference Services at [Ask a Reference Question](#). Processing will take from 4-8 weeks.

Other Descriptive Data

These records are part of the Auditor of Public Accounts record group (R.G. 81)

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Extent

Extent: 34 cubic feet.

Scope and Content

Includes counties only.

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Box 3

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Box 4

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Box 5

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Box 6

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Box 7

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Extent

Extent: 51 cubic feet.

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Localities and State agencies, 1950-1985.

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Localities and State agencies, 1950-1985.

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Localities and State agencies, 1950-1985.

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Localities and State agencies, 1950-1985.

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Reports on audit (Accession 35756), 1969-1975.

Extent

Extent: 4 cubic feet.

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Extent

Extent: 8.4 cubic feet.

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Extent

Extent: 48 cubic feet.

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Box 3

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Extent

Extent: 1.7 cubic feet.

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Box 3

Reports on audit (Accession 32195), 1978-1983.

Extent

Extent: 2 cubic feet.

Localities, 1978-1983.

Box 1

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Box 2

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Extent

Extent: 2.35 cubic feet.

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Extent

Extent: 1 cubic foot.

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Extent

Extent: 2 cubic feet.

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Extent

Extent: 1 cubic foot.

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Box 1

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Extent

Extent: 1.7 cubic feet.

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Extent

Extent: 1 cubic foot.

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Extent

Extent: 1 cubic foot.

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Extent

Extent: 1 cubic foot.

Reports on audit (Accession 35754), 1983-1986.

Extent

Extent: 36 cubic feet.

Scope and Content

State agencies are in code number order. Localities include both counties and cities and are in alphabetical order.

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Reports on audit (Accession 32623), 1984-1985.

Extent

Extent: 2 cubic feet.

Reports on audit (Accession 32704), 1984-1985.

Extent

Extent: 1 cubic foot.

Reports on audit (Accession 32845), 1984-1986.

Extent

Extent: 1 cubic foot.

Reports on audit (Accession 32885), 1984-1986.

Extent

Extent: 1 cubic foot.

Reports on audit (Accession 32957), 1984-1986.

Extent

Extent: 1 cubic foot.

Reports on audit (Accession 33002), 1984-1986.

Extent

Extent: 1 cubic foot.

Reports on audit (Accession 33202), 1985-1988.

Extent

Extent: 1 cubic foot.

Reports on audit (Accession 33622), 1985-1989.

Extent

Extent: 1 cubic foot.

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Extent

Extent: 2 cubic feet.

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Extent

Extent: 1 cubic foot.

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Extent

Extent: 1 cubic foot.

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Extent

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Extent

Extent: 2 cubic feet.

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Extent

Extent: 2 cubic feet.

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Extent

Extent: 52 cubic feet.

Scope and Content

State agencies are in code number order. Localities include both counties and cities in alphabetical order.

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Extent

Extent: 1 cubic foot.

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Extent: 1 cubic foot.

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Extent

Extent: 20 cubic feet.

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Reports on audit (Accession 53252), 1996-2010.

Extent

Extent: 1 cubic foot and 1.2 gb.

Scope and Content

Reports on audit, 1998-2010, in electronic format (1.2 gb, 10 folders, 5344 files). For file inventory for this accession, see: [Inventory \(53252\)](#).

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Folder 2

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Folder 3

Localities: Bristol, 1997-1998.

Box 1

Folder 4

Localities: Bland-Buena Vista, 1995-1996.

Box 1

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Localities: Campbell-Charlotte, 1998-1999.

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Localities: Charlottesville, 1996-1998.

Box 1

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Box 1

Folder 8

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Box 1

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Localities: Fairfax, 1996-1999.

Box 1

Folder 12

Localities: Fauquier-Fluvanna, 1996.

Box 1

Folder 13

Localities: Franklin, 1996, 1999.

Box 1

Folder 14

Localities: Frederick, 1996.

Box 1

Folder 15

Localities: Giles-Greene, 1996-1999.

Box 1

Folder 16

Localities: Hampton-Harrisonburg, 1995-1997.

Box 1

Folder 17

Localities: Henrico-Henry, 1996-1999.

Box 1

Folder 18

Localities: Highland-Hopewell, 1996.

Box 1

Folder 19

Localities: Isle of Wight, 1996-2000.

Box 1

Folder 20

Localities: James City-King and Queen, 1996-1998.

Box 1

Folder 21

Localities: King George-King William, 1996.

Box 1

Folder 22

Localities: Lee, 1995-1998.

Box 1

Folder 23

Localities: Loudoun, 1996-1998.

Box 1

Folder 24

Localities: Louisa, 1996.

Box 1

Folder 25

Localities: Lunenburg, 1996.

Box 1

Folder 26

Localities: Lynchburg, 1995-1999.

Box 1

Folder 27

Localities: Madison-Montgomery, 1996-1997.

Box 1

Folder 28

Localities: Nelson-Northampton, 1996-2000.

Box 1

Folder 29

Localities: New Kent, 1998-1999, 2004.

Box 1

Folder 30

Localities: Orange, 1996-1997.

Box 1

Folder 31

Localities: Page-Pulaski, 1996-1999.

Box 1

Folder 32

Localities: Petersburg, 1995-1996.

Box 1

Folder 33

Localities: Russell, 1996-1998.

Box 1

Folder 34

Localities: Southampton-Spotsylvania, 1996-1999.

Box 1

Folder 35

Localities: Suffolk, 1996-2000.

Box 1

Folder 36

Localities: Surry-Sussex, 1996-2002.

Box 1

Folder 37

Localities: Virginia Beach, 1996.

Box 1

Folder 38

Localities: Warren-Washington, 1996-1997, 2000.

Box 1

Folder 39

Localities: Waynesboro-Westmoreland, 1996-1999, 2003.

Box 1

Folder 40

Localities: Williamsburg-Winchester, 1996-1998.

Box 1

Folder 41

Localities: Wise/Norton-Wythe, 1995-1998.

Box 1

Folder 42

Localities: York, 1998.

Box 1

Folder 43

State agencies: Christopher Newport, 1996.

Box 2

Folder 1

State agencies: Collection of Commonwealth Revenues by Local Constitutional Officers - Statewide Report, 1997.

Box 2

Folder 2

State agencies: Environmental Permitting, Licensing and other fees, 1998.

Box 2

Folder 3

State agencies: Information Technology, Dept. of, 1999.

Box 2

Folder 4

State agencies: Norfolk State University - WNSB FM, 1998-1999.

Box 2

Folder 5

State agencies: Revenue Stabilization Fund, 1999.

Box 2

Folder 6

State agencies: Review of Virginia Courts Management of Unpaid Fines and Costs, 1997-1998.

Box 2

Folder 7

State agencies: Single Audit Report, 1996.

Box 2

Folder 8

State agencies: State Lottery Dept., 1999-2000.

Box 2

Folder 9

State agencies: University of Virginia Medical Center, 1996.

Box 2

Folder 10

Reports on audit (Accession 53659), 2011.

Extent

Extent: 177 mb.

Scope and Content

Reports on audit, 2011, in electronic format (177 mb, 11 folders, 641 files). For file inventory for this accession, see: [Inventory \(53659\)](#).