

**Independent Auditor's Report on Virginia Local Government Auditors  
Association (VLGAA) financial accounts and records  
March 22, 2024**

Executive Committee  
Virginia Local Government Auditors Association

***Authority and Scope***

The Bylaws of the Virginia Local Government Auditors Association (VLGAA) Article VI, Section 1 states, "The president shall appoint an audit committee to perform an annual audit of the Association's financial accounts and records. The Annual Audit Report shall be communicated to the Association's membership in the newsletter. "The Audit Committee was appointed by the VLGAA President to audit the VLGAA financial records for the period from January 1, 2023, to December 31, 2023.

***Audit Process***

As part of our audit procedures, we performed the procedures listed below for the review of VLGAA Financial Activities for the period from January 1, 2023, to December 31, 2023, to make sure receipts were recorded, disbursements were made, and records were maintained in accordance with stated operational procedures. The *2023 Comparative Schedule of Dues, Interest, Seminar Income, Disbursements and Cash balances for the calendar year ended December 31, 2022, and December 31, 2023*, is attached to this audit report.

- The VLGAA books (Database) were reconciled to the year-end bank statement balance and Comparative Financial Report. Additionally, all 12 monthly bank reconciliations and bank statements were reviewed.
- VLGAA conference payment records were tied to transactions posted in the VLGAA database and deposits/withdrawals posted to the bank statement.
- Membership rosters were compared to the membership dues posted to the VLGAA database.
- All disbursements per the checkbook register agreed to bank statements and the database accounting records. All checks issued and credit card payments had proper authorization and supporting documentation.
- The 2023 Comparative Schedule of Dues, Interest, Seminar Income, Disbursements and Cash balances for the calendar year ended December 31, 2022, and December 31, 2023, was prepared from the financial accounts and records of VLGAA.
- The VLGAA is a registered 501(C)(6) not for profit organization. All appropriate documentation was filed with the Internal Revenue Service (IRS) and the State Corporation Commission (SCC) of Virginia.

## Opinion

In our opinion, the *2023 Comparative Schedule of Dues, Interest, Seminar Income, Disbursements and Cash balances for the calendar year ended December 31, 2022, and December 31, 2023*, presents fairly the financial position of VLGAA for the calendar year ended December 31, 2023, in accordance with the VLGAA Bylaws & Operations Manual.

I would like to extend my deepest appreciation to VLGAA officers/members with a special recognition of Karen Woodson (Treasurer) for all their assistance in obtaining the documentation needed to complete the review and Karen's excellent job in maintaining VLGAA's financial records for CY 2023.

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Sharon Pribadi  
2023 Audit Committee