

# 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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### Unit Date

1931-2011.

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There are no access restrictions.

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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: 34 cubic feet.

#### **Scope and Content**

Includes counties only.

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Extent: 8.4 cubic feet.

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### **Extent**

Extent: 48 cubic feet.

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**Extent**

Extent: 1.7 cubic feet.

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**Extent**

Extent: 2 cubic feet.

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**State agencies, 1978-1983.**

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**Extent**

Extent: 2.35 cubic feet.

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**Extent**

Extent: 1 cubic foot.

**State agencies: Educational institutions and agencies, 1979-1982.**

Box 1

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### **Extent**

Extent: 2 cubic feet.

## **Reports on audit (Accession 31982), 1980-1983.**

### **Extent**

Extent: 1 cubic foot.

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### **Extent**

Extent: 1.7 cubic feet.

## **Reports on audit (Accession 32280), 1982-1984.**

### **Extent**

Extent: 1 cubic foot.

## **Reports on audit (Accession 32375), 1982-1984.**

### **Extent**

Extent: 1 cubic foot.

## **Reports on audit (Accession 32765), 1983-1985.**

### **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.

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**Extent**

Extent: 1 cubic foot.

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**Extent**

Extent: 2 cubic feet.

**Reports on audit (Accession 33056), 1986-1987.**

**Extent**

Extent: 1 cubic foot.

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Extent: 1 cubic foot.

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**Extent**

Extent: 2 cubic feet.

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Extent: 2 cubic feet.

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### **Extent**

Extent: 2 cubic feet.

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### **Extent**

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### **Scope and Content**

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

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**Box 46**

**State agencies: 218-239, 1987-1991.**

**Box 47**

**State agencies: 241-272, 1987-1991.**

**Box 48**

**State agencies: 272-411, 1987-1991.**

**Box 49**

**State agencies: 412-605, 1987-1991.**

**Box 50**

**State agencies: 701-777, 1987-1991.**

**Box 51**

**State agencies: 835-999, 1987-1991.**

Box 52

## **Reports on audit (Accession 33745), 1988-1989**

### **Extent**

Extent: 1 cubic foot.

**Commonwealth Services, 1988-1989.**

Box 1

## **Reports on audit (Accession 33813), 1988-1989.**

### **Extent**

Extent: 1 cubic foot.

## **Reports on audit (Accession 42514), 1992-1995.**

### **Extent**

Extent: 20 cubic feet.

**Localities: Abingdon-Charlottesville, 1992.**

Box 1

**Localities: Abingdon-Charlottesville, 1993.**

Box 2

**Localities: Abingdon-Charlottesville, 1994.**

Box 3

**Localities: Abingdon-Charlottesville, 1995.**

Box 4

**Localities: Chase City-Page, 1992.**

Box 5

**Localities: Chase City-Page, 1993.**

Box 6

**Localities: Chase City-Page, 1994.**

Box 7

**Localities: Chase City-Page, 1995.**

Box 8

**Localities: Patrick-York, 1992.**

Box 9

**Localities: Patrick-York, 1993.**

Box 10

**Localities: Patrick-York, 1994.**

Box 11

**Localities: Patrick-York, 1995.**

**Box 12**

**State agencies: 001-215, 1992.**

**Box 13**

**State agencies: 001-215, 1993.**

**Box 14**

**State agencies: 001-215, 1994.**

**Box 15**

**State agencies: 216-999, 1992.**

**Box 16**

**State agencies: 216-999, 1993.**

**Box 17**

**State agencies: 216-999, 1994.**

**Box 18**

**State agencies: 001-934, 1995.**

**Box 19**

**State agencies: 001-934, 1995.**

**Box 20**

## **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 \(53252\)](#).

**Localities: Accomack-Amelia, 1996, 1998.**

**Box 1**

**Folder 1**

**Localities: Alexandria, 1995-1996.**

**Box 1**

**Folder 2**

**Localities: Arlington, 1996, 1998.**

**Box 1**

**Folder 3**

**Localities: Bristol, 1997-1998.**

**Box 1**

**Folder 4**

**Localities: Bland-Buena Vista, 1995-1996.**

**Box 1**

**Folder 5**

**Localities: Campbell-Charlotte, 1998-1999.**

**Box 1**

**Folder 6**

**Localities: Charlottesville, 1996-1998.**

**Box 1**

**Folder 7**

**Localities: Clarke-Craig, 1995-1999.**

**Box 1**

**Folder 8**

**Localities: Dickenson, 1995-1999.**

**Box 1**

**Folder 9**

**Localities: Essex, 1996, 1999.**

**Box 1**

**Folder 10**

**Localities: Essex, Lancaster, Northumberland, Richmond and Westmoreland - General Receiver of the Circuit Court, 1996-1999.**

**Box 1**

**Folder 11**

**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 \(53659\)](#).