



City of Norton  
618 Virginia Avenue  
P. O. Box 618  
Norton, Virginia 24273-0618

(276) 679-1160  
fax: (276) 679-3510  
www.nortonva.gov  
email: cityhall@nortonva.gov

November 27, 2019

Auditor of Public Accounts  
101 North 14<sup>th</sup> Street, 8<sup>th</sup> Floor  
P.O. Box 1295  
Richmond, VA 23218  
Email: localgovernment@apa.virginia.gov

Dear Auditor of Public Accounts:

This letter is to inform the Auditor of Public Accounts that the City of Norton has not completed, nor timely submitted, the required Comparative Report transmittal data by the November 30<sup>th</sup> deadline. In addition, the audited financial statements have not been finalized by management in coordination with our auditors and will not be presented to the Local Governing Body by December 31<sup>st</sup>. The City of Norton changed firms to assist with the pre-audit workpapers and preparation of the CAFR this year. In addition, our audit firm has gone through a recent merger, and that has changed the timing of work scheduling. Both are contributing factors to the delay.

If there are any questions or if further information is required at this point, please feel free to contact me.

Sincerely,

Jeffery A. Shupe  
Director of Finance  
(276) 679-1160  
[jeffs@nortonva.org](mailto:jeffs@nortonva.org)

*Visit Flag Rock - Norton's Mountain Masterpiece*