

SUPERVISORS

James W. Brann
Callao, VA 22435
District I

Keith Harris
Heathsville, VA 22473
District II

James M. Long
Wicomico Church, VA 22579
District III

A.C. Fisher, Jr.
Wicomico Church, VA 22579
District IV

Charles H. Williams, IV
Reedville, VA 22539
District V



COUNTY ADMINISTRATOR

E. Luttrell Tadlock
Heathsville, VA 22473
804-580-7666 (Voice)
804-580-7053 (Fax)
ltadlock@co.northumberland.va.us

Northumberland County, Virginia

Board of Supervisors

P. O. Box 129 • 72 Monument Place
Heathsville, Virginia 22473

February 11, 2026

Staci Henshaw
Auditor of Public Accounts
P.O. Box 1295
Richmond, VA 23218

RE: Final Audited Financial Report for the County of Northumberland

Dear Ms. Henshaw,

The audit for the year ended June 30, 2025, for the County of Northumberland, Virginia is being finalized and is scheduled to be presented to the Board of Supervisors by the June meeting.

Our auditors will submit the Comparative Report Transmittal Form and audited financial statements (ACFR) for the year ended June 30, 2025, after the audit has been completed, and the ACFR has been drafted and approved by management. We anticipate submitting the audited financial statements for the year ended June 30, 2025 no later than June 30, 2026.

Our report has been delayed this year due to: Effective July 1, 2025, the County assumed management responsibility for the School Division's finance team as part of an administrative transition at the beginning of Fiscal Year 2026. While the County was not responsible for School Division financial operations during FY2025, it recognizes its obligation to work diligently to assemble the required audit materials for that fiscal year, despite the fact that the current finance staff was not in place during the period under audit.

Since assuming responsibility, the County has taken active steps to identify missing documentation, coordinate with School Division personnel, and work with the auditors to resolve outstanding items. Our goal is to complete the FY2025 audit as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "E. Luttrell Tadlock", written over a horizontal line.

E. Luttrell Tadlock
County Administrator