



Commonwealth of Virginia

Walter J. Kucharski, Auditor

**Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218**

September 19, 2007

Rodney Eagle
Mayor
345 S. Main Street
Harrisonburg, VA 22801

Dear Mr. Eagle:

We have reviewed the Commonwealth collections and remittances of the Treasurer and Commissioner of the Revenue of the City of Harrisonburg for the year ended June 30, 2007. Our primary objectives were to determine that the officials have maintained accountability over Commonwealth collections, established internal controls, and complied with state laws and regulations.

The results of our tests found the constitutional officers complied, in all material respects, with state laws, regulations and other procedures relating to the receipt, disbursement and custody of state funds.

Sincerely,

Auditor of Public Accounts

WJK:clj

cc: Kurt Hodgen, City Manager
Rebecca Byrd Neal, Treasurer
June W. Hosaflook, Commissioner of the Revenue