

ROBINSON, FARMER, COX ASSOCIATES

A PROFESSIONAL LIMITED LIABILITY COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

Date: August 31, 2017

Memorandum To: Harrisonburg-Rockingham Regional Sewer Authority

From: Robinson, Farmer, Cox Associates

Regarding: Audit for year ended June 30, 2017

In planning and performing our audit of the financial statements of Harrisonburg-Rockingham Regional Sewer Authority for the year ended June 30, 2017, we considered the Authority's internal control structure to plan our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit, we noted certain matters involving the internal control structure and other operational matters that are presented for your consideration. This letter does not affect our report dated August 31, 2017 on the financial statements of the Harrisonburg-Rockingham Regional Sewer Authority. Our comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve the internal control structure or result in other operating efficiencies. We will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Economic Disclosure Statements

Members of the Authority's Board of Directors are required by Section 2.2-3115 of the Code of Virginia to file a disclosure statement of their personal interests and other information as required on the form prescribed by the Virginia Conflict of Interest and Ethics Advisory Council. One of the required forms was filed after the due date.

In accordance with the statute, we recommend that each director file the form annually on or before January 15th with a copy of the form maintained at the Authority office.