



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

September 16, 2015

Ted Byrd  
Mayor  
345 S. Main Street  
Harrisonburg, VA 22801

City of Harrisonburg

Dear Mr. Byrd:

We have reviewed the Commonwealth collections and remittances of the Treasurer and Commissioner of the Revenue of the locality indicated for the year ended June 30, 2015. 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

MSM: ljh

cc: Kurt Hodgen, City Manager  
Jeffrey L. Shafer, Treasurer  
Karen Rose, Commissioner of the Revenue