



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

## *Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

July 17, 2015

PBMares, LLP  
558 S Main St  
Harrisonburg, VA 22801

We have reviewed the working papers for the audits of the County of Rockingham, Virginia, and the Clerk of the Circuit Court for the County of Rockingham, for the year ended June 30, 2014. The purpose of our review was to determine whether:

- A. the audit complies with the Specifications for Audits of Counties, Cities, and Towns, issued by the Auditor of Public Accounts;
- B. the audit complies with Government Auditing Standards, issued by the Comptroller General of the United States;
- C. the audit complies with Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations;
- D. the annual financial reports comply with generally accepted accounting principles for governmental entities; and
- E. the auditor has performed the agreed upon procedures for the Comparative Report Transmittal Forms as set forth in the Uniform Financial Reporting Manual, issued by the Auditor of Public Accounts.

We conducted our review in accordance with the 2014 Quality Control Review Program for Audits of Local Governments and the 2014 Quality Review Program of Circuit Court Clerk Audits, developed by the Auditor of Public Accounts. The review was limited to the audits of the County of Rockingham, Virginia, and the Clerk of the Circuit Court for the County of Rockingham, and did not extend to any other engagements performed by your firm.

We found that for the audit of the County of Rockingham, Virginia, and the Clerk of the Circuit Court for the County of Rockingham, for the year ended June 30, 2014, the working papers appropriately supported the requirements listed in A through E above. Firms can receive a rating of pass, pass with deficiencies, or fail. PBMares, LLP has received a review rating of pass.

PBMares, LLP  
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This report is intended for the information and use of management. However, it is a public record and its distribution is not limited.

Sincerely,

Martha S. Mavredes  
Auditor of Public Accounts

cc: Rockingham County  
Clerk of the Circuit Court for the County of Rockingham  
Virginia Board of Accountancy  
Virginia Society of Certified Public Accountants