



**Walter J. Kucharski, Auditor**

# **Commonwealth of Virginia**

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

October 5, 2009

Frederick E. Eberly  
Board Chairman  
20 East Gay Street  
Harrisonburg, VA 22802

County of Rockingham

Dear Mr. Eberly:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the locality indicated and for the year ended June 30, 2009. 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:kwv

cc: Joseph S. Paxton, County Administrator  
L Todd Garber, Treasurer  
Lowell R. Barb, Commissioner of the Revenue  
Donald W. Farley, Sheriff