

**REBECCA B. NEAL, TREASURER**  
of the  
**CITY OF HARRISONBURG**

**REPORT ON EXAMINATION**  
of  
**COMMONWEALTH REVENUES**

**AS OF**  
**MAY 16, 2008**

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**APA**

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**Auditor of  
Public Accounts**

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**COMMONWEALTH OF VIRGINIA**

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# Commonwealth of Virginia

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

**Walter J. Kucharski, Auditor**

June 6, 2008

Jeffrey L. Shafer  
Incoming Treasurer

Rebecca B. Neal  
Outgoing Treasurer

City Council  
City of Harrisonburg

## Independent Auditor's Report

We have examined the accompanying Treasurer Turnover Receipts of Assets of Rebecca B. Neal, Treasurer of the City of Harrisonburg, at May 16, 2008. All records supporting the amounts in the receipts are the Treasurer's responsibility. Our responsibility is to express an opinion based on our examination.

We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards include examining, on a test basis, evidence supporting the amounts in the Treasurer Turnover Receipts, and performing such other procedures, as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

Section 58.1-3136 of the Code of Virginia requires a turnover audit whenever a treasurer leaves office. The examination was performed to determine the accountability of the Treasurer at May 16, 2008 and to turn over the assets, accounts, and records of the office to Jeffrey L. Shafer, the newly Appointed Treasurer.

In our opinion, based on our examination, the receipts referred to above present fairly, in all material respects, Commonwealth's assets of Rebecca B. Neal, Treasurer of the City of Harrisonburg, Virginia turned over to the incoming treasurer at May 16, 2008.

AUDITOR OF PUBLIC ACCOUNTS

CITY OF HARRISONBURG, VIRGINIA  
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS  
FROM OUTGOING TREASURER TO INCOMING TREASURER

At May 16, 2008

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Received of Rebecca B. Neal, Outgoing Treasurer of the City of Harrisonburg, Virginia, by Jeffrey L. Shafer, Incoming Interim Treasurer of the City of Harrisonburg, Virginia, the item or items as hereinafter described and/or listed at the close of business May 16, 2008.

We, having separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

| <u>Commonwealth Current Credit Account</u> | <u>Balance</u> |
|--------------------------------------------|----------------|
|--------------------------------------------|----------------|

|                                           |               |
|-------------------------------------------|---------------|
| Total Commonwealth Current Credit Account | <u>\$0.00</u> |
|-------------------------------------------|---------------|

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Signed and Witnessed:

  
\_\_\_\_\_  
Witness (Auditor)

  
\_\_\_\_\_  
Incoming Treasurer

CITY OF HARRISONBURG, VIRGINIA  
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES  
FROM OUTGOING TREASURER TO INCOMING TREASURER

At May 16, 2008

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Received of Rebecca B. Neal, Outgoing Treasurer of the City of Harrisonburg, Virginia, by Jeffrey L. Shafer, Incoming Interim Treasurer of the City of Harrisonburg, Virginia, the item or items as hereinafter described and/or listed at the close of business May 16, 2008.

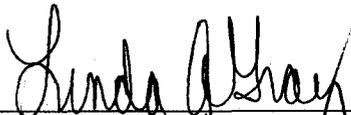
We, having separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

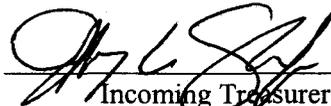
| <u>Year</u>                                       | <u>Base Tax</u> |
|---------------------------------------------------|-----------------|
| 2007 State Income Taxes                           | \$10,443.       |
| Total (Exclusive of penalty<br>on past due items) | <u>10,443.</u>  |

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Signed and Witnessed:

  
\_\_\_\_\_  
Witness (Auditor)

  
\_\_\_\_\_  
Incoming Treasurer  
Interim Treasurer

