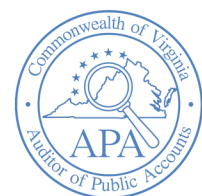




WINIFRED GARCIA, TREASURER
OF THE
CITY OF MANASSAS PARK

REPORT ON EXAMINATION
OF COMMONWEALTH REVENUES
AS OF
SEPTEMBER 8, 2017

Auditor of Public Accounts
Martha S. Mavredes, CPA
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(804) 225-3350



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Martha S. Mavredes, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 8, 2017

Patricia Trimble
Incoming Treasurer

Winifred Garcia
Outgoing Treasurer

City Council
City of Manassas Park

INDEPENDENT AUDITOR'S REPORT

We have examined the accompanying Treasurer Turnover Receipts of Assets of Winifred Garcia, Treasurer of the City of Manassas Park, at September 8, 2017. 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 September 8, 2017 and to turn over the assets, accounts, and records of the office to Patricia Trimble, 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 Winifred Garcia, Treasurer of the City of Manassas Park, Virginia turned over to the incoming treasurer at September 8, 2017.

AUDITOR OF PUBLIC ACCOUNTS

MSM:alh

CITY OF MANASSAS PARK, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING TO INCOMING TREASURER
AT SEPTEMBER 8, 2017

Received of Winifred D. Garcia, Outgoing Treasurer of the City of Manassas Park, Virginia, by Patricia Trimble, Incoming Treasurer of the City of Manassas Park, Virginia, the item or items as hereinafter described and/or listed at the close of business September 8, 2017.

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>
2016 State Income Taxes	\$ -0-
Total (Exclusive of penalty on past due items)	<u>\$ -0-</u>

Signed and Witnessed:

Bonnie A. Patterson
Witness (Auditor) 9/8/17

Patricia Trimble 9/8/17
Incoming Treasurer: Patricia Trimble

Win Garcia 9/8/17
Outgoing Treasurer: Winifred D. Garcia

CITY OF MANASSAS PARK, VIRGINIA
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS
FROM OUTGOING TO INCOMING TREASURER
AT SEPTEMBER 8, 2017

Received of Winifred D. Garcia, Outgoing Treasurer of the City of Manassas Park, Virginia, by Patricia Trimble, Incoming Treasurer of the City of Manassas Park, Virginia, the item or items as hereinafter described and/or listed at the close of business September 8, 2017.

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>
Estimated State Income Taxes	
State Income Taxes	\$-0-
Penalty	
Interest	
Share of fees of sheriff and deputies	
Other (List)	
Tobacco Stamp Receipts	\$750,000
Total Commonwealth Current Credit Account	<u>\$750,000</u>

Signed and Witnessed:

Bonnie R. Peterson
Witness (Auditor) 9/8/17

Patricia Trimble 9/8/17
Incoming Treasurer: Patricia Trimble

W D Garcia 9/8/17
Outgoing Treasurer: Winifred D. Garcia