



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

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

September 23, 2009

Frank Jones  
Mayor  
One Park Center Court  
Manassas Park, VA 20111

City of Manassas Park

Dear Mr. Jones:

We have reviewed the Commonwealth collections and remittances of the Commissioner of the Revenue of the locality indicated for the year ended June 30, 2009. We also reviewed the Commonwealth collections and remittances of the Treasurer of the locality indicated, for the period December 6, 2008 through 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: Mercury T. Payton, City Manager  
Winifred O'Neal, Treasurer  
Debra D. Wood, Commissioner of the Revenue