

Commonwealth of Virginia

Walter J. Kucharski, Auditor

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

September 14, 2010

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 Treasurer and Commissioner of the Revenue of the locality indicated for the year ended June 30, 2010. 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