



## ROBINSON, FARMER, COX ASSOCIATES, PLLC

*Certified Public Accountants*

**DATE:** November 11, 2019

**MEMORANDUM TO:** James M. Halasz, City Manager  
City of Lexington

**FROM:** Robinson, Farmer, Cox Associates

**REGARDING:** Audit for the Year Ended June 30, 2019

In planning and performing our audit of the financial statements of City of Lexington, Virginia for the year ended June 30, 2019, we considered the City's internal control structure to plan our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control structure.

However, during our audit, we noted certain matters involving the internal control structure and other operational matters that are presented for your consideration. This letter does not affect our report dated November 11, 2019 on the financial statements of the City of Lexington, Virginia. Our comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve the internal control structure or result in other operating efficiencies. We will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

### **Statements of Economic Interest**

Requirements for filing the statements of economic interest for fiscal year 2019 required that forms be filed between January 1, 2019 and February 1, 2019 (or the next business day if this fell on a weekend or holiday). Based on our review, all of the School Board statements of economic interest were filed after the aforementioned deadline. For fiscal year 2020, forms should be filed between January 1, 2020 and February 1, 2020 (or the next business day if this falls on a weekend or holiday).