



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

September 17, 2020

Frank W. Friedman  
Mayor  
City of Lexington

Dear Mr. Friedman:

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, 2020. 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,

Martha Mavredes  
Auditor of Public Accounts

MSM:rh

cc: Jim Halasz, City Manager  
Patricia S. Delaney, Treasurer  
Karen T. Roundy, Commissioner of the Revenue