



GREGORY
HARRIMAN
& ASSOCIATES LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

May 19, 2020

To the Mayor and Members of Council of the
Village of Longview

Dear Sir/Madam:

We have finalized the audit of Village of Longview for the year ended December 31, 2019. We would like to take this opportunity to thank Dale Harrison and his staff for their cooperation and assistance during the course of this audit. The objective of an audit is to obtain reasonable assurance that the financial statements are free of material misstatement and it is not designed to identify matters that may be of interest to management in discharging its responsibilities. Accordingly, an audit would not usually identify all such matters. However, we encountered some weaknesses in the control systems that should be addressed. These weaknesses have been identified solely as a result of the audit and are not the result of a detailed study of the accounting systems of Village of Longview. The matters identified are as follows:

We are pleased to report there are no administrative or accounting issues.

The purpose of the audit was for the auditor to express an opinion on the financial statements.

The audit included consideration of internal control relevant to the preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control; and,

The matters being reported are limited to those deficiencies that the auditor has identified during the audit and that the auditor has concluded are of sufficient importance to merit being reported to those charged with governance.

If you have any questions or require assistance with the implementation of any of the above recommendations, please do not hesitate to contact our office. This communication is prepared solely for the information of management and is not intended for any other purpose. We accept no responsibility to a third party who uses this communication.

Yours truly,

Erin Gregory, CPA, CA
Gregory, Harriman & Associates LLP
Chartered Professional Accountants