

TOWN OF LEE, MASSACHUSETTS

MANAGEMENT LETTER

June 30, 2016

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To the Board of Selectmen of
TOWN OF LEE, MASSACHUSETTS

Dear Members of the Board of Selectmen:

In connection with our audit of the financial statements of the Town of Lee, Massachusetts as of June 30, 2016, we have made a review of the Town's accounting procedures and internal control. While the primary objective of such a review is to afford us a basis of determining the scope of our audit procedures, it nevertheless presents us with an opportunity to submit, for the Town's consideration, suggestions for changes in procedures, which in our opinion, would strengthen internal control or contribute to the improvement of operating efficiency.

The review was not designed for the purposes of expressing an opinion on internal accounting control, and it would not necessarily disclose all weaknesses in the system.

The Town has maintained good fiscal management of its operations. We did not have any comments to report for the current year's audit examination.

We would like to express our thanks and appreciation to the Town and its personnel for the cooperation given us during the course of our examination.

Sincerely yours,

Adelson + Company PC
ADELSON & COMPANY PC
Pittsfield, MA

January 19, 2017

Comments and Recommendations

There were no comments and recommendations for the fiscal year ended June 30, 2016.

Status of Prior Year Recommendations

There were no comments and recommendations for the fiscal year ended June 30, 2015.