



CITY OF LONDON

MAYOR TRACIE HANDLEY

501 SOUTH MAIN STREET
LONDON, KENTUCKY
606.864.4169

September 8, 2025

The Honorable Allison Ball
Auditor of Public Accounts
Commonwealth of Kentucky
209 St. Clair Street
Frankfort, KY 40601

RE: RESPONSE TO AUDIT NOTIFICATION - CITY OF LONDON
Your Letter Dated September 4, 2025

Dear Auditor Ball:

I am writing in response to your letter dated September 4, 2025, notifying the City of London of your office's intent to conduct an audit of city activities from January 1, 2023, to August 31, 2025. I want to begin by expressing my complete support for this audit and my administration's commitment to full transparency and cooperation throughout this process.

BACKGROUND AND TRANSITION

As you may be aware, I was appointed Mayor of London on Friday evening, September 5, 2025—just one day after your audit notification was issued. This timing presents unique circumstances that I believe warrant your consideration. Having had mere hours to assume the responsibilities of this office, I am still in the process of familiarizing myself with city operations, personnel, and records management systems.

Like your office, I have concerns about certain practices and accounting procedures that may have occurred during the audit period. I welcome your office's professional expertise and independent review, as this audit will provide invaluable assistance in identifying areas requiring immediate attention and reform.

REQUEST FOR EXTENSION

Given the complexity of the records requested and my recent appointment, I respectfully request an additional thirty (30) days beyond the September 19, 2025, deadline to ensure complete and accurate compliance with your document requests. This extension will allow my administration to:

1. **Conduct Thorough Inventory:** Systematically locate and organize all requested documents across multiple departments and time periods
2. **Ensure Completeness:** Verify that all responsive records are identified and properly catalogued
3. **Maintain Accuracy:** Prevent inadvertent omissions that could occur due to rushed collection processes
4. **Establish Proper Protocols:** Implement appropriate chain of custody procedures for sensitive financial documents

This additional time will ultimately serve both our offices' interests by ensuring the audit begins with comprehensive, well-organized documentation that facilitates your team's efficiency and thoroughness.

OFFER OF IMMEDIATE COLLABORATION

To demonstrate our commitment to transparency and expedite this process, I extend an invitation for your audit team to begin their work immediately if you deem it beneficial. Your auditors are welcome to:

- **Begin On-Site Review:** Start examining available records while collection continues
- **Assist with Document Identification:** Provide guidance on specific materials needed for efficient audit completion
- **Establish Workspace:** Set up dedicated space within City Hall for audit team operations
- **Interface Directly with Staff:** Work with city personnel to understand record-keeping systems and locate historical documents

This collaborative approach would allow your team to begin their substantive work while ensuring no critical documentation is overlooked.

COMMITMENT TO COOPERATION

Please be assured that the City of London will provide complete cooperation throughout this audit process. We are committed to:

- **Full Transparency:** Providing unrestricted access to all requested records and personnel
- **Timely Response:** Meeting all deadlines and responding promptly to additional requests
- **Professional Courtesy:** Ensuring your audit team has the resources and cooperation needed to complete their work efficiently
- **Constructive Engagement:** Working collaboratively to address any findings and implement recommended improvements

NEXT STEPS

I would welcome the opportunity to discuss this matter further at your convenience. Please contact my office at (606) 864-4169 to arrange a meeting or conference call to discuss:


1. Your consideration of the requested extension
2. Logistics for immediate auditor deployment if desired
3. Specific requirements for document organization and presentation
4. Any preliminary concerns or focus areas for the audit

CONCLUSION

This audit represents an important opportunity to establish strong financial accountability and transparency standards for London moving forward. I am committed to ensuring this process is thorough, professional, and constructive.

I look forward to working with your office to achieve our shared goals of fiscal responsibility and public accountability. Thank you for your consideration of this request and your service to the Commonwealth.

Sincerely,



Tracie A Handley
Mayor, City of London, Kentucky

cc: London City Council via email
City Clerk
Alexander Magera, Executive Director
Alexander.magera@ky.gov
Shari L. Scott, Deputy APA
Shari.scott@ky.gov