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**COUNTY OF ERIE**  
**STEFAN I. MYCHAJLIW**  
**COMPTROLLER**

March 15, 2013

Robert W. Keating  
Director Budget & Management  
95 Franklin St., 16<sup>th</sup> Floor  
Buffalo, New York 14202

**Re: Request for Audit of Sheriff Division and Jail Management Overtime**

Dear Mr. Keating,

Thank you very much for your input concerning suggestions for our 2013 audit plan. An audit of overtime has been added to our 2013 audit plan and has been given a high priority by Comptroller Stefan I. Mychajliw. We will take your suggestion into consideration. Thank you very much.

Sincerely,

Teresa M. Fraas  
Deputy Comptroller – Audit & Control

cc: Hon. Mark C. Poloncarz, Erie County Executive  
Hon. Sheriff Timothy B. Howard, Erie County Sheriff  
Erie County Legislature  
Erie County Fiscal Stability Authority