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COUNTY OF ERIE

MARK C. POLONCARZ

COUNTY EXECUTIVE

January 15, 2014

Hon. Stefan I. Mychajliw
Erie County Comptroller
95 Franklin Street, 11th Floor
Buffalo, New York 14202

Re: Comptroller Audit of Parks Housing – Exit Conference

Dear Comptroller Mychajliw:

Approximately forty five (45) minutes ago, I attempted to have a scheduled exit conference with your Division of Audit and Control regarding your audit of the Department of Parks, Recreation and Forestry's park residences ("Audit"). Unfortunately, your office abruptly cancelled the meeting and decided that your office would not conduct an exit conference for the Audit.

At the meeting, much to my surprise, Deputy Comptroller-Accounting Gregory Gach arrived with Deputy Comptroller-Audit Christopher Musialowski and Senior Auditor David Kinda. Mr. Gach's presence was objected to because he is not an auditor, nor a member of the Division of Audit and Control. Mr. Gach was also not at the exit conference for the recently-released Parks audit concerning cash handling. Under Generally Accepted Government Audit Standards ("GAGAS") Section 1.07, Mr. Gach is not an auditor and there is no reason why he should be in attendance at the meeting.

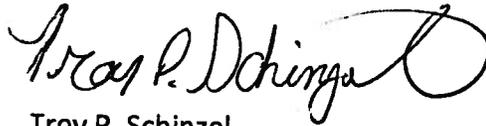
Upon the request that only Messrs. Musialowski and Kinda attend the exit conference (and/or yourself) Mr. Gach objected and stated that the exit conference would only be held in his presence. Mr. Gach then told the auditors to leave and falsely stated that the Department of Parks did not want to have an exit conference at all. Mr. Gach insisted that an exit conference would only be held in his presence.

This development is terribly disappointing. **I urge you to reconsider and to have your Division of Audit and Control hold an exit conference with me to discuss your draft Audit report.** In my review of the draft Audit, I found several items which needed to be clarified and addressed to ensure the most accurate document is developed and published, including several factual inaccuracies. Under GAGAS Sections 7.32-7.36, you are required to offer the auditee with an opportunity to comment and Sections 7.33 and

7.36 allow for a meeting to be held and oral comments made by the auditee. In addition, under long-standing Comptroller audit procedures, an exit conference has always been utilized as the ideal mechanism for the auditee and auditor to meet and discuss potential edits or changes to the draft audit report. This process was undertaken by your office for the prior Parks audit and I expected it would continue for this Audit.

I look forward to hearing from you or Mr. Musialowski to reschedule the exit conference. If you have any questions, please contact me at 858-8353.

Sincerely yours,



Troy P. Schinzel

Commissioner of Parks, Recreation and Forestry

TPS

cc: Erie County Executive Mark C. Poloncarz
Robert W. Keating, Director of Budget and Management
Erie County Legislature