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TIMOTHY B. HOWARD
SHERIFF

MARK N. WIPPERMAN
UNDERSHERIFF

SHERIFF OF ERIE COUNTY

May 15, 2012

Mr. Michael R. Szukala
Deputy Comptroller - Audit
92 Franklin Street – Room 1100
Buffalo, New York 14202

RE: Erie County's Waste, Fraud and Abuse Tip Line complaint

Dear Mr. Szukala,

I am sending this letter on behalf of Sheriff Timothy B. Howard in response to the reported complaint you received about the administration of the Sheriff's Commissary Fund and the subsequent audit you plan on commencing in the future for the period of January 1, 2011 through May 31, 2012.

As you are aware, we do send commissary account information to the Comptroller's office on a monthly basis. We feel confident that the pending audit will confirm that the Sheriff's Office administers the Commissary Fund pursuant to New York Codes, Rules and Regulations (NYCRR) and guidelines established by the New York State Comptroller's Office. It will also reveal that the Erie County Sheriff's Office in fact offers some of the cheapest telephone and commissary rates in New York State to benefit our inmate population and their families.

In closing, the Sheriff's Office looks forward to working with the Comptroller's Office and you will receive our full cooperation. We have a scheduled entrance meeting with Erie County Senior Auditor David Kinda on Wednesday, May 23, 2012. Please don't hesitate to contact me with any questions.

Very truly yours,

Mark N. Wiperman
Undersheriff

CC: Sheriff Timothy B. Howard
Hon. Mark C. Poloncarz, County Executive
Hon. David J. Schenk, Comptroller
Hon. Erie County Legislature
Erie County Fiscal Stability Authority