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# COUNTY OF ERIE

**DAVID J. SHENK  
COMPTROLLER**

May 8, 2012

Hon. Timothy Howard  
Erie County Sheriff's Office  
10 Delaware Avenue  
Buffalo, New York 14202

Dear Sheriff Howard:

The Erie County Waste, Fraud and Abuse Tip Line received a complaint regarding the administration of the Commissary Fund. This review will investigate this complaint.

The Erie County Comptroller's Office, Division of Audit and Control ("Audit"), will commence a review of the Sheriff's Commissary Fund for the period January 1, 2011 through May 31, 2012.

In July of 2007, our office released an audit on the operations of the Erie County Correctional Facility. Although the audit addressed numerous findings, several of the issues discussed were regarding the operation of the Commissary. Accordingly, we will also follow-up on those recommendations made with respect to the Commissary as part of our current review.

We would like to hold an entrance meeting the week of May 14, 2012. Our office will contact you shortly to schedule a specific date and time for this meeting.

Should your office have any questions, please contact me at 858-8430.

Thank you for your cooperation.

Michael R. Szukala, MBA, CIA  
Deputy Comptroller – Audit

CC: Hon. David J. Shenk, Comptroller  
Hon. Mark C. Poloncarz, County Executive  
Hon. Erie County Legislature  
Robert W. Keating, Director, Budget and Management  
Erie County Fiscal Stability Authority