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HAGAN SCHOOL OF BUSINESS

February 9th. 2012

Hon Lynne M. Dixon
Erie County Legislature
92 Franklin St. 4th. Floor
Buffalo, NY 14202

Re: Vacancy in the Office of Erie County Comptroller

Dear Hon. Dixon:

It is indeed an honor to have been contacted regarding such an important appointment. Thank you for the thorough introduction to the demographics of Erie County.

As an academician, and a CPA who is also a Certified Governmental Financial Manager, it is my opinion that the individual selected for this important position be thoroughly grounded in the requirements of Financial Reporting as prescribed in the *Yellow Book* and the AICPA auditing standards and publications for Governments.

Additionally, the individual should possess the necessary certifications to qualify him/her as one who understands Generally Accepted Accounting Principles both in the private sector and in the not –for -profit environment. He/she should be favorably disposed to embrace opportunities for continuous learning and professional development.

The individual should have practical experience in the area of financial reporting in the governmental and not-for-profit environment.

Although it would be preferable that the individual be a-political, he/she should be sensitive to the political environment in the Erie geographic area, and in Albany. The ability to interface with the local and regional business leadership should be an asset.

Strong inter-personal skills should be a requirement.

Above all, the individual should demonstrate a familiarity with the various constituencies which make up Erie County. He /she should demonstrate an acute awareness of their needs, their strengths and their methods of operation.

Finally, the individual should have worked in a similar capacity elsewhere, and should indicate an understanding of the administrative hierarchy in that environment.

Should you require any clarification of the above, I shall be happy to assist.

I could also be available to assist in the interview process for your finalists.

Sincerely,

LeRoy W. Mitchell, CPA, CGFM, DPA
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