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# County of Erie

MARK C. POLONCARZ  
COMPTROLLER

April 28, 2011

Hon. Christopher Collins  
Erie County Executive  
95 Franklin Street, 16<sup>th</sup> Floor  
Buffalo, New York 14202

## Re: Medicaid Fraud Project

Dear Mr. Collins:

As the County Auditor, I am informing you of and responding to the actions of your subordinate, Grant Loomis. Attached is a copy of Mr. Loomis's letter dated April 20, 2011. In his letter, Mr. Loomis asserts that since this office's audit staff is funded through an efficiency grant from the Erie County Fiscal Stability Authority ("ECFSA") after you irresponsibly cut the audit staff's positions, neither the County Executive's Office nor any County department will cooperate with the performance of an audit until the ECFSA approves an audit plan.

Section 1902(e) of the Erie County Charter ("Charter") states the Comptroller shall:

Conduct financial and compliance audits of the records and accounts of all officers and employees charged with any duty relating to county funds or funds for which the county is responsible in conformity with generally accepted auditing standards as prescribed by the American Institute of Certified Public Accountants and the Comptroller General of the United States, and submit such audit reports to the legislature.

The Charter does not give the ECFSA the ability to approve or disapprove the performance of any audit performed by the Erie County Comptroller's Office, nor does ECFSA's enabling statute. Furthermore, the Charter does not give Mr. Loomis, or the Erie County Executive, the ability to approve or disapprove the performance of any audit performed by the Erie County Comptroller's Office.

Therefore, I expect you will instruct Commissioner Dankert to contact me with a date and time for an Entrance Conference for our Medicaid Project, with said date and time not be later than Tuesday, May 3, 2011 at 4:00PM.

**Response to refusal to cooperate with Medicaid Project**

**April 28, 2011**

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The Erie County Comptroller's Office will vigorously defend and execute its Charter responsibilities.

Thank you in advance for your cooperation.

Sincerely yours,



Michael R. Szukala, MBA CIA  
Deputy Comptroller – Audit

cc: Erie County Legislature ✓  
Erie County Fiscal Stability Authority  
Gregory Gach, Director, Budget & Management  
Grant Loomis, Senior Executive Assistant – County Executive

Attachment

MS/nr