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COUNTY OF ERIE
STEFAN I. MYCHAJLIW
COMPTROLLER

June 19, 2013

Commissioner John C. Loffredo
Erie County Department of Public Works
95 Franklin St., Room 1400
Buffalo, New York 14202

Re: Comptroller's Office Audit of Fleet Services

Dear Commissioner Loffredo:

As discussed with David Capodagli on May 31, 2013 and you and your staff on June 12, 2013 the Erie County Comptroller's Office is dividing the audit of Erie County's vehicle fleet (including vehicles owned by Fleet Services, Sheriff's Office, Division of Sewer Management, Erie County Clerk, Erie County Board of Elections, Erie County Medical Center, and Erie Community College) into two separate performance audits. The first audit will be of the GasBoy System and repairs and maintenance of the vehicle fleet. This audit will commence as soon as possible. The second audit will be a performance audit of the County's fleet inventory, and will commence later this year. The audit period will remain January 1, 2011 through December 31, 2012. For this audit we will consider the Bureau of Fleet Services of the Department of Public Works to be the audited entity.

This letter is to revise the entrance letter previously sent to you, dated March 19, 2013. Our audit will focus on the GasBoy System, fuel, and vehicle repairs and maintenance of the County's entire fleet of passenger vehicles and light-duty pick-up trucks.

The objectives of our audit are to:

- Document, evaluate, and test internal controls over the GasBoy fuel management system and the repairs and maintenance process for Erie County vehicles.
- Verify compliance with County Policies and any applicable state and/or federal regulations.
- Confirm that County Purchasing Policies and Procedures were followed for all vehicle repairs and maintenance (by Fleet Services, Sheriff's Office, District Attorney, Erie Community College, and all other departments that do not have repairs and

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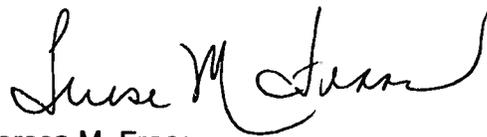
maintenance done through Fleet Services), through existing bids/contracts, request for bids or proposals, etc. as applicable.

Should the need arise to further modify our scope for this audit, a meeting will be held with you and your staff to discuss such a change.

We look forward to resuming the audit at your earliest possible convenience.

Thank you for your cooperation.

Sincerely,

A handwritten signature in black ink, appearing to read "Teresa M. Fraas". The signature is fluid and cursive, with a large initial "T" and "F".

Teresa M. Fraas
Deputy Comptroller - Audit

cc: Hon. Mark C. Poloncarz, County Executive
Hon. Erie County Legislature
Hon. Timothy B. Howard, Sheriff
Hon. Frank A. Sedita III, District Attorney
Robert W. Keating, Director, Budget and Management
Erie County Fiscal Stability Authority