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COUNTY OF ERIE
STEFAN I. MYCHAJLIW
COMPTROLLER

August 6, 2013

Troy P. Schinzel, Commissioner
Erie County Department of Parks, Recreation and Forestry
95 Franklin Street, 12th Floor
Buffalo, NY 14202

Re: Audit of the Residences operated by Department of Parks, Recreation and Forestry

Dear Commissioner:

The Erie County Comptroller's Office is commencing an audit of the Residences operated by the Erie County Department of Parks, Recreation and Forestry for the period January 1, 2012 through June 30, 2013.

The audit will include an evaluation of control activities associated with the residences. We will review existing procedures for repairs and maintenance, rental and utility payments, cash handling and capital projects. In addition, this audit will include testing compliance with applicable laws, rules, and regulations.

In conjunction with this audit, we request access to related departmental documentation and other records as necessary in support of our testing. The scope of this audit will not be expanded without written notice.

We would like to hold an entrance meeting as soon as possible to review the audit procedures. Our office will contact you shortly to schedule a specific date and time for this meeting. If there are concerns that you would like us to examine, please feel free to bring them to our attention. If you have any questions, please contact me at 858-8430 or via e-mail at Teresa.Fraas@erie.gov. Thank you in advance for your assistance and cooperation.

Sincerely yours,

Teresa Fraas
Deputy Comptroller – Audit

cc: Hon. Mark C. Poloncarz, Erie County Executive
Daniel J. Glowacki, Deputy Commissioner of Parks
Hon. Erie County Legislature
Robert W. Keating, Director of Budget and Management
Erie County Fiscal Stability Authority