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COUNTY OF ERIE

STEFAN I. MYCHAJLIW
COMPTROLLER

September 26, 2013

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

Dear Commissioner Loffredo:

The Erie County Comptroller's Office is commencing a performance audit of the Fleet Services for the period January 1, 2011 through December 31, 2012. Our audit will focus on the County's fleet of passenger vehicles and light-duty pick-up trucks, and vehicle repairs and maintenance.

The objectives of our audit are to:

- Document and evaluate internal controls over the fleet inventory (including 24-hour use vehicles), acquisitions, and disposals.
- Confirm that County Purchasing Procedures were followed for all vehicle acquisitions.
- Document the process for performing repairs and maintenance on Erie County vehicles.
- Verify compliance with County Policies and any applicable state and/or federal regulations.

We would like to hold an entrance conference immediately following the exit conference for the Fleet Services Gasboy Audit Report. Representatives of the Sheriff's and District Attorney's Offices are not required to attend the entrance conference; however they will be contacted during the course of this audit. The Staff Auditor assigned to this audit is Kim Kajdasz.

Thank you for your cooperation.

Sincerely,

Gregory G. Gach
Deputy Comptroller

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

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