



# COUNTY OF ERIE

**MARK C. POLONCARZ**

COUNTY EXECUTIVE

November 22, 2013

Hon. Stefan Mychajliw  
Erie County Comptroller  
95 Franklin Street, 11<sup>th</sup> Floor  
Buffalo, New York 14202

**Re: Status of Audit of Department of Parks Control of Cash**

Dear Comptroller Mychajliw:

I am writing to inquire about the status of your audit concerning the Department of Parks, Recreation and Forestry's ("Parks") control of cash.

Specifically, I held an exit conference with your audit staff on October 30, 2013 at which time I expressed general agreement with your audit findings, which in general were very minimal. Your audit staff also agreed to make several changes to the document to reflect process improvements made by Parks and to acknowledge that my department had already taken steps during the audit fieldwork to address several findings.

Additionally, at the exit conference, I was informed by the acting deputy comptroller-audit that your office would likely issue the audit report on November 1, 2013.

However, three weeks have now passed since the exit conference and your office has yet to issue the audit report or to communicate with me in any manner regarding the delay in issuance. While I can understand the constraints placed upon your office's Audit Division by recent employee turnover and the effect that may have in completing audit work in a timely manner, I am, none the less, concerned by this highly unusual and extended delay and I am hereby seeking clarification on why your office has not yet issued the audit.

I look forward to hearing from you.

Sincerely,

Troy P. Schinzel

Commissioner of Parks, Recreation and Forestry

cc: Erie County Executive Mark C. Poloncarz  
Robert W. Keating, Director of Budget and Management  
Erie County Legislature