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COUNTY OF ERIE
STEFAN I. MYCHAJLIW
COMPTROLLER

June 18, 2014

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 would like to commence a performance audit of Fleet Services for the three year period ending December 31, 2013. As previously discussed our audit will focus on the County's fleet of passenger vehicles and light duty pick-up trucks and will include 24-hour use vehicles, vehicles assigned to various departments and offices on a permanent or regular basis and as well as the County's motor pool vehicles.

The scope of our audit will include:

- Evaluating the controls over the County's vehicle inventory;
- Evaluating controls over the assignment of vehicles;
- Evaluating controls over maintaining the vehicles;
- Verifying compliance with internal policies and procedures over the assignment and maintenance of County vehicles;
- Verifying compliance with any applicable State and/or Federal regulations; and
- Follow-up on related findings and recommendations from prior Comptroller's Office reports.

A member of the Audit Division will be contacting you shortly to schedule an entrance conference and make preliminary arrangements for scheduling our fieldwork. In the meantime, please have the following items available at the entrance meeting:

- Copies of policies and procedures regarding the assignment and maintenance of County vehicles;
- Copies of any vehicle maintenance and repair contracts;
- Inventory of fleet vehicles at December 31st 2011, 2012, and 2013;
- Records of vehicle maintenance at December 31st 2011, 2012, and 2013;

- Interdepartmental billing records for vehicle use and maintenance costs at December 31st 2011, 2012, and 2013;
- Listing of 24-hour take home vehicles by department and individual for 2011, 2012, and 2013.

As this list is only our initial request for information, we may request additional documentation when necessary as the audit progresses. If there are any other specific issues you would like us to address, please feel free to bring them to our attention at this meeting. Thank you in advance for your assistance and cooperation.

Sincerely yours,



Christopher M. Musialowski
Deputy Comptroller for Audit

cc: Hon. Mark C. Poloncarz, Erie County Executive
Hon. Erie County Legislature ✓
Hon. Timothy B. Howard, Erie County Sheriff
Hon. Frank A. Sedita III, Erie County District Attorney
William D. Reuter, Chief Financial Officer, Erie Community College
Robert W. Keating, Director of Budget and Management
Erie County Fiscal Stability Authority