



COUNTY OF ERIE
STEFAN I. MYCHAJLIW
COMPTROLLER

November 3, 2014

Deputy Comptroller Gregory C. Gach
Erie County Comptroller's Office
95 Franklin Street, Room 1100
Buffalo, New York 14202

Dear Deputy Comptroller Gach:

The Erie County Comptroller's Office, Audit Division, would like to commence a performance audit of the Erie County Comptroller's Office, Accounts Payable Division, for the nine month period ending September 30, 2014.

The scope of our audit will include:

- Evaluating the controls to detect unauthorized, unauthorized or fraudulent payments;
- Ensure that invoices are properly recorded;
- Ensuring that the review and payment of invoices are in compliance with established policies and procedures;
- Ensuring that payments are appropriately and timely processed;

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 used in addition to or conjunction with the accounting policies on the Erie County Website;
- Copies of SAP procedures for invoice review and payment approval;
- A current organizational chart for the Central Input/Output Division.

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,



Scott W. Kroll
Deputy Comptroller for Audit

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