



COUNTY OF ERIE
STEFAN I. MYCHAJLIW
COMPTROLLER

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January 30, 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 is commencing a review of Fleet Services for the twelve month period ended December 31, 2013. Our review will focus on the County's fleet of passenger vehicles and light-duty pick-up trucks and will include the 24-hour use vehicles.

The objectives of our review are to:

- Document the controls over the fleet inventory (including 24-hour use vehicles), acquisitions, and disposals.
- Confirm that County Purchasing Procedures were followed for all vehicle acquisitions.
- Verify compliance with County Policies and any applicable state and/or federal regulations.
- Follow-up on findings and recommendations from prior Comptroller's Office reports.

I will be contacting you shortly to schedule an entrance conference and to make preliminary arrangements for scheduling our fieldwork. In the meantime please provide the following documentation no later than February 7, 2014:

- Copies of policies and procedures.
- Documentation relating to the purchase of new vehicles.
- Documentation of the sale or disposition of vehicles.
- Inventory of fleet vehicles at December 31, 2012.
- Inventory of fleet vehicles at December 31, 2013.
- Listing of 24 hour take home vehicles.

This list is an initial request and we reserve the right to request additional documentation during the course of our review. Should you have any specific concerns that you would like us to examine, please feel free to bring them to our attention at the entrance meeting.

We thank you in advance for your assistance and cooperation.

Sincerely yours,

A handwritten signature in black ink, consisting of several overlapping loops and curves, positioned above the printed name and title.

Christopher M. Mysialowski
Deputy Comptroller – Audit

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