



COUNTY OF ERIE
STEFAN I. MYCHAJLIW
COMPTROLLER

ECLEG 01/30/14 11:24:00

January 30, 2014

Sheriff Timothy B. Howard
Erie County Sheriff's Office
10 Delaware Avenue
Buffalo, NY 14202

Re: Audit of Inmate Medical Services

Dear Sheriff Howard:

The Erie County Comptroller's Office is commencing a performance audit of inmate medical costs at the Erie County Holding Center and the Erie County Correctional Facility.

This audit will include:

- An evaluation of the internal controls over activities related to medical care for incarcerated individuals;
- An evaluation of the internal controls over activities related to providing prescription medications for incarcerated individuals;
- Compliance with any applicable laws, rules or regulations relating to medical care and prescriptions provided to incarcerated individuals;
- Review of any corrective actions taken in response to the January 2007 Audit and Review of Operations of the Erie County Holding Center finding of medical services not being billed to inmate's private health insurance; and
- Review of any corrective actions taken in response to the October 2012 Review of the Sheriff's Commissary Fund, specifically the medical costs finding.

The audit will cover the period January 1, 2011 through December 31, 2013.

This audit will be conducted in conjunction with an audit of the Health Department regarding payments for these costs and accordingly there will be combined entrance and exit conferences. We will issue a combined audit report which will separate any findings or issues based on their corresponding Department.

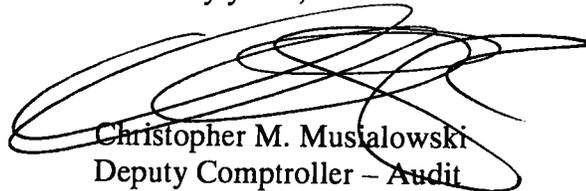
I will be contacting you shortly to schedule an entrance conference and make preliminary arrangements for scheduling our fieldwork. In the meantime please provide the following documentation no later than Friday, February 7, 2014:

- Copies of policies and procedures for provision of inmate medical and prescription services;
- Copies of contracts with outside providers regarding inmate medical care and/or medications;
- Any available summary or breakdown of medical and/or prescription costs for inmates;
- Inmate grievances relating to healthcare and prescriptions; and
- Detail on the number of inmates receiving medical or dental treatment on daily sick call.

This list is an initial request; we reserve the right to request additional documentation as the audit progresses.

If there are concerns that you would like us to examine, please feel free to bring them to our attention during the entrance meeting. Thank you in advance for your assistance and cooperation.

Sincerely yours,



Christopher M. Musialowski
Deputy Comptroller – Audit

cc: Hon. Mark C. Poloncarz, Erie County Executive
Hon. Erie County Legislature
Dr. Gale R. Burstein, Commissioner of Health
Thomas Diina, Superintendent, Holding Center
Robert W. Keating, Director of Budget and Management
Erie County Fiscal Stability Authority