



COUNTY OF ERIE
STEFAN I. MYCHAJLIW
COMPTROLLER

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January 30, 2014

Gale R. Burstein, Commissioner
Erie County Department of Health
95 Franklin Street, 9th Floor
Buffalo, NY 14202

Re: Audit of the Correctional Health Services

Dear Dr. Burstein:

The Erie County Comptroller's Office is commencing a performance audit of Correctional Health Services.

This audit will include:

- An evaluation of the internal controls over activities related to payments for inmate medical care and prescriptions; and
- Compliance with any applicable laws, rules or regulations.

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 Sheriff's Office regarding similar 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:

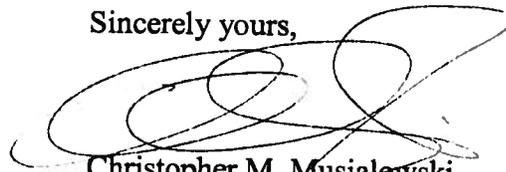
- Copies of policies and procedures for payments of inmate medical and prescription costs;

- Copies of contracts with outside providers regarding inmate medical care and/or medications;
- Copies of contracts for personnel providing inmate medical care and or medications; and
- Copies of any documents related to reimbursement for inmate medical or prescription costs.

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. Timothy B. Howard, Erie County Sheriff
Hon. Erie County Legislature ✓
Robert W. Keating, Director of Budget and Management
Erie County Fiscal Stability Authority