# COUNTY OF ERIE

## STEFAN I. MYCHAJLIW
### COMPTROLLER


February 18, 2014

Mary Jean Jakubowski, Director
Buffalo and Erie County Public Library
1 Lafayette Square
Buffalo, NY 14203

**Re: Audit of the Buffalo and Erie County Public Library**

Dear Ms. Jakubowski:

Per the Resolution dated February 6, 2014 from the Erie County Legislature, the Erie County Comptroller's Office is commencing an audit of the Buffalo and Erie County Public Library (BECPL) for the period January 1, 2011 through December 31, 2013.

Our audit will include an examination of:

- Financial records (Income, Expenses, Grants, Subsidies, etc.);
- The internal controls over expenditures;
- The adequacy and effectiveness of support provided to the education programs;
- The adequacy of and consistency in budgeting for the branch libraries to ensure sufficient staffing coverage;
- The Library's plan, in light of fiscal constraints, to maintain services expected/required by the public; and
- Compliance with any applicable laws, rules or regulations.

I will be contacting you shortly to schedule an entrance conference and make preliminary arrangements for scheduling our fieldwork. Please provide the following no later than Tuesday February 25, 2014:

- Copies of the operating policies and procedures for the BECPL;
- All operating financial information including income and expenditures spreadsheets;
- Library Foundation Financial Records;
- List of all current Library Board Members, please include who they were appointed by, and beginning and end dates of their terms end;
- Research performed with regards to cost of operation per library;


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- Special Taxing District information:
  - A copy of the poll referenced by the Library as well as all results;
  - Draft of the proposed legislation for the taxing district;
  - Financial projections and strategic plan if the district is created;
  - Copies of all communications including but not limited to electronic correspondence between the following parties in regards to a Special Taxing District:
    - Any member of Library Administration and any employee with Communication Services;
    - Mary Jean Jakubowski and Libby Post;
    - Mary Jean Jakubowski and Kenneth Stone;
    - Kenneth Stone and Libby Post;
    - Any member of Library Administration and any Elected Officials;
- List of vendors utilized for the procurement of books, publications, supplies, etc. ;
- Copies of contracts for individuals or businesses providing consulting or other professional services to or on behalf of the BECPL; and
- BECPL's strategic plan.

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 issues that you would like us to examine or concerns that 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
Robert W. Keating, Director of Budget and Management
Erie County Fiscal Stability Authority
Board of Trustees, Buffalo and Erie County Public Library