COUNTY OF ERIE

STEFAN I. MYCHAJLIW
COMPTROLLER

March 10, 2014

Commissioner John C. Loffredo
Erie County Department of Public Works
95 Franklin Street, Room 1400
Buffalo, New York 14202

Re: Audit of County Roads

Dear Commissioner Loffredo:

The Erie County Comptroller's Office is commencing a financial audit of expenses incurred for County Roads and Bridges for the period of January 1, 2010 through December 31, 2013.

The scope of this Audit will include:

- Capital projects for any and all County Roads and Bridges;
- Annual operating and maintenance costs for any and all County Roads and Bridges;
- Oil and chip expenditures;
- Number of claims made for damage to vehicles and amount paid out in settlements due to condition of County Roads and Bridges;
- Department of Public Works (DPW) Road Fund overtime costs for maintenance, and capital work;
- Evaluation of internal control over expenditures;
- Cost of any and all outsourced maintenance and capital work; and
- Any other expenses incurred in the process of maintaining county roads and bridges.

A member of the Audit Division 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 Friday March 17, 2014:

- Copies of all proposals for capital projects;
- A list of all vendors related to county road and bridge maintenance and capital work;
- Copies of all RFPs for outsourced road and bridge work ; and
- Copies of all contracts for outsourced road and bridgework.

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
Michael A. Siragusa, Erie County Attorney
Erie County Fiscal Stability Authority