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COUNTY OF ERIE
STEFAN I. MYCHAJLIW
COMPTROLLER

February 18, 2014

Honorable Chairman John Mills
Erie County Legislature
92 Franklin Street
Buffalo, NY 14202

Re: Review of the Erie County Legislature's Expenditures

Dear Chairman Mills:

Per the request of the Erie County Legislature, the Erie County Comptroller's Office is commencing a financial review of all purchases and interdepartmental expenses of the Erie County Legislature for the period of January 1, 2009 through December 31, 2013.

Our review will include an examination of:

- Purchases;
- Expense Reimbursements;
- Interdepartmental Billings; and
- Adherence to Countywide Purchase and Service Policies and Contracts.

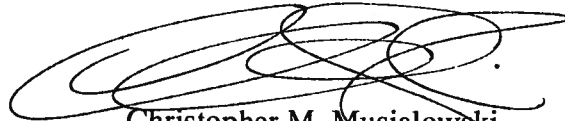
I will be contacting you shortly to schedule an entrance conference and make preliminary arrangements for scheduling our fieldwork. Please provide the following no later than Tuesday February 25, 2014:

- Copies of all leases including:
 - Canon Copier Lease with GE Capital; and
 - District Office Leases.
- A copy of the Legislative Rules of Order;
- A list of all department vendors approved to receive reimbursements;
- A list of all persons authorized to approve expenditures by the Legislature; and
- All executed purchase contracts for the period January 1, 2009 to December 31, 2013.

As this list is only our initial request for information, we may request additional documentation when necessary as the review 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,

A handwritten signature in black ink, appearing to read 'Christopher M. Musialowski', written over a horizontal line.

Christopher M. Musialowski
Deputy Comptroller – Audit

cc: Hon. Mark C. Poloncarz, Erie County Executive
Hon. Erie County Legislature ✓
Robert W. Keating, Director of Budget and Management
Michael C. Breeden, Chief Information Officer
Vallie M. Ferraraccio, Purchasing Director
John C. Loffredo, Commissioner Department of Public Works
Erie County Fiscal Stability Authority