



COUNTY OF ERIE
STEFAN I. MYCHAJLIW
COMPTROLLER

March 14, 2014

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

Dear Commissioner Loffredo:

The Erie County Comptroller's Office would like to commence our performance audit of Fleet Services for the twelve month period ending December 31, 2013. As previously discussed with you, our audit will focus on the County's fleet of passenger vehicles and light duty pick-up trucks and will include 24-hour use vehicles.

The scope of our audit will include:

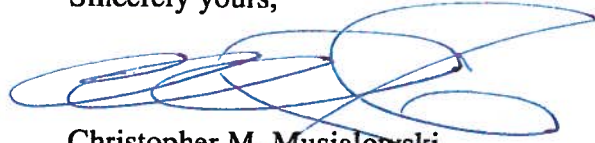
- Documenting the controls over the fleet inventory (including 24-hour use vehicles), acquisitions, and disposals;
- Confirming that purchasing procedures were followed for all vehicle acquisitions;
- Verifying compliance with internal policies and any applicable State and/or Federal regulations; and
- Follow-up on related findings and recommendations from prior Comptroller's Office reports.

A member of the Audit Division 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 no later than Friday March 14, 2014:

- Copies of policies and procedures;
- Documentation relating to the purchase of new vehicles;
- Documentation relating to the sale or disposition of vehicles;
- Inventory of all County fleet vehicle, Including Sheriff, District Attorney and Erie Community College vehicles at December 31, 2012;
- Inventory of all County fleet vehicle, Including Sheriff, District Attorney and Erie Community College vehicles at December 31, 2013; and
- Listing of all 24-hour take home vehicles and who they are assigned to..

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 other specific issues 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
Hon. Timothy B. Howard, Erie County Sheriff
Hon. Frank A. Sedita III, Erie County District Attorney
William D. Reuter, Chief Administration Financial Officer, Erie Community College
Robert W. Keating, Director of Budget and Management
Erie County Fiscal Stability Authority