



COLLEGE FISCAL 13-14

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February 13, 2015

Mr. Marc Poloncarz
County Executive
County of Erie
Edward A. Rath County Office Building
95 Franklin Street, Room 1100
Buffalo, NY 14202

Dear Mr. Poloncarz:

This is in reference to our recent Report of Examination entitled Reducing the Cost of Hospital Services Provided to County Inmates.

Report No: S9-13-27 Released: September 19, 2014

As outlined in the materials accompanying our final audit report, the Board should prepare and file a written corrective action plan to the audit findings and recommendations identified in our report within **90 days**. We have not received your corrective action plan as of the date of this letter.

The development of this corrective action plan and its implementation represent significant steps toward improved financial management and are intended to help you in safeguarding the County of Erie's assets and ensuring the public's trust and confidence in the County of Erie's financial practices. Therefore, we again urge you to prepare a corrective action plan.

Please send your plan indicating the action you have taken, or propose to take, to:

Electronically (as an attachment in .pdf format) to: caps@osc.state.ny.us

Or in paper format to:

Office of the State Comptroller
Division of Local Government & School Accountability
PSU – CAP Submission
110 State Street, 12th Floor
Albany, NY 12236

If you have any questions concerning our audit findings and recommendations or need assistance in preparing the Board's corrective action plan, please feel free to contact Ann Singer, Chief Examiner, in our Statewide and Regional Audits Unit at 607-721-8306.

Very truly yours,

Daniel Duffy
Principal Examiner, Professional Standards Unit
Division of Local Government and School Accountability

cc: ~~Ms. Karen M. McCarthy, Clerk of the Legislature~~
Dr. Gale R. Burstein, Commissioner of Health
Ms. Ann Singer, Chief Examiner

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