



ERIE COUNTY COMPTROLLER  
HON. STEFAN I. MYCHAJLIW

March 15, 2016

Gregory G. Gach,  
Deputy Comptroller  
Erie County Comptroller's Office  
95 Franklin Street, Room 1100  
Buffalo, New York 14202

Dear Mr. Gach:

The Audit Division of the Erie County Comptroller's Office would like to commence a performance audit of the Accounts Payable Unit, for the period April 1, 2015 through March 31, 2016.

The scope of our audit will include:

- Review Supplier Pay vendor enrollment and confirmation process.
- Review operational and systems controls ensuring compliance with established policies and procedures.
- Verify that payments are appropriately and timely processed.
- Verify accounts are reconciled.

A member of the Audit Division will be contacting you shortly to schedule an entrance conference and make preliminary arrangements for commencing our fieldwork. In the meantime, please have the following items available at the entrance meeting:

- Copies of any additional policies and procedures used in addition to or conjunction with the County of Erie Accounting Policies.
- Copies of procedures for invoice review and payment approval.
- A current organizational chart for the Central Input/Output Division.
- A list of vendors participating in the Supplier Pay program and dollar amounts paid.
- A list of vendors paid manually and dollar amounts paid.

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,



Scott. W. Kroll  
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