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ERIE COUNTY COMPTROLLER
HON. STEFAN I. MYCHAJLIW

March 13, 2017

Hon. Mark C. Poloncarz
Erie County Executive
95 Franklin Street
Buffalo, New York 14202

Re: Audit of Petty Cash, Change-Making and Imprest Funds

Dear Mr. Poloncarz:

The Erie County Comptroller's Office is commencing an audit of Petty Cash, Change-Making and Imprest Funds for the period January 1, 2016 to December 31, 2016. Our audit will focus on the accuracy of the accounting records with respect to these various types of cash accounts.

The scope of our audit will include:

- Evaluating the internal controls over the administration of the Petty Cash Funds.
- Confirming the balance of each account.
- Verifying compliance with Erie County Policies and Procedures.
- Verifying the propriety of the account activity.

In conjunction with our audit, we will also be forwarding letters to individual department heads for the purpose of determining a specific day and time for us to examine their account(s).

We will contact you shortly to confirm a time and place for our entrance meeting. If there are concerns or questions you may have, please feel free to bring them to our attention at this meeting. While it is necessary only for a Budget representative to be present at this meeting, we will provide you the opportunity to extend an invitation to anyone that you believe is necessary and appropriate to attend. Thank you in advance for your assistance and cooperation.

Sincerely yours,

Scott W. Kroll
Deputy Comptroller – Audit

cc: Hon. Erie County Legislature
Robert W. Keating, Director, Budget, Management and Finance
Erie County Fiscal Stability Authority