



ERIE COUNTY COMPTROLLER
HON. STEFAN I. MYCHAJLIW

Charles A. Sickler, Interim Commissioner
 Erie County Department of Public Works
 95 Franklin Street, 14th Floor
 Buffalo, New York 14202

March 30, 2017

Re: Audit of Capital Projects

Dear Commissioner Sickler:

The Erie County Comptroller's Office, Division of Audit and Control, is commencing an audit of Capital Projects administered by the Department of Public Works for the period January 1, 2014 through December 31, 2016.

The audit will include examining various projects and determining whether the Department of Public Works followed appropriate policies and procedures with respect to bidding. Our audit work will encompass all aspects of the project including, but not limited to the design, construction, and completion. We will also evaluate the internal controls in place over the bidding, awarding, project monitoring and payment processes.

We would like to hold an entrance conference with you and members of your staff to review the audit procedures. A member of our staff will contact you shortly to confirm the exact time and location of this meeting. At the meeting we will discuss:

- documentation needed;
- working hours and location;
- access to records;
- contact personnel with whom we will be working; and
- interim and final reporting procedures.

It is our intention to commence field work shortly after the completion of the entrance meeting. Should you have any questions, please feel free to contact me at 858-8843 or via email at scott.kroll@erie.gov.

Sincerely,

Scott W. Kroll
 Deputy Comptroller - Audit

cc: Hon. Mark C. Poloncarz, County Executive
 Hon. Erie County Legislature
 Robert W. Keating, Director, Budget and Management
 Erie County Fiscal Stability Authority