



ERIE COUNTY COMPTROLLER
HON. STEFAN I. MYCHAJLIW

July 2, 2018

Brian McLaughlin, Commissioner
Erie County Department of Probation
One Niagara Plaza,
Buffalo, New York 14202

Dear Commissioner:

The Erie County Comptroller's Office is commencing a compliance audit of the operation and performance of the Erie County Department of Probation's Restitution Fund.

The audit will include:

- An evaluation of the efficiency and effectiveness of internal controls over the management of the probation restitution fund.
- An evaluation of accuracy, documentation practices, and propriety of the probation restitution fund transactions, including cash receipts and cash disbursements.

The audit will cover the period January 1, 2017 through December 31, 2017.

We will be contacting you shortly to schedule an entrance conference and make preliminary arrangements for scheduling our fieldwork.

If there are concerns that you would like us to examine, please feel free to bring them to our attention at this meeting. Thank you in advance for your assistance and cooperation.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott Kroll".

Scott Kroll
Deputy Comptroller – 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

Comm. 14D-2
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