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COUNTY OF ERIE

MARK C. POLONCARZ

COUNTY EXECUTIVE

GALE R. BURSTEIN, MD, MPH
COMMISSIONER OF HEALTH

April 16, 2013

Erie County Legislature
92 Franklin Street – Fourth Floor
Buffalo, New York 14202

RE: Erie County Comptroller Audit of Department of Health Grant

Dear Honorable Members:

Please find attached a formal response from the Department of Health to the Erie County Comptrollers audit of selected grants.

Should your Honorable Body require further information, I encourage you to contact my office at 716-858-6976. Thank you for your consideration on this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "Gale", followed by a long horizontal flourish.

Gale R. Burstein, MD, MPH
Erie County Commissioner of Health

BQS
Enclosure

DECEMBER 2012

ERIE COUNTY HEALTH DEPARTMENT'S FINAL RESPONSE TO COMPTROLLER'S AUDIT OF SELECTED GRANTS

- **Healthy Neighborhoods**
- **Partners for Prevention, NYSDOH Cancer Services Program**
- **Youth Tobacco Enforcement & Prevention**

JULY 1, 2009 THROUGH SEPTEMBER 30, 2012

Internal Controls – Reimbursement of Expenditures by the Grant

Health agrees that overall internal controls over the submission of vouchers for grant reimbursement are adequate. We also agree that a developed report from SAP to compare budget vs. actual expenses on a cash-basis may provide valuable information on a regular basis to Health grant management.

Reconciliation Procedures

Health utilizes SAP report totals for vouchering and reconciling amounts claimed. The dept. also uses excel spreadsheets for detailing, summarizing and reporting various information as needed. This is often done to place information into BSROE categories and other State/Federal formats when preparing vouchers. It is a way to convert or classify accounts in differing financial systems in the absence of essential, compatible SAP reports.

Health agrees that interdepartmental charges, particularly DISS, could be improved by more accurate, detailed and timely billing from the servicing department to each grant.

Footnote to Youth Tobacco Enforcement & Prevention - Unspent funds were not entirely State revenue sources. Penalties & fines are generated from the grant program operations and part of the overall budget. These monies are used in conjunction with grant funds to operate the program and fulfill the contractual requirements.