



**COUNTY OF ERIE**  
**STEFAN I. MYCHAJLIW**  
**COMPTROLLER**

March 19, 2013

John Loffredo, Commissioner  
 Erie County Department of Public Works  
 95 Franklin Street, Room 1400  
 Buffalo, New York 14202

**Re: Comptroller's Office Audit of Fleet Services**

Dear Commissioner Loffredo:

As previously discussed, the Erie County Comptroller's Office is commencing an audit of the Fleet Services for the period January 1, 2011 through December 31, 2012. Our audit will focus on the County's fleet of passenger vehicles (excluding marked Sheriff's vehicles) and light-duty pick-up trucks, fuel, and vehicle repairs and maintenance.

The objectives of our audit are to:

- Document and evaluate internal controls over the fleet inventory, acquisitions, and disposals, as well as the fuel management system.
- Verify compliance with County Policies and any applicable state and/or federal regulations.
- Confirm that County Purchasing Procedures were followed for all Fleet Services acquisitions.
- Examine repairs and maintenance records for County vehicles.
- Follow-up on findings and recommendations from previous Erie County Comptroller Nancy Naples's audit released on January 8, 2001.

We may review other related areas as deemed necessary and appropriate.

We would like to hold an entrance meeting at your earliest convenience. Please contact this office to schedule a meeting at 858-8430. The Staff Auditors assigned to this audit are Frank

Belliotti and Kim Kajdasz. Please plan on having Dave Capodagli, Kevin Higgins, and any other staff members you believe are necessary to this audit attend this meeting.

Thank you for your cooperation.

Sincerely,

A handwritten signature in black ink, appearing to read "Teresa M. Fraas". The signature is fluid and cursive, with the first name being the most prominent.

Teresa M. Fraas  
Deputy Comptroller – Audit & Control

cc: Hon. Mark C. Poloncarz, County Executive  
Hon. Erie County Legislature  
Kevin Higgins, Supervising Mechanic, Fleet Services  
Robert W. Keating, Director, Budget and Management  
Erie County Fiscal Stability Authority