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COUNTY OF ERIE

CHRISTOPHER L. JACOBS
COUNTY CLERK

R+F

May 11, 2012

Hon. David J. Shenk
Erie County Comptroller
95 Franklin Street, 11th Floor
Buffalo, NY 14202

RE: Comptroller Consultation of Former Clerk Employee

Dear Comptroller Shenk:

Soon into taking office, I became concerned with the systems currently in place in terms of the financial management of the Clerk's Registrars Division. Considering the significant amount of money processed in this Division on a daily basis, I made a request to the Interim Comptroller to conduct an analysis of our internal control procedures. In a subsequent meeting with your staff, as I became more aware of the severity of our backlog in the Land Records Division, an assessment of our Land Records recording process was added to the job scope.

Although pleased to receive the draft report recently, I feel compelled to object to the involvement of Mr. Mark Adamchick in any aspect of this report. The Comptroller's assessment of our internal controls exclusively dealt with our Finance Deputy position, a position that Mark Adamchick held until he was relieved of his duties in March of this year.

While Mr. Adamchick was still employed as the Finance Deputy I had him meet at length with the auditors from your Office to provide any information they required and to show them how he performed his job responsibilities, which I believed to be appropriate. What I believe to be inappropriate, for numerous reasons, is to have Mr. Adamchick, now an employee of your office, to "consult" in any way in the work product of this report.

I would have assumed that your Office, in an effort to insure the independent integrity of this report, would have made sure that Mr. Adamchick had no involvement whatsoever in this report.

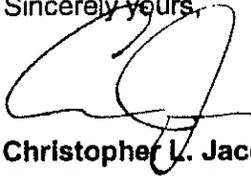
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Furthermore, Mr. Adamchick as a CPA should have recused himself under his own volition. Reviewing one's own work violates Rule 101 (Independence) of the American Institute of Certified Public Accountants (AICPA) Code of Professional Conduct. Further, the guidelines of the Internal Auditors, IIA code of ethics forbids participating in activities that may "...impair or be presumed to impair unbiased assessment."

Simply put, to have Mr. Adamchick assessing himself seems to be the definition of a conflict of interest. I regret to say that Mr. Adamchick's involvement compromises the validity of the internal controls portion of this report.

Sincerely yours,



Christopher L. Jacobs
Erie County Clerk

cc: Hon. Mark Poloncarz, Erie County Executive
Members, Erie County Legislature
Erie County Fiscal Stability Authority