



ECLEG SEP21 '12 PM 4:02

## COUNTY OF ERIE

**DAVID J. SHENK  
COMPTROLLER**

September 21, 2012

Robert A. Mendez, Executive Director  
Erie County Water Authority  
295 Main Street, Room 350  
Buffalo, New York 14203

Dear Mr. Mendez:

The Erie County Comptroller's Office is commencing an audit of the Erie County Water Authority (ECWA) for the period January 1, 2011 through August 31, 2012.

The objective of our audit is to determine the progress made by ECWA in implementing appropriate steps to correct weaknesses/deficiencies noted in prior audits. We will also review hiring and purchasing practices. Included in our examination will be an operation and performance comparison with other water authorities. Lastly, our audit will include compliance with the requirements of the New York State Public Authorities Law as well as with internal operating policies and procedures.

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

We would like to hold an entrance meeting the week of September 24, 2012. Our office will contact you shortly to schedule a specific date and time for this meeting. Should your office have any questions, please contact David Kinda at 858-8068.

Thank you for your cooperation.

A handwritten signature in black ink that reads "David J. Shenk".

David J. Shenk, Comptroller

CC: Hon. Mark C. Poloncarz, County Executive  
Hon. Erie County Legislature  
Francis G. Warthling, Chairman, Erie County Water Authority  
Robert W. Keating, Director, Budget and Management  
Erie County Fiscal Stability Authority