LEG AUG 6 '21 AM9:40

ERIE COUNTY COMPTROLLER

HON. STEFAN I. MYCHAJLIW

July 30, 2021

Marie Cannon
Commissioner of Social Services
Erie County Department of Social Services
95 Franklin Street, Room 811
Buffalo, NY 14202

Re: Erie County Comptroller's Office Audit of the Department of Social Services

Dear Commissioner Cannon:

The Erie County Comptroller's Office is commencing an audit of the Erie County Department of Social Services. The audit will include testing and evaluating revenue transactions in the operating budget. The audit will also include an evaluation of internal controls over the Home Energy Assistance Program (HEAP). The audit will cover the period January 1, 2020 through June 30, 2021.

In conjunction with this audit, we request access to documentation and County, departmental and other records as necessary. The scope of this audit will not be expanded without written notice.

We will contact your office to arrange a meeting to review the audit procedures. If there are any concerns that you would like us to examine, please feel free to bring them to our attention. Please contact me at 858-8843 or by email at Scott.Kroll@Erie.gov if you have any questions or concerns. Thank you in advance for your assistance and cooperation.

Sincerely,

Scott W. Kroll
Deputy Comptroller – Audit

cc: Hon. Mark C. Poloncarz, Erie County Executive
Hon. Erie County Legislature
Robert W. Keating, Director, Division of Budget and Management
Erie County Fiscal Stability Authority