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COUNTY OF ERIE
MARK C. POLONCARZ
COUNTY EXECUTIVE

GALE R. BURSTEIN, MD, MPH
COMMISSIONER OF HEALTH

September 22, 2022

The Honorable Kevin R. Hardwick
Erie County Comptroller
95 Franklin Street
Buffalo, NY 14202

Dear Comptroller Hardwick:

The Erie County Department of Health ("ECDOH" or "Department") has reviewed the Buffalo Homecare, Inc. audit (September 12, 2022) and report (September 19, 2022) provided to Budget Director Keating by your office. First, we sincerely thank you for your analysis of services provided by Buffalo Homecare, Inc. under contracts relating to COVID-19 vaccination and COVID-19 testing services. We are all committed to providing quality services to the public and being good stewards of county and state resources.

After our Department performed an initial review of documentation by Buffalo Homecare, Inc. and confirmed the substance of a whistleblower complaint alleging billing irregularities in January 2022, ECDOH immediately moved to terminate the contracts, notified the granting agency (Health Research Inc. acting on behalf of the New York State Department of Health), and formally requested involvement from your office to provide a more in-depth audit of these contracts and related records.

Your office's detailed review of the billing records showed non-compliance with standard operating procedures. Our Department's accounting office is actively working to put in place corrective actions as recommended in your report. In addition, we have added a new manager to our accounting team. This senior-level accounting professional will develop new policies and procedures that systemize compliance with standard accounting procedures.

The detailed and professional recommendations from your report and audit are strongly appreciated. This is a welcome opportunity to work more closely with your office and the Department of Law and Division of Budget and Management for more efficient controls on contractual services administered through ECDOH.

The process that led to this report and audit was a result of county partners working together. We are fortunate to have a solid working relationship with your office and will continue to provide whatever records and information you and the Division of Budget and Management need to continue your important work.

Sincerely,

Gale R. Burstein, MD, MPH, FAAP
Commissioner of Health

CC: Erie County Legislature, Finance and Management Committee
Erie County Fiscal Stability Authority