



EC LEG FEB 6 '23 PM 2:06

ERIE COUNTY COMPTROLLER
KEVIN R. HARDWICK

February 6, 2023

Jeremy C. Toth
Erie County Attorney
Department of Law
95 Franklin Street Rm. 1634
Buffalo, NY 14202

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

Dear Mr. Toth:

The Erie County Comptroller's Office is commencing an audit of the Department of Law. The audit will include testing and evaluating expenditure transactions in the operating budget. The audit will also include an evaluation of internal controls over expenditure transactions. The audit will cover the period January 1, 2022 through December 31, 2022.

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

We will contact your office to arrange a conference call 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 by email at Mary.Nytz-Hosler@erie.gov if you have any questions or concerns. Thank you in advance for your assistance and cooperation.

Sincerely,

A handwritten signature in blue ink that reads "Mary K. Nytz-Hosler".

Mary K. Nytz-Hosler
Deputy Comptroller of Audit

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