



ERIE COUNTY COMPTROLLER  
KEVIN R. HARDWICK

February 13, 2023

Honorable Michael P. Kearns  
Erie County Clerk  
92 Franklin Street  
Buffalo, NY 14202

**Re: Erie County Comptroller's Office Audit of the Erie County Clerk's Office**

Dear Mr. Kearns:

The Erie County Comptroller's Office is commencing an audit of the Erie County Clerk's Office. The audit will include testing and evaluating revenue transactions in the Clerk's operating budget. The audit will also include an evaluation of internal controls and procedures used to process revenue transactions relating to certain functions of the Clerk's Office. The audit will cover the period January 1, 2022 through December 31, 2022.

To conduct this audit by the standards required by the Erie County Charter, we require 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 at 716.858.6927 or by email at [Mary.Nytz-Hosler@erie.gov](mailto:Mary.Nytz-Hosler@erie.gov) if you have any questions or concerns.

Thank you in advance for your assistance and cooperation.

Sincerely,

  
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