



THE ERIE COUNTY LEGISLATURE

**COMMUNITY  
ENRICHMENT  
COMMITTEE**

Kevin R. Hardwick  
*Chair*

Howard J. Johnson, Jr.  
*Vice-Chair*

Meeting No. 1 – February 11, 2021 – 9:30  
A.M.

TAB R&F APP

1.	<a href="#"><u>COMM. 23E-23</u></a> <a href="#"><u>(2020)</u></a> Session 23	<b>BASKIN</b> <i>“Letter to SUNY Erie Interim President Regarding Community Enrichment Committee Meeting &amp; Discussion”</i>			
2.	<a href="#"><u>COMM. 3E-12 (2021)</u></a> Session 3	<b>COUNTY EXECUTIVE</b> <i>“Appointments to the EC Arts &amp; Cultural Advisory Board”</i>			
3.	<a href="#"><u>COMM. 3E-14 (2021)</u></a> Session 3	<b>HARDWICK</b> <i>“Letter to SUNY Erie Regarding Community Enrichment Committee Discussion on 2/11”</i>			

# ERIE COUNTY LEGISLATURE

HON. APRIL N.M. BASKIN  
CHAIR OF THE LEGISLATURE  
2<sup>ND</sup> DISTRICT LEGISLATOR



☐ 792 E. Delavan Ave.  
Buffalo, NY 14215  
716/895-1849  
FAX: 716/895-1910

☐ 92 Franklin St., 4th Fl.  
Buffalo, NY 14202  
716/858-8869  
FAX: 716/858-8895

☐ *Legislative Assistant*  
Pedro Gonzalez-Ortiz  
E-Mail:

*Pedro.Gonzalez-Ortiz@erie.gov*

November 23, 2020

William Reuter, Interim President  
Erie Community College  
121 Ellicott Street  
Buffalo, New York 14202

Via Electronic Mail to [Reuter@ecc.edu](mailto:Reuter@ecc.edu)

Dear President Reuter:

I am writing to invite you to attend a forthcoming meeting in early 2021 of the Legislature's Community Enrichment Committee to discuss the college's diversity and equity plan and the policies and ways in which Erie Community College assists students of color.

Thank you in advance for your anticipated assistance and presence. Our staff will be in contact with you after the New Year to discuss possible dates for the committee meeting. If you have any questions, please do not hesitate to contact me.

Sincerely,

A handwritten signature in cursive script that reads "April Baskin".

April N.M. Baskin, Chair  
Erie County Legislature

cc: Legislator Kevin Hardwick, Chair, Community Enrichment Committee  
Danise Wilson, Chair, Erie Community College Board of Trustees



# COUNTY OF ERIE

**MARK C. POLONCARZ**

COUNTY EXECUTIVE

January 28, 2021

Erie County Legislature  
92 Franklin Street – 4<sup>th</sup> Floor  
Buffalo, NY 14202

**Re: Appointments to Erie County Arts and Cultural Advisory Board**

Dear Honorable Members:

Please be advised that, pursuant to Article 22, Section 2205 of the County charter, I hereby appoint the following individuals to the Erie County Arts and Cultural Advisory Board. Their terms will expire December 31, 2023.

Boukou Karchefsky, MBA, CICA  
230 Fruitwood Terrace  
Williamsville New York 14221

Matthew T. Clohessy, CPA, CIA, CISA, CRC  
9510 Wehrle Drive  
Clarence, New York 14031

Should you have any questions regarding these appointments please feel free to contact my office at (716) 858-8500.

Sincerely yours,

Mark C. Poloncarz  
Erie County Executive

MCP/ks

cc: Thomas Hersey, Commissioner of Environment and Planning  
Appointees

**BOUKOU H KARCHEFSKY M.B.A, C.I.C.A**

716-998-1784 Boukou.karchefsky@outlook.com 230 Fruitwood Terrace Williamsville, NY 14221

**PROFESSIONAL SUMMARY**

**Professional Auditor** with over 5 years of impeccable professional qualifications seeking a position in an atmosphere promoting professional growth. Offers advanced training in risk assessments, management controls and audit planning including process improvements experience that further the businesses bottom line within banking, manufacturing, electronics distribution and the energy industries.

**Functional Expertise:**

Internal control assessment, compliance testing, risk assessment, bilingual French.

**Auditing Expertise:**

- Internal, Operational, Contract and Governmental Audit
- Sarbanes Oxley Act (SOX) Compliance
- Internal controls Evaluation, testing and compliance
- Draft and Review SOP's /Policy Maintenance
- Audit Planning, Fieldwork, and Reporting
- Associate Training and Coaching
- Development and implementation of Compliance Testing Plan to reduce risk exposure

**PROFESSIONAL EXPERIENCE**

**Niagara Frontier Transportation Authority, Buffalo NY**

**Internal Auditor** (January 2018-to Present)

- Analyze general ledger records and accounts, and prepared periodic audit and statistical analysis.
- Audit accounts for verification purposes and involve the review of various systems and internal controls.
- Audit of receipts of commercial firms having percentage contracts and/or determining compliance with other contract terms.
- Analyze revenue and expenditure records, conducting special projects, and reviewing financial data.
- Develop audit planning documents and audit programs for each audit.
- Prepare workpapers, schedules, and reports for completed audits.
- Perform and conduct special management studies or reviews in a wide variety of administrative and operational areas.
- Conduct functional and procedural surveys throughout the organization to evaluate operations and recommends modifications in accounting or administrative practices when warranted.

**Shared Mobility Inc, Buffalo NY**

**Treasurer** (December 2018-Present)

**Board Member** (August 2018-Present)

**Bryant & Stratton College, Amherst, NY**

**Adjunct Accounting Faculty** (January 2016 – Present)

- Teach college level 200 accounting classes: Financial Analysis, Cost Accounting, Accounting Principles I and II.
- Draft and present class content outline for college dean approval.
- Incorporate higher level learning and assist the students to develop information literacy and problem-solving skills by utilizing active learning (facilitation), authentic assessment, and portfolio assignments to support the teaching and learning outcomes of the College.

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- Lead students to master financial analysis concepts through formal and informal review/grading sessions.
- Incorporate hand-on industry application examples from professional experience.
- Mentor, counsel, and guide student in career options that include the accounting profession.

Public Accounting Experience-(August 2016 to December 2017)

**Auditor**

EFPR Group CPA, LLP, Williamsville NY

Dresher & Malecki, CPA, Cheektowaga NY

- Perform detailed audit procedures on financial statement account balances, prepare and adjust workpapers from clients' trial balance
- Identify potential management letter comments
- Research accounting issues
- Recognize potential problem areas in specific engagements and discuss them with engagement supervisor
- Participate in the engagement planning process
- Perform other accounting, auditing, and consulting duties as needed in engagements and as assigned by supervisory personnel
- Assume full responsibility (under supervision) for preparation of compiled and reviewed financial statements
- Assist with more complicated segments of audit and accounting engagements
- Draft annual financial statements, including footnote disclosures
- Develop understanding of client's business and aspects of client's industry.
- Generate reports which identify and address areas of significant risk and evaluate overall effectiveness of operations.
- Recommend changes to policies and establish procedures that positively influence organization's operation.
- Prepare complex client correspondence including recommendations, technical issues, and proposals.
- Develop effective working relationships with internal and external clients.
- Deliver projects/engagements on time, within budget and to client's satisfaction.
- Adhere to the highest degree of professional standards and strict client confidentiality.
- Become familiar with pronouncements of the FASB, AICPA, GAO, and GASB.

Energy Curtailment Specialist Inc an NRG Energy Company, Buffalo, NY

**Internal Auditor** (October 2012 – February 2016)

- Verified that company controls were in compliance with established policies, rules and regulations by auditing the various departments and processes. This includes identifying risks, developing test plans, executing and documenting the results of those plans, and reporting results. involve the review of various systems and internal controls.
- Develop, execute, review and modify ongoing audit procedures, as necessary, including continuous monitoring testing, to efficiently and effectively achieve Internal Audit objectives.
- Provide independent, objective evaluations of company control structure and report on weaknesses and exposures to increase awareness.
- Provide assurance that organizational exposures have been mitigated in a timely manner
- Perform special audits or projects:

Additional Projects:

- Develop, implement and lead the compliance testing plan to reduce risk exposure. Full compliance on policies and procedures of market rules and regulations was lacking prior to testing plan developed. Analyzed and tested standard operating procedures within transactions and processes and report to

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- executive management recommendations for improvement. Starting September through December 2015 controls will be put in place to mitigate the penalties and achieve full compliance by Q1 2016.
- At the direction of executive management, participated in project leadership role of investigating and recording nonstandard contract terms and reported variances along with recommendations for improvement. Result of project was corporate finance had uniform contract terms for report and metric analysis beginning summer, 2015.
  - Software is updated upon issuance of a new market rules and prior market events. Tasked with validating software updates by testing output data prior to submission. Error free data is submitted to the market (Independent System Operators/Regional Transmission Organizations) thus avoiding penalties and fines.

First Niagara Bank, Buffalo, NY

**Staff Auditor** (May 2012-October 2012)

- Completed the Audit Plan as directed by internal audit management
- Obtain necessary background information on assigned audit areas through review of materials including, but not limited to operating procedural manuals, policies, pertinent regulations, examiner reports discussions with department personnel and other evidentiary matter.
- Reviewed the reliability and integrity of financial and operating information and the means used to identify measure, classify, and report such information.
- Reviewed the systems established to ensure compliance with all policies, plans, procedures, laws, regulations, and contracts that could have a significant impact on operations and reports, and determine whether the area under review is in compliance.
- Reviewed the means of safeguarding assets and, as appropriate, verify the existence of such assets.
- Analyzed operations and programs to ascertain whether results are consistent with established objectives and goals and whether the operations or programs are being carried out as planned, suggested remedies as needed.
- Collect, analyze, interpret, and document information to support audit results.
- Inform internal audit management of progress on audits and any assigned projects. Bring problems requiring action to their attention as soon as practical, as well as corrective action plans.
- Maintain Audit Finalization Tracking Chart, and other metrics.

Ingram Micro, Williamsville, NY

**Bilingual French Analyst (Intl)** (December 2010 –May 2012)

- Identified loss of revenue due to lack of communication and process failures. Created and executed processes to rectify matter resulting in reclamation of future revenues: provided support and help facilitate revenue growth through sales support, account management of returns, report generation and analysis, return policy customization, issue reconciliation and participation in sales growth objectives.
- Identified margin and process improvements and cost containment initiative.

ITT Gould's Pumps, Seneca Falls, NY

**Bilingual French Commercial Credit Analyst (Intl)** – (January 2010 to December 2010)

- Streamlined credit approval process for large purchases to prevent revenue shift to competition resulting in increased profitability in situations demanding quick decision turnaround: analyzed financial statement, trade reports, and references to determine credit worthiness and to approve domestic Canadian and export within authority level. Run, generated reports (Query run) and Reconcile monthly aging report.
- Prepared monthly account reconciliations and other analyses of corporate results for accuracy and reasonableness.

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Additional work experience:

Tax Preparer –Liberty Tax Service-Lockport NY: Tax season 2013, 2014 and 2015

CS Rep-HSBC Bank-Buffalo NY- 2008

CS Rep-Key Bank-Buffalo NY- 2009

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**EDUCATION AND TECHNICAL PROFICIENCIES**

CERTIFICATION

**Certified Internal Control Auditor- JANUARY 2019**

NIAGARA UNIVERSITY

**Master of Business Administration - Accounting, 2011**

**Bachelor of Science in Commerce-International Business, 2007**

**Minor in Accounting, 2007**

TECHNICAL SKILLS

MS Office: 2013, 2010, 2007, 2003, windows XP Professional, Vista. Impulse, SharePoint, Lotus Notes R6, Outlook, QuickBooks 2007, Adobe Reader 8 and 9, Power, AS400, CARM, Hogan, CCH Work Paper Manager. CaseWare. PPC Smart Risk, PPC Single audit.

# Matthew T. Clohessy, CPA, CIA, CISA, CRC

9510 Wehrle Dr • Clarence, NY 14031 • (716) 380-5386

[matthew.clohessy@gmail.com](mailto:matthew.clohessy@gmail.com)

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## EXPERIENCE

### **KeyBank (Acquired First Niagara Bank in July 2016) – Buffalo, NY**

*Audit Manager – Credit Risk Review, Senior Vice President (Key)*  
*Present*

*September 2017 –*

*Senior Audit Strategist – Credit Risk Review, Vice President (Key)*  
*2017*

*July 2016 to September*

*Audit Manager, Vice President (First Niagara)*

*March 2014 to July 2016*

*Senior Auditor, Assistant Vice President (First Niagara)*

*July 2012- March 2014*

- ▲ Manage five direct reports across two geographic locations, providing career development coaching and supervision over their responsibilities including, but not limited to:
  - Development of strategic approach in covering their assigned portfolio of auditable entities;
  - Project oversight or participation on audits with teams of 3-7 staff members;
  - Continuous monitoring activities for their assigned portfolio of auditable entities;
  - Vet audit findings with line and senior management and draft audit reports with formal audit recommendations;
  - Meet regularly with line and senior management to keep abreast of department changes and progress in implementing recommendations from audit engagements;
- ▲ Provide periodic updates to external regulators and respond to regulatory requests related to reviews under my supervision;
- ▲ Actively network and maintain a talent pipeline of candidates for potential vacancies on my team or my peer's teams.
- ▲ Represent Internal Audit in governance committees, sub-committees and project advisory boards that relate to auditable entity portfolio responsibilities.
- ▲ Provide consultative services to clients throughout the organization including engagement in system replacement projects and control design advisement in process redesigns; and
- ▲ Lead and participate in department operational enhancement initiatives.

### **Canisius College – Buffalo, NY**

*Adjunct Professor*

*August 2017 – December 2019*

- ▲ Develop and deliver coursework for an Accounting Information Systems undergraduate/MBA night class.

### **M&T Bank – Buffalo, NY**

*Senior Auditor, Bank Officer*

*January 2011 - July 2012*

*Assistant Senior Auditor*

*February 2009- January 2011*

*Staff Auditor*

*July 2007- February 2009*

- ▲ Planned and executed the completion of internal audit examinations;
- ▲ Vetted audit findings with management and drafted audit reports with formal audit recommendations;
- ▲ Trained, developed and oversaw staff through the completion of audit examinations;
- ▲ Assisted audit management in performing risk assessments over lines of business to develop the following year's audit plan;
- ▲ Prepared and reviewed audit workpapers documenting audit evidence including process documentation,



- control identification and assessment and testwork; and
- ▲ Participated in special projects, investigations and initiatives as necessary.

**Stray Productions** – Buffalo, NY  
*Business Development Officer / Composer*

*July 2005 – April 2006*

- ▲ Supported startup activities for independent film company including business plan development, review scripts and casting auditions.
- ▲ Composed soundtracks for full length and short films produced.

**William H. Prentice Inc.** – Buffalo, NY  
*Network Administrator*

*January 2004 - July 2007*

- ▲ Maintained, supported and improved the network, server and end-user technology infrastructure across three locations in the Buffalo area;
- ▲ Established and executed policies surrounding technology operations and security protocols;
- ▲ Provided technology support to business operations; and
- ▲ Provided technology oriented training and education to end users

## COMMUNITY SERVICE

**Delaware Family YMCA** – Buffalo, NY  
*Board of Management Member*

*September 2018 – Present*

- ▲ Provide governance oversight and advisory recommendations on financial and operational performance of the Delaware branch.
- ▲ Conduct and support fundraising activities for the branch

## EDUCATION

**Canisius College** – Buffalo, NY

- ▲ Masters of Business Administration in Accounting May 2008
- ▲ Bachelors of Science in Accounting and  
 Bachelors of Science in Accounting Information Systems (Cum Laude) May 2007

## CERTIFICATIONS

- ▲ Certified Public Accountant (CPA) – March 2010
- ▲ Certified Internal Auditor (CIA) – November 2010
- ▲ Certified Information Systems Auditor (CISA) – December 2014
- ▲ Credit Risk Certified (CRC) – November 2016

## PROFESSIONAL AFFILIATIONS

- ▲ New York State Society of CPAs: State-wide committee appointments:
  - Technology Assurance Committee (June 2007 – Present)
    - Committee Chairman (June 2015 – June 2017)
  - Banking Committee (June 2017 – Present)
    - Committee Vice-Chairman (June 2020 – Present)
  - Accounting & Auditing Oversight Committee (June 2015 – June 2017)

- Virtual Currency Task Force (June 2014 – June 2015)

## **PEER REVIEWED PUBLICATIONS**

- ▲ Impacts and Challenges in Auditing CECL – CPA Journal, August 2020

## **REGULATORY COMMENT LETTERS DRAFTED**

- ▲ Comments to the Office of the Comptroller of the Currency - Proposed Interagency Guidance on Credit Risk Review Systems - New York State Society of CPAs, December 2019, principal drafter
- ▲ Joint proposal of the OCC, Federal Reserve Board and FDIC on Proposed Regulatory Capital Rules: Implementation and Transition of the Current Expected Credit Losses (CECL) Methodology for Allowances and Related Adjustments to the Regulatory Capital Rules and Conforming Amendments to Other Regulations (Docket ID OCC-2018-0009) - New York State Society of CPAs, July 2018, principal drafter
- ▲ Board of Governors of the Federal Reserve System Proposed Supervisory Guidance – Large Financial Institutions Risk Management Supervisory Expectations (Docket No. OP- 1594) - New York State Society of CPAs, March 2018, principal drafter
- ▲ National Institute of Standards and Technology (NIST) Draft NISTIR 8202, Blockchain Technology Overview – February 2018, primary contact and principal drafter
- ▲ National Institute of Standards and Technology (NIST) Framework for Improving Critical Infrastructure Cybersecurity - Framework Version 1.1 Draft 2 - New York State Society of CPAs, January 2018, principal drafter
- ▲ National Institute of Standards and Technology (NIST) Framework for Improving Critical Infrastructure Cybersecurity Framework Version 1.1 - New York State Society of CPAs, March 2017, primary contact and principal drafter
- ▲ New York State Department of Financial Services Proposed Cybersecurity Requirements for Financial Services Companies (DFS-39-16-00008-P) - New York State Society of CPAs, November 2016, primary contact and principal drafter
- ▲ New York State Department of Financial Services Proposed BitLicence Regulation (DFS-29-14-00015-P) - New York State Society of CPAs, October 2014, principal drafter

## **MOST RECENT CPE PRESENTATIONS DEVELOPED AND DELIVERED**

- ▲ “CECL Practices in the Current Environment” September 2020 – NYSSCPA Banking Committee - Virtual
- ▲ “Developing Strong Internal Controls around CECL” May 2019 – NYSSCPA Banking Committee Technical Session – New York, NY
- ▲ “Developing a CECL Audit Strategy” March 2019 - Center for Financial Professionals CECL 2019 Congress 4th Edition – New York, NY
- ▲ “Audit Committee Concerns – Focus on the Financial Agenda Panel” December 2018 – SIFMA IAS Seminar – New York, NY
- ▲ “CECL Implementation How Lessons Learned from IFRS 9 Can Help Panel” October 2018 – New York Society of CPAs Banking Conference – New York, NY
- ▲ “Developing a CECL Audit Strategy” October 2018 - Center for Financial Professionals CECL 2018 Congress 3rd Edition – New York, NY
- ▲ “Overview and Implementation of NIST Cybersecurity Standards” April 2018 NYSSCPA Technology Assurance Committee - New York, NY
- ▲ “CECL Preparation for Internal Auditors and what clients can expect from their auditors” March 2018 -

Center for Financial Professionals CECL 2018 Congress 2<sup>nd</sup> Edition – New York, NY

- ▲ “Data Analytics Workshop: Toolkits for Financial Auditors” February 2017 IIA/ISACA IT Seminar – Buffalo, NY
- ▲ “Technical Auditing for Non-Technical Auditors” February 2016 IIA/ISACA IT Seminar - Buffalo, NY
- ▲ “Virtual Currency – The Technology and its Risks” January 2015 IIA/ISACA IT Seminar - Buffalo, NY



# ERIE COUNTY LEGISLATURE

**HON. KEVIN R. HARDWICK**

LEGISLATOR

February 1, 2021

William Reuter  
Acting President  
Erie Community College  
121 Ellicott Street  
Buffalo, New York 14203

Danise Wilson  
Chair, Board of Trustees  
Erie Community College  
121 Ellicott Street  
Buffalo, New York 14203

**Re: Erie County Legislature Community Enrichment Committee Discussion on February 11, 2021 to Discuss Diversity and Equity Issues and Concerns**

Dear President Reuter and Chair Wilson:

I am writing to follow-up on our staff's discussion with you concerning diversity and equity issues and concerns at Erie Community College and an invitation to appear at a Community Enrichment Committee meeting at the Legislature.

As you know, Legislature Chair April Baskin, among others, have raised concerns about these issues. In furtherance of developing more information about these issues and posing questions to applicable ECC staff, I am writing to formally invite you to attend a Community Enrichment Committee meeting on Thursday, February 11, 2021. If there is a specific time that day that works best for you, please reply to our Chief of Staff Timothy Callan and alert him to your time needs. This meeting will be held virtually via Zoom.

Thank you in advance for your participation in the committee meeting. We look forward to speaking with you.

Sincerely,

Kevin R. Hardwick, Chair  
Community Enrichment Committee

cc: Legislature Chair April Baskin