



ERIE COUNTY LEGISLATURE

REPUBLICAN CAUCUS

February 18, 2025

Dear Chairman Meyers,

We respectfully request that the Legislature hold a discussion regarding the County Comptroller's audit of the Department of Real Property Tax Services prior to considering Director Bylewski's reappointment on the floor of the Legislature.

The Comptroller's recent audit identified concerning deficiencies in financial controls and oversight that merit careful examination. Of particular significance, per the Comptroller, these vulnerabilities are parallel to the conditions that enabled recent incidents of financial fraud within the county.

Key findings warranting legislative review include:

- Insufficient internal controls over financial transactions
- Inadequate security protocols for tax payments
- Absence of written procedures for critical operations
- Systemic issues with taxpayer refund processing

The differing interpretations of these findings between Comptroller Hardwick and Director Bylewski raise additional questions. While the Comptroller characterized the findings as "an accident waiting to happen," and noted the fact that nobody taking advantage of the weak financial procedures was good fortune, not good procedure, Director Bylewski publicly disputed their seriousness as "a large overstatement." This fundamental disagreement requires legislative attention before any reappointment vote. It is imperative we sit down with both parties to discuss.

The reappointment of a director responsible for significant public funds should not proceed without a complete understanding of these audit findings and the director's plan to address them.

Respectfully,

John Mills
Leader

Frank Todaro
Legislator

Christopher Greene
Legislator

Lindsay Lorigo
Legislator