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ERIE COUNTY COMPTROLLER

KEVIN R. HARDWICK

March 3, 2025

Vallie M. Ferraraccio
Director Division of Purchase
95 Franklin Street, 12th Floor
Buffalo, NY 14202

Re: Erie County Comptroller's Office Audit of the Division of Purchase

Dear Director Ferraraccio:

The Erie County Comptroller's Office is commencing an audit of the Division of Purchase procurement process for purchase orders and bid files.

The audit will include testing and evaluating purchase orders and bid files and the competitive and equitable selection of vendors. The audit will also include an evaluation of internal controls over purchase orders and bid files transactions for compliance with applicable New York State General Municipal Law and Erie County Law. The audit will cover the period July 1, 2024 through December 31, 2024.

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

We will contact your office to arrange an entrance conference meeting to review the Division of Purchase policies and 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 if you have any questions or concerns. Thank you in advance for your assistance and cooperation.

Sincerely,

A handwritten signature in black ink that reads "Mary K. Nytz-Hosler". The signature is fluid and cursive.

Mary K. Nytz-Hosler
Deputy Comptroller for Audit and Control

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