

March 2025

**Erie County Cultural Funding Grant
Monitoring Program
Irish Classical Theatre Company Inc.
January 1, 2020 through December 31, 2022**



**HON. KEVIN R. HARDWICK
ERIE COUNTY COMPTROLLER**

**HON. KEVIN R. HARDWICK
ERIE COUNTY COMPTROLLER'S OFFICE
DIVISION OF AUDIT & CONTROL
95 FRANKLIN STREET
BUFFALO, NEW YORK 14202**



Marcy 25, 2025

Erie County Legislature
92 Franklin Street, Fourth Floor
Buffalo, New York 14202

Dear Honorable Members:

In 2023, the Erie County Comptroller's Office, Division of Audit & Control initiated a regular Monitoring Program of Erie County Cultural Funding Grants. The Erie County Cultural Funding program provides annual grants to non-profit arts and cultural organizations operating within the County. County funds are intended to be limited in their use to current operating expenses including salaries, program costs, fringe benefits, rents, utilities, office supplies, and equipment. Grant funds may not be used for or applied towards capital projects or physical improvements of buildings or facilities, nor as a revenue offset against accounts receivable. No funds received shall be used for any services provided or activities performed outside Erie County. The County's Department of Environment and Planning executes contracts with organizations and is the primary agency charged with monitoring.

Objective

The objective of the Cultural Funding Monitoring Program is to verify that the recipients have utilized County funds according to the terms and conditions associated with the Erie County Cultural Funding grant process and the recipient's contract with the County. In order to verify the proper use of the grant award, a number of agencies were selected in order to review their expenses and financial records.

Scope and Methodology

Approximately 120 different organizations receive funding annually from Erie County. The Comptroller's Cultural Funding Grant Monitoring Program is intended to review organizations that received a minimum of \$5,000 in funding during any of the three prior years. Approximately 80 agencies were identified as receiving \$5,000 or more in grant funding. The list of recipient organizations was split into two groups of approximately 40 agencies. The first batch of letters announcing the commencement of a review was sent to the selected non-profit organizations during mid-February 2023, and a second batch was sent in early October 2023. The review of all agencies is expected to be completed by July 31, 2025.

2023 – 2024 Program

During the interview phase, the Auditor identifies use of funding to narrow down the expenses to be verified. A table of agencies which meet the criteria for review along with the amount of grant awards can be found on the following page.

Monitoring Program – Phase I

ACT #	APPROPRIATION	VENUE #	TAX YEAR 2020	TAX YEAR 2021	TAX YEAR 2022
	Enlightenment Literary Arts Center &				
517125	Doc Ears Bookstore	152183	\$ 28,500.00	\$ 36,600.00	\$ 55,000.00
518006	African American Cultural Center	112804	\$ 275,450.00	\$ 311,950.00	\$ 200,000.00
518032	Alleway Theatre	109340	\$ 8,500.00	\$ 8,500.00	\$ 11,000.00
518016	American Legion Band of	100079	\$ 7,500.00	\$ 7,500.00	\$ 45,000.00
518017	Amherst Symphony Orchestra	100475	\$ 22,500.00	\$ 26,750.00	\$ 28,740.00
518019	Arts Services Initiative of WNY Inc.	147158	\$ 26,050.00	\$ 26,650.00	\$ 30,000.00
518028	Ballet Artists Of WNY (Neglia)	100794	\$ 24,000.00	\$ 24,000.00	\$ 30,000.00
	Buffalo Arts Studio / Arts Studio of				
518040	Western New York, Inc.	101244	\$ 38,000.00	\$ 45,500.00	\$ 55,000.00
518044	Buffalo Under City Ballet Co., Inc.	106587	\$ 27,000.00	\$ 27,000.00	\$ 27,000.00
518050	Buffalo Music Hall of Fame	113142	\$ 4,500.00	\$ -	\$ 5,500.00
518051	Buffalo Heritage Carousel	167829	\$ 30,000.00	\$ 30,000.00	\$ 35,000.00
518074	Colored Musicians Chorus	130577	\$ 5,000.00	\$ -	\$ 12,500.00
518084	El Museo Gallery	109826	\$ 12,585.00	\$ 8,585.00	\$ 11,000.00
518104	Graycliff Conservancy	108197	\$ 59,200.00	\$ 59,200.00	\$ 60,000.00
518115	Hull House Foundation	145471	\$ 15,175.00	\$ 3,375.00	\$ 7,500.00
	Jewish Community Center Cultural				
518119	(Jewish Ctr of Greater Buff)	111299	\$ 15,500.00	\$ 8,750.00	\$ 15,500.00
518120	Just Buffalo Literacy Center	108577	\$ 78,100.00	\$ 78,100.00	\$ 83,500.00
518132	Locust St Neighborhood Art Classes	109985	\$ 29,250.00	\$ 25,250.00	\$ 28,500.00
518136	Martin House Restoration	107863	\$ 175,500.00	\$ 175,500.00	\$ 190,000.00
518139	Music in Art	139615	\$ 46,000.00	\$ 46,000.00	\$ 55,000.00
518145	Polish Arts Club Of Buffalo Inc.	110117	\$ 7,000.00	\$ 7,000.00	\$ 8,000.00
518247	Preservation Buffalo Niagara	147509	\$ 4,615.00	\$ 4,615.00	\$ 6,000.00
518160	Springville Center For The Arts	111308	\$ 30,505.00	\$ 20,505.00	\$ 36,000.00
518164	Squeaky Wheel	109268	\$ 20,900.00	\$ 20,900.00	\$ 27,000.00
518172	Theodore Roosevelt Inaugural Site	100553	\$ 22,320.00	\$ 22,320.00	\$ 37,000.00
518176	Uplink Company	101047	\$ 83,000.00	\$ 83,000.00	\$ 92,714.00
518180	Western New York Artists Group	108295	\$ 6,275.00	\$ 6,275.00	\$ 7,500.00
518181	WNY Book Arts Collaborative, Inc.	113059	\$ 4,640.00	\$ 4,640.00	\$ 6,000.00
518184	Young Audiences Of WNY	109818	\$ 10,500.00	\$ 10,500.00	\$ 14,000.00
518196	Buffalo Niagara Heritage Village	151896	\$ 18,500.00	\$ 18,500.00	\$ 24,500.00
518200	Michigan St African Amer Heritage	151578	\$ 15,000.00	\$ 15,000.00	\$ 32,200.00
518201	General Pulaski Association	100860	\$ 10,000.00	\$ 10,000.00	\$ 12,500.00
518204	Brighton Place, Inc.	156104	\$ 10,000.00	\$ 16,000.00	\$ 20,000.00
518211	Hispanic Heritage Council of WNY	159005	\$ 12,000.00	\$ 20,000.00	\$ 24,500.00
	Black Rock Historical Society (Black				
518216	Rock-Riverside Alliance)	170369	\$ 22,500.00	\$ 7,500.00	\$ 10,000.00
518233	Centro Culturale Italiano di Buffalo	167500	\$ 25,000.00	\$ 20,000.00	\$ 15,000.00
518249	South Buffalo Irish Teisican You Dig	111041	\$ 18,000.00	\$ 12,000.00	\$ 12,000.00
518296	Act Positive DRA The Foundry	168005	\$ 5,000.00	\$ -	\$ 3,000.00

Monitoring Program – Phase II

ACT #	APPROPRIATION	VENUE #	TAX YEAR 2020	TAX YEAR 2021	TAX YEAR 2022
517533	Buffalo Olmsted Parks Conservancy	140287	\$ 25,910.00	\$ 25,910.00	\$ 35,000.00
518008	Albright-Knox Art Gallery	108707	\$ 575,000.00	\$ 575,000.00	\$ 675,000.00
518009	Albright-Knox Public Art Curator	147328	\$ 68,750.00	\$ 68,750.00	\$ -
518025	Assembly House 150, Inc.	167747	\$ 1,000.00	\$ 1,000.00	\$ 6,500.00
518034	Buffalo & Erie County Botanical Garden	108741	\$ 102,000.00	\$ 125,000.00	\$ 150,000.00
518036	Buffalo & Erie Co Historical Society	106772	\$ 417,000.00	\$ 467,000.00	\$ 417,000.00
	Buffalo & Erie County Naval & Servicemans				
518051	Park	109339	\$ 35,000.00	\$ 35,000.00	\$ 50,000.00
518060	Buffalo Philharmonic Oth Society	101382	\$ 926,000.00	\$ 926,000.00	\$ 940,000.00
518061	Buffalo Philharmonic Chorus	109796	\$ 34,500.00	\$ 34,500.00	\$ 35,000.00
518064	Buffalo Society Natural Sciences	109767	\$ 955,000.00	\$ 955,000.00	\$ 955,000.00
518065	Buffalo Young Works, Inc.	167851	\$ 3,500.00	\$ 3,500.00	\$ 3,551.00
518068	Burchfield Penney Art Center	101004	\$ 155,000.00	\$ 155,000.00	\$ 160,000.00
518072	Center for Exploratory and Perceptu	109934	\$ 35,000.00	\$ 35,000.00	\$ 63,000.00
518082	Danceability	156879	\$ 2,500.00	\$ 5,500.00	\$ 3,000.00
518096	Explore & More Children's Museum	102754	\$ 42,000.00	\$ 42,000.00	\$ 78,000.00
518100	Haitiwa Contemporary Arts Center	108598	\$ 57,000.00	\$ 57,000.00	\$ 60,000.00
518112	Hamburg Nat Hist Society/Penn-Delie	102381	\$ 36,314.00	\$ 36,314.00	\$ 36,314.00
518116	Irish Classical Theatre Company	100727	\$ 8,500.00	\$ 8,500.00	\$ 9,500.00
518120	D Yonville College Keweenaw Theater	109341	\$ 11,750.00	\$ -	\$ 9,500.00
518126	Lancaster Opera House	113681	\$ 45,300.00	\$ 30,300.00	\$ 35,000.00
518140	Musicalcare Theatre	105308	\$ 61,525.00	\$ 61,525.00	\$ 66,000.00
518141	New Phoenix Theatre	109342	\$ 7,500.00	\$ 7,500.00	\$ -
518148	Road Less Traveled Productions	121043	\$ 63,500.00	\$ 63,500.00	\$ 67,000.00
518152	Roycroft Campus Cooperation	118213	\$ 50,000.00	\$ 40,000.00	\$ 50,000.00
518156	Shakespeare In The Park	109675	\$ 35,000.00	\$ 35,000.00	\$ 31,000.00
518168	Theatre Of Youth	109488	\$ 69,400.00	\$ 69,400.00	\$ 74,000.00
518171	Town Space Theatre	145671	\$ 20,480.00	\$ 15,480.00	\$ 26,500.00
518188	Zoological Society Of Buffalo	108823	\$ 1,500,000.00	\$ 1,500,000.00	\$ 1,700,000.00
518195	Orchard Park Symphony Orchestra	147747	\$ 4,615.00	\$ 4,615.00	\$ 6,000.00
518202	Buffalo Opera Unlimited Incorporated	159072	\$ 2,800.00	\$ 2,800.00	\$ 10,000.00
518203	Buffalo-Toronto Public Media WNEO/WFO	172009	\$ 1,750.00	\$ -	\$ 5,000.00
518205	Cheektowaga Comm Symphony Orchestra	109177	\$ -	\$ 7,500.00	\$ -
518209	Newstead Historical Society	105118	\$ 1,500.00	\$ 1,500.00	\$ 3,000.00
518213	O'Connell & Company Productions	159162	\$ 23,100.00	\$ 23,100.00	\$ 31,500.00
	Amherst Marie Glee Club aka Red Blatter				
518219	Men's Chorus	162043	\$ 3,000.00	\$ 3,000.00	\$ 6,000.00
518221	Buffalo Center for Arts and Technology	152207	\$ 3,000.00	\$ 3,000.00	\$ 7,500.00
518226	Cheektowaga Historical Association	167121	\$ 3,250.00	\$ 6,250.00	\$ 5,100.00
518229	Second Generation Theatre Company	164957	\$ 2,020.00	\$ 2,020.00	\$ 5,000.00
518230	Steel Plant Museum of Western New York	147746	\$ 2,020.00	\$ 2,020.00	\$ 5,000.00
518203	Alden Christian Theater Society	134558	\$ 10,000.00	\$ -	\$ 3,000.00
518311	Clarence Concert Association	101711	\$ 3,500.00	\$ -	\$ 3,000.00
	Clarence Museum (Historical Soc. of the				
518315	Town of Clarence	113067	\$ 3,500.00	\$ -	\$ 6,000.00

BEST PRACTICES

Over the course of the Monitoring Program, the Division of Audit found a number of problematic practices and questionable expense categories on a recurring basis. In order to address issues pertaining to a large number of organizations, certain generally applicable best practices and recommendations are included here.

Alcohol

Several organizations used or appeared to use CGF funds to obtain alcohol. While the Division of Audit does not recommend that CGF awards be made contingent on the absence of alcohol from events hosted by the organization, alcohol should not be purchased with CGF funds. The Division of Audit found dozens of alcohol purchases that appeared to be personal in nature and several more which likely violated NYS Alcoholic Beverage Control Laws. Furthermore, the NYS Comptroller has long held that alcohol is not a "lawful county charge", meaning that government officials and employees may not use taxpayer funds to purchase alcohol. The Division of Audit sees no reason that organizations receiving taxpayer funds should be treated differently.

Debit Cards

Credit cards, particularly with smaller organizations, can provide a critical layer of expense control. The Division of Audit found a large quantity of small-dollar expenses appearing personal in nature. If a debit card is used, the money is gone by the time statements are typically reviewed, while a credit card bill often needs to be paid and approved by the organization's board of directors.

Alternate Funding Sources and Segregation of Accounts

Organizations may have several sources of governmental or philanthropic funding. One way to ensure that CGF funds go farthest is to tailor awards to the needs of the organization. Such an assessment would require

applicants to provide certain financial documents covering prior years and a disclosure of current year funding applications. Furthermore, accounts received from Erie County should not be comingled with the other funds of the organization. Having source information upfront and requiring the segregation of accounts substantially decreases the likelihood of wasted CGF funds.

IRISH CLASSICAL THEATRE COMPANY INC.

Background

The Irish Classical Theatre Company (ICTC), a 501(c)(3) non-profit organization founded in 1990, is dedicated to presenting exceptional theatrical productions at the Andrews Theatre. Its mission is to stage the finest works of dramatic literature, including both classic and contemporary plays, with a focus on Irish and American works performed at the highest artistic standards.

ICTC received \$83,500 in Cultural Grant Funding (CGF) for 2020 and 2021, followed by an increased award of \$93,500 in 2022.

Auditor's Observations

The Irish Classical Theatre Company (ICTC) is a professional performing arts theater founded in 1990 by four Dublin-born artists, including two former members of Ireland's renowned Abbey Theatre. Initially performing on rented stages, ICTC found a permanent home in 1999 with the opening of The Andrews Theatre. Since its inception, ICTC has become a vital part of Western New York's arts and cultural scene. In addition to traditional dramatic productions, the organization has pioneered cultural and educational outreach initiatives. These include the Cultural Classics Exchange Series, a free play and lore reading series; the Community Matinee Program, which makes theater accessible to underserved audiences; and the Classics for Kids program, providing live professional theater experiences for underserved youth.

Throughout the years under review, grants, contributions, and donations represented ICTC's largest revenue source, accounting for more than half of its total income. Additional significant revenue came from programming, admissions, memberships, and guest services. The organization's largest expense was salaries, compensation, and benefits for staff members.

The COVID-19 pandemic significantly impacted ICTC's operations, forcing a temporary shutdown. The theater remained closed for live performances until December 2020, reopening in January 2021 with limited occupancy restrictions. During this period, administrative functions continued remotely, and ICTC adapted by creating and streaming virtual productions. However, the organization experienced a decline in admissions and membership revenue due to canceled programming and had to meet contractual obligations with performers. To mitigate financial losses, ICTC received pandemic-related economic assistance.

Auditor's Conclusions

During the grant monitoring review, ICTC provided the Auditor with sufficient documentation to substantiate its use of Cultural Grant Funding (CGF) for each year under review. The organization submitted IRS Form 990s, credit and bank statements, general ledger files, and electronic financial records as part of this process.

The organization's primary operating expenses included salaries, wages, compensation, advertising, management and accounting fees, office expenses, and royalties. For each reviewed year, ICTC allocated CGF

funds primarily to cover personnel and artist costs, as well as rental expenses. The total cost of these expenses exceeded the CGF awarded for each year.

During the review, the Auditor identified miscellaneous expenses related to food, beverages, and entertainment, categorized under "staff engagement." While these expenses were substantiated, their business purpose could not be determined. Under §162 of the Internal Revenue Code (IRC), deductible business expenses must be "ordinary and necessary" for conducting business. While such expenditures may enhance employee morale, they do not meet the criteria for being considered necessary for income production under the tax code.

ICTC currently has a Board of Directors consisting of 17 members. Officers are limited to two consecutive 3-year terms and step down for a minimum of one year before serving again. The Board plays a key role in ICTC's internal controls, reviewing expenses, large purchases, and IRS Form 990 before submission. Board members annually sign policy adherence documents, while the Finance and Executive Committees jointly assess salary and compensation increases. Additionally, the Finance Committee reviews expenses charged to the organization's credit card.

At the conclusion of the grant review, the Auditor determined that ICTC was fully compliant with all filing requirements, including IRS Form 990, New York State Form CHAR500, and all necessary information return documents.