



ERIE COUNTY COMPTROLLER
KEVIN R. HARDWICK

EC LEG JUN 11 '25 PM 3:34

June 11, 2025

Hon. John C. Garcia
Erie County Sheriff
10 Delaware Avenue
Buffalo, New York 14202

Re: Request for Information on Fleet Audit

Dear Sheriff Garcia:

As you know, my office commenced an audit of Erie County's Fleet Services on August 28th, 2024. This audit, by nature, includes vehicles maintained by the County Executive's administration and other independently elected officials namely the District Attorney, the County Clerk, and your office.

To date, a civil service staff auditor from my office has reached out to your fleet manager on March 11th, March 20th, April 11th, April 23rd, and May 7th. I wrote to you directly on April 17th (copies attached). We have not received a single response to these multiple inquiries and requests.

This is causing a delay in the completion of this important work product. Please notify my office as soon as possible whether you intend to comply with our request so we can take steps to decide our next course of action in this matter.

Thank you for your attention. I look forward to hearing from you.

Respectfully,

A handwritten signature in blue ink, appearing to read "K. R. Hardwick".

Kevin R. Hardwick, Ph.D.
Erie County Comptroller

cc: Mark Cornell, Director of Budget and Management
William Geary, Commissioner of Public Works
Joseph Mirabelli, Director of Fleet Services
Erie County Legislature
Erie County Fiscal Stability Authority

95 FRANKLIN STREET • ROOM 1100 • BUFFALO, N.Y. • 14202
PHONE: (716) 858-8400 • FAX: (716) 858-6195 • www.erie.gov/comptroller

[REDACTED]

From: [REDACTED]
Sent: Tuesday, March 11, 2025 2:28 PM
To: Naegely, Aaron
Cc: [REDACTED]
Subject: Audit of County Owned Vehicles Request

Good Afternoon,

As part of the on-going audit of county-owned vehicles and 24-hour take-home vehicles, Fleet Services indicated that you manage the fleet inventory for your respective department. I am reaching out to request the following information:

1. A complete listing of your fleet inventory, including:
 - Make and model
 - County Inventory Number
 - License Plate Number
 - VIN Number
 - Assigned driver
 - Indication of whether the vehicle is classified as a 24-hour vehicle
2. Copies of 24-hour vehicle authorization request forms for 2023 and 2024 for any driver assigned to a 24-hour vehicle.

All vehicle and driver's information will remain confidential. If necessary, we can sign a confidentiality agreement.

Please let me know if you have any questions. I appreciate your time and assistance. If you can please provide the information above by Friday March 14th it would be greatly appreciated.

Thank you for your help,

[REDACTED]

--
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

[REDACTED]

From: [REDACTED]
Sent: Thursday, March 20, 2025 2:27 PM
To: Naegely, Aaron
Subject: Audit of County Owned Vehicles Request

Good afternoon,

I wanted to follow up on the request below and check if there are any updates on the status. I'd appreciate any information you can provide when you have a chance.

Thank you for your assistance.

Best regards,

[REDACTED]

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[REDACTED]

From: [REDACTED]
Sent: Tuesday, March 11, 2025 2:28 PM
To: Naegely, Aaron
Cc: [REDACTED]
Subject: Audit of County Owned Vehicles Request

Good Afternoon,

As part of the on-going audit of county-owned vehicles and 24-hour take-home vehicles, Fleet Services indicated that you manage the fleet inventory for your respective department. I am reaching out to request the following information:

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 - Assigned driver
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2. Copies of 24-hour vehicle authorization request forms for 2023 and 2024 for any driver assigned to a 24-hour vehicle.

All vehicle and driver's information will remain confidential. If necessary, we can sign a confidentiality agreement.

Please let me know if you have any questions. I appreciate your time and assistance. If you can please provide the information above by Friday March 14th it would be greatly appreciated.

Thank you for your help,

[REDACTED]

[REDACTED]

[REDACTED]

From: [REDACTED]
Sent: Friday, April 11, 2025 12:07 PM
To: Naegely, Aaron
Cc: [REDACTED]
Subject: 3rd request -Follow-Up - Request for Sheriff's Office 24-Hour Vehicle Information
Importance: High

Good Afternoon,

I'm following up on my previous emails sent on March 11th and March 20th regarding the request for fleet information on the Sheriff's Office 24-hour vehicles (see email below). I have not yet received any response.

Please provide the requested information by **Tuesday, April 15th, 2025**. If we do not receive the information by that date, we will be forced to consider other measures.

If you're able to provide the requested information by Tuesday, it would be greatly appreciated. Also, if there are any additional policies or procedures followed outside of the Motor Vehicle Policy, please include those as well.

Thank you for your attention to this matter,

[REDACTED]

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[REDACTED]

[REDACTED]
Sent: Thursday, March 20, 2025 2:27 PM
To: Naegely, Aaron
Subject: Audit of County Owned Vehicles Request

Good afternoon,

I wanted to follow up on the request below and check if there are any updates on the status. I'd appreciate any information you can provide when you have a chance.

Thank you for your assistance.

Best regards,

[REDACTED]

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[REDACTED]

From: [REDACTED]
Sent: Tuesday, March 11, 2025 2:28 PM
To: Naegely, Aaron [REDACTED]
Cc: [REDACTED]
Subject: Audit of County Owned Vehicles Request

Good Afternoon,

As part of the on-going audit of county-owned vehicles and 24-hour take-home vehicles, Fleet Services indicated that you manage the fleet inventory for your respective department. I am reaching out to request the following information:

1. A complete listing of your fleet inventory, including:
 - Make and model
 - County Inventory Number
 - License Plate Number
 - VIN Number
 - Assigned driver
 - Indication of whether the vehicle is classified as a 24-hour vehicle
2. Copies of 24-hour vehicle authorization request forms for 2023 and 2024 for any driver assigned to a 24-hour vehicle.

All vehicle and driver's information will remain confidential. If necessary, we can sign a confidentiality agreement.

Please let me know if you have any questions. I appreciate your time and assistance. If you can please provide the information above by Friday March 14th it would be greatly appreciated.

Thank you for your help,

[REDACTED]

[REDACTED]



ERIE COUNTY COMPTROLLER
KEVIN R. HARDWICK

April 17, 2025

Hon. John C. Garcia
Erie County Sheriff
10 Delaware Avenue
Buffalo, NY 14202

Dear Sheriff Garcia,

I am writing to follow up on my audit division's three previous requests for the fleet inventory information required to complete the audit of Erie County-owned and leased vehicles, specifically passenger vehicles, light-duty pick-up trucks, and 24-hour take-home vehicles. This audit, which commenced on August 28, 2024, is a critical component of our annual audit plan.


Despite our previous attempts, we have yet to receive the necessary information from the Sheriff's Office. While we understand that operational demands may cause delays, it is essential that we receive timely cooperation to ensure the audit is completed efficiently. Continued delays could have broader implications.

To move forward, we respectfully request that the fleet inventory information be provided to our auditor by **April 25, 2025**. If we do not receive the requested information by this date, we will take additional steps to ensure compliance.

We would appreciate your cooperation in this matter. Should there be any challenges or constraints preventing full compliance, please let us know as soon as possible so we can work together to address them.

Thank you for your attention to this matter. We look forward to your prompt response.

Respectfully,


Kevin R. Hardwick, Ph.D.
Erie County Comptroller

[REDACTED]

From: [REDACTED]
Sent: Wednesday, April 23, 2025 11:16 AM
To: Hall, Elizabeth
Cc: [REDACTED]
Subject: Fleet Audit E-mail requests

Importance: High

Hi Elizabeth,

Below are the requests sent for our Fleet Audit.

Please let me know if you have any questions.

Thank you,

[REDACTED]

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[REDACTED]

From: [REDACTED]
Sent: Friday, April 11, 2025 12:07 PM
To: Naegely, Aaron
Cc: [REDACTED]
Subject: 3rd request -Follow-Up - Request for Sheriff's Office 24-Hour Vehicle Information
Importance: High

Good Afternoon,

I'm following up on my previous emails sent on March 11th and March 20th regarding the request for fleet information on the Sheriff's Office 24-hour vehicles (see email below). I have not yet received any response.

Please provide the requested information by **Tuesday, April 15th, 2025**. If we do not receive the information by that date, we will be forced to consider other measures.

If you're able to provide the requested information by Tuesday, it would be greatly appreciated. Also, if there are any additional policies or procedures followed outside of the Motor Vehicle Policy, please include those as well.

Thank you for your attention to this matter,

[REDACTED]

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[REDACTED]

From: [REDACTED]
Sent: Thursday, March 20, 2025 2:27 PM
To: Naegely, Aaron [REDACTED]
Subject: Audit of County Owned Vehicles Request

Good afternoon,

I wanted to follow up on the request below and check if there are any updates on the status. I'd appreciate any information you can provide when you have a chance.

Thank you for your assistance.

Best regards,
[REDACTED]

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[REDACTED]

From: [REDACTED]
Sent: Tuesday, March 11, 2025 2:28 PM
To: Naegely, Aaron [REDACTED]
Cc: [REDACTED]
Subject: Audit of County Owned Vehicles Request

Good Afternoon,

As part of the on-going audit of county-owned vehicles and 24-hour take-home vehicles, Fleet Services indicated that you manage the fleet inventory for your respective department. I am reaching out to request the following information:

1. A complete listing of your fleet inventory, including:
 - Make and model
 - County Inventory Number
 - License Plate Number
 - VIN Number
 - Assigned driver
 - Indication of whether the vehicle is classified as a 24-hour vehicle
2. Copies of 24-hour vehicle authorization request forms for 2023 and 2024 for any driver assigned to a 24-hour vehicle.

All vehicle and driver's information will remain confidential. If necessary, we can sign a confidentiality agreement.

Please let me know if you have any questions. I appreciate your time and assistance. If you can please provide the information above by Friday March 14th it would be greatly appreciated.

Thank you for your help,
[REDACTED]

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[REDACTED]

[REDACTED]

[REDACTED]

From: [REDACTED]
Sent: Wednesday, May 7, 2025 2:32 PM
To: Naegely, Aaron; Hall, Elizabeth
Cc: [REDACTED]
Subject: Audit Request - 24-Hour vehicle milage and maintenance
Attachments: Sheriff Office Sample.xlsx

Good Afternoon,

As part of the audit of Erie County-owned and leased vehicles—including passenger vehicles, light-duty pickup trucks, and 24-hour take-home vehicles—that began on August 28, 2024, the vehicles on the attached document have been randomly selected for our testing.

This audit aims to assess compliance with the County's vehicle policy, specifically regarding mileage and maintenance log recordkeeping for the period of January 1, 2023, through June 30, 2024. We did not receive the inventory listing indicating which vehicles were 24-hour take home vehicles. Therefore, we selected a sample using the whole population of 260 passenger and light duty vehicles. Can you please provide the following documentation for the sample on the attached spreadsheet.

Required Documentation:

1. Mileage Records:

- **Vehicles with AVL/Geotab systems:**

Please provide a printout of mileage data covering the specified audit period.

- **Vehicles without tracking systems:**

Submit any retained physical mileage logs for the vehicle.

2. Monitoring Procedures:

- In accordance with the County's motor vehicle policy, departments are expected to actively monitor and review vehicle mileage.

Please provide the name(s) of the person(s) responsible for these reviews, the frequency of the reviews, and a brief description of the procedure used to document the monitoring process.

3. Maintenance Logs (24-hour vehicles only):

Submit maintenance records for the vehicles for the period under review.

All requested documentation should be submitted no later than May 14, 2025.

If you can please provide any policies or procedures that are used outside of the County Motor Vehicle policy, it would be greatly appreciated. Thank you for your cooperation. If you have any questions or need further clarification, please feel free to contact me.

Best regards,

[REDACTED]

[REDACTED]