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SHERIFF OF ERIE COUNTY

June 18, 2025

Hon. Kevin Hardwick
Erie County Comptroller
95 Franklin Street
Buffalo, NY 14202

EC LEG JUN 18 '25 PM 4:24

Re: Response to June 11, 2025 Letter

Comptroller Hardwick:

I am writing in response to your letter to me, dated June 11, 2025. You have informed me that your office has reached out to Erie County Sheriff's Office personnel seeking fleet inventory information as part of an audit being conducted by your team.

To date, my office has neither received an engagement letter from your Deputy Comptroller for Audit and Control related to this audit nor participated in an entrance conference with you to discuss the scope and objectives of this audit. As you are aware, these are standard procedures for conducting audits. In fact, this is the very procedure that was utilized when you launched audits of our incarcerated individual escrow and commissary accounts in 2024.

Furthermore, it is my understanding that the Department of Public Works has already provided you with all of the information that you have sought. The fact that your staff has not followed the proper procedure for this audit, and instead reached out to my fleet manager directly, leads me to question your motives. I welcome further clarification from you explaining the reasons for your methodology.

Yours very truly,

John C. Garcia
Sheriff of Erie County

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