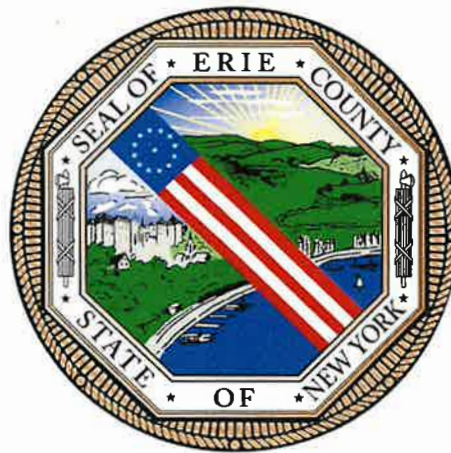


**June 2025**

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**Erie County Cultural Funding Grant  
Monitoring Program  
D'Youville Kavinoky Theater  
January 1, 2020 through December 31, 2022**



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

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



June 9, 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	VENDOR NAME	TAX YEAR 2010	TAX YEAR 2011	TAX YEAR 2012
517125	Enlightenment Literary Arts Center & Dog Ears Bookstore	152183	\$ 28,500.00	\$ 36,600.00	\$ 39,000.00
518004	African American Cultural Center	112604	\$ 275,450.00	\$ 111,950.00	\$ 200,000.00
515012	Alleyway Theatre	109340	\$ 8,500.00	\$ 8,500.00	\$ 11,000.00
518016	American Legion Band of	100379	\$ 7,500.00	\$ 7,500.00	\$ 45,000.00
513037	Amherst Symphony Orchestra	100475	\$ 12,500.00	\$ 26,750.00	\$ 29,740.00
518019	Arts Services Initiative of WNY Inc	147159	\$ 26,050.00	\$ 36,050.00	\$ 30,000.00
518021	Ballet Artists Of WNY (Regina)	100794	\$ 24,000.00	\$ 24,000.00	\$ 30,000.00
518049	Buffalo Arts Studio (Arts Studio of Western New York, Inc)	101244	\$ 38,000.00	\$ 45,500.00	\$ 53,000.00
515044	Buffalo Inner City Ballet Co. Inc.	102597	\$ 27,000.00	\$ 27,000.00	\$ 27,000.00
518050	Buffalo Music Hall of Fame	113142	\$ 4,500.00	\$ -	\$ 5,500.00
513051	Buffalo Heritage Carousel	167235	\$ 30,000.00	\$ 30,000.00	\$ 35,000.00
518074	Colored Musicians Club	130377	\$ 5,000.00	\$ -	\$ 12,500.00
513054	El Museo Gallery	108336	\$ 12,585.00	\$ 8,585.00	\$ 11,000.00
518104	Graycliff Conservancy	103197	\$ 59,200.00	\$ 59,200.00	\$ 60,000.00
513113	Hull House Foundation	143473	\$ 15,175.00	\$ 5,175.00	\$ 7,500.00
518119	Jewish Community Center Cultural	111239	\$ 13,500.00	\$ 6,750.00	\$ 13,500.00
513120	Just Buffalo Literacy Center	108377	\$ 78,100.00	\$ 78,100.00	\$ 83,500.00
518132	Locust St Neighborhood Art Classes	109585	\$ 29,250.00	\$ 25,250.00	\$ 26,500.00
512158	Martin House Restoration	104163	\$ 175,500.00	\$ 175,500.00	\$ 190,000.00
518139	Music Is Art	139615	\$ 48,000.00	\$ 48,000.00	\$ 39,000.00
513146	Polish Arts Club Of Buffalo Inc	106132	\$ 7,000.00	\$ 7,000.00	\$ 3,800.00
518147	Preservation Buffalo Niagara	147509	\$ 4,615.00	\$ 4,615.00	\$ 6,000.00
513160	Springville Center For The Arts	113301	\$ 20,505.00	\$ 20,505.00	\$ 26,000.00
518164	Square Wheel	101268	\$ 20,920.00	\$ 20,920.00	\$ 27,000.00
513172	Theodore Roosevelt Inaugural Site	106552	\$ 32,320.00	\$ 32,320.00	\$ 37,000.00
518176	Ujima Company	101047	\$ 33,000.00	\$ 83,000.00	\$ 57,714.00
513190	Western New York Artists Group	102295	\$ 8,275.00	\$ 6,275.00	\$ 7,500.00
518181	WNY Book Arts Collaborative, Inc	135958	\$ 4,440.00	\$ 4,440.00	\$ 6,000.00
513184	Young Audiences Of WNY	105818	\$ 10,400.00	\$ 10,500.00	\$ 14,000.00
518196	Buffalo Niagara Heritage Village	151996	\$ 18,500.00	\$ 18,500.00	\$ 24,500.00
513200	Michigan St African Amer heritage	152578	\$ 15,000.00	\$ 15,000.00	\$ 22,500.00
518201	General Pulaski Association	103060	\$ 10,000.00	\$ 11,000.00	\$ 12,500.00
513204	Brighton Place, Inc	156194	\$ 10,200.00	\$ 16,000.00	\$ 20,000.00
518211	Hispanic Heritage Council of WNY	159305	\$ 12,000.00	\$ 20,000.00	\$ 24,500.00
512116	Black Rock Historical Society (Black Rock-Riverside Alliance)	170369	\$ 12,500.00	\$ 7,500.00	\$ 10,000.00
518233	Centro Culturale Italiano di Buffalo	167500	\$ 25,000.00	\$ 20,000.00	\$ 15,000.00
513454	South Buffalo Irish Fest/Can You Dig	113041	\$ 15,200.00	\$ 15,000.00	\$ 15,000.00
513596	Net Positive DBA The Foundry	168005	\$ 5,000.00	\$ -	\$ 5,000.00

## Monitoring Program – Phase II

ACT#	APPROPRIATION	VENDOR NAME	TAX YEAR 2010	TAX YEAR 2011	TAX YEAR 2012
517553	Buffalo Olmsted Parks Conservancy	140237	\$ 25,910.00	\$ 25,910.00	\$ 35,000.00
518008	Albright-Knox Art Gallery	108787	\$ 575,000.00	\$ 575,000.00	\$ 675,000.00
513038	Albright-Knox Public Art Curator	147224	\$ 68,250.00	\$ 68,250.00	\$ -
518025	Assembly House 350, Inc	167747	\$ 1,000.00	\$ 1,000.00	\$ 6,500.00
518034	Buffalo & Erie County Botanical Garden	108743	\$ 102,000.00	\$ 125,000.00	\$ 150,000.00
518036	Buffalo & Erie County Historical Society	108772	\$ 417,000.00	\$ 687,000.00	\$ 417,000.00
518052	Buffalo & Erie County Naval & Servicemans	109599	\$ 35,000.00	\$ 35,000.00	\$ 50,000.00
518060	Buffalo Philharmonic Oth Society	101031	\$ 926,000.00	\$ 926,000.00	\$ 940,000.00
518061	Buffalo Philharmonic Chorus	170761	\$ 34,500.00	\$ 34,500.00	\$ 35,000.00
518064	Buffalo Society Natural Sciences	109767	\$ 955,000.00	\$ 955,000.00	\$ 955,000.00
518066	Buffalo String Works, Inc	167853	\$ 3,500.00	\$ 3,500.00	\$ 3,555.00
518068	Burchfield Penney Art Center	101004	\$ 155,000.00	\$ 155,000.00	\$ 160,000.00
518072	Center for Exploration and Perception	109534	\$ 55,000.00	\$ 55,000.00	\$ 63,000.00
518082	Danceability	156639	\$ 2,500.00	\$ 5,000.00	\$ 3,000.00
518096	Explore & More Children's Museum	102758	\$ 42,000.00	\$ 42,000.00	\$ 78,000.00
518108	Hallwalls Contemporary Arts Center	108598	\$ 57,000.00	\$ 57,000.00	\$ 50,000.00
518122	Hamburg National Society/Penn-Que	101251	\$ 38,314.00	\$ 38,314.00	\$ 38,314.00
518116	Irish Classical Theatre Company	103727	\$ 83,500.00	\$ 83,500.00	\$ 93,500.00
518124	O'Connell College Kentucky Theater	109341	\$ 11,750.00	\$ -	\$ 9,300.00
518128	Lancaster Opera House	111681	\$ 45,300.00	\$ 30,300.00	\$ 35,000.00
518140	Musical Arts Theatre	101308	\$ 61,525.00	\$ 61,525.00	\$ 66,200.00
518141	New Phoenix Theatre	109342	\$ 7,500.00	\$ 7,500.00	\$ -
518148	Road Less Traveled Productions	112545	\$ 33,500.00	\$ 63,500.00	\$ 87,000.00
518213	Shakespeare in The Park	109673	\$ 55,000.00	\$ 55,000.00	\$ 50,000.00
518152	Raycroft Campus Cooperation	109585	\$ 29,250.00	\$ 25,250.00	\$ 26,500.00
518156	Shakespeare in The Park	109673	\$ 55,000.00	\$ 55,000.00	\$ 50,000.00
518158	Theatre Of Youth	109588	\$ 69,400.00	\$ 69,400.00	\$ 74,500.00
518173	Tom Space Theatre	145673	\$ 20,490.00	\$ 15,490.00	\$ 29,500.00
518188	Zoological Society Of Buffalo	108623	\$ 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	155973	\$ 2,300.00	\$ 2,300.00	\$ 10,000.00
518203	Buffalo-Toronto Public Media WNEO/WFOC	171905	\$ 3,750.00	\$ -	\$ 3,000.00
518209	Newcastle Historical Society	109377	\$ -	\$ 7,500.00	\$ 3,000.00
518213	O'Connell & Company Productions	109377	\$ 5,500.00	\$ 1,500.00	\$ 5,500.00
518219	Men's Chorus	182045	\$ 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	Cheekowaga Historical Association	163121	\$ 3,250.00	\$ 6,250.00	\$ 6,000.00
518229	Second Generation Theatre Company	164957	\$ 2,020.00	\$ 2,020.00	\$ 5,000.00
518230	Steel Plate Museum of Western New York	147746	\$ 2,020.00	\$ 2,020.00	\$ 5,000.00
518503	Alden Christian Theater Society	114358	\$ 10,000.00	\$ -	\$ 3,000.00
518514	Clarence Concert Association	101711	\$ 3,500.00	\$ -	\$ 3,000.00
518515	Clarence Museum (Historical Soc of the Town of Clarence)	113067	\$ 5,500.00	\$ -	\$ 8,000.00

## 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.

### **D'YOUVILLE KAVINOKY THEATER**

The D'Youville Kavinoky Theater ("the Kavinoky") is a professional theater organization operating as a department within D'Youville University ("DYU"), a 501(c)(3) non-profit educational institution. Established in 1980 under the leadership of Edward Kavinoky, the theater was formed following DYU's restoration of its campus theater space. Its mission is to produce evocative, inclusive, and accessible live theater for the community. The venue seats approximately 250 patrons.

Cultural Grant Funding ("CGF") was awarded to the Kavinoky by Erie County in the following amounts:

- 2020: \$11,750 - award exceeded the Executive recommendation by \$2,500
- 2021: \$9,250 - was initially allocated but later removed from the budget prior to disbursement.
- 2022: \$11,750

### **Auditor's Observations**

Historically, the theater began performances in the 1970s under the name Stage Centre, operating along the lines of a traditional repertory model. Its productions were initially staged in a hall on DYU's campus while restoration of the Edwardian theater took place. Over the decades, the Kavinoky has expanded to produce hundreds of performances, establishing itself as a cultural institution. Programming was significantly affected by the COVID-19 pandemic, resulting in postponed productions. During the theater's temporary closure, renovation work was undertaken. However, no documentation regarding staffing changes, layoffs, or supplemental pandemic relief funding was provided for audit review.

### **Auditor's Conclusion**

During the grant review process, the Kavinoky was unable to substantiate use of the CGF award. Despite repeated attempts over a period of approximately eighteen months, the Auditor was unable to secure the documentation necessary to complete this review. Initial notification was provided to the organization in October 2023, informing it of the monitoring process and the forthcoming request for records pursuant to its County contracts.

Per the 2020 Cultural Services Contract, funds were to be used to reduce admission costs for a designated play and to support a panel discussion following the season's final production. The 2022 contract required CGF to fund a panel discussion in collaboration with local nonprofits addressing addiction and substance abuse, and to support a program allowing patrons to pay admission with nonperishable food items for donation to food banks on Buffalo's West Side.

Pursuant to Sections 5, 7, 8, and 9 of the County Cultural Service Contracts, the Kavinoky was obligated to maintain accurate and complete records of all financial transactions, make such records available to the County

upon request, and permit County inspection of its books, facilities, and governance documents. The organization was further required to furnish verified accounts of disbursements and allow audits of any books or records relevant to the performance of the contract.

In October 2023, the Auditor contacted administrative staff at D'Youville University, who explained that funding for the Kavinoky is managed through the University's internal budgeting and disbursement process. The Kavinoky operates as a department within DYU. It does not file separate IRS returns, however, it maintains departmental budget records. Despite multiple follow-up attempts, the Auditor was unable to obtain the necessary documentation or schedule a site visit.

In March 2025, the Auditor made final contact with a member of the theater's staff and was provided with contact information for a member of the theater's administration. A detailed email was sent which outlined the need for an in-person meeting, stating deadlines, and listing the required documentation. Although the organization proposed a site visit for April 16, 2025, this meeting was never confirmed, and the pre-review questionnaire was not submitted. All subsequent communication ceased. On April 25, 2025, a final request for documentation and confirmation was sent with a deadline of April 28, 2025. No response was received, and no documentation has been provided as of the date of this report.

As a result of the failure to produce required documentation and to participate meaningfully in the review process, the Division of Audit was unable to determine whether County funds were properly expended. The D'Youville Kavinoky Theater has been deemed non-compliant for the purposes of this review. This designation is not issued lightly; to date, no other organization in the monitoring cycle has received this status due to failure to comply. The inaction over the course of more than a year constitutes a breach of both the 2020 and 2022 contracts entered into by D'Youville University with Erie County.