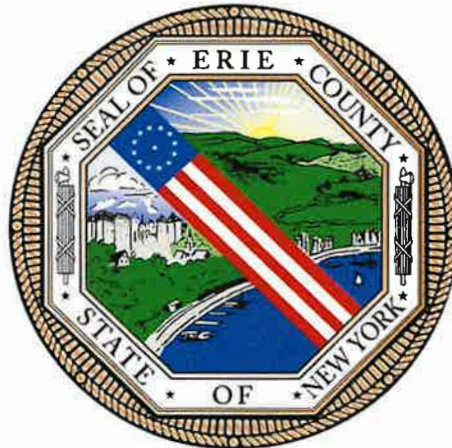


**June 2025**

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**Erie County Cultural Funding Grant  
Monitoring Program  
Road Less Traveled Production, LTD  
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 NUMBER	TAX YEAR 2020	TAX YEAR 2021	TAX YEAR 2022
517123	Enlightenment Literary Arts Center & Dog Ears Bookstore	152183	\$ 28,500.00	\$ 36,800.00	\$ 35,000.00
518004	African American Cultural Center	112604	\$ 275,450.00	\$ 311,950.00	\$ 200,000.00
513012	Arleyway Theatre	129340	\$ 8,300.00	\$ 8,500.00	\$ 11,000.00
518016	American Legion Band of	100379	\$ 7,500.00	\$ 7,500.00	\$ 45,000.00
513017	Amherst Symphony Orchestra	100475	\$ 32,500.00	\$ 28,750.00	\$ 28,740.00
518019	Arts Services Initiative of WNY Inc	147159	\$ 26,050.00	\$ 26,050.00	\$ 30,000.00
518021	Ballet Amigos Of WNY (Regalia)	100794	\$ 25,000.00	\$ 25,000.00	\$ 30,000.00
518040	Buffalo Arts Studio (Arts Studio of Western New York, Inc)	101244	\$ 18,000.00	\$ 45,500.00	\$ 33,000.00
513044	Buffalo Inner City Ballet Co, Inc	129397	\$ 27,300.00	\$ 27,000.00	\$ 27,000.00
518050	Buffalo Music Hall of Fame	113142	\$ 4,500.00	\$ -	\$ 3,300.00
513051	Buffalo Heritage Carousel	167329	\$ 30,000.00	\$ 30,000.00	\$ 33,000.00
518074	Colored Musicians Club	130377	\$ 5,000.00	\$ -	\$ 12,500.00
512742	El Museo Gallery	105436	\$ 12,385.00	\$ 8,585.00	\$ 11,000.00
518104	Graycliff Conservancy	103197	\$ 59,200.00	\$ 59,200.00	\$ 60,000.00
513113	Hull House Foundation	143473	\$ 15,375.00	\$ 5,175.00	\$ 7,500.00
518119	Jewish Community Center Cultural (Jewish Ctr of Greater Buff)	111239	\$ 13,500.00	\$ 8,750.00	\$ 13,500.00
513120	Just Buffalo Literacy Center	108377	\$ 78,100.00	\$ 78,100.00	\$ 82,500.00
518132	Locust St Neighborhood Art Classes	109985	\$ 29,250.00	\$ 25,250.00	\$ 28,500.00
513126	Martin House Restoration	104983	\$ 175,500.00	\$ 175,500.00	\$ 190,000.00
518139	Music Is Art	139615	\$ 48,000.00	\$ 48,000.00	\$ 39,000.00
513145	Polish Arts Club Of Buffalo Inc	108132	\$ 7,300.00	\$ 7,300.00	\$ 3,900.00
513147	Preservation Buffalo Niagara	147509	\$ 4,815.00	\$ 4,815.00	\$ -
513160	Springville Center For The Arts	113209	\$ 30,505.00	\$ 20,905.00	\$ 25,000.00
518154	Squeaky Wheel	101266	\$ 20,920.00	\$ 20,920.00	\$ 27,000.00
513172	Theodore Roosevelt Inaugural Site	129552	\$ 32,320.00	\$ 32,320.00	\$ 37,000.00
518176	Ujima Company	101047	\$ 83,000.00	\$ 83,000.00	\$ 57,714.00
513190	Western New York Artists Group	108265	\$ 6,275.00	\$ 6,275.00	\$ 7,500.00
518181	WNY Book Arts Collaborative, Inc	135959	\$ 4,640.00	\$ 4,640.00	\$ 6,000.00
513184	Young Audiences Of WNY	109815	\$ 10,500.00	\$ 10,500.00	\$ 14,000.00
518156	Buffalo Niagara Heritage Village	151996	\$ 18,500.00	\$ 18,500.00	\$ 24,500.00
513200	Michigan St African Amer Heritage	152578	\$ 15,200.00	\$ 15,200.00	\$ 22,500.00
518201	General Pulaski Association	103060	\$ 10,000.00	\$ 11,000.00	\$ 12,500.00
513204	Brighton Place, Inc	156164	\$ 10,000.00	\$ 16,000.00	\$ 20,000.00
518211	Hispanic Heritage Council of WNY	159305	\$ 12,000.00	\$ 20,000.00	\$ 24,500.00
513216	Black Rock Historical Society (Black Rock Riverside Alliance)	170363	\$ 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
513549	South Buffalo Irish Fest/Can You Dig	113041	\$ 18,000.00	\$ 15,000.00	\$ 13,000.00
518596	Net Positive CBA The Foundry	168005	\$ 5,000.00	\$ -	\$ 5,000.00

## Monitoring Program – Phase II

ACT#	APPROPRIATION	VENDOR NUMBER	TAX YEAR 2020	TAX YEAR 2021	TAX YEAR 2022
517535	Buffalo Olmsted Parks Conservancy	140287	\$ 25,940.00	\$ 25,910.00	\$ 35,000.00
518008	Alongside Knox Art Gallery	108707	\$ 575,000.00	\$ 575,000.00	\$ 575,000.00
518009	Alongside Knox Public Art Curator	147238	\$ 88,250.00	\$ 88,250.00	\$ -
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	\$ 130,000.00
518036	Buffalo & Erie Co Historical Society	108772	\$ 417,000.00	\$ 667,000.00	\$ 417,000.00
518052	Buffalo & Erie County Naval & Servicemen's Park	129359	\$ 35,000.00	\$ 35,000.00	\$ 50,000.00
518060	Buffalo Philharmonic Orch Society	101032	\$ 926,000.00	\$ 926,000.00	\$ 950,000.00
518061	Buffalo Philharmonic Chorus	129796	\$ 14,500.00	\$ 15,500.00	\$ 35,000.00
518066	Buffalo Society Natural Sciences	109767	\$ 955,000.00	\$ 955,000.00	\$ 955,000.00
518065	Buffalo Spring Works, Inc	127851	\$ 1,500.00	\$ 3,500.00	\$ 5,355.00
518068	Burthfield Penney Art Center	101004	\$ 155,000.00	\$ 155,000.00	\$ 180,000.00
518072	Center for Exploratory and Perceptu	126634	\$ 55,000.00	\$ 55,500.00	\$ 63,000.00
518082	Danceability	156639	\$ 2,500.00	\$ 5,500.00	\$ 3,000.00
518098	Explore & More Children's Museum	102754	\$ 42,000.00	\$ 42,000.00	\$ 78,000.00
518108	Hallwalls Contemporary Arts Center	108598	\$ 57,000.00	\$ 57,000.00	\$ 50,000.00
518118	Hamburg Nat Hist Society/Park Drive	112125	\$ 48,314.00	\$ 46,314.00	\$ 58,314.00
518127	High Classical Theatre Company	107227	\$ 83,500.00	\$ 83,500.00	\$ 93,500.00
518124	O'Connell College Ravinsky Theater	129341	\$ 11,750.00	\$ -	\$ 8,500.00
518128	Lancaster Opera House	116681	\$ 45,300.00	\$ 30,300.00	\$ 35,000.00
518140	Musicalware Theatre	105358	\$ 61,525.00	\$ 61,525.00	\$ 66,000.00
518141	New Phoenix Theatre	109342	\$ 7,500.00	\$ 7,500.00	\$ -
518144	Acad Less Travelled Productions	121243	\$ 63,500.00	\$ 63,500.00	\$ 67,000.00
518152	Roycroft Campus Cooperation	118213	\$ 90,000.00	\$ 40,000.00	\$ 50,000.00
518156	Shakespeare In The Park	129675	\$ 95,000.00	\$ 95,000.00	\$ 95,000.00
518168	Theatre Of Youth	109888	\$ 69,400.00	\$ 69,400.00	\$ 74,000.00
518173	Tom Space Theatre	148471	\$ 30,460.00	\$ 15,460.00	\$ 29,500.00
518188	Zoological Society Of Buffalo	106623	\$ 1,500,000.00	\$ 1,500,000.00	\$ 1,700,000.00
518195	Orchard Park Symphony Orchestra	147747	\$ 4,815.00	\$ 4,815.00	\$ 5,000.00
518202	Buffalo Opera Unlimited Incorporated	155973	\$ 2,300.00	\$ 2,300.00	\$ 10,000.00
518203	Buffalo-Toronto Public Media WNEO/WBFO	172505	\$ 3,750.00	\$ -	\$ 5,000.00
518205	Cheektowaga Comm Symphony Orchestra	109177	\$ -	\$ 7,500.00	\$ -
518209	Newstead Community Academy	125514	\$ 3,500.00	\$ 3,500.00	\$ 3,000.00
518213	O'Connell & Company Productions	159162	\$ 23,100.00	\$ 23,100.00	\$ 31,500.00
518219	Amherst Male Glee Club dba Red Blazer	120548	\$ 3,000.00	\$ 3,000.00	\$ 6,000.00
518221	Men's Chorus	152207	\$ 3,000.00	\$ 3,000.00	\$ 7,500.00
518221	Buffalo Center for Arts and Technology	181121	\$ 2,500.00	\$ 8,350.00	\$ 8,100.00
518226	Cheektowaga Historical Association	164957	\$ 2,020.00	\$ 2,020.00	\$ 5,000.00
518230	Second Generation Theatre Company	147740	\$ 2,500.00	\$ 2,020.00	\$ 5,000.00
518230	Steel Plant Museum of Western New York	114358	\$ 10,000.00	\$ -	\$ 3,000.00
518583	Alden Christian Theater Society	101711	\$ 3,500.00	\$ -	\$ 8,000.00
518584	Clarence Concert Association	113067	\$ 5,500.00	\$ -	\$ 6,000.00
518585	Clarence Museum (Historical Soc of the Town of Clarence)				

## 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.

## **ROAD LESS TRAVELED PRODUCTION, LTD.**

### **BACKGROUND**

Road Less Traveled Productions Limited (RLTP) is a 501(c)(3) non-profit organization established in 2003 for the stated purpose of challenging audiences through provocative storytelling and passionate artistry. The mission of RLTP is to develop the canon of contemporary voices through the production of new and notable works by regional and national playwrights, thereby creating unforgettable live theater experiences that bring value to the lives of participants and community members.

RLTP received the following Cultural Grant Funding (CGF) awards:

- 2020: \$63,500- award exceeded the Executive recommendation by \$8,500
- 2021: \$63,500- award exceeded the Executive recommendation by \$8,500
- 2022: \$67,000- award exceeded the Executive recommendation by \$8,500

In addition, RLTP received a Capital Improvement Grant from the County of Erie in the amount of \$179,713 for auditorium-related renovations. This Capital Grant falls outside the scope of this review.

### **AUDITOR'S OBSERVATIONS**

RLTP was established to serve as a theater company where diversity of opinion, culture, and representation is core to its brand. Initially operating out of the New Phoenix Theater, RLTP moved into the recently renovated Market Arcade Film & Arts Center in 2006, and later to the former Forbes Theater on Pearl Street. It currently operates in a newly constructed, state-of-the-art theater venue at 456 Main Street in downtown Buffalo. RLTP consistently stages productions at Shea's 710 Theatre and is a member of the National New Play Network.

RLTP's core programs include the RLTP Ensemble, Buffalo's Own, the American Theatre Masters Series, and the Bridge Program. The Ensemble is a representative group composed of a cross-section of theater personnel who help guide the organization. Buffalo's Own has a similar purpose, with an emphasis on engaging Buffalo-born talent and building a national network of Buffalo-affiliated artists. The Masters Series aims to create a pipeline of nationally recognized artists to collaborate with RLTP. The Bridge Program supports the educational component of RLTP by offering a 16-week immersive internship experience specifically for individuals of color aspiring to a career in theater.

For the period under review, RLTP's primary source of revenue was grants, contributions, and donations, which accounted for approximately two-thirds of total income. Programming, admissions, memberships, and guest services generated about 30%, making them the second-largest revenue stream. Additional income was derived from mission-related activities, including ticket sales, Blue Card memberships, bar sales, and investments. Fundraising initiatives—such as the *Buffalo Stories* series and the *Buy-a-Seat* campaign, which offers individuals the opportunity to dedicate a theater seat—also contributed to overall revenue.

RLTP's operations were significantly impacted by the COVID-19 pandemic, resulting in a shutdown from March 2020 through October 2021 due to restrictions on in-person gatherings. During this time, the organization



maintained administrative functions remotely, advanced infrastructure projects, and actively searched out additional space for set storage and rehearsals. Although live productions were canceled or postponed, RLTP adapted by producing a series of live-streamed radio plays and virtual performances. While revenue declined during this period, the organization offset most losses through pandemic-related economic relief, including New York State grants, foundation support, and federal Payroll Protection Program (PPP) funding. As a result, RLTP maintained a positive budget balance throughout the pandemic.

RLTP's primary operating expenses included salaries and wages, occupancy costs, advertising, insurance, accounting fees, set construction, contract services, and supplies. Awards received from CGF were specifically allocated to support salaries and occupancy expenses.

### **AUDITOR'S CONCLUSIONS**

During the grant monitoring review process, RLTP provided the Auditor with adequate documentation substantiating the use of CGF awards for each year under review. Documentation included IRS Form 990s, bank records, and electronic financial records. The organization's operating expenses exceeded the amount of CGF awarded by the County for each of the years reviewed.

A review of executive salaries indicated that the executive team received a 5% salary increase in 2021, with no further increase in the following fiscal year. This aligns with the national average annual increase of 3%–5%. The Auditor noted a substantial amount of travel-related expenses for one member of the executive staff; however, these expenses were substantiated as part of educational development supported by a fellowship grant.

RLTP's Board of Directors currently consists of 11 members. Officer terms are structured as three-year terms, with a limit of four terms (maximum of 10 years), after which a two-year hiatus is required. The organization affirmed that the Board is part of the internal control system and is responsible for reviewing and approving IRS Form 990 prior to its filing. A review of Board meeting minutes indicated that while the Board engages in financial discussions and provides strategic insight, most day-to-day financial decisions are made by the Executive and Managing Directors.

The Auditor identified a series of corporate gifts provided to guests, Board members, and volunteers during the years under review. The value of some of these gifts exceeded the threshold stipulated under Internal Revenue Code (IRC) § 274-3(a), which states that "no deduction shall be allowed under section 162 or 212 for any expense for a gift made directly or indirectly by a taxpayer to any individual to the extent that such expense, when added to prior expenses of the taxpayer for gifts made to such individual during the taxpayer's taxable year, exceeds \$25."

At the conclusion of the grant review, the Auditor determined that RLTP was in compliance with filing requirements for IRS Form 990 and New York State Form CHAR500 for the years 2020, 2021, and 2022. The organization was also found to be in compliance with other relevant federal and state obligations during the period under review.