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

June 20, 2025

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

**Re: County Fleet Audit – Clarification of Scope and Procedures**

Dear Sheriff Garcia:

Thank you for your letter dated June 18, 2025, regarding our request for information related to the Division of Fleet Services performance audit. I appreciate your response and welcome the opportunity to clarify the scope and procedures of this engagement.

As communicated in the audit commencement letter dated August 28, 2024, this is a county-wide audit of fleet operations that includes all county owned and leased vehicles assigned as 24-hour take-home vehicles. The letter was delivered to the formal auditee, the Division of Fleet Services, which oversees County vehicles and coordinates audit-related communication and data collection across departments. The Division of Fleet Services provided a list of departments and/or offices with their respective departmental fleet managers. This enabled our auditors to contact those individuals directly to obtain and verify the necessary vehicle information. This practice is consistent with prior county-wide audits and fully aligned with Generally Accepted Government Auditing Standards (GAGAS).

We have received full cooperation from all other departments contacted during this process. In several instances, we met with the Department of Personnel and the Division of Purchase to discuss their respective roles and responsibilities under the County's motor vehicle policy.

While individualized engagement letters and entrance conferences are appropriate for department-specific audits, GAGAS does not require them when departments are included within the scope of a broader county-wide performance audit. That said, we remain open to meeting with your team to address any questions you may have regarding the audit's objectives or your office's role in providing relevant information.

Our audit team repeatedly contacted your designated fleet manager, as we did with all departments, but our outreach went unanswered. These efforts were made in good faith and in accordance with GAGAS, which emphasizes the importance of auditor access to necessary records and personnel. We look forward to your office's cooperation in completing this important audit. Please let us know your availability should you wish to meet with our team.

Sincerely,

A handwritten signature in blue ink, appearing to read "K. R. Hardwick", with a stylized flourish at the end.

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

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