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

July 22, 2025

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

**Re: Notification of Change in Audit Scope – Audit of the Financial Transactions in the Bank Accounts Under the Administrative Control of the Erie County Sheriff's Office**

Dear Sheriff Garcia:

This letter serves as formal notification that the scope of the audit being conducted by the Erie County Comptroller's Office regarding the financial transactions in the bank accounts under the administrative control of the Erie County Sheriff's Office, as originally outlined in our letter dated July 17, 2024, has been revised.

The original audit scope excluded the Inmate Escrow and Inmate Commissary accounts, as these were to be covered under the Commissary Account audit. However, following extensive work and review, the auditor developed a more in-depth understanding of the operational and financial relationship between these two accounts. Based on this analysis, it was determined that the Inmate Escrow Account should be examined independently from the Commissary account to ensure a more focused and effective audit.

Accordingly, the audit scope is being updated to include only the financial transactions of the Inmate Escrow bank account under the administrative control of the Erie County Sheriff's Office. Please note that the audit period has also been revised and will now cover the period January 1, 2021 through December 31, 2023. All other aspects of the audit remain unchanged.

Should you have any questions or concerns regarding this change, please feel free to contact me at (716) 858-6927 or by email at [Mary.Nytz-Hosler@erie.gov](mailto:Mary.Nytz-Hosler@erie.gov).

Thank you for your continued cooperation.

Sincerely,

  
Mary K. Nytz-Hosler  
Deputy Comptroller for Audit and Control

cc:

Hon. Mark C. Poloncarz, Erie County Executive  
Hon. Erie County Legislature  
Hon. Kevin Hardwick, Erie County Comptroller  
Erie County Fiscal Stability Authority