



EC LEG JUL 22 '25 #1217

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: Change in Scope – Erie County Comptroller's Office Audit of the Erie County Sheriff's Office Commissary Fund

Dear Sheriff Garcia,

This letter is to inform you of a change in the scope of the Erie County Comptroller's Office audit of the Erie County Sheriff's Office Commissary Fund, as initially outlined in our prior correspondence dated July 17, 2024.

The original scope of the audit included both the Inmate Trust (Escrow) Fund and the Commissary Fund for the period January 1, 2021 through December 31, 2023. However, please be advised that the Inmate Trust (Escrow) Account will be removed from the scope of this audit. This adjustment is being made because the financial activities related to the Inmate Escrow Account will instead be included in the Financial Transactions Audit currently being conducted by our office.

Accordingly, the revised scope of this audit will be limited to the **Commissary Fund only**, and the audit objectives will be updated to reflect this change. Please note that the audit period has also been revised and will now cover the period January 1, 2021 through December 31, 2023.

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.

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