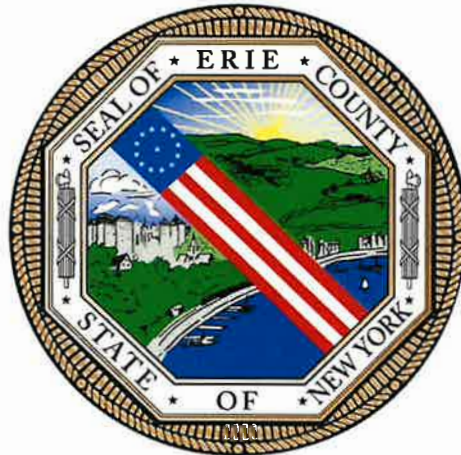


**August 2025**

EC LEG AUG 22 '25 PM 12:00

**Erie County Cultural Funding Grant Monitoring Program  
Buffalo Science Museum  
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**



August 22, 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, with a second batch scheduled to be sent in early October 2023. The review of all agencies is expected to be completed by December 31, 2025.

### **2023 Program**

During the interview phase, the Auditor identifies use of funding to narrow down the expenses to be verified. If an organization fails to respond to the Auditor's request for records, they will be deemed non-responsive. If an organization refuses to provide some or all requested documentation, it will be deemed non-compliant. Either designation will be reported to the Department of Environment and Planning. 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
517125	Enlightenment Literary Arts Center & Dig Ears Bookstore	152181	\$ 38,600.00	\$ 36,800.00	\$ 55,000.00
518004	African American Cultural Center	112604	\$ 275,450.00	\$ 313,950.00	\$ 200,000.00
518017	Alleway Theatre	109341	\$ 8,500.00	\$ 8,500.00	\$ 11,000.00
518016	American Legion Band of	100379	\$ 7,500.00	\$ 7,500.00	\$ 45,000.00
518017	Amherst Symphony Orchestra	100475	\$ 32,500.00	\$ 29,750.00	\$ 28,740.00
518019	Arts Services Initiative of WNY Inc.	147159	\$ 26,050.00	\$ 26,050.00	\$ 30,000.00
518028	Ballet Artists Of WNY (Neglia)	100794	\$ 24,000.00	\$ 24,000.00	\$ 30,000.00
518040	Buffalo Arts Studio (Arts Studio of)	101244	\$ 38,000.00	\$ 45,500.00	\$ 53,000.00
518044	Buffalo Inner City Ballet Co. Inc.	108597	\$ 27,000.00	\$ 27,000.00	\$ 27,000.00
518050	Buffalo Music Hall of Fame	113142	\$ 4,500.00	\$ -	\$ 5,500.00
518051	Buffalo Heritage Carousel	167821	\$ 30,000.00	\$ 30,000.00	\$ 35,000.00
518074	Colored Musicians Club	130377	\$ 5,000.00	\$ -	\$ 12,500.00
518084	El Museo Gallery	109836	\$ 12,585.00	\$ 8,585.00	\$ 11,500.00
518104	Graycliff Conservancy	103197	\$ 59,200.00	\$ 59,200.00	\$ 60,000.00
518113	Hull House Foundation	143473	\$ 15,375.00	\$ 8,375.00	\$ 7,500.00
518119	Jewish Community Center Cultural	111239	\$ 13,500.00	\$ 8,750.00	\$ 13,500.00
518120	Jewish Or of Greater Buff	108577	\$ 78,100.00	\$ 78,100.00	\$ 83,500.00
518132	Locust St Neighborhood Art Classes	109985	\$ 29,250.00	\$ 25,250.00	\$ 28,500.00
518136	Martin House Restoration	104863	\$ 175,300.00	\$ 175,300.00	\$ 190,000.00
518139	Music is Art	139615	\$ 48,000.00	\$ 48,000.00	\$ 50,000.00
518146	Polish Arts Club Of Buffalo Inc	106132	\$ 7,000.00	\$ 7,000.00	\$ 8,800.00
518147	Preservation Buffalo Niagara	147509	\$ 4,615.00	\$ 4,615.00	\$ 6,000.00
518160	Springville Center For The Arts	113508	\$ 30,500.00	\$ 30,500.00	\$ 36,300.00
518164	Squeaky Wheel	101268	\$ 20,920.00	\$ 20,920.00	\$ 27,000.00
518172	Theodore Roosevelt Inaugural Site	106552	\$ 32,320.00	\$ 32,320.00	\$ 37,000.00
518176	Ujima Company	101047	\$ 83,000.00	\$ 83,000.00	\$ 57,714.00
518180	Western New York Artists Group	108295	\$ 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
518184	Young Audiences Of WNY	109818	\$ 10,500.00	\$ 10,500.00	\$ 14,000.00
518196	Buffalo Niagara Heritage Village	131996	\$ 18,500.00	\$ 18,500.00	\$ 24,500.00
518200	Michigan St African Amer Heritage	132578	\$ 15,000.00	\$ 15,000.00	\$ 32,500.00
518201	General Pulaski Association	163040	\$ 10,000.00	\$ 11,000.00	\$ 12,500.00
518204	Brighton Place, Inc.	156194	\$ 18,000.00	\$ 18,000.00	\$ 20,000.00
518211	Hispanic Heritage Council of WNY	139905	\$ 12,000.00	\$ 20,000.00	\$ 24,500.00
518216	Black Rock Historical Society/Black	170369	\$ 23,500.00	\$ 7,500.00	\$ 10,000.00
518233	Centro Culturale Italiano di Buffalo	167500	\$ 25,000.00	\$ 20,000.00	\$ 15,000.00
518549	South Buffalo Irish Feis/Can You Dig	113041	\$ 18,000.00	\$ 15,000.00	\$ 15,000.00
518596	Net Positive DBA 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
517133	Buffalo Olmsted Parks Conservancy	140237	\$ 25,910.00	\$ 25,910.00	\$ 35,000.00
518008	Albright-Knox Art Gallery	108707	\$ 575,000.00	\$ 575,000.00	\$ 675,000.00
518009	Albright-Knox Public Art Curator	147224	\$ 48,250.00	\$ 48,250.00	\$ -
518025	Assembly House 130, Inc.	167747	\$ 1,000.00	\$ 1,000.00	\$ 6,500.00
518034	Buffalo & Erie County Botanical Garden	108743	\$ 120,000.00	\$ 125,000.00	\$ 150,000.00
518036	Buffalo & Erie Co Historical Society	108772	\$ 417,000.00	\$ 487,000.00	\$ 417,000.00
518051	Buffalo & Erie County Naval & Servicemen's	109334	\$ 35,000.00	\$ 35,000.00	\$ 30,000.00
518052	Park	101812	\$ 926,000.00	\$ 926,000.00	\$ 940,000.00
518060	Buffalo Philharmonic Orch Society	106796	\$ 34,500.00	\$ 34,500.00	\$ 35,000.00
518061	Buffalo Philharmonic Chorus	109787	\$ 955,000.00	\$ 955,000.00	\$ 955,000.00
518064	Buffalo Society Natural Sciences	167853	\$ 8,500.00	\$ 4,500.00	\$ 5,555.00
518068	Butchfield Penney Art Center	101004	\$ 155,000.00	\$ 155,000.00	\$ 160,000.00
518072	Center for Exploratory and Perceptu	109934	\$ 35,000.00	\$ 35,000.00	\$ 43,000.00
518082	Danceability	156639	\$ 2,900.00	\$ 5,500.00	\$ 3,000.00
518096	Explore & More Children's Museum	102751	\$ 42,000.00	\$ 42,000.00	\$ 78,000.00
518108	Hallewalls Contemporary Arts Center	108558	\$ 57,000.00	\$ 57,000.00	\$ 60,000.00
518112	Lamburg Nat Hist Society/Penn Drive	103281	\$ 48,314.00	\$ 96,314.00	\$ 96,314.00
518116	Insh Classical Theatre Company	103727	\$ 83,500.00	\$ 83,500.00	\$ 93,500.00
518124	O'Youville College Kavinsky Theatre	109341	\$ 11,750.00	\$ -	\$ 9,500.00
518128	Lancaster Opera House	111681	\$ 45,000.00	\$ 30,300.00	\$ 35,000.00
518140	MusicalFare Theatre	125308	\$ 61,424.00	\$ 61,424.00	\$ 66,000.00
518141	New Phoenix Theatre	109342	\$ 7,500.00	\$ 7,500.00	\$ -
518168	Road Less Travelled Productions	121045	\$ 63,500.00	\$ 63,500.00	\$ 67,000.00
518152	Raycroft Campus Cooperation	118213	\$ 50,000.00	\$ 40,000.00	\$ 50,000.00
518154	Shakespeare in The Park	109575	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00
518168	Theatre Of Youth	109888	\$ 69,400.00	\$ 69,400.00	\$ 74,000.00
518173	Ten Spoke Theatre	143879	\$ 29,450.00	\$ 25,400.00	\$ 25,500.00
518186	Ecological Society Of Buffalo	108823	\$ 1,500,000.00	\$ 1,500,000.00	\$ 1,700,000.00
518195	Orchard Park Symphony Orchestra	147741	\$ 4,615.00	\$ 4,615.00	\$ 6,000.00
518202	Buffalo Opera Unlimited Incorporated	155973	\$ 2,300.00	\$ 1,300.00	\$ 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 Historical Society	105514	\$ 1,500.00	\$ 1,500.00	\$ 5,000.00
518213	O'Connell & Company Productions	159162	\$ 23,100.00	\$ 23,100.00	\$ 31,500.00
518219	Amherst Male Glee Club dba Red Blazer	162045	\$ 3,000.00	\$ 3,000.00	\$ 6,000.00
518219	Men's Chorus	152207	\$ 3,000.00	\$ 3,000.00	\$ 7,500.00
518221	Buffalo Center for Arts and Technology	163121	\$ 1,250.00	\$ 6,300.00	\$ 6,100.00
518226	Cheektowaga Historical Association	166857	\$ 2,000.00	\$ 2,000.00	\$ 5,000.00
518229	Second Generation Theatre Company	127740	\$ 2,220.00	\$ 1,020.00	\$ 3,000.00
518230	Steel Plant Museum of Western New York	114358	\$ 10,000.00	\$ -	\$ 3,000.00
518514	Clarence Concert Association	101711	\$ 3,500.00	\$ -	\$ 5,000.00
518515	Clarence Museum (Historical Soc. of the Town of Clarence)	113067	\$ 1,500.00	\$ -	\$ 6,000.00

## 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.

## **BUFFALO SOCIETY OF NATURAL SCIENCE**

*Also known as Buffalo Science Museum*

### **BACKGROUND**

The Buffalo Society of Natural Sciences, known as the Buffalo Science Museum (BSM), is a 501(c)(3) non-profit organization formally incorporated in 1935 to serve the people of Western New York as a leading cultural and scientific institution. The stated mission of BSM is to promote the joyful exploration of science and nature through engaging experiences, unique resources, and exceptional staff.

BSM received \$955,000 in Cultural Grant Funding (CGF) for the years 2020, 2021, and 2022. It was also the recipient of a County Cultural Capital Improvement grant of \$1,100,000 for the construction of an accessible trail at Tift Nature Preserve. The capital grant received falls outside the scope of this review.

### **AUDITOR'S OBSERVATIONS**

BSM was founded in 1836 by a precursor to the local YMCA as part of a broader initiative to promote arts, science, and culture in the City of Buffalo. As interest in natural science expanded, the group organized the Natural History Society in 1861, with leadership including former U.S. President Millard Fillmore and the son of New York Governor George Clinton. By 1929, the organization opened the Buffalo Science Museum on Humboldt Parkway, where it remains today.

Educational partnerships over the years include collaborations with Tift Nature Preserve and Charles Drew Science Magnet School. The museum has curated an extensive collection of scientific specimens, including 700,000 specifically tied to the Western New York region.

For the years under review, grants, contributions, and donations comprised the organization's largest source of revenue, accounting for over 50% of total income. The second-largest revenue stream was generated from programming services, including education and admissions fees. Additionally, BSM also generated significant operating revenue from investment income, which was primarily used to support educational and curatorial programs. Donor-restricted endowment funds were also received and allocated for investment purposes.

The COVID-19 pandemic prompted the cancellation of in-person programming and a temporary museum closure. During this time, BSM launched virtual exhibits and remote programming to maintain community engagement. Front-line staff were furloughed, while administrative staff worked remotely. BSM subsequently reopened at reduced capacity and applied for and received federal Paycheck Protection Program (PPP) loans in both 2020 and 2021, along with funding from private foundations and local entities to mitigate financial losses.

For each of the years under review, the primary operating expenses for BSM included salaries and wages, promotional expenses, occupancy costs, and cost of contracted services. Based on the contract executed between BSM and Erie County, CGF received for years under review was to be allocated towards the costs

of programming with the intent to reduce admissions costs for guests. BSM did not specify which programming costs CGF was allocated, but despite the size of the awards, the Museum's programming costs substantially exceeded those amounts.

#### **AUDITOR'S CONCLUSIONS**

During the grant monitoring review, BSM provided adequate documentation to support its use of the CGF award for each year under review, including IRS Form 990s, bank statements, general ledgers, credit card statements, and electronic financial records. For each year, operating expenses exceeded the amount of CGF awarded by the County.

A review of executive compensation showed salaries increased approximately 5.3% between 2020 and 2022, consistent with the national average of 3–5% annually. A new CEO assumed leadership in June 2023, and compensation for the departing CEO was pro-rated to include corresponding fringe benefits.

No unusual or questionable operational expenses were identified. However, several receipts for meals and entertainment lacked full documentation as required under Section 274 of the Internal Revenue Code, which mandates documentation of the business purpose, attendees, and topics discussed.

BSM's governance structure included a 27-member Board of Directors at the time of review, with the City of Buffalo and Erie County each holding one ex-officio seat, and the Board also includes Lifetime Members. The organization confirmed, and the Auditor verified, that the Board is fully integrated into its internal controls. Responsibilities include reviewing and approving internal policies, compensation packages, membership structures, and financial disclosures. Board members, officers, key employees, and those with delegated authority sign annual conflict-of-interest disclosures. Compensation recommendations are submitted to the Board for final approval, and draft IRS Form 990s are reviewed and approved by the Board prior to submission. Board members are elected at the annual meeting and actively participate in program development and fund allocation. The Auditor confirmed these practices through a review of Board minutes.

At the conclusion of the grant review, the Auditor determined that BSM complied with IRS Form 990 and New York State Form CHAR500 filing requirements for 2020, 2021, and 2022, as well as other relevant federal and state obligations for the years under review.