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Erie County

Forensic Investigation

September 26, 2025

Jeremy Toth
Erie County Attorney, Erie County (NY)
Erie County Department of Law
95 Franklin St., 1634
Buffalo, NY 14202

Re: Forensic Audit of the Erie County Clerk's Office

Dear Mr. Toth:

Weaver and Tidwell, L.L.P. ("Weaver") submits this Forensic Audit Report ("Report") to the County of Erie. This Report presents the work performed in connection with the forensic audit of the Erie County Clerk's Office conducted by Weaver regarding the Erie County Clerk's Office "Concentration Account" from 2017 to 2021. Weaver has made its best effort, given the available time and resources, to conduct an impartial, independent and comprehensive forensic audit. Certain limitations on the information available to Weaver resulted in constraints on the forensic audit. We had no power to compel third parties to submit to interviews, produce documents, or otherwise provide information.

This Report presents a summary of the forensic audit conducted by Weaver into the scope of work pertaining to Erie County Clerk's Office including our observations, findings, and recommendations. Weaver performed the following work steps in reaching the observations, findings and recommendations outlined in this Report:

- Analyzed financial transaction data from previous audit report, related work papers, and various other sources.
- Obtained and reviewed backup documentation in support of daily fee deposit reports, memorandums, including bank statements and deposit slips, among other records.[1]
- Obtained and reviewed email communications from the former Deputy Erie County Clerk Alexander McDougall's Erie County domain

While Weaver performed additional work steps not included above, the above listed work steps reflect the actions performed by Weaver that formed the basis for our observations and findings discussed throughout the remainder of this Report.

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1 Backup documentation was obtained either independently by Weaver (if available), or through a document request submitted to the Division of Information and Support Services.

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A. Executive Summary

The Executive Summary provides an overview of Weaver's observations, findings and recommendations based on the work performed as part of our forensic audit of the Erie County Clerk's Office ("Clerk's Office"). The Executive Summary is based on the set of facts and findings described in the Report and should be read with the Report itself including the associated exhibits. Standing alone, it does not, and cannot, provide a full understanding of the facts and analysis underlying our observations and findings. In addition, while the Report itself is intended to provide the relevant basis for our observations, findings and recommendations, it does not exhaustively detail all the efforts undertaken by Weaver.

I. Background

Erie County retained Weaver pursuant to Resolution INTRO 16-1 passed by the Legislature of Erie County on September 26, 2024, to conduct a forensic accounting investigation. This investigation was initiated following the criminal conviction of Mr. Alexander McDougall, a former Deputy County Clerk, who pleaded guilty in August 2024 to felony charges for embezzling over $320,000 in county funds. The misconduct spanned more than four years and involved misappropriation of cash receipts.

The independent forensic investigation was supported by the Erie County Comptroller's Office, the New York State Comptroller's Office, and the Erie County District Attorney. Weaver's scope included:

- Identifying any additional criminal conduct by Erie County employees.
- Assessing the accuracy and appropriateness of fund distribution by the Clerk's Office.
- Recommending improvements to internal controls over the Clerk's Office's financial operations.

Weaver's ability to complete the engagement in a timely and thorough manner was impeded by delays and omissions in data provision from the Clerk's Office as detailed in this Report. Although requests for critical information began in December 2024, key materials, such as Mr. McDougall's emails, were not received until late April 2025, following numerous follow-up attempts. Weaver's request for Mr. McDougall's emails primarily flowed through the Department of Law. It is our understanding a large portion of the delays were caused by the Department of Law addressing a plethora of concerns from the Clerk's Office. Other essential items, including access to the Clerk's Office record keeping system, NewVision, and personnel files were never provided by the Clerk's Office. These limitations affected Weaver's capacity to fulfill the Scope of Work as scheduled.

II. Summary of Findings

The forensic audit of the Erie County Clerk's Office identified financial control issues, procedural gaps, and areas requiring further review, related to former Deputy Clerk Alexander McDougall. These findings were based on a review of email communications, financial documentation, and internal audit reports.

First, the investigation found email activity that may warrant additional examination. Mr. McDougall used what we believe to be his personal email to send approximately 794 messages to his official county email account. Included among these emails were two emails with subject lines "extortion money" and "Mickey's extortion money".

Second, the review of fund distribution practices revealed inconsistencies. Daily fee deposit reports from the NewVision system did not consistently align with actual deposits. Mr. McDougall did not respond to follow-up questions regarding these discrepancies from the Erie County Comptroller's Office. Other internal communications documented unresolved deposit errors and a lack of documented responses from Mr. McDougall. Weaver's ability to analyze fund distributions was limited due to the lack of direct access to the NewVision software.

In lieu of direct system access we utilized individual NewVision reports included in the Erie County Comptroller's Office's previous audit workpapers. The NewVision reports obtained from the Erie County Comptroller's Office's audit workpapers were used to sample the observations of misappropriated funds. It is our understanding the Erie County Comptroller's Office was also unable to obtain access to NewVision during their various audits. The lack of transparency and oversight of the Clerk's Office recordkeeping software, NewVision, poses significant challenges in monitoring the Clerk's Office concentration account.

Third, Weaver's investigation highlighted several internal control limitations. The Clerk's Office did not have comprehensive, department-specific policies and procedures for managing cash and checks. Additionally, personal email accounts were used for official business, and key financial duties were not adequately segregated. Weaver also identified a lack of direct communication from Mr. Kearns to Mr. McDougall, as only sixteen [16] emails were sent directly from Mr. Kearns to

Mr. McDougall from January 2019 through January 2025. The Clerk's Office stated that Mr. Kearns prefers and regularly meets with his team members in person or via telephone. Weaver did not independently verify the frequency of in-person or telephone communications conducted by Mr. Kearns. Oversight of financial transactions was limited, and the Clerk's Office did not consistently follow county-wide directives, including those related to reporting cash shortages.

To address these issues, Weaver recommends the following actions:

- Segregate financial duties to improve accountability.
- Require use of official email accounts for all county business.
- Develop and implement internal policies with regular employee training.
- Track training completion and policy acknowledgment to ensure compliance.
- Enhance management oversight of financial reporting and reconciliation.

B. Background, Scope, and Procedures

I. Background

In August 2024, former Deputy Erie County Clerk Alexander McDougall pleaded guilty to felony charges of grand larceny and offering a false instrument for filing, in connection with the theft of over $320,000 in county funds. The fraudulent activity is believed to have occurred over a period exceeding four years.

The Erie County Comptroller's Office initially conducted an internal audit of the Clerk's Registrar Division and subsequently referred its findings to the Office of the New York State Comptroller, requesting a forensic audit. In collaboration with the Erie County District Attorney's Office and the Erie County Sheriff's Office, the New York State Comptroller expanded the scope of the investigation to cover the period from January 1, 2022, through June 30, 2023. The investigation was later extended to include the period beginning January 1, 2019.

The Erie County Clerk's Office is responsible for collecting various fees, including court filings, mortgage taxes, and pistol permit fees. Staff members prepare deposit slips for each transaction, which are then reviewed and reconciled by the Deputy Clerk against daily collection reports. Mr. McDougall, in his role, was entrusted with this oversight responsibility.

The Erie County Comptroller's Office discovered that in numerous instances, cash payments were collected but never deposited into the Clerk's Office's M&T bank account(s).[2] In many cases, the full amount of cash collected by individual clerks was missing. Auditors from the State Comptroller's Office determined that more than $320,000 in recorded cash receipts were never deposited into the official county account. Additionally, Weaver did not obtain any documents from the State Comptrollers.

To conceal the theft, Mr. McDougall allegedly altered cashier reports and submitted falsified bank deposit tickets. These fraudulent activities are believed to have occurred between January 1, 2021, and June 1, 2023.

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2 According to the Erie County Comptroller's Office, they did not have access to the Clerk's bank accounts until 2024.

II. Scope of Work

Weaver's scope of work includes the following three objectives (the "Objectives"):

- **Objective 1:** Discover any further criminal conduct conducted by any Erie County Employees.
- **Objective 2:** Determine if the Clerk's Office is accurately and appropriately distributing funds collected by the Clerk's Registrar Division.
- **Objective 3:** Provide recommendations to Erie County for more effective internal controls over their "concentration" bank accounts.

III. Procedures Performed

The following steps were performed as part of our investigation:

1. Obtained the documentation related to the Objectives. These documents include, but are not limited to, the list below. For a complete list of documents reviewed during our investigation, including the date and office where each was received, please refer to Appendix A:
    a. Emails sent/received to/by the Erie County domain email of Mr. McDougall ("McDougall's Emails");
    b. Various audit reports from the Erie County Comptroller's Office;
    c. Erie County Accounting Policy directives and memos provided by the Clerk's Office;
    d. Financial records such as deposit slips, daily fee reports, and system-generated reports (e.g., NewVision)[3].
2. Weaver met with the following departments to gather information and/or documentation:
    a. Office of Erie County Clerk;

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[3] Weaver requested access to the Clerk's Office record system, NewVision on December 5, 2024. However, Weaver was not granted access or provided additional records. Weaver relied on NewVision reports included in the County Comptroller's audit workpapers.

b. Erie County Department of Law;

c. Office of the Erie County Comptroller ("County Comptroller"); and

d. State of New York Office of the State Comptroller.

3. In coordination with the Erie County Department of Law, Weaver drafted email review procedures to address privacy concerns raised by the Clerk's Office. A copy of the email procedures used by Weaver is provided in Appendix B.

4. Weaver analyzed a sample of the deposit slips to confirm the results of the County Comptroller's audit report.[4]

5. Conducted background and media searches of key parties.[5]

Despite initiating requests for critical information as early as December 2024, Weaver encountered delays in receiving key materials which hindered progress on the engagement and required Weaver to pivot and rely on other data. For instance, Weaver formally requested access to Mr. McDougall's emails on December 5, 2024 from the Department of Law. However, these were not provided until April 28, 2025, nearly five months later. Weaver was informed that the reasoning for the delays, included but was not limited to, the Division of Information and Support Services undergoing a data migration and the Clerk's Office concerns with confidentiality surrounding the investigation. It is our understanding that as one concern was addressed, a different concern would be raised. Each concern raised and subsequently addressed would cause additional delays. As noted above and provided in Appendix B, Weaver created email review procedures to alleviate certain concerns.

Mr. Kearns highlighted his privacy concerns on or around May 8, 2025, in a Facebook live post in which he encourages citizens to reach out to their legislators by stating, "I would get on the phone and ask them to immediately have a hearing and get before the legislature and get answers to this. Because, to me, this is criminal. It's a crime what they did".[6] Mr. Kearns goes on to express his

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4 The scope of the engagement was not to duplicate the efforts undertaken by the County Comptroller's office, but rather expand on their findings. Therefore, Weaver did not attempt to analyze and review all deposit slips to quantify the discrepancy amount.

5 Searches included publicly available data via social media sites and public record databases.

6 https://www.audacy.com/wben/news/local/kearns-addresses-concerns-regarding-release-of-thousands-of-unredacted-emails-to-external-agency?fbclid=IwY2xjawMnvfxleHRuA2FlbQIxMQBicmlkETFWeTltdzl5cHZHeVhjNWphAR4p4oV0wP4q8f0Z331JhqleAnqzoruDncsEUHGfpR11h955FnTTbxyBR28qAg_aem_enxltmg-ju2zNGBnASuN2A

disappointment with the decision to release Mr. McDougall's emails by stating "someone should pay for this, for this decision."[7] As previously stated, Weaver worked with the Department of Law to draft and execute procedures to flag and segregate potentially sensitive or confidential emails.[8]

The table below details Weaver's requests to obtain Mr. McDougall's emails:

Request Timeline - Mr. McDougall's Emails				
Date Requested	Type of Communication	Recipient	Response Date	Response Content
12/5/2024	Email	Department of Law	12/5/2024	Feedback on size/method of transfer
1/2/2025	Email	Department of Law	1/2/2025	Feedback on size/method of transfer
1/6/2025	Email	Department of Law	N/A	N/A
1/9/2025	Email	Department of Law	N/A	N/A
1/13/2025	Phone	Department of Law	1/14/2025	Setup call with Chief Information Officer
1/21/2025	Email	Department of Law	1/22/2025	DISS looking into options
2/3/2025	Email	Department of Law; DISS	2/3/2025	Brian Zelli introduction & method of transfer
2/13/2025	Conference Call	Department of Law; Clerk's Office	N/A	Clerk's privacy concerns & collection of data
2/13/2025	Email	Department of Law; Clerk's Office	2/13/2025	Department of Law to contact Clerk's Office directly about privacy concerns
2/18/2025	Conference Call	Department of Law	N/A	Provide methodology of review and data security information
2/19/2025	Email	Department of Law	N/A	N/A
2/24/2025	Email	Department of Law	N/A	N/A
3/18/2025	Email	Department of Law	N/A	N/A
4/2/2025	Email	Department of Law	N/A	N/A
4/15/2025	Email	Department of Law	4/21/2025	Provide signed email review procedures

Additionally, several essential items, including access to the NewVision system and personnel files, were never furnished by the Clerk's Office. These data omissions also impacted Weaver's ability to fulfill the Scope of Work within the expected timeframe.

7 https://www.audacy.com/wben/news/local/kearns-addresses-concerns-regarding-release-of-thousands-of-unredacted-emails-to-external-agency?fbclid=IwY2xjawMnvfxleHRuA2FlbQIxMQBicmlkETFWeTltdzl5cHZHeVhjNWphAR4p4oV0wP4q8f0Z331JhqleAnqzoruDncsEUHGfpR11h955FnTTbxyBR28qAg_aem_enxltmg-ju2zNGBnASuN2A

8 Refer to Appendix B for additional details.

C. Objective 1 – Uncover Further Criminal Conduct

The first objective of our investigation was to review the available documentation for any further proof of criminal conduct performed by Erie County employees. However, Weaver does not provide legal opinions or determinations. Accordingly, our report does not include assessing whether any actions constitute criminal conduct or violations of law.

I. Background

The Clerk's Office is responsible for collecting various fees, including court filings and permit charges. Mr. McDougall, as Deputy Clerk with financial responsibilities, was responsible for reconciling daily cash receipts and deposit slips. Auditors discovered that numerous cash payments were never deposited into the county's bank account, with entire collections from some Clerk's Office employees unaccounted for. To conceal the theft, Mr. McDougall allegedly falsified cashier reports and bank deposit records between January 2021 and June 2023.

In August 2024, Mr. McDougall pleaded guilty to felony charges of grand larceny and offering a false instrument for filing, following the misappropriation of over $320,000 in county funds. The fraudulent activity spanned more than four years, primarily involving the diversion of cash payments intended for the Erie County Clerk's Office.

In addition to the audits conducted by New York State and Erie County, the Erie County Department of Law initiated a review to determine whether any other individuals may have been complicit in the fraudulent scheme orchestrated by Mr. McDougall.

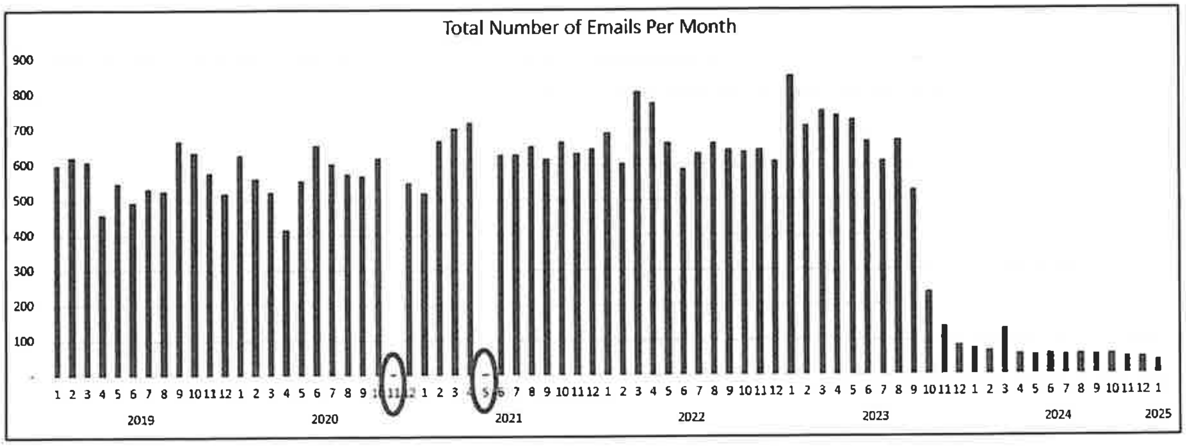
II. Analysis

The Objective 1 analysis primarily consisted of email review using DISCO e-discovery platform.[9] DISCO provides Weaver with the capabilities to search, review, flag, and segregate emails based on specific search terms using syntax. The search focused on communications from January 2019 to January 2025 ("Email Period").[10]

9 Disco's security standards are included in Appendix C.

10 Email records for the months of November 2020 and May 2021 are not present in the DISCO database. Weaver suggests that this gap be considered when evaluating the completeness of the email correspondence data set in DISCO. According to the Erie County Department of Law, email records for all county employees are unavailable for November 2020 and May 2021. The emails are considered unrecoverable as they have been deleted.

Weaver received a total of 51,436 of communications during the Email Period. The chart below shows the number of emails received in each month. According to the Erie County Department of Law, email records for all county employees are unavailable for November 2020 and May 2021.



III. Findings

Approximately 866 email exchanges were observed between Mr. McDougall's personal email account and his official work email. [11] On June 1, 2022, an email was sent by an external, non-company email 'ajmcdougall@aol.com' to 'alexander.mcdougall@erie.gov'. The subject line of the email includes the phrase "extortion money." The body of the email does not include any content or attachments. No additional information or context was available in the data provided to Weaver. [12]

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11 Email exchanges includes messages that are either from or include Mr. McDougall's personal email account.

12 Exhibit 1 - DISCO Email ID #32139.

From:	ajmcdougall@aol.com
Sent:	Wednesday, June 1, 2022 6:17 PM CDT
To:	Alex McDougall <alexander.mcdougall@erie.gov>
Subject:	Extortion money

[**Caution**: this email is **not** from an Erie County employee: attachments or links **may not be safe**.]

Sent from the all new AOL app for iOS

On April 26, 2022, an email was sent by an external, non-company email 'ajmcdougall@aol.com' to 'alexander.mcdougall@erie.gov'. The subject line of the email includes the phrase "Mickey's extortion money." The body of the email does not include any content or attachments.[13] While we are unable to conclusively determine if the name "Mickey" is in reference to Mr. Kearns, the Erie County website list his name as "Michael 'Mickey' Kearns".[14] No additional information or context was available in the data provided to Weaver.

From:	ajmcdougall@aol.com
Sent:	Tuesday, April 26, 2022 6:29 PM CDT
To:	Alex McDougall <alexander.mcdougall@erie.gov>
Subject:	Mickey's extortion money

[**Caution**: this email is **not** from an Erie County employee: attachments or links **may not be safe**.]

Sent from the all new AOL app for iOS

On September 14, 2020, an email was sent by an external, non-company email 'ajmcdougall@aol.com' to 'alexander.mcdougall@erie.gov'. The subject line of the email includes the phrase "$ Mickey." The body of the email does not include any content or attachments.[15] It is unclear whether the name Mickey is in reference to Mr. Kearns, according to

13 Exhibit 2 - DISCO Email ID #33160.

14 Exhibit 3 - Erie County Clerk Website:

15 Exhibit 4 - DISCO Email ID #9587.

the Erie County website, Mr. Kearns also goes by "Mickey".[16] No additional information or context was available in the data provided to Weaver.

From: ajmcdougall@aol.com
Sent: Monday, September 14, 2020 4:08 PM CDT
To: alexander.mcdougall@erie.gov
Subject: $ Mickey

[**Caution**: this email is **not** from an Erie County employee: attachments or links **may not be safe**.]

Sent from AOL Mobile Mail
Get the new AOL app: mail.mobile.aol.com

Additionally, on June 1, 2021, an email was sent by an external, non-company email 'ajmcdougall@aol.com' to 'alexander.mcdougall@erie.gov'.[17] The subject line of the email includes the phrase "Mickey's Money." The body of the email does not include any content or attachments.

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16 Exhibit 5 - Erie County Clerk Website: [illegible]

17 Exhibit 6 - DISCO Email ID# 12144.

D. Objective 2 – Determine Accuracy & Appropriateness of Erie County Fund Distribution

The second objective of our investigation was to determine if the Clerk's Office is accurately and appropriately distributing funds collected by the Clerk's Registrar Division. As previously stated, Weaver did not obtain access to the Erie County Clerk's record keeping software, NewVision. The lack of access to NewVision created a limitation for Weaver to review accounting transactions, deposits, fund distributions, and other relevant documentation for the forensic audit. Weaver relied on the Erie County Comptroller's workpapers to review NewVision reports. The table below outlines Weaver's various attempts and responses related to obtaining access to the NewVision software:

Request Timeline - NewVision Access				
Date Requested	Type of Communication	Recipient	Response Date	Response Content
12/3/2024	Document Request	Clerk's Office	12/4/2024	Document Request No. 1 received
N/A	Email	Clerk's Office	12/9/2024	Weaver to sign "Erie County User Credentials Policy" to access NewVision
12/11/2024	Email	Clerk's Office	12/16/2024	Signed policy received from Weaver. Clerk's Office meeting with the Department of Law internally before production.
1/6/2025	Email	Clerk's Office	1/13/2025	Clerk's Office waiting on response from Department of Law.
1/21/2025	Email	Clerk's Office	1/24/2025	Sharefile site received from Clerk's Office with the following response the request for NewVision access: "The Clerk's Office needs further specificity from Weaver as to which components of NewVision will be accessed, due to a variety of materials in the system being confidential and/or sensitive in nature."
2/5/2025	Conference Call	Erie County Comptroller's Office	2/5/2025	Comptroller's Office stated they did not get access to NewVision during their audits and were unable to speak with NewVision representatives.
2/13/2025	Conference Call	Department of Law; Clerk's Office	2/13/2025	Clerk's Office requested what level of access Weaver would need and stated NewVision has flaws. Clerk's Office requested a list of questions from Weaver. In order to ask the appropriate questions, Weaver requested a user manual / guide for NewVision. Weaver was never provided with the requested information.
N/A	Email	Erie County Comptroller's Office	2/20/2025	Comptroller's Office shared various NewVision report examples, system information, and a letter to NewVision requesting access during their audits.
6/2/2025	Email	Department of Law	6/2/2025	Weaver provided an update that no information was ever received with information regarding NewVision.
7/7/2025	Email	Department of Law	7/7/2025	Department of Law was having issues accessing NewVision software and requested Weaver's input. Weaver stated that the report writing was underway and since neither access or additional information for NewVision had been provided it was no longer feasible to continue requesting.
8/11/2025	Email	Clerk's Office	8/19/2025	In response to Weaver's draft report the Clerk's office stated, "...our records management and cashiering software does not support providing access to its financial components with restricted permissions. To review transactional data, users must have permissions to the underlying records associated with those transactions, which would expose sensitive and sealed information. Because the system cannot limit or suppress access to specific data types, granting such access would compromise the confidentiality and security of the information contained within the system. Therefore, we are unable to provide the requested access..."

I. Background

The Erie County Comptroller's Office conducted an internal audit of the Erie County Clerk's Registrar Division and referred its findings to the New York State Comptroller's Office requesting a forensic audit. In partnership with the Erie County District Attorney's Office, the New York State Comptroller's Office expanded the scope of the Erie County Comptroller's inquiry and examined the period of January 1, 2022, through June 30, 2023. The investigation was later extended to include the period beginning January 1, 2019.

The Erie County Comptroller's investigation found that in hundreds of instances cash was collected but not deposited. In most instances, the total amount of cash collected by one of the clerks was missing. On several occasions, cash was deposited into Mr. McDougall's personal bank account instead of the Clerk's Office's M&T bank account(s). The New York State Comptroller's Office determined during their audit that over $320,000 of recorded cash receipts were not deposited into the Clerk's Office's M&T bank account(s).

II. Analysis

Objective 2 analysis consisted of the following activities:

- Review of Mr. McDougall's communications within the Email Period;
- Analyzed previous audit reports conducted by the Erie County Comptroller;
- Analyzed various supporting documentation, such as, daily fee deposit reports and bank deposit slips; and
- Weaver sampled twelve [12] deposits that were allegedly altered by Mr. McDougall.[18]

III. Findings

During our email review, we discovered several discrepancies identified in the NewVision daily fee deposits. On May 18, 2023, an email was sent from Amy Barlow, Staff Auditor at the Erie County Comptroller's Office, to Mr. McDougall.[19] The subject line of the email was "Erie County Clerk's Office Audit." Ms. Barlow questioned Mr. McDougall about the sum of the "Net Cash" in the

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18 Information was obtained from the Erie County Comptroller's Office Audit and audit workpapers dated August 23, 2023.

19 Exhibit 7 - DISCO Email ID# 12944.

NewVision system, Ms. Barlow noticed a discrepancy between the check and cash total against the net cash and check amount. Ms. Barlow also had a question regarding the Loomis Deposit Log and who signed the customer consignment log when compiling the daily deposit for each day. Mr. McDougall's response to Ms. Barlow was "that's weird and concerning." Mr. McDougall also let Ms. Barlow know that he would pull the original reports from the files for last year. Ms. Barlow then responded asking if he could send the original files for January and December 2022. Ms. Barlow reiterated the question regarding the Loomis deposit log but there was no response from Mr. McDougall following this email. At the time of this email there were no attachments sent from Mr. McDougall regarding any reports from NewVision Daily. Inconsistent or unexplained discrepancies in daily fee deposits handled by Mr. McDougall raises concerns about potential misappropriation or misreporting of funds.

A resident of Erie County contacted the Clerk's Office regarding a transaction she had conducted, and an unauthorized check. On February 8, 2022, an email was sent from an Erie County resident, Ms. Wagner, who reached out to the Erie County Clerk's Office.[20] Ms. Wagner expressed that she had written two checks, one in the amount of $175 and the second in the amount of $460. Both checks cleared and were processed according to Ms. Wagner. She then said that there was an additional check that was processed in the amount of $800 along with the $460 check. Ms. Wagner expressed her confusion and stress over the situation. The email was then forwarded to Eileen Cary, supervising data processing control clerk, from Kelly Krug, personal assistant to the County Clerk. Ms. Cary then forwarded the email to Mr. McDougall. The next email in the sequence appears to have been deleted or removed based on the following notification from Disco:[21]

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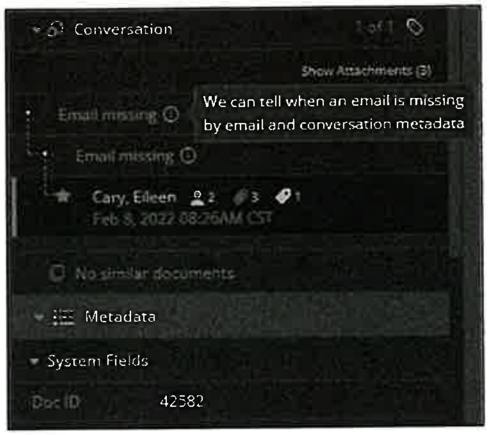
20 Exhibit 8 - DISCO Email ID# 42582.

21 Weaver was unable to determine why or how the email was deleted.



This event raises concerns as to the source of the written check, and this email may indicate a potential concern that should be investigated further. According to a conversation with the Clerk's Office, information related to this specific instance was in the NewVision software, which showed that the error was likely a bank processing issue. However, Weaver was unable to confirm this since we were denied access to the NewVision software.

From: Cary, Eileen <Eileen.Cary@erie.gov>
Sent: Tuesday, February 8, 2022 8:26 AM CST
To: McDougall, Alexander <Alexander.McDougall@erie.gov>
Subject: FW: Error in check processing
Attachments: Screenshot_20220208-022849_M&T Bank.jpg, Screenshot_20220208-022648_M&T Bank.jpg, 2.3.2022 deed transfer.jpg

See below - I will look up receipt and get back to you.

Eileen M Cary | Supervisor Data Processing Control Clerk
Office of Erie County Clerk Michael P. Kearns
92 Franklin St. | Buffalo, NY 14202
P:(716) 858-6106 | F:(716) 858-6550

From: Krug, Kelly
Sent: Tuesday, February 8, 2022 8:06 AM
To: Cary, Eileen <Eileen.Cary@erie.gov>
Subject: FW: Error in check processing

From: sherry wagner <JEMSPLAY1@msn.com<mailto:JEMSPLAY1@msn.com>>
Sent: Tuesday, February 8, 2022 8:00 AM
To: ErieCountyClerkOffice, <ErieCountyClerkOffice@erie.gov<mailto:ErieCountyClerkOffice@erie.gov>>
Subject: Error in check processing

[Caution: this email is not from an Erie County employee: attachments or links may not be safe.]

Mr. Kearns, or whom it may concern,
I was at the Clerk's office on 2/3/22 to submit transfer of deed paperwork.
With the paperwork I, Sherry Wagner wrote a check for $175. Paul wrote a check for $460. These checks were both cleared and processed. However, it looks like another check was processed from Keybank for $800, with our $460 check on top of it, thus taking another withdrawal from my account for $800 and putting my account in overdraft. I called my bank this morning who will be issuing a refund and may be contacting you, however, I wanted you to be aware of this error as it caused me quite a bit of stress and confusion and I am sure you would want to find the correct source of the $800 check.

[Image]

[Image]

I will say the service at your office was very quick and the staff pleasant. I was just thrown off guard when my account went into overdraft.

I was also curious if you can give me an estimate of when my paperwork will file, as I am in the process of refinancing the 4 Signal Dr mortgage in only my name once Paul is removed from the deed. Is there a statement, I can get that this transaction is underway or approved?
[Image]

Thank you.

On May 10, 2023, Ms. Barlow emailed Mr. McDougall.[22] The subject line of the email was "Documents needed for today's 1pm meeting." Ms. Barlow asked for supporting documentation for the NewVision Agent Activity daily reports for all credit cards, cash and check payments for the period of January through March of 2022 and October through December of 2022. Ms. Barlow told Mr. McDougall that the charge files he provided did not reconcile to any payments/deposits on the bank statements or the monthly court fees that were provided. There was no reply or response from Mr. McDougall. Inconsistent or unexplained discrepancies regarding NewVision daily reports handled by Mr. McDougall raises concerns about potential misappropriation or misreporting of funds.

22 Exhibit 9 - DISCO Email ID# 13728.

On May 19, 2023, an email was sent from Mr. McDougall to Ms. Barlow.[23] The subject line of the email concerned December 2022 and January 2023 daily fee deposits. The email communication was regarding a follow-up conversation related to a discrepancy in checks for December 6th. Mr. McDougall expressed that in the report from 2022 there was a difference of $6,885. Mr. McDougall went on to say that this was something that he needed to "look into." Without access to NewVision, Weaver was unable to determine if the missing funds were accounted for.

From:	McDougall, Alexander <Alexander.McDougall@erie.gov>
Sent:	Friday, May 19, 2023 1:54 PM CDT
To:	Barlow, Amy <Amy.Barlow@erie.gov>
Subject:	RE: Court Fees
Attachments:	01-2022 Daily Fee Deposit.pdf, 12-2022 Daily Fee deposit.pdf

Amy,

I have scanned and attached the daily deposit reports for January and December. In looking at them briefly, I found a discrepancy in checks for December 6th. On the report from 2022 a cashier has checks listed as $27,711.20 and the report I ran last week has checks listed as $20,826.20. That is a difference of $6,885.00. This is something that I need to look into.

Regarding Loomis. There are a few people here that can sign for Loomis. The individual signs when the bag is released. It is not necessarily the person who compiled the deposit.

Have a good weekend.

Alex

Alex McDougall, MBA | Second Deputy – County Clerk
Office of Erie County Clerk Michael P. Kearns
92 Franklin St | Buffalo, NY 14202
P (716) 858 8867 | F (716) 858-6550

To support the forensic analysis, a sampling procedure was implemented to validate the accuracy of financial records and assess the reliability of the County Comptroller's findings. Rather than duplicating the full scope of the County Comptroller's audit, the sampling focused on a representative subset of deposit slips and daily fee reports.[24] This approach allowed Weaver to confirm key discrepancies identified in earlier reviews while efficiently allocating resources. Weaver aimed to sample roughly 25% of the $13,670.15 variance balance for transactions in January and December 2022.[25] The selected samples were randomly chosen.

23 Exhibit 10 - DISCO Email #ID 43483.

24 Information was obtained from the Erie County Comptroller's Office Audit and audit workpapers dated August 23, 2023.

25 Refer to Erie County Comptroller's Office Audit and audit workpapers dated August 23, 2023.

Weaver sampled twelve (12) deposit transactions from January and December of 2022. Weaver utilized NewVision Daily Fee Deposit reports and bank deposit slips to calculate the variance between reported cash amounts. The table below summarizes the sample analysis:

		Daily Fee Deposit Report 1				Daily Fee Deposit Report 2				Daily Fee Deposit Report 3				Bank Deposit Slip	
Working Date	User ID	Report Date	Net Cash	Check	Check + Cash	Report Date	Net Cash	Check	Check + Cash	Report Date	Net Cash	Check	Check + Cash	Deposit Date	Deposit Amount
1/3/2022	freemad2	1/3/2022	-	305.10	305.10	5/12/2023	-	305.10	1,280.10	7/10/2023	975.00	305.10	1,280.10	1/4/2022	305.10
1/5/2022	wilczakr	1/5/2022	-	288.55	288.55	5/11/2023	-	288.55	888.55	7/10/2023	600.00	288.55	888.55	1/6/2022	288.55
1/7/2022	freemad2	1/7/2022	-	-	-	5/11/2023	-	-	210.00	7/10/2023	210.00	-	210.00	N/A	-
1/10/2022	wilczakr	1/10/2022	-	384.00	384.00	5/11/2023	-	384.00	1,436.60	7/10/2023	1,052.60	384.00	1,436.60	1/11/2022	384.00
1/18/2022	demarcoj	1/18/2022	-	129.20	129.20	5/11/2023	-	129.50	554.20	7/10/2023	425.00	129.50	554.20	1/19/2022	129.20
1/25/2022	demarcoj	1/25/2022	-	890.60	890.60	5/11/2023	-	890.60	1,225.60	7/10/2023	335.00	890.60	1,225.60	1/25/2022	890.60
12/1/2022	geraceh	12/1/2022	-	500.00	720.85	12/2/2022	220.85	500.00	720.85	6/14/2023	220.85	500.00	720.85	12/1/2022	500.00
12/2/2022	kucharsl	12/2/2022	-	5.00	5.00	5/12/2023	-	5.00	442.00	6/14/2023	437.00	5.00	442.00	N/A	-
12/7/2022	ersingb	12/7/2022	-	5.00	5.00	5/12/2023	-	5.00	735.00	6/14/2023	730.00	5.00	735.00	N/A	-
12/12/2022	taylora	12/12/2022	-	230.50	230.50	5/12/2023	-	230.50	467.50	6/14/2023	237.00	230.50	467.50	12/15/2022	230.50
12/16/2022	kucharsl	12/16/2022	-	18.00	18.00	5/12/2023	-	18.00	246.00	6/14/2023	228.00	18.00	246.00	12/19/2022	18.00
12/29/2022	kucharsl	12/29/2022	-	-	-	5/12/2023	-	-	269.00	6/14/2023	269.00	-	269.00	N/A	-
			$ -	$2,755.95	$ 2,976.80		$ 220.85	$2,756.25	$ 8,475.40		$ 5,719.45	$2,756.25	$ 8,475.40		$ 2,745.95
Report 1 to Report 3 Variance													$ 5,498.60		

From the sampled transactions, there was a variance of $5,498, roughly 40% of the Comptroller's calculated variance, between the original NewVision Daily Fee Deposit Report and the report generated by the Comptroller's Office in 2023.[26] This is supported by reviewing the bank deposit slips provided by M&T /bank.[27]

Based on the sample analysis, and the Comptroller's audit report[28], it appears the NewVision reports were altered at multiple points in time. This observation agrees with the Erie County Comptroller's Office audit report dated August 23, 2023 which found that $13,670.15 in cash was received but never deposited and 83 government records were manipulated (54 altered DFD Reports plus 29 swapped deposit tickets) in January and December of 2022. Based on our analysis of the Comptroller's audit workpapers, Weaver's sample agrees with the findings outlined in the August 23, 2023 audit report.

Weaver did not find additional monies misappropriated. However, the lack of access NewVision created a limitation for Weaver to uncover any additional misappropriated monies.

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26 Refer to Exhibit 11 for an example of NewVision reports provided by the Erie County Comptroller's Office.

27 Refer to Exhibit 12 for an example of a deposit slip provided by the Erie County Comptroller's Office.

28 Erie County Comptroller's Office Audit and audit workpapers dated August 23, 2023.

E. Objective 3 – Control Recommendations for Erie County Clerk's Concentration Accounts

The third and final objective of our investigation was to review the Clerk's Office internal controls and procedures to then provide recommendations for more effective internal controls over their "concentration" bank accounts.

I. Background

Weaver submitted a document request to the Erie County Clerk's Office, specifically asking for internal policies and procedures, including any updates made within the past two years. In response, the Clerk's Office provided its office's Annual Reports for 2018 through 2022, along with two Erie County Comptroller's Office Accounting Policies: "Cash Management – Cash Receipts Overview" (June 2019) and "Cash Management – Shortage or Overage of Transacted Funds" (August 2019).

While the Annual Reports summarize the office's yearly accomplishments, they do not detail internal controls or operational procedures. The two accounting policies offer general best practices for handling cash and checks, such as the importance of segregating duties and maintaining accountability. However, they lack specific, actionable guidance tailored to Clerk's Office staff. Furthermore, it remains unclear who received or reviewed these accounting policies, and no department-specific policies, trainings, or procedural documents were provided to Weaver.

II. Analysis

Weaver's initial document request list to the Clerk's Office included the following, "Include the Clerk's Office internal policies and procedures. Additionally, please indicate any updates made to the policies and procedures within the past 2 years." The Clerk's Office provided Weaver with the following information in an effort to satisfy the request:

- Annual Reports ("Annual Reports") for 2018 through 2022

- An August 2019 Erie County Comptroller Accounting Policy titled "Cash Management – Shortage or Overage of Transacted Funds"[29]

- A June 2019 Erie County Comptroller Accounting Policy titled "Cash Management – Cash Receipts Overview"[30]

Although the Annual Reports provide a summary of the Clerk's Office accomplishments and achievements for the year, they do not include a detailed description of any internal controls, policies, or procedures.

The two accounting policies provided do include some best practices regarding the handling of cash or checks. However, the accounting policies do not provide detailed instructions for Erie County Clerk employees. For example, the three page "Cash Management – Cash Receipts Overview" policy states: "The duties of collecting cash, maintaining documentation, preparing deposits and reconciling records should be separated among different individuals. In departments in which separation of cash handling duties is not feasible, strict individual accountability and thorough review and management is required...All cash received by operating departments within the [Erie] County should be either depositied with the Comptroller's Office's cashier immediately (i.e. within one business day)..."

This excerpt highlights the need for the Clerk's Office to implement segregation of duties where possible. The document also stresses accountability for any individual handling cash. Although requested, Weaver did not receive any memorandums, trainings, or policies and procedures designed specifically for the Clerk's Office. Additionally, it is unclear who received and/or reviewed the comptroller accounting policies.

On July 18, 2019, an email was sent from Mr. Michael Cecchini, Deputy County Clerk in the Auto Bureau Division to Mr. McDougall.[31] The email communication was regarding a follow-up discussion from an exit interview with New York State employees. In this email, Mr. Cecchini outlined concerns raised by the state related to segregation of duties, specifically outlining employees responsible for performing monthly bank reconciliations should not be authorized to write checks on behalf of the office. Mr. Cecchini also advised Mr. McDougall to begin considering the implementation of best practices as the clerk wanted to ensure that the office's

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29 Refer to Exhibit 13.

30 Refer to Exhibit 14.

31 Exhibit 15 - DISCO Email ID# 2687.

finances are protected. This communication implied that the current procedures, or lack thereof, may expose the office and increase risk.

From: McCarthy, Karen <Karen.McCarthy@erie.gov>
Sent: Thursday, July 18, 2019 12:23 PM CDT
To: McDougall, Alexander <Alexander.McDougall@erie.gov>
Subject: RE: NYS DMV Audit_Redundancies

Alex,
My thought based on what the Clerk has expressed is to have Bill perform functions where needed

From: Cecchini, Michael <Michael.Cecchini@erie.gov>
Sent: Thursday, July 18, 2019 12:51 PM
To: McDougall, Alexander <Alexander.McDougall@erie.gov>
Cc: McCarthy, Karen <Karen.McCarthy@erie.gov>; Kearns, Michael <Michael.Kearns@erie.gov>
Subject: NYS DMV Audit_Redundancies

Alex,

We had our exit interview with the state this morning.

It was brought up that there were some procedures we need to address in the area of Reconciliation and Deposits.

#1: Bank deposit verifications and bank reconciliations must be performed.

#2: The employee who performs the monthly bank reconciliations must NOT be authorized to write checks.

In saying, please start to think about the implementation of best practices as it rerates to the above as the Clerk wants to ensure the office's finances are protected.

Once we have our plan, we should review it with Paul Sorrentino form the NYS DMV- he mentioned he spoke to you about some ideas you could implement and he is happy to assist.

Thanks,

Michael J. Cecchini | Deputy County Clerk
Auto Bureau Division
Office of Erie County Clerk Michael P. Kearns
170 Pearl St.| Buffalo, NY 14202
P:(716) 858-4500 | F:(716) 858-4515
visit www.erie.gov/clerk<http://www.erie.gov/clerk>

To supplement the information provided by the Clerk's Office, Weaver considered and analyzed audit report(s) conducted by the Erie County Comptroller[32]. In summary, the Comptroller noted the following significant findings in their report:

[32] Erie County Comptroller's Office Audit and audit workpapers dated August 23, 2023.

- **Material Weaknesses**: Lack of segregation of duties, inadequate internal controls, and discrepancies in daily fee deposits.
- **Management Oversight**: Insufficient oversight and reconciliation of financial records.
- **NSF Charges**: The Clerk's Office is not collecting the $20 service charge for returned payments.
- **Cash Shortages**: Cash discrepancies are not being reported as required.

Weaver generally agrees with the Comptroller's findings based on our observations from the analysis of Objective 1 & 2. For example, Mr. McDougall appears to have operated without management oversight when depositing cash. Additionally, the cash shortages were not reported as required by County Accounting Policy (Exhibit 13).

III. Findings

Following a review of the Clerk's Office's internal controls and procedures over their "concentration" bank accounts, Weaver identified several internal control and procedural deficiencies that may impact operational efficiency, compliance, and accountability. The key issues observed include:

- **Use of Personal Email Accounts:** Employees were found to be using personal email addresses for official County business, which poses security and record-keeping risks.
- **Lack of Segregation of Duties:** Critical financial processes, such as the handling and depositing of cash and checks, were not adequately segregated, increasing the risk of errors or fraud.
- **Insufficient Management Oversight:** There was a noticeable absence of regular supervisory review over financial transactions and reporting, which weakens internal controls.
- **Non-Compliance with County-Wide Directives:** The Clerk's Office has not consistently adhered to County-wide accounting policies and state directives, as referenced in Exhibits 13 and 14, indicating a lack of alignment with broader policies.
- **Lack of Adequate Communication:** Based on the review of Mr. McDougall's emails, Weaver found only sixteen (16) emails sent directly from Michael Kearns over the course of the entire Email Period. Based on the review of email communication, it appears Mr. Kearns' directives were communicated by other members of his team. The lack of communication from the Erie County Clerk to his team could represent a risk of lack of oversight. Furthermore, in multiple instances Weaver observed Mr. McDougall not responding to requests from other government employees.

For example, on July 11, 2023, an email was sent from Mr. Timothy Callan, Deputy Comptroller at the Comptroller's Office, to Mr. McDougall.[33] Mr. Callan expressed concern with signing the June 2023 Mortgage Tax MT-4 statement and stating that neither he nor anyone in his office was able to validate the numbers presented. Mr. McDougall never replied to Mr. Callan. This communication reveals a deficiency in internal reporting procedures.

From: Callan, Timothy <Timothy.Callan@erie.gov>
Sent: Tuesday, July 11, 2023 10:21 AM CDT
To: McDougall, Alexander <Alexander.McDougall@erie.gov>
Subject: RE: June statement of mortgages for signature
Attachments: June 2023 Statement of Mortgages Recorded.pdf

Alex,

Attached is the signed June 2023 statement.

I have been concerned since I started signing these statements last year about the fact that neither me, nor anyone in my office can validate the numbers in the statement. With no disrespect intended, I don't like our office signing things without our own ability to verify the numbers. With these statements and the mortgage tax revenue, my office has no way to validate your office's numbers.

So, in order that the NFTA (and SONYMA) can get their funds, I am signing this, but with great reluctance since I cannot validate the numbers.

Tim

--
Timothy Callan | Deputy Comptroller
Erie County | Comptroller
95 Franklin St., | Buffalo, NY 14202
P:+1(716)858-8853 | F:+1(716)
Timothy.Callan@erie.gov | http://www.erie.gov

The Clerk's Office's lack of segregation of duties is apparent in an email dated March 14, 2023, from Auto Bureau Branch Manager, Sandra Hayden, to Madonna Bishop, then, the Deputy County Clerk - Financer.[34] Sequentially, Ms. Bishop forwards the email to Mr. McDougall. Email correspondence reveals that eleven (11) deposit errors were identified within the "M&T System". When Ms. Bishop inquired about how to correct these discrepancies, Mr. McDougall responded that he would "take care of this with M&T". This event suggests Mr. McDougall could make deposits as well as handle issues related to deposits, creating a clear conflict of interest and/or lack of segregation of duties.

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33 Exhibit 16 - DISCO Email ID# 49151.

34 Exhibit 17 - DISCO Email ID# 34454.

To: Bishop, Madonna <Madonna.Bishop@erie.gov>
Subject: Deposit error

Alysia already had the figures done. The deposit for the work of 3/10 should have $720.75 moved out of Mobile account and into ECC account (2 errors) . The deposit for work of 3/11 should have
$2668.38 moved from Mobile account to ECC account (9 errors) . Thanks !

Sandra Hayden | Branch Manager

Erie County Auto Bureau

Southtown Branch

P: 716-675-2483 F: 716-675-2469

From: McDougall, Alexander
Sent: Tuesday, March 14, 2023 9:48 AM
To: Bishop, Madonna <Madonna.Bishop@erie.gov>
Subject: RE: Deposit error

I can take care of this with M&T.

Thanks

Alex McDougall, MBA | **Second Deputy – County Clerk**
Office of Erie County Clerk *Michael P. Kearns*
92 Franklin St | Buffalo. NY 14202
P:(716) 858-8867 | F:(716) 858-6550

From: Bishop, Madonna <Madonna.Bishop@erie.gov>
Sent: Tuesday, March 14, 2023 9:31 AM
To: McDougall, Alexander <Alexander.McDougall@erie.gov>
Subject: FW: Deposit error

They have determined the dollar amount of the errors from 3/10 & 3/11 (see below). Is this something you can call M&T on, or how do we correct this?

Thank you!

To address the identified weaknesses and enhance operational integrity, Weaver recommends the Clerk's Office implement the following corrective actions:

- **Establish Segregation of Duties in Financial Processes:** Implement a system where different individuals are responsible for receiving, recording, and depositing cash and checks. This reduces the risk of misappropriation and improves accountability.

- **Mandate Use of Official County Email Accounts:** Require all employees to use Erie County domain email addresses for all work-related communications to ensure data security, transparency, and compliance with public records requirements.
- **Develop and Deliver Regular Training Programs:** Conduct periodic training sessions to educate employees on internal policies, procedures, and compliance expectations. If the Clerk's Office lacks department-specific policies, it should prioritize drafting, approving, and distributing these documents to all staff.
- **Track Employee Acknowledgment and Training Completion:** Maintain a centralized log to document each employee's completion of required training and acknowledgment of internal policies. This ensures accountability and supports audit readiness.
- **Enhance Management Oversight of Financial Reporting:** Require management to routinely review key financial documents including, but not limited to, deposit slips, daily fee reports, and NewVision system reports.

This oversight will help detect discrepancies early and reinforce a culture of compliance.

According to the Clerk's Office, after the Erie County Comptroller's audits were concluded the following procedural and/or policy changes were implemented:

- **Updated NewVision and Close Out procedures:** In an internal memo dated May 21, 2024, James Gramkee (Deputy Clerk Finance) outlined new procedures to record check numbers correctly in NewVision to reduce banking errors. Additionally, Mr. Gramkee outlined the proper close out preparation procedures.[35]

- **New personnel and policies**: In the Clerk's Office response to the Erie County Comptroller's February 2024 audit, the following changes were highlighted:[36]

    - The Deputy County Clerk - Finance is no longer the sole individual who prepares monthly payments and reports.
    - At least two individuals in management must verify all payments that are sent out.
    - Copies of all checks received by the Clerk's Office are made by cashiers and included in the daily deposit reporting.

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35 Email memo dated May 21, 2024, from James Gramkee; "Recording of Check Numbers in New Vision and Daily Close Out Procedures"

36 Erie County Clerk's Office Response to February 2024 Audit by the Erie County Comptroller's Office (COMM. 4E-7)

- Fees collected for recording documents and other services offered by the Clerk's Office have been verified with statutory authority, including the New York Civil Practice Law and Rules ("CPLR"), and assembled in the Clerk's Office Schedule of Fees.
- Refunds for Court filings have been streamlined and given increased oversight with the use of the Converge software system.
- Escrow agreements are in the process of being dismantled in favor of a cart-based online image-purchasing system.
- Updated written procedures for financial duties and payment distribution.
- New Deputy County Clerk – Finance with a CPA and extensive experience
- Two new financial positions have been filled by competent and experienced individuals.

The verification of the procedural and policy changes above mentioned was not within Weaver's scope of work. Therefore, Weaver did not independently verify these changes.

F. Exhibits and Appendices

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Exhibit 1

From:	ajmcdougall@aol.com
Sent:	Wednesday, June 1, 2022 6:17 PM CDT
To:	Alex McDougall <alexander.mcdougall@erie.gov>
Subject:	Extortion money

[**Caution**: this email is **not** from an Erie County employee: attachments or links **may not be safe**]

Sent from the all new AOL app for iOS

Exhibit 2

From:	ajmcdougall@aol.com
Sent:	Tuesday, April 26, 2022 6:29 PM CDT
To:	Alex McDougall <alexander.mcdougall@erie.gov>
Subject:	Mickey's extortion money

[**Caution**: this email is **not** from an Erie County employee. attachments or links **may not be safe**.]

Sent from the all new AOL app for iOS

Exhibit 3

Auto Bureau

Exhibit 4

From:	ajmcdougall@aol.com
Sent:	Monday, September 14, 2020 4:08 PM CDT
To:	alexander.mcdougall@erie.gov
Subject:	$ Mickey

[**Caution**: this email is **not** from an Erie County employee: attachments or links **may not be safe**.]

Sent from AOL Mobile Mail
Get the new AOL app: mail.mobile.aol.com

Exhibit 5

Auto Bureau

Exhibit 6

From: ajmcdougall@aol.com
Sent: Tuesday, June 1, 2021 11:25 AM CDT
To: Alex McDougall <alexander.mcdougall@erie.gov>
Subject: Mickey's money

[**Caution**: this email is **not** from an Erie County employee: attachments or links **may not be safe**.]

Sent from the all new AOL app for iOS

Exhibit 7

From: Barlow, Amy <Amy.Barlow@erie.gov>
Sent: Thursday, May 18, 2023 12:12 PM CDT
To: McDougall, Alexander <Alexander.McDougall@erie.gov>
Subject: RE: Erie County Clerk's Office Audit

I didn't realize that you kept the original daily deposit reports from last year. Can you please send me those original files with all the back up for Jan. and Dec. 2022 today so we can compare them to the reports that you re-ran. Can you also send the fee deposit detail for the $1280.10 deposit on 1/3/22 that shows all the transaction detail, pay methods used for each transaction, receipt numbers, and deposit detail.
What about the Loomis Deposit Log question?

--
Amy Barlow | Staff Auditor
Erie County | Comptroller, | ,
P:+1(716)858-1338 | F:+1(716)858-8194
Amy.Barlow@erie.gov | http://www.erie.gov

From: McDougall, Alexander <Alexander.McDougall@erie.gov>
Sent: Thursday, May 18, 2023 12:51 PM
To: Barlow, Amy <Amy.Barlow@erie.gov>
Subject: RE: Erie County Clerk's Office Audit

That's weird and concerning. I ran the reports last week before I sent them to you. I am going to go pull the original reports from the files for last year.

Alex McDougall, MBA | Second Deputy - County Clerk
Office of Erie County Clerk *Michael P. Kearns*
92 Franklin St., Buffalo, NY 14202
P (716) 858-8867 | F (716) 858-6550

From: Barlow, Amy <Amy.Barlow@erie.gov>
Sent: Thursday, May 18, 2023 10:56 AM
To: McDougall, Alexander <Alexander.McDougall@erie.gov>
Cc: Nytz-Hosler, Mary <Mary.Nytz-Hosler@erie.gov>
Subject: Erie County Clerk's Office Audit
Importance: High

Good morning Alex,

We are testing the New Vision Daily Fee Deposits and noticed the "Check + Cash" column doesn't equal the sum of the "Net Cash" and "Check" columns (see highlighted row below). Also, the total for "Check + Cash" column is not correct – when I total the column, the total is $174,181.00 but the report is $173,206.00. The difference is the $975 which is the difference of $1280.10 (total) minus $305.10 (check).

Exhibit 7

Why would this happen on the new Vision report and why doesn't the Check and Cash total equal Net Cash and Checks – is there a missing Net Cash total?

This was the report you used when I observed your daily deposit. How can you use this report if it's not pulling the correct data?

This is a good example of why we really need to meet with a New Vision Rep to understand how data is being pulled into this report.

Daily Fee Deposit- Erie County, New York

From 01/03/2022 To 01/03/2022 Report Date: 06/12/2023 02:21:20 PM

Page :1 of 1
ALL LOCATIONS
ALL USERS

User ID	Count	Net Cash	Check	Check + Cash
browna	41	182.00	51.00	233.00
caryo	10	0.00	8,365.00	8,365.00
cassitad	20	26.95	255.00	281.95
crespon	7	0.00	0.00	0.00
demarcoj	73	125.00	2,236.25	2,361.25
dolegald	23	0.00	40,873.00	40,873.00
freemad2	22	0.00	305.10	1,280.10
gartleyj	10	0.00	0.00	0.00
geraoch	15	140.00	227.60	367.60
gierked	20	0.00	24,939.50	24,939.50
herrj	16	510.00	9,593.50	10,103.50
kaloszad	21	108.25	45.55	153.80
krawczyj	7	0.00	0.00	0.00
kuchars!	16	0.00	0.00	0.00
mazurm2	2	0.00	2,989.00	2,989.00
morrisd4	26	464.00	37,079.25	37,543.25
PBVIEW	141	0.00	0.00	0.00
rosenbrd	8	1.30	0.00	1.30
taylora	20	15.00	44,673.75	44,688.75
tesim	3	0.00	0.00	0.00
wilczakr	2	0.00	0.00	0.00
ERECORD	141	0.00	0.00	0.00
Total Receipts	844	1,572.50	171,833.50	173,308.00

I also have a question regarding the Loomis Deposit log, does the Clerk's office sign the log when they release the bag to Loomis? If yes, how do you know who logs the deposit and also compiles the daily deposit for each day?

CUSTOMER CONSIGNMENT LOG

LOOMIS

35

From ______________________ consignor, the following packages to be delivered to the respective consignees herein stated, it is agreed that these packages are to be distinctly and securely sealed by the consignor and that LOOMIS shall in no event be liable for any shortage by the consignor claimed in any such package delivered to it not so distinctively and securely sealed; also that in the case of the loss of any package LOOMIS shall not be liable for more than the value as herein stated of such package; and in no event for any amount in excess of the liability assumed in the service contract.

	DATE			[redacted]	BAG NUMBER	RELEASED BY	SIGNATURE OF CUSTODIAN	ROUTE #	TIME	DAT
	[illegible]	1	[illegible]	435,790 .26	[illegible]	[illegible]		3	1315	[illegible]
	[illegible]	1		217,731	7993528	[illegible]		3	[illegible]	[illegible]
	[illegible]			385,821	[illegible]	[illegible]		3	1456	[illegible]

Exhibit 7

Can you please send me a response before 1:00 pm today so we can finish the testing.

Thank you,

--
Amy Barlow | Staff Auditor
Erie County | Comptroller, | ,
P:+1(716)858-1338 | F:+1(716)858-8194
Amy.Barlow@erie.gov | http://www.erie.gov

Exhibit 8

From: Cary, Eileen <Eileen.Cary@erie.gov>
Sent: Tuesday, February 8, 2022 8:26 AM CST
To: McDougall, Alexander <Alexander.McDougall@erie.gov>
Subject: FW: Error in check processing
Attachments: Screenshot_20220208-022849_M&T Bank.jpg, Screenshot_20220208-022648_M&T Bank.jpg, 2.3.2022 deed transfer.jpg

See below - I will look up receipt and get back to you.

Eileen M Cary | Supervisor Data Processing Control Clerk
Office of Erie County Clerk Michael P. Kearns
92 Franklin St. | Buffalo, NY 14202
P:(716) 858-6106 | F:(716) 858-6550

From: Krug, Kelly
Sent: Tuesday, February 8, 2022 8:06 AM
To: Cary, Eileen <Eileen.Cary@erie.gov>
Subject: FW: Error in check processing

From: sherry wagner <JEMSPLAY1@msn.com<mailto:JEMSPLAY1@msn.com>>
Sent: Tuesday, February 8, 2022 8:00 AM
To: ErieCountyClerkOffice, <ErieCountyClerkOffice@erie.gov<mailto:ErieCountyClerkOffice@erie.gov>>
Subject: Error in check processing

[Caution: this email is not from an Erie County employee: attachments or links may not be safe.]

Mr. Kearns, or whom it may concern,
I was at the Clerk's office on 2/3/22 to submit transfer of deed paperwork.
With the paperwork I, Sherry Wagner wrote a check for $175. Paul wrote a check for $460. These checks were both cleared and processed. However, it looks like another check was processed from Keybank for $800, with our $460 check on top of it, thus taking another withdrawal from my account for $800 and putting my account in overdraft. I called my bank this morning who will be issuing a refund and may be contacting you, however, I wanted you to be aware of this error as it caused me quite a bit of stress and confusion and I am sure you would want to find the correct source of the $800 check.

[Image]

[Image]

I will say the service at your office was very quick and the staff pleasant. I was just thrown off guard when my account went into overdraft.

I was also curious if you can give me an estimate of when my paperwork will file, as I am in the process of refinancing the 4 Signal Dr mortgage in only my name once Paul is removed from the deed, Is there a statement, I can get that this transaction is underway or approved?
[Image]

Thank you.

Exhibit 8

Sherry Wagner

Exhibit 9

From:	Barlow, Amy <Amy.Barlow@erie.gov>
Sent:	Wednesday, May 10, 2023 8:43 AM CDT
To:	McDougall, Alexander <Alexander.McDougall@erie.gov>
CC:	Nytz-Hosler, Mary <Mary.Nytz-Hosler@erie.gov>
Subject:	Documents needed for today's 1pm meeting
Importance:	High

Good morning Alex,

Can you please provide us with the following documentation for our 1:00 pm meeting today so we can review it with you.

- New Vision Agent Activity daily reports for all credit cards, cash and check payments for January, February, March, October, November and December of 2022. Similar to the Simplifile Agent Report below. The Charge Files you provided for Court EFile Charges do not reconcile to any payments/deposits on the bank statements or the monthly court fees that were provided so they have not been very helpful with our reconciliation.

Search Results

[Search Criteria --> Agent: 1004, Date Range: (12/1/2022 - 12/31/2022)]
Search Results: 1520 Records - RETRIEVED 13:43:46 - 4/11/2023 1:44 PM

Void	Trans Num	Trans Date	Account #	Receipt Total	Rcvd From	User Id	Payment Type	Paid Ach
	22189327	12/13/2022	1004	$770.00	E-RECORDING ONLY-SIMPLIFILE	ERECORD	R	$770.00
	22189329	12/13/2022	1004	$1,595.00	E-RECORDING ONLY-SIMPLIFILE	ERECORD	R	$1,595.00
	22189332	12/13/2022	1004	$206.00	E-RECORDING ONLY-SIMPLIFILE	ERECORD	R	$206.00
	22189334	12/13/2022	1004	$380.00	E-RECORDING ONLY-SIMPLIFILE	ERECORD	R	$380.00
	22189337	12/13/2022	1004	$60.50	E-RECORDING ONLY-SIMPLIFILE	ERECORD	R	$60.50
	22189341	12/13/2022	1004	$240.00	E-RECORDING ONLY-SIMPLIFILE	ERECORD	R	$240.00
	22189342	12/13/2022	1004	$60.50	E-RECORDING ONLY-SIMPLIFILE	ERECORD	R	$60.50

- New Vision Daily Fee Deposit for January, February, March, October, November and December of 2022 that you use to log and reconcile daily deposits.

Exhibit 9

Daily Fee Deposit- Erie County, New York

From 03/23/2023 To 03/23/2023　　Report Date: 03/24/2023 11:25:21 AM

Page :1 of 1
ALL LOCATIONS
ALL USERS

User ID	Count	Net Cash	Check	Check + Cash
ackermah	7	0.00	0 00	0 00
bishopa2	10	185 00	2,235.50	2,420 50
biantona	19	820 00	14 458 50	15,276 50
carye	6	0 00	800 00	800 00
castilad	31	31.45	1,161.00	1,192 45
cochranj	17	0 00	0.00	0 00
costantd	1	0 00	0 00	0 00
demarcoj	63	258 00	116 00	374.00
dolegald	2	50.50	921 00	971 50
ansticol	3	0.00	0.00	0.00
ewingm	6	380.00	3,597 00	3,977 00
finkm	17	5 00	32,153.25	32,158 25
gawronss	1	0.00	0.00	0.00
geracoh	28	158.20	58.75	216 95
herrj	12	15 00	8,005.50	8,020 50
krawczyj	4	0 00	0.00	0.00
kucharsl	29	231 30	270.00	501 30
magergab	12	0 00	0.00	0 00
massarj	25	0 00	0 00	0 00
mcdougas	1	0.00	0 00	0 00
oliverw2	2	0 00	0.00	0 00
PBVIEW	148	0 00	0.00	0 00
rosenbrd	6	0 00	930 00	930 00
suchank	21	190 00	25,877.50	26,067 50
tayloro	52	130 00	6,104 55	6,234 55
terryd	5	74 55	0 00	74 55
tesim	15	13 00	0 00	13 00
ERECORD	101	0.00	0 00	0 00
Total Receipts	**644**	**2,542.00**	**96,688.55**	**99,230.55**

- Your 2022 Bank to New Vision Daily Reconciliation in Excel.

Please let me know if you have any questions.
Thank you,

--
Amy Barlow | Staff Auditor
Erie County | Comptroller, | ,
P:+1(716)858-1338 | F:+1(716)858-8194
Amy.Barlow@erie.gov | http://www.erie.gov

Exhibit 10

From: McDougall, Alexander <Alexander.McDougall@erie.gov>
Sent: Friday, May 19, 2023 1:54 PM CDT
To: Barlow, Amy <Amy.Barlow@erie.gov>
Subject: RE: Court Fees
Attachments: 01-2022 Daily Fee Deposit.pdf, 12-2022 Daily Fee deposit.pdf

Amy,

I have scanned and attached the daily deposit reports for January and December. In looking at them briefly, I found a discrepancy in checks for December 6th. On the report from 2022 a cashier has checks listed as $27,711.20 and the report I ran last week has checks listed as $20,826.20. That is a difference of $6,885.00. This is something that I need to look into.

Regarding Loomis. There are a few people here that can sign for Loomis. The individual signs when the bag is released. It is not necessarily the person who compiled the deposit.

Have a good weekend.

Alex

Alex McDougall, MBA | **Second Deputy County Clerk**
Office of Erie County Clerk *Michael P. Kearns*
92 Franklin St | Buffalo, NY 14202
P (716) 858-8867 | F (716) 858-6550

From: Barlow, Amy <Amy.Barlow@erie.gov>
Sent: Friday, May 19, 2023 1:06 PM
To: McDougall, Alexander <Alexander.McDougall@erie.gov>
Subject: RE: Court Fees
Importance: High

Hi Alex,

Thank you for letting me know. We will try to research this more and then let you know what we find at our next meeting.

Can you send me the original New Vision daily deposit reports for Jan. and Dec. 2022 and answer the Loomis Deposit Log question, per the attached email. We really need to be sure that our testing is accurate so if there are any discrepancies we can let you know.

Also, a meeting with New Vision is needed because the discrepancies may be how data is getting pulled into the New Vision report.

Please let me know if you have any questions.

--
Amy Barlow | Staff Auditor

Exhibit 10

Erie County | Comptroller, | ,
P:+1(716)858-1338 | F:+1(716)858-8194
Amy.Barlow@erie.gov | http://www.erie.gov

From: McDougall, Alexander <Alexander.McDougall@erie.gov>
Sent: Friday, May 19, 2023 12:47 PM
To: Barlow, Amy <Amy.Barlow@erie.gov>
Subject: RE: Court Fees

I have tried to figure this one out. I have been following the instructions that I was given on how to process the court payment. I don't know why the $24,000 is divided by 25. We might need to discuss this more.

Alex McDougall, MBA | Second Deputy - County Clerk
Office of Erie County Clerk *Michael P. Kearns*
92 Franklin St. Buffalo, NY 14202
P (716) 858-8867 | F (716) 858-6550

From: Barlow, Amy <Amy.Barlow@erie.gov>
Sent: Monday, May 15, 2023 4:20 PM
To: McDougall, Alexander <Alexander.McDougall@erie.gov>
Cc: Nytz-Hosler, Mary <Mary.Nytz-Hosler@erie.gov>
Subject: Court Fees

Hi Alex,
You showed me that the $960 County Revenue – Other is the $24,000 County Revenue (Index #'s) divided by 25. Isn't this amount already accounted for in the $24,000? Why aren't you listing the what is actually transmitted to the County which is part of the monthly transmittals COE CO $1 RET of $10,651.00.

Exhibit 10

UNIFIED COURT SYSTEM
OFFICE OF BUDGET and FINANCE

Revenue Distribution Report
Supreme and County Court

Court Name	Erie County Clerk	Month of	January
City	Buffalo	District	8th
Prepared By	Alex McDougall	Phone	716-858-8867

REVENUE

1. State Revenue	$ 295,173.35
2. County Revenue (Index #s)	$ 24,000.00
3. County Revenue (DWI)	$ 4,000.00
4. County Revenue-Other Commissioner of Education	$ 960.00
5. Other Revenues SCAR-county	$ -

TRUST ACCOUNT

6. Bail

7. Other Trust

Total Monthly Collections $ 324,133.35

REFUNDS

Exhibit 10

OTHER COUNTY FEES- Erie County, New York

Page 1 of 1

DATES 01/01/2022 TO 01/31/2022

ALL LOCATIONS

Report Date 02/22/2022 04:08:28 PM

Rev 20110407

RECEIPT	CASH CODE	DESCRIPTION	REFERENCE	DETAIL AMT
Total For Cash Code	COE CO $1 RET		2	$10,651.00
Total For Cash Code	TT-COUNTY $2.50/500		9	$2,137,669.50
Total For Cash Code	INDEX NO COUNTY$25		804	$24,000.00
Total For Cash Code	RP5217 CNTY $9		812	$17,982.00
Total For Cash Code	PASSPORT $35 415106		959	$1,890.00
Total For Cash Code	EZ PASS TAG 416186		977	$225.00
Grand Total				$2,192,417.50

Transmittal		
County Clerk		
Section Code	COC	
Assignment (Account, cost)	100	Required

Deposit Date: 02/23/2022

Deposit Slip

Depositor: Alex McDougall

Signature

Approver: Karen McCarthy

Signature:

Signature missing

Cost Center Description	Receipt Description	Account	Cost Center	Fund or Grant or WBS element	Bus Area	Add'l Detail	M&T - General	M&T - General		Total
Recording	RECORDING FEES	415150	1131010	110			671,937.03			671,906.03
	MORTGAGE TAX	415160	1131010	110			47,675.42			47,675.42
	REAL EST TRAN TAX	416100	1131010	110			17,982.00			17,982.00
	SUMMARY PAGE FEES	415170	1131010	110						0.00
	COMM OF EDUC FEES	415140	1131010	110			10,651.00			10,651.00
	MORTGAGE TAX	220100		610	110					0.00
	PASSPORTS	415106	1131010	110			1,890.00			1,890.00
	EZ PASS	415186	1131010	110			225.00			225.00
	Cost Center Subtotal									750,361.45
Actions and Proceedings	COURT FEES	415110	1131020	110			24,000.00			24,000.00
	SMALL CLAIMS FEES	415120	1131020	110						0.00
										0.00
	Cost Center Subtotal									24,000.00
Pistol Permits	PISTOL PERMITS	420000	1131030	110			[illegible]			13,368.00
										0.00
	Cost Center Subtotal									13,368.00
Proof Repair Reserve	TRANSFER TAX	[illegible]	[illegible]	210			2,137,669.50			2,137,669.50
										0.00
	Cost Center Subtotal									2,137,669.50
Total: (Bank Deposit for Cashier Entry)							$2,925,398.95	$0.00		
				Business Transaction			M&T - General	M&T - General		
				Section Code			COC			
				Assignment			100			

Let me know if you have any questions.

Thank you,

--

Amy Barlow | Staff Auditor
Erie County | Comptroller, | ,
P:+1(716)858-1338 | F:+1(716)858-8194
Amy.Barlow@erie.gov | http://www.erie.gov

Exhibit 11

Daily Fee Deposit- Erie County, New York

#1

ALL LOCATIONS
ALL USERS
ORNY.20110407

From 01/03/2022 To 01/03/2022 **Report Date: 05/12/2023 02:21:20 PM**

User ID	Count	Net Cash	Check	Check + Cash
browna	41	182.00	51.00	233.00
carye	10	0.00	8,365.00	8,365.00
casillad	20	26.95	255.00	281.95
crespon	7	0.00	0.00	0.00
demarcoj	73	125.00	2,236.25	2,361.25
dolegald	23	0.00	40,873.00	40,873.00
freemad2	22	0.00	305.10	1,280.10
gartleyj	10	0.00	0.00	0.00
geraceh	15	140.00	227.60	367.60
gierked	20	0.00	24,939.50	24,939.50
herrj	16	510.00	9,593.50	10,103.50
kaloszad	21	108.25	45.55	153.80
krawczyj	7	0.00	0.00	0.00
kucharsl	16	0.00	0.00	0.00
mazurm2	2	0.00	2,989.00	2,989.00
morrisd4	26	464.00	37,079.25	37,543.25
PBVIEW	141	0.00	0.00	0.00
rosenbrd	8	1.30	0.00	1.30
taylora	20	15.00	44,673.75	44,688.75
tesim	3	0.00	0.00	0.00
wilczakr	2	0.00	0.00	0.00
ERECORD	141	0.00	0.00	0.00
Total Receipts	**644**	**1,572.50**	**171,633.50**	**173,206.00**

- missing
$975.00
- cash amt.
Dep date
1/5/22

Exhibit 11

Page :1 of 1
ALL LOCATIONS
ALL USERS
ORNY.20110407

Daily Fee Deposit- Erie County, New York

From 01/03/2022 To 01/03/2022 Report Date: 01/03/2022 04:52:18 PM

#2

User ID	Count	Net Cash	Check	Check + Cash
browna	41	182.00	51.00	233.00
garye	10	0.00	8,365.00	8,365.00
casillada	20	26.95	255.00	281.95
crespon	7	0.00	0.00	0.00
demarcoj	73	125.00	2,236.25	2,361.25
dolegald	23	0.00	40,873.00	40,873.00
freemad2	22	0.00	305.10	305.10
garlleyj	10	0.00	0.00	0.00
geraceh	15	140.00	227.60	367.60
gierked	20	0.00	24,939.50	24,939.50
herrj	16	510.00	9,593.50	10,103.50
kaloszad	21	108.25	45.55	153.80
krawczyj	7	0.00	0.00	0.00
kucharsl	16	0.00	0.00	0.00
mazurm2	2	0.00	2,989.00	2,989.00
morrisd4	26	464.00	37,079.25	37,543.25
PBVIEW	141	0.00	0.00	0.00
rosenbrd	8	1.30	0.00	1.30
taylora	20	15.00	44,673.75	44,688.75
tesim	3	0.00	0.00	0.00
wilczakr	2	0.00	0.00	0.00
ERECORD	141	0.00	0.00	0.00
Total Receipts	644	1,572.50	171,633.50	173,206.00

Exhibit 11

ALL LOCATIONS
ALL USERS
ORNY.20110407

Daily Fee Deposit- Erie County, New York

From 01/03/2022 To 01/03/2022 Report Date: 07/10/2023 03:31:54 PM

User ID	Count	Net Cash	Check	Check + Cash
browna	41	182.00	51.00	233.00
carye	10	0.00	8,365.00	8,365.00
casillad	20	26.95	255.00	281.95
crespon	7	0.00	0.00	0.00
demarcoj	73	125.00	2,236.25	2,361.25
dolegald	23	0.00	40,873.00	40,873.00
freemad2	22	975.00	305.10	1,280.10
gartleyj	10	0.00	0.00	0.00
geraceh	15	140.00	227.60	367.60
gierked	20	0.00	24,939.50	24,939.50
herrj	16	510.00	9,593.50	10,103.50
kaloszad	21	108.25	45.55	153.80
krawczyj	7	0.00	0.00	0.00
kucharsl	16	0.00	0.00	0.00
mazurm2	2	0.00	2,989.00	2,989.00
morrisd4	26	464.00	37,079.25	37,543.25
PBVIEW	141	0.00	0.00	0.00
rosenbrd	8	1.30	0.00	1.30
taylora	20	15.00	44,673.75	44,688.75
tesim	3	0.00	0.00	0.00
wilczakr	2	0.00	0.00	0.00
ERECORD	141	0.00	0.00	0.00
Total Receipts	**644**	**2,547.50**	**171,633.50**	**174,181.00**

missing cash amt $ 975 freemad2

Exhibit 12

DEPOSIT TICKET
1/3/22
9,365.00
$ 9,365.00
9365.00

DEPOSIT TICKET
1/4/2022
WORK as of 1/4/2022
26.95
355.00
$ 281.95
281.95

DEPOSIT TICKET #2
WORK
01/04/22
15.00
44673.75
$ 44688.75
44688.75

DEPOSIT TICKET
1/3/22
140.-
227.60
$ 367.60
367.60

DEPOSIT TICKET
1/4/2022
305.10
$ 305.10
305.10

DEPOSIT TICKET
Work for 1/3/21
125.00
$ 2361.25

Dep 1/3
SHB $1280.10
Diff $975

Freemad2

Exhibit 13

SUBJECT: CASH MANAGEMENT

TOPIC: Shortage or Overage of Transacted Funds

PURPOSE: This topic establishes policy for point-of-service financial transactions (e.g., at Comptroller's Office's Cashier's Area, County Clerk's Office, Sheriff's Office, Probation Services and County parks and golf courses) in which cash is tendered for payments of County taxes, fees, fines and other charges.

Each department that handles point-of-service financial transactions must install controls to ensure that a designated cashier (or cashiers) accounts for all coins and currency, money orders and checks related to the day's business activity; this should be completed at the conclusion of each business day. Upon accounting for each cash register's daily tape as compared to all coins and currency, money orders and checks within the drawer, either the comparison matches or does not match (i.e., a shortage or overage exists).

COUNTY POLICY: All shortages or overages of County monies and securities, including those which the County has legally accepted custody and responsibility, must be documented and reported to the department head or supervisor regardless of the cause or amount.

The types of shortages (losses) that should be reported to the department supervisor who is responsible for point-of-service financial transactions are:

- Actual or suspected theft, burglary or robbery (employee or otherwise)
- Errors in record-keeping or making change in which theft is not suspected
- Acceptance of invalid or non-redeemable paper including post office or express money orders, and forged or altered checks, drafts, promissory notes, etc.
- Acceptance of counterfeit US currency

Completing Loss Reports

Reporting requirements:

- All losses/shortages must be reported immediately to the supervisor of the custodian whose funds experienced the loss. The supervisor must maintain a written record of all reported losses.
- All documented losses amounting to more than $20.00, except corrected shortages resulting from accounting or calculation errors, must be reported to the Comptroller's Office.
- All documented losses amounting to more than $100.00, except corrected shortages resulting from accounting or calculation errors, must be reported to the County Sheriff's Department.
- Attempted theft, burglary or robbery must be reported immediately to the supervisor and the County Sheriff's Department regardless of whether a loss actually occurred.

Exhibit 13

Additional reporting requirements – In addition to the above reporting requirements, there are special reporting requirements for counterfeit currency and losses affecting credit deposits:

Counterfeit currency:

- In the event that counterfeit currency is discovered by a County department/office while in the County's possession, counterfeit currency must be reported to and confiscated by the County Sheriff's Department and further reported to the Comptroller's Office. In turn, the Comptroller's Office, working in conjunction with the County Sheriff's Department must report the counterfeit currency to the U.S. Treasury Department. If a credit deposit is involved, the resulting shortage must be reported accordingly.
- In the event that counterfeit currency is discovered by the depository bank and reported as a reduction of a County deposit, the Comptroller's Cashier's Office must: (1) file the required reports and (2) complete the necessary adjustments to the deposit. Note that the bank will notify the U.S. Treasury Department and surrender the counterfeit currency directly to the U.S. Treasury Department.

Losses affecting credit deposits:

- All losses that affect a credit deposit must be reported in detail to the department head and the Comptroller's Office regardless of the cause or the amount of the loss.

Statements Regarding Losses

County employees may not comment or make statements to public media or press regarding a loss. County employees may solely provide comments and share statements with authorized representatives of the County Sheriff's Department, the Comptroller's Office and the County Attorney's Office.

Exhibit 14

SUBJECT: CASH MANAGEMENT

TOPIC: Cash Receipts - Overview

PURPOSE: This topic covers deposits and the allocation of all fees, revenues and other received funds for which the County is responsible. For this topic, the term "cash" includes coins and currency, checks, money orders and cashiers and certified checks. Also reference a separate topic titled <u>Acceptable Forms of Payment</u>.

COUNTY POLICY: Handling cash involves a substantial amount of risk to the County. All County divisions, departments and units that handle cash must be vigilant and dedicated to strong internal controls for handling cash – doing so minimizes the potential for mishandling funds.

Cash handling operations must be dutifully reviewed and managed on a daily basis. To minimize the potential for mistakes or misappropriation of cash, segregation of cash handling duties is recommended. The duties of collecting cash, maintaining documentation, preparing deposits and reconciling records should be separated among different individuals. In departments in which separation of cash handling duties is not feasible, strict individual accountability and thorough review and management is required.

For claims payments from New York State and its agencies, every effort should be made to collect via electronic deposit directly into the County's bank account. In circumstances where check payment is the only alternative, the department should instruct the remitter to mail its check directly to the Comptroller's Office for processing.

All cash received by operating departments within the County should be either deposited with the Comptroller's Office's cashier immediately (i.e., within one business day) or, if specifically authorized by the Comptroller's Office, it may be deposited by the operating department in a bank account specified by the Comptroller's Office with the required deposit information immediately forwarded to the Comptroller's Office.

In all instances, immediate bank deposit is essential so all available cash is placed in interest bearing accounts or investments in order to maximize interest earnings and provide the best possible control over the County's cash resources.

PROCEDURE: Processing Checks and Money Orders - All checks must be restrictively endorsed immediately upon receipt, in the following manner:

FOR DEPOSIT ONLY
THE COUNTY OF ERIE, NEW YORK

At its option, the operating department may include its department name in this endorsement.

All cash received via USPS mail service must be opened in an area separate from other cash handling operations by an employee that is not involved in accounts receivable or other cash handling process. Departments should maintain a log and/or a photocopy of all checks that are received.

To be accepted, each presented check must:

- Be payable to the County of Erie, NY. This includes a check payable to an individual who must restrictively endorse it payable to the County of Erie
- Be current dated - post dated or "stale dated" (over six months or shorter period if noted on the face of the check) checks are not acceptable
- Be properly signed or endorsed by the presenter
- Be in agreement with respect to numeric and written amounts
- Be typed or legibly written in ink
- Have Federal Reserve routing codes printed (as part of the MICR encoding) at the bottom of the check. The routing codes printed in the upper right hand corner are no longer required by the Federal Reserve and are not always printed on the checks. The routing codes will be separated from the other numbers in the MICR line by a small, centered rectangle followed by two small squares with one above the other. The location within the MICR line may vary, but the symbol described above will precede and follow the routing code.
- Not be altered or grossly mutilated
- Not have any unreasonable restrictions placed on the face which excessively limit its application
- Contain sufficient information to permit tracing the presenter (e.g. account number, address, telephone number, property [SBL] number etc.)

Accounting function - When making a deposit, operating departments are responsible for coding cash receipt allocation information on the proper forms. All funds being delivered to the Comptroller's Office's Cashier's Area (located at 95 Franklin Street/Rath Building, First Floor) must be delivered in person. **INTERDEPARTMENTAL MAIL IS NOT ACCEPTABLE.**

The Comptroller's Office's Cashier's Area is responsible for comparing all deposit amounts with the corresponding allocation amounts. If discrepancies are noted, then the Cashier's Area shall take the appropriate corrective action.

Each business day the Comptroller's Office Division of Investments and Cash Management is responsible for allocating the deposits processed by the Comptroller's Cashier's Area into the accounting system and reconciling the amounts deposited in the bank to the accounting system.

Unidentified receipts must also be deposited immediately (within one business day) with allocation information coded by the Comptroller's Office establishing the unidentified nature of the receipt. Ultimately, responsibility for cash receipt allocation rests with the Comptroller's Office (as appropriate, upon follow-up with the department).

If assistance is needed regarding the <u>forms</u> used to record a cash receipt, the Comptroller's Office's Division of Cash Management should be contacted.

Foreign funds – The County does not accept payments in foreign funds. "Foreign funds" include all coins and currency issued by a non-U.S. government and all checks written on non-U.S. bank or for non-U.S. dollar values.

Prior to making payments, payees (i.e., an individual, group or entity that receives a payment, such as through cash, check, money order or promissory note) should convert all foreign currency to U.S. currency.

Exhibit 15

From: McCarthy, Karen <Karen.McCarthy@erie.gov>
Sent: Thursday, July 18, 2019 12:23 PM CDT
To: McDougall, Alexander <Alexander.McDougall@erie.gov>
Subject: RE: NYS DMV Audit_Redundancies

Alex,
My thought based on what the Clerk has expressed is to have Bill perform functions where needed

From: Cecchini, Michael <Michael.Cecchini@erie.gov>
Sent: Thursday, July 18, 2019 12:51 PM
To: McDougall, Alexander <Alexander.McDougall@erie.gov>
Cc: McCarthy, Karen <Karen.McCarthy@erie.gov>; Kearns, Michael <Michael.Kearns@erie.gov>
Subject: NYS DMV Audit_Redundancies

Alex,

We had our exit interview with the state this morning.

It was brought up that there were some procedures we need to address in the area of Reconciliation and Deposits.

#1: Bank deposit verifications and bank reconciliations must be performed.

#2: The employee who performs the monthly bank reconciliations must NOT be authorized to write checks.

In saying, please start to think about the implementation of best practices as it rerates to the above as the Clerk wants to ensure the office's finances are protected.

Once we have our plan, we should review it with Paul Sorrentino form the NYS DMV- he mentioned he spoke to you about some ideas you could implement and he is happy to assist.

Thanks,

Michael J. Cecchini | Deputy County Clerk
Auto Bureau Division
Office of Erie County Clerk Michael P. Kearns
170 Pearl St.| Buffalo, NY 14202
P:(716) 858-4500 | F:(716) 858-4515
visit www.erie.gov/clerk<http://www.erie.gov/clerk>

RENEW LOCALLY! Keep $$ in Erie County-Use Our Postage-Paid Green Envelope to Renew Your Vehicle Registration.<http://www2.erie.gov/clerk/index.php?q=just-mail-it>

PRIVILEGED COMMUNICATION. All information contained in this e-mail message is privileged and confidential information intended only for the use of the individual or entity named above. If the reader of this message is not the intended recipient, you are hereby notified that any unauthorized dissemination, distribution, or copying of this communication is strictly prohibited. If you have received this communication in error, please notify us by telephone or e-mail.

Exhibit 16

From: Callan, Timothy <Timothy.Callan@erie.gov>
Sent: Tuesday, July 11, 2023 10:21 AM CDT
To: McDougall, Alexander <Alexander.McDougall@erie.gov>
Subject: RE: June statement of mortgages for signature
Attachments: June 2023 Statement of Mortgages Recorded.pdf

Alex,

Attached is the signed June 2023 statement.

I have been concerned since I started signing these statements last year about the fact that neither me, nor anyone in my office can validate the numbers in the statement. With no disrespect intended, I don't like our office signing things without our own ability to verify the numbers. With these statements and the mortgage tax revenue, my office has no way to validate your office's numbers.

So, in order that the NFTA (and SONYMA) can get their funds, I am signing this, but with great reluctance since I cannot validate the numbers.

Tim

--
Timothy Callan | Deputy Comptroller
Erie County | Comptroller
95 Franklin St., | Buffalo, NY 14202
P:+1(716)858-8853 | F:+1(716)
Timothy.Callan@erie.gov | http://www.erie.gov

From: McDougall, Alexander <Alexander.McDougall@erie.gov>
Sent: Monday, July 10, 2023 12:23 PM
To: Callan, Timothy <Timothy.Callan@erie.gov>
Subject: FW: June statement of mortgages for signature

Good Morning, Tim,

Did you get a chance to review this? The NFTA contacted me on Friday wondering when I was going to transfer the money.

Alex

Alex McDougall, MBA | Second Deputy - County Clerk
Office of Erie County Clerk *Michael P. Kearns*
92 Franklin St.| Buffalo, NY 14202
P (716) 858-8867 | F (716) 858-6550

From: McDougall, Alexander
Sent: Monday, July 3, 2023 12:32 PM
To: Callan, Timothy <Timothy.Callan@erie.gov>
Subject: June statement of mortgages for signature

Exhibit 16

Good afternoon, Tim,

I have attached the statement.

Alex

Alex McDougall, MBA | Second Deputy - County Clerk
Office of Erie County Clerk ***Michael P. Kearns***
92 Franklin St | Buffalo, NY 14202
P:(716) 858-8867 | F:(716) 858-6550

Exhibit 17

From:	McDougall, Alexander <Alexander.McDougall@erie.gov>
Sent:	Tuesday, March 14, 2023 8:59 AM CDT
To:	Bishop, Madonna <Madonna.Bishop@erie.gov>
Subject:	RE: Deposit error

It's not a problem

Alex McDougall, MBA | Second Deputy - County Clerk
Office of Erie County Clerk ***Michael P. Kearns***
92 Franklin St | Buffalo, NY 14202
P:(716) 858-8867 | F:(716) 858-6550

From: Bishop, Madonna <Madonna.Bishop@erie.gov>
Sent: Tuesday, March 14, 2023 9:55 AM
To: McDougall, Alexander <Alexander.McDougall@erie.gov>
Subject: RE: Deposit error

Thank you! Sorry… I know you have enough to do without our mess ups ☹

From: McDougall, Alexander
Sent: Tuesday, March 14, 2023 9:48 AM
To: Bishop, Madonna <Madonna.Bishop@erie.gov>
Subject: RE: Deposit error

I can take care of this with M&T.

Thanks

Alex McDougall, MBA | Second Deputy - County Clerk
Office of Erie County Clerk ***Michael P. Kearns***
92 Franklin St | Buffalo, NY 14202
P:(716) 858-8867 | F (716) 858-6550

From: Bishop, Madonna <Madonna.Bishop@erie.gov>
Sent: Tuesday, March 14, 2023 9:31 AM
To: McDougall, Alexander <Alexander.McDougall@erie.gov>
Subject: FW: Deposit error

They have determined the dollar amount of the errors from 3/10 & 3/11 (see below). Is this something you can call M&T on, or how do we correct this?

Thank you!

From: Hayden, Sandra
Sent: Tuesday, March 14, 2023 9:28 AM

Exhibit 17

To: Bishop, Madonna <Madonna.Bishop@erie.gov>
Subject: Deposit error

Alysia already had the figures done. The deposit for the work of 3/10 should have $720.75 moved out of Mobile account and into ECC account (2 errors) . The deposit for work of 3/11 should have
$2668.38 moved from Mobile account to ECC account (9 errors) . Thanks !

Sandra Hayden | Branch Manager

Erie County Auto Bureau

Southtown Branch

P: 716-675-2483 F: 716-675-2469

Appendix A

Documents Reviewed

Document	Provided By	Date Provided
2024.09.17 Erie County Legislature re External Audit.pdf	Department of Law	9/18/2024
Clerk Audit resolution.pdf	Department of Law	5/28/2024
Clocked Letter to the Leg - 2.pdf	Department of Law	9/18/2024
COJ.pdf	Department of Law	10/23/2024
Copy of Concentration Account Activity.xlsx	Department of Law	7/9/2024
final_registrar_analysis_report_with_blackouts.pdf	Department of Law	2024
Former employee facing charges for allegedly stealing from Erie County Clerk's Office _ wgrz.com.pdf	Public	N/A
Letter to N Francis re Clerk Audit.pdf	Department of Law	6/21/2024
SCI.pdf	Department of Law	10/23/2024
COJ.pdf	Department of Law	10/23/2024
FW are you handling the clerk case.msg	Department of Law	10/23/2024
SCI.pdf	Department of Law	10/23/2024
2023 Clerk MTG WP (Sharepoint).xlsx	Erie County Comptroller	11/4/2024
Daily Fee Deposits Feb - Nov 2022 UNAUDITED.pdf	Erie County Comptroller	11/4/2024
Daily Fee Deposits Jan & Dec 2022 AUDITED (D-7.1).pdf	Erie County Comptroller	11/4/2024
Final Clerk's Analysis of Concentration Account with report.pdf	Erie County Comptroller	11/4/2024
Apr 2019.pdf	Erie County Comptroller	11/4/2024
Aug 2019.pdf	Erie County Comptroller	11/4/2024
Dec 2019.pdf	Erie County Comptroller	11/4/2024
Feb 2019.pdf	Erie County Comptroller	11/4/2024
Jan 2019.pdf	Erie County Comptroller	11/4/2024
Jul 2019.pdf	Erie County Comptroller	11/4/2024
Jun 2019.pdf	Erie County Comptroller	11/4/2024
Mar 2019.pdf	Erie County Comptroller	11/4/2024
May 2019.pdf	Erie County Comptroller	11/4/2024
Nov 2019.pdf	Erie County Comptroller	11/4/2024
Oct 2019.pdf	Erie County Comptroller	11/4/2024
Sep 2019.pdf	Erie County Comptroller	11/4/2024
Apr 2020.pdf	Erie County Comptroller	11/4/2024
Aug 2020.pdf	Erie County Comptroller	11/4/2024
Dec 2020.pdf	Erie County Comptroller	11/4/2024
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Sep 2020.pdf	Erie County Comptroller	11/4/2024
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Jul 2021.pdf	Erie County Comptroller	11/4/2024
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Apr 2023.pdf	Erie County Comptroller	11/4/2024
Aug 2023.pdf	Erie County Comptroller	11/4/2024
Dec 2023.pdf	Erie County Comptroller	11/4/2024
Feb 2023.pdf	Erie County Comptroller	11/4/2024
Jan 2023.pdf	Erie County Comptroller	11/4/2024

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Jul 2023.pdf	Erie County Comptroller	11/4/2024
Jun 2023.pdf	Erie County Comptroller	11/4/2024
Mar 2023.pdf	Erie County Comptroller	11/4/2024
May 2023.pdf	Erie County Comptroller	11/4/2024
Nov 2023.pdf	Erie County Comptroller	11/4/2024
Oct 2023.pdf	Erie County Comptroller	11/4/2024
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Apr 2024.pdf	Erie County Comptroller	11/4/2024
Aug 2024.pdf	Erie County Comptroller	11/4/2024
Feb 2024.pdf	Erie County Comptroller	11/4/2024
Jan 2024.pdf	Erie County Comptroller	11/4/2024
Jul 2024.pdf	Erie County Comptroller	11/4/2024
Jun 2024.pdf	Erie County Comptroller	11/4/2024
Mar 2024.pdf	Erie County Comptroller	11/4/2024
May 2024.pdf	Erie County Comptroller	11/4/2024
Sep 2024.pdf	Erie County Comptroller	11/4/2024
MTG Sample for Testing-Fee Calculation Recording Page.pdf	Erie County Comptroller	11/4/2024
NewVision MTG Calculations.pdf	Erie County Comptroller	11/4/2024
NYS Dept of Tax & Finance Releases 2022.pdf	Erie County Comptroller	11/4/2024
MTG Sample for Testing-Recording Page.pdf	Erie County Comptroller	11/4/2024
NYS Dept of Tax & Finance Releases 2022.pdf	Erie County Comptroller	11/4/2024
Recording Monthly DOC Count (MTG MTX).pdf	Erie County Comptroller	11/4/2024
012022 January-2022.pdf	Erie County Comptroller	11/4/2024
022022 February-2022.pdf	Erie County Comptroller	11/4/2024
032022 March-2022.pdf	Erie County Comptroller	11/4/2024
042022 April-2022.pdf	Erie County Comptroller	11/4/2024
052022 May-2022.pdf	Erie County Comptroller	11/4/2024
062022 June-2022.pdf	Erie County Comptroller	11/4/2024
072022 July-2022.pdf	Erie County Comptroller	11/4/2024
082022 August-2022.pdf	Erie County Comptroller	11/4/2024
092022 September-2022.pdf	Erie County Comptroller	11/4/2024
102022 October-2022.pdf	Erie County Comptroller	11/4/2024
112022 November 2022.pdf	Erie County Comptroller	11/4/2024
122022 December-2022.pdf	Erie County Comptroller	11/4/2024
Apportions-Released Mortgages 2022.pdf	Erie County Comptroller	11/4/2024
Cash Code Summary-State-NG Dec 21 - Dec 22.pdf	Erie County Comptroller	11/4/2024
NV Basic Tax Summary-C-provided during audit-(NV) KL.pdf	Erie County Comptroller	11/4/2024
Original NV Basic Tax Summary-C.pdf	Erie County Comptroller	11/4/2024
Recording Monthly DOC Count (MTG MTX).pdf	Erie County Comptroller	11/4/2024
Unapportion-Mortgage on Hold - KL 7-21.pdf	Erie County Comptroller	11/4/2024
Daily Mortgage Tax Collected 1.pdf	Erie County Comptroller	11/4/2024
Daily Mortgage Tax Collected 2.pdf	Erie County Comptroller	11/4/2024
Daily Mortgage Tax Collected 3.pdf	Erie County Comptroller	11/4/2024
Daily Mortgage Tax Collected 4.pdf	Erie County Comptroller	11/4/2024
Daily Mortgage Tax Collected 5.pdf	Erie County Comptroller	11/4/2024
April-2022.pdf	Erie County Comptroller	11/4/2024
August-2022.pdf	Erie County Comptroller	11/4/2024
December-2022.pdf	Erie County Comptroller	11/4/2024
February-2022.pdf	Erie County Comptroller	11/4/2024
January-2022.pdf	Erie County Comptroller	11/4/2024
July-2022.pdf	Erie County Comptroller	11/4/2024
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November-2022.pdf	Erie County Comptroller	11/4/2024
October-2022.pdf	Erie County Comptroller	11/4/2024
September-2022.pdf	Erie County Comptroller	11/4/2024
McKinney's Tax Law § 262 Expenses of officers.pdf	Erie County Comptroller	11/4/2024
SOM Monthly Testing.pdf	Erie County Comptroller	11/4/2024
NYS MT-16.pdf	Erie County Comptroller	11/4/2024
April-2022.pdf	Erie County Comptroller	11/4/2024
August-2022.pdf	Erie County Comptroller	11/4/2024
December-2022.pdf	Erie County Comptroller	11/4/2024
February-2022.pdf	Erie County Comptroller	11/4/2024
January-2022.pdf	Erie County Comptroller	11/4/2024
July-2022.pdf	Erie County Comptroller	11/4/2024
June-2022.pdf	Erie County Comptroller	11/4/2024
March-2022.pdf	Erie County Comptroller	11/4/2024
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November-2022.pdf	Erie County Comptroller	11/4/2024

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October-2022.pdf	Erie County Comptroller	11/4/2024
September-2022.pdf	Erie County Comptroller	11/4/2024
NFTA Payments and Backup-2022.pdf	Erie County Comptroller	11/4/2024
SONYMA Payments and Backup-2022.pdf	Erie County Comptroller	11/4/2024
01-2022 Bank Statement.pdf	Erie County Comptroller	11/4/2024
02-2022 Bank Statement.pdf	Erie County Comptroller	11/4/2024
03-2022 Bank Statement.pdf	Erie County Comptroller	11/4/2024
04-2022 Bank Statement.pdf	Erie County Comptroller	11/4/2024
05-2022 Bank Statement.pdf	Erie County Comptroller	11/4/2024
06-2022 Bank Statement.pdf	Erie County Comptroller	11/4/2024
07-2022 Bank Statement.pdf	Erie County Comptroller	11/4/2024
08-2022 Bank Statement.pdf	Erie County Comptroller	11/4/2024
09-2022 Bank Statement.pdf	Erie County Comptroller	11/4/2024
10-2022 Bank Statement.pdf	Erie County Comptroller	11/4/2024
11-2022 Bank Statement.pdf	Erie County Comptroller	11/4/2024
12-2022 Bank Statement.pdf	Erie County Comptroller	11/4/2024
Bank Statement - Concentration- December 2021.pdf	Erie County Comptroller	11/4/2024
Bank Statement - Concentration- January 2023.pdf	Erie County Comptroller	11/4/2024
Mortgage Account December 2022 - Jan 2023.pdf	Erie County Comptroller	11/4/2024
01-2022 Concentration Account Checks.pdf	Erie County Comptroller	11/4/2024
02-2022 Concentration Account Checks.pdf	Erie County Comptroller	11/4/2024
03-2022 Concentration Account Checks.pdf	Erie County Comptroller	11/4/2024
04-2022 Concentration Account Checks.pdf	Erie County Comptroller	11/4/2024
05-2022 Concentration Account Checks.pdf	Erie County Comptroller	11/4/2024
06-2022 Concentration Account Checks.pdf	Erie County Comptroller	11/4/2024
07-2022 Concentration Account Checks.pdf	Erie County Comptroller	11/4/2024
08-2022 Concentration Account Checks.pdf	Erie County Comptroller	11/4/2024
09-2022 Concentration Account Checks.pdf	Erie County Comptroller	11/4/2024
10-2022 Concentration Account Checks.pdf	Erie County Comptroller	11/4/2024
11-2022 Concentration Account Checks.pdf	Erie County Comptroller	11/4/2024
12-2022 Concentration Account Checks.pdf	Erie County Comptroller	11/4/2024
Jan 2023 - Concentration Account Checks.pdf	Erie County Comptroller	11/4/2024
EC MRT APR 22.pdf	Erie County Comptroller	11/4/2024
EC MRT AUG 22.pdf	Erie County Comptroller	11/4/2024
EC MRT DEC 22.pdf	Erie County Comptroller	11/4/2024
EC MRT FEB 22.pdf	Erie County Comptroller	11/4/2024
EC MRT JAN 22.pdf	Erie County Comptroller	11/4/2024
EC MRT JUL 22.pdf	Erie County Comptroller	11/4/2024
EC MRT JUN 22.pdf	Erie County Comptroller	11/4/2024
EC MRT MAR 22.pdf	Erie County Comptroller	11/4/2024
EC MRT MAY 22.pdf	Erie County Comptroller	11/4/2024
EC MRT NOV 22.pdf	Erie County Comptroller	11/4/2024
EC MRT OCT 22.pdf	Erie County Comptroller	11/4/2024
EC MRT SEPT 22.pdf	Erie County Comptroller	11/4/2024
Copy of Erie County payment list.pdf	Erie County Comptroller	11/4/2024
01-2022 Statement of MTGS and Backup.pdf	Erie County Comptroller	11/4/2024
02-2022 Statement of MTGS and Backup.pdf	Erie County Comptroller	11/4/2024
03-2022 Statement of MTGS and Backup.pdf	Erie County Comptroller	11/4/2024
04-2022 Statement of MTGS and Backup.pdf	Erie County Comptroller	11/4/2024
05-2022 Statement of MTGS and Backup.pdf	Erie County Comptroller	11/4/2024
06-2022 Statement of MTGS and Backup.pdf	Erie County Comptroller	11/4/2024
07-2022 Statement of MTGS and Backup.pdf	Erie County Comptroller	11/4/2024
08-2022 Statement of MTGS and Backup.pdf	Erie County Comptroller	11/4/2024
09-2022 Statement of MTGS and Backup.pdf	Erie County Comptroller	11/4/2024
10-2022 Statement of MTGS and Backup.pdf	Erie County Comptroller	11/4/2024
11-2022 Statement of MTGS and Backup.pdf	Erie County Comptroller	11/4/2024
12-2022 Statement of MTGS and Backup.pdf	Erie County Comptroller	11/4/2024
Comptroller Signoff on Mortgage Tax Report April 2022.pdf	Erie County Comptroller	11/4/2024
Dec 21 - Feb 23 Statement of Mortgages Recorded.pdf	Erie County Comptroller	11/4/2024
December 2021.pdf	Erie County Comptroller	11/4/2024
March 2022.pdf	Erie County Comptroller	11/4/2024
Mortgage Tax Statement January 2022.pdf	Erie County Comptroller	11/4/2024
Statement of MTGS - February 2022 - for signature.pdf	Erie County Comptroller	11/4/2024
01-2022 Bank Statement.pdf	Erie County Comptroller	11/4/2024
02-2022 Bank Statement.pdf	Erie County Comptroller	11/4/2024
03-2022 Bank Statement.pdf	Erie County Comptroller	11/4/2024
04-2022 Bank Statement.pdf	Erie County Comptroller	11/4/2024
05-2022 Bank Statement.pdf	Erie County Comptroller	11/4/2024
06-2022 Bank Statement.pdf	Erie County Comptroller	11/4/2024
07-2022 Bank Statement.pdf	Erie County Comptroller	11/4/2024

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10-2022 Bank Statement.pdf	Erie County Comptroller	11/4/2024
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Bank Statement - Concentration- December 2021.pdf	Erie County Comptroller	11/4/2024
Bank Statement - Concentration- January 2023.pdf	Erie County Comptroller	11/4/2024
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02-2022 Concentration Account Checks.pdf	Erie County Comptroller	11/4/2024
03-2022 Concentration Account Checks.pdf	Erie County Comptroller	11/4/2024
04-2022 Concentration Account Checks.pdf	Erie County Comptroller	11/4/2024
05-2022 Concentration Account Checks.pdf	Erie County Comptroller	11/4/2024
06-2022 Concentration Account Checks.pdf	Erie County Comptroller	11/4/2024
07-2022 Concentration Account Checks.pdf	Erie County Comptroller	11/4/2024
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10-2022 Concentration Account Checks.pdf	Erie County Comptroller	11/4/2024
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MTG Daily Transaction Sample.xlsx	Erie County Comptroller	11/4/2024
NYS Dept of Tax & Finance Releases 2022.pdf	Erie County Comptroller	11/4/2024
April-2022.pdf	Erie County Comptroller	11/4/2024
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Apportions-Released Mortgages 2022.pdf	Erie County Comptroller	11/4/2024
NYS Dept of Tax & Finance Releases 2022.pdf	Erie County Comptroller	11/4/2024
Unapportion-Mortgage on Hold - KL 7-21.pdf	Erie County Comptroller	11/4/2024
Apportions-Released Mortgages 2022.pdf	Erie County Comptroller	11/4/2024
NYS Dept of Tax & Finance Releases 2022.pdf	Erie County Comptroller	11/4/2024
NYS MT-16.pdf	Erie County Comptroller	11/4/2024
Unapportion-Mortgage on Hold - KL 7-21.pdf	Erie County Comptroller	11/4/2024
Apportions-Released Mortgages 2022.pdf	Erie County Comptroller	11/4/2024
NYS Dept of Tax & Finance Releases 2022.pdf	Erie County Comptroller	11/4/2024
Unapportion-Mortgage on Hold - KL 7-21.pdf	Erie County Comptroller	11/4/2024
April-2022.pdf	Erie County Comptroller	11/4/2024
August-2022.pdf	Erie County Comptroller	11/4/2024
December-2022.pdf	Erie County Comptroller	11/4/2024
February-2022.pdf	Erie County Comptroller	11/4/2024
January-2022.pdf	Erie County Comptroller	11/4/2024
July-2022.pdf	Erie County Comptroller	11/4/2024
June-2022.pdf	Erie County Comptroller	11/4/2024
March-2022.pdf	Erie County Comptroller	11/4/2024
May-2022.pdf	Erie County Comptroller	11/4/2024
November-2022.pdf	Erie County Comptroller	11/4/2024
October-2022.pdf	Erie County Comptroller	11/4/2024
September-2022.pdf	Erie County Comptroller	11/4/2024
Apportions-Released Mortgages 2022.pdf	Erie County Comptroller	11/4/2024
MTG Daily Transaction Sample.xlsx	Erie County Comptroller	11/4/2024
NYS Dept of Tax & Finance Releases 2022.pdf	Erie County Comptroller	11/4/2024
Unapportion-Mortgage on Hold - KL 7-21.pdf	Erie County Comptroller	11/4/2024
April-2022.pdf	Erie County Comptroller	11/4/2024
August-2022.pdf	Erie County Comptroller	11/4/2024
December-2022.pdf	Erie County Comptroller	11/4/2024
February-2022.pdf	Erie County Comptroller	11/4/2024
January-2022.pdf	Erie County Comptroller	11/4/2024
July-2022.pdf	Erie County Comptroller	11/4/2024
June-2022.pdf	Erie County Comptroller	11/4/2024
March-2022.pdf	Erie County Comptroller	11/4/2024
May-2022.pdf	Erie County Comptroller	11/4/2024
November-2022.pdf	Erie County Comptroller	11/4/2024

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Documents Reviewed

Document	Provided By	Date Provided
October-2022.pdf	Erie County Comptroller	11/4/2024
September-2022.pdf	Erie County Comptroller	11/4/2024
Apportions-Released Mortgages 2022.pdf	Erie County Comptroller	11/4/2024
MTG Daily Transaction Sample.xlsx	Erie County Comptroller	11/4/2024
NYS Dept of Tax & Finance Releases 2022.pdf	Erie County Comptroller	11/4/2024
Apportions-Released Mortgages 2022.pdf	Erie County Comptroller	11/4/2024
MTG Daily Transaction Sample.xlsx	Erie County Comptroller	11/4/2024
NYS Dept of Tax & Finance Releases 2022.pdf	Erie County Comptroller	11/4/2024
April-2022.pdf	Erie County Comptroller	11/4/2024
August-2022.pdf	Erie County Comptroller	11/4/2024
December-2022.pdf	Erie County Comptroller	11/4/2024
February-2022.pdf	Erie County Comptroller	11/4/2024
January-2022.pdf	Erie County Comptroller	11/4/2024
July-2022.pdf	Erie County Comptroller	11/4/2024
June-2022.pdf	Erie County Comptroller	11/4/2024
March-2022.pdf	Erie County Comptroller	11/4/2024
May-2022.pdf	Erie County Comptroller	11/4/2024
November-2022.pdf	Erie County Comptroller	11/4/2024
October-2022.pdf	Erie County Comptroller	11/4/2024
September-2022.pdf	Erie County Comptroller	11/4/2024
April-2022.pdf	Erie County Comptroller	11/4/2024
August-2022.pdf	Erie County Comptroller	11/4/2024
December-2022.pdf	Erie County Comptroller	11/4/2024
February-2022.pdf	Erie County Comptroller	11/4/2024
January-2022.pdf	Erie County Comptroller	11/4/2024
July-2022.pdf	Erie County Comptroller	11/4/2024
June-2022.pdf	Erie County Comptroller	11/4/2024
March-2022.pdf	Erie County Comptroller	11/4/2024
May-2022.pdf	Erie County Comptroller	11/4/2024
November-2022.pdf	Erie County Comptroller	11/4/2024
October-2022.pdf	Erie County Comptroller	11/4/2024
September-2022.pdf	Erie County Comptroller	11/4/2024
C. Jan2022 Escrow Balance.pdf	Erie County Comptroller	11/4/2024
D. Feb2022 Escrow Balance.pdf	Erie County Comptroller	11/4/2024
E. March2022 Escrow Balance.pdf	Erie County Comptroller	11/4/2024
F. April2022 Escrow Balance.pdf	Erie County Comptroller	11/4/2024
G. May2022 Escrow Balance.pdf	Erie County Comptroller	11/4/2024
H. June2022 Escrow Balance.pdf	Erie County Comptroller	11/4/2024
I. July2022 Escrow Balance.pdf	Erie County Comptroller	11/4/2024
J. Aug2022 Escrow Balance.pdf	Erie County Comptroller	11/4/2024
K. Sept2022 Escrow Balance.pdf	Erie County Comptroller	11/4/2024
L. Oct2022 Escrow Balance.pdf	Erie County Comptroller	11/4/2024
M. Nov2022 Escrow Balance.pdf	Erie County Comptroller	11/4/2024
N. Dec2022 Escrow Balance.pdf	Erie County Comptroller	11/4/2024
01-2022 Escrow 2.pdf	Erie County Comptroller	11/4/2024
01-2022 Escrow.pdf	Erie County Comptroller	11/4/2024
02-2022 Escrow.pdf	Erie County Comptroller	11/4/2024
03-2022 Escrow 2.pdf	Erie County Comptroller	11/4/2024
03-2022 Escrow.pdf	Erie County Comptroller	11/4/2024
04-2022 Escrow.pdf	Erie County Comptroller	11/4/2024
05-2022 Escrow.pdf	Erie County Comptroller	11/4/2024
06-2022 Escrow 2.pdf	Erie County Comptroller	11/4/2024
06-2022 Escrow.pdf	Erie County Comptroller	11/4/2024
07-2022 Escrow.pdf	Erie County Comptroller	11/4/2024
08-2022 Escrow.pdf	Erie County Comptroller	11/4/2024
09-2022 Escrow.pdf	Erie County Comptroller	11/4/2024
10-2022 Escrow.pdf	Erie County Comptroller	11/4/2024
11-2022 Escrow.pdf	Erie County Comptroller	11/4/2024
12-2022 Escrow.pdf	Erie County Comptroller	11/4/2024
escrow_agreement.pdf	Erie County Comptroller	11/4/2024
Escrow_Agreement_-Master.pdf	Erie County Comptroller	11/4/2024
Escrow Refunds Calculation.pdf	Erie County Comptroller	11/4/2024
Agent (Escrow) Accounts.xlsx	Erie County Clerk's Office	1/24/2025
List of Bank Accounts for Clerk's Office from 2017 to 2021.pdf	Erie County Clerk's Office	1/24/2025
2017 August.pdf	Erie County Clerk's Office	1/24/2025
2017 December.pdf	Erie County Clerk's Office	1/24/2025
2017 Feb.pdf	Erie County Clerk's Office	1/24/2025
2017 Jan.pdf	Erie County Clerk's Office	1/24/2025
2017 July.pdf	Erie County Clerk's Office	1/24/2025
2017 June.pdf	Erie County Clerk's Office	1/24/2025

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Document	Provided By	Date Provided
2017 March.pdf	Erie County Clerk's Office	1/24/2025
2017 May.pdf	Erie County Clerk's Office	1/24/2025
2017 November.pdf	Erie County Clerk's Office	1/24/2025
2017 October.pdf	Erie County Clerk's Office	1/24/2025
2017 September.pdf	Erie County Clerk's Office	1/24/2025
April 2017.pdf	Erie County Clerk's Office	1/24/2025
2018 April.pdf	Erie County Clerk's Office	1/24/2025
2018 August.pdf	Erie County Clerk's Office	1/24/2025
2018 December.pdf	Erie County Clerk's Office	1/24/2025
2018 February.pdf	Erie County Clerk's Office	1/24/2025
2018 January.pdf	Erie County Clerk's Office	1/24/2025
2018 July.pdf	Erie County Clerk's Office	1/24/2025
2018 March.pdf	Erie County Clerk's Office	1/24/2025
2018 May.pdf	Erie County Clerk's Office	1/24/2025
2018 November.pdf	Erie County Clerk's Office	1/24/2025
2018 October.pdf	Erie County Clerk's Office	1/24/2025
2018 September.pdf	Erie County Clerk's Office	1/24/2025
2019 April.pdf	Erie County Clerk's Office	1/24/2025
2019 August.pdf	Erie County Clerk's Office	1/24/2025
2019 December.pdf	Erie County Clerk's Office	1/24/2025
2019 Feb.pdf	Erie County Clerk's Office	1/24/2025
2019 January.pdf	Erie County Clerk's Office	1/24/2025
2019 July.pdf	Erie County Clerk's Office	1/24/2025
2019 June.pdf	Erie County Clerk's Office	1/24/2025
2019 March.pdf	Erie County Clerk's Office	1/24/2025
2019 May.pdf	Erie County Clerk's Office	1/24/2025
2019 November.pdf	Erie County Clerk's Office	1/24/2025
2019 October.pdf	Erie County Clerk's Office	1/24/2025
2019 September.pdf	Erie County Clerk's Office	1/24/2025
2020 April.pdf	Erie County Clerk's Office	1/24/2025
2020 August.pdf	Erie County Clerk's Office	1/24/2025
2020 December.pdf	Erie County Clerk's Office	1/24/2025
2020 Feb.pdf	Erie County Clerk's Office	1/24/2025
2020 January.pdf	Erie County Clerk's Office	1/24/2025
2020 July.pdf	Erie County Clerk's Office	1/24/2025
2020 June No Data.pdf	Erie County Clerk's Office	1/24/2025
2020 March.pdf	Erie County Clerk's Office	1/24/2025
2020 May.pdf	Erie County Clerk's Office	1/24/2025
2020 November.pdf	Erie County Clerk's Office	1/24/2025
2020 October.pdf	Erie County Clerk's Office	1/24/2025
2020 September.pdf	Erie County Clerk's Office	1/24/2025
Screenshot 2025-01-23 122819.jpg	Erie County Clerk's Office	1/24/2025
2021 April.pdf	Erie County Clerk's Office	1/24/2025
2021 August.pdf	Erie County Clerk's Office	1/24/2025
2021 December.pdf	Erie County Clerk's Office	1/24/2025
2021 Feb.pdf	Erie County Clerk's Office	1/24/2025
2021 January.pdf	Erie County Clerk's Office	1/24/2025
2021 July.pdf	Erie County Clerk's Office	1/24/2025
2021 June.pdf	Erie County Clerk's Office	1/24/2025
2021 March.pdf	Erie County Clerk's Office	1/24/2025
2021 May.pdf	Erie County Clerk's Office	1/24/2025
2021 November.pdf	Erie County Clerk's Office	1/24/2025
2021 October.pdf	Erie County Clerk's Office	1/24/2025
2021 September.pdf	Erie County Clerk's Office	1/24/2025
01 Jan 2017.pdf	Erie County Clerk's Office	1/24/2025
02 Feb 2017.pdf	Erie County Clerk's Office	1/24/2025
03 Mar 2017.pdf	Erie County Clerk's Office	1/24/2025
04 April 2017.pdf	Erie County Clerk's Office	1/24/2025
05 May 2017.pdf	Erie County Clerk's Office	1/24/2025
06 Jun 2017.pdf	Erie County Clerk's Office	1/24/2025
07 Jul 2017.pdf	Erie County Clerk's Office	1/24/2025
08 Aug 2017.pdf	Erie County Clerk's Office	1/24/2025
09 Sep 2017.pdf	Erie County Clerk's Office	1/24/2025
10 Oct 2017.pdf	Erie County Clerk's Office	1/24/2025
11 Nov 2017.pdf	Erie County Clerk's Office	1/24/2025
12 Dec 2017.pdf	Erie County Clerk's Office	1/24/2025
01 2018 Concentration Account.pdf	Erie County Clerk's Office	1/24/2025
02 2018 Concentration Account.pdf	Erie County Clerk's Office	1/24/2025
03 2018 Concentration Account.pdf	Erie County Clerk's Office	1/24/2025
04 2018 Concentration Account.pdf	Erie County Clerk's Office	1/24/2025

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Documents Reviewed

Document	Provided By	Date Provided
05 2018 Concentration Account.pdf	Erie County Clerk's Office	1/24/2025
06 2018 Concentration Account.pdf	Erie County Clerk's Office	1/24/2025
07 2018 Concentration Account.pdf	Erie County Clerk's Office	1/24/2025
08 2018 Concentration Account.pdf	Erie County Clerk's Office	1/24/2025
09 2018 Concentration Account.pdf	Erie County Clerk's Office	1/24/2025
10 2018 Concentration Account.pdf	Erie County Clerk's Office	1/24/2025
11 2018 Concentration Account.pdf	Erie County Clerk's Office	1/24/2025
12 2018 Concentration Account.pdf	Erie County Clerk's Office	1/24/2025
01 31 2019 FetchStatementandNotices.pdf	Erie County Clerk's Office	1/24/2025
02 28 2019 FetchStatementandNotices.pdf	Erie County Clerk's Office	1/24/2025
03 31 2019 FetchStatementandNotices.pdf	Erie County Clerk's Office	1/24/2025
04 30 2019 FetchStatementandNotices.pdf	Erie County Clerk's Office	1/24/2025
05 31 2019 FetchStatementandNotices.pdf	Erie County Clerk's Office	1/24/2025
06 30 2019 FetchStatementandNotices.pdf	Erie County Clerk's Office	1/24/2025
07 31 2019 FetchStatementandNotices.pdf	Erie County Clerk's Office	1/24/2025
08 31 2019 FetchStatementandNotices.pdf	Erie County Clerk's Office	1/24/2025
09 30 2019 FetchStatementandNotices.pdf	Erie County Clerk's Office	1/24/2025
10 31 2019 FetchStatementandNotices.pdf	Erie County Clerk's Office	1/24/2025
11 30 2019 FetchStatementandNotices.pdf	Erie County Clerk's Office	1/24/2025
12 31 2019 FetchStatementandNotices.pdf	Erie County Clerk's Office	1/24/2025
01 2020 Concentration Account.pdf	Erie County Clerk's Office	1/24/2025
02 2020 Concentration Account.pdf	Erie County Clerk's Office	1/24/2025
03 2020 Concentration Account.pdf	Erie County Clerk's Office	1/24/2025
04 2020 Concentration Account.pdf	Erie County Clerk's Office	1/24/2025
05 2020 Concentration Account.pdf	Erie County Clerk's Office	1/24/2025
06 2020 Concentration Account.pdf	Erie County Clerk's Office	1/24/2025
07 2020 Concentration Account.pdf	Erie County Clerk's Office	1/24/2025
08 2020 Concentration Account.pdf	Erie County Clerk's Office	1/24/2025
09 2020 Concentration Account.pdf	Erie County Clerk's Office	1/24/2025
10 2020 Concentration Account.pdf	Erie County Clerk's Office	1/24/2025
11 2020 Concentration Account.pdf	Erie County Clerk's Office	1/24/2025
12 2020 Concentration Account.pdf	Erie County Clerk's Office	1/24/2025
01 2021 Concentration Account.pdf	Erie County Clerk's Office	1/24/2025
02 2021 Concentration Account.pdf	Erie County Clerk's Office	1/24/2025
03 2021 Concentration Account.pdf	Erie County Clerk's Office	1/24/2025
04 2021 Concentration Account.pdf	Erie County Clerk's Office	1/24/2025
05 2021 Concentration Account.pdf	Erie County Clerk's Office	1/24/2025
06 2021 Concentration Account.pdf	Erie County Clerk's Office	1/24/2025
07 2021 Concentration Account.pdf	Erie County Clerk's Office	1/24/2025
08 2021 Concentration Account.pdf	Erie County Clerk's Office	1/24/2025
09 2021 Concentration Account.pdf	Erie County Clerk's Office	1/24/2025
10 2021 Concentration Account.pdf	Erie County Clerk's Office	1/24/2025
11 2021 Concentration Account.pdf	Erie County Clerk's Office	1/24/2025
12 2021 Concentration Account.pdf	Erie County Clerk's Office	1/24/2025
County Clerk Organizational Charts 2025.pdf	Erie County Clerk's Office	1/24/2025
UserIDs and Names.xlsx	Erie County Clerk's Office	1/24/2025
2018_annual_report.pdf	Erie County Clerk's Office	1/24/2025
2019_annual_report.pdf	Erie County Clerk's Office	1/24/2025
2020_annual_report.pdf	Erie County Clerk's Office	1/24/2025
2021_annual_report.pdf	Erie County Clerk's Office	1/24/2025
Cash management policy 2019.pdf	Erie County Clerk's Office	1/24/2025
Cash Receipts Policy June 2019.pdf	Erie County Clerk's Office	1/24/2025
erie_county_clerk_s_annual_report_2022.pdf	Erie County Clerk's Office	1/24/2025
Recording of Check Numbers in New Vision and Daily Close Out Procedures.pdf	Erie County Clerk's Office	1/24/2025
2023.06.30 COMM._14E-28 Comptroller Audit of Registrar Division.pdf	Erie County Clerk's Office	1/24/2025
2023.08.24 COMM._16E-13 Comptroller Analysis of Concentration Account.pdf	Erie County Clerk's Office	1/24/2025
2023.09.25 COMM._18E-1 Clerk Response to June 2023 Comptroller Audit.pdf	Erie County Clerk's Office	1/24/2025
2024.02.05 COMM._4E-6 Comptroller Audit of Mortgage Tax.pdf	Erie County Clerk's Office	1/24/2025
2024.02.05 COMM._4E-7 Clerk Response to February 2024 Comptroller Audit.pdf	Erie County Clerk's Office	1/24/2025
2024.03.28 COMM._7E-6 Clerk Supplemental Response to Comptroller Mortgage Tax Audit.pdf	Erie County Clerk's Office	1/24/2025
Weaver Document 1 Response.pdf	Erie County Clerk's Office	1/24/2025
EZ-Pay Credit Card Process.pdf	Erie County Comptroller	2/18/2025
Fee Codes for Cash Code Summary Report.pdf	Erie County Comptroller	2/18/2025
loss by year 2019-2023 Summary.xlsx	Erie County Comptroller	2/18/2025
New Vision Reports and Descriptions.xlsx	Erie County Comptroller	2/18/2025
NewVision Mortgage Tax Calc-Revised 8-24-23.pdf	Erie County Comptroller	2/18/2025
NewVision MTG Calculations.pdf	Erie County Comptroller	2/18/2025
NV Signed Letter.pdf	Erie County Comptroller	2/18/2025
Receipt from New Vision for Deed Payment.pdf	Erie County Comptroller	2/18/2025

Appendix A

Documents Reviewed

Document	Provided By	Date Provided
Receipt of Rec and Mortgage Fees from Clerk's Office.pdf	Erie County Comptroller	2/18/2025
Release of MGT in NewVision example.pdf	Erie County Comptroller	2/18/2025
Email PST Files	Department of Law; DISS	4/28/2025

weaver
Assurance · Tax · Advisory

ERIE COUNTY– FORENSIC SERVICES
ATTN: ERIE COUNTY CLERK'S OFFICE
EMAIL DATA TRANSFER AND PRIVACY PROCEDURES

Weaver agrees to handle all data in accordance with the procedures outlined in Appendix A. We commit to ensuring that all data management practices comply with the specified guidelines to maintain the integrity, confidentiality, and security of the data.

Tim Mohr, Partner
April 21, 2025

Appendix A

Proposed Procedure to Obtain Emails:[1]

1. Erie County (Department of Law) will provide to Weaver the population of Mr. McDougall's emails for the entirety of his employment at Erie County Clerk's Office ("McDougall's Emails").

2. Erie County (Department of Law) will provide to Weaver a list of keywords to identify emails subject to privacy concerns (the "Exclusion Keywords").

3. Weaver will ingest McDougall's Emails to an eDiscovery platform and will provide access to individuals designated by Erie County (Department of Law) ("Erie County Designated Individuals").

4. Erie County Designated Individuals will perform email searches on McDougall's Emails using the Exclusion Keywords. The objective is to identify the potential population of emails subject to privacy concerns ("Emails Subject to Privacy Concerns").

5. Weaver will work with Erie County Designated Individuals to remove the Emails Subject to Privacy Concerns from the eDiscovery platform.

6. Weaver will start the analysis of McDougall's Emails only after the Emails Subject to Privacy Concerns have been removed from the eDiscovery platform.

7. Erie County Designated Individuals will continue to have access to the eDiscovery platform throughout the duration of Weaver's Forensic Audit.

8. Erie County Designated Individuals will have the option to provide to Weaver supplementary keywords to identify additional emails subject to privacy concerns throughout the duration of Weaver's Forensic Audit.

[1] Meeting via WebEx held on February 18, 2025. Attendees: Robert Cathcart, Aaron Rubin, Logan Woods, Nathaniel Francis, and Victor Padilla.

Security Overview

DISCO's global technology infrastructure is designed to protect client data. At a high-level:

- DISCO has obtained SOC2 Type 2 and ISO 27001 certifications from independent auditors.
- DISCO leverages Amazon Web Services (AWS) for server infrastructure through its data center located in Dublin, Ireland (for the EU/UK) and employs encryption on data at rest and in transit.
- Using DISCO Cecilia Q&A does not violate the EU Artificial Intelligence Act Article 5(1)(d)

COMPLIANCE WITH INTERNATIONAL SECURITY STANDARDS DISCO annually engages with independent auditors who certify DISCO's compliance with ISO 27001 and SOC 2 Type 2 standards. Proof of these certifications can be provided to clients and client's customers upon request and receipt of a signed NDA.

PUBLIC COMPANY REPORTING REQUIREMENTS As a publicly traded company (NYSE: LAW), DISCO is required to comply with the US SEC Cybersecurity Reporting Rules. These rules, which came into effect in July 2023, require mandatory notification to the SEC via a public filing within four business days after a company determines that it has experienced a material cyber security incident. These public companies cyber security reporting requirements add a layer of accountability and transparency.

ENTERPRISE DATA HOSTING DISCO uses AWS to provide enterprise availability and dependability for its hosted platform. A primary data center is supported with hot backups maintained throughout the AWS infrastructure to help reduce downtime in the event of service interruption.

INDEPENDENT SECURITY ASSESSMENT Completing their assessments on a monthly basis, respected third party risk platform Bitsight ranked DISCO's security program as "Advanced" in the past 18 months (Dec 2023). According to Bitsight this score positions DISCO within the top 10% of technology vendors across all sectors in terms of security practices and configurations.

ENCRYPTION Data is protected at rest with AES 256 encryption, using strong key management techniques. Host communications are protected with TLS, while a dedicated rapid file transfer tool uses AES 256 security.

ACCESS CONTROL DISCO provides clients with the ability to leverage both single sign-on (SSO) for internal users and multi-factor authentication (MFA) for external users. In addition, clients can use customizable role-based permissions in databases to restrict users' access to the information required to complete their tasks.

MONITORING DISCO does not currently have client-facing tools available to monitor access to client's databases.

CHAIN OF CUSTODY DISCO's services are designed to enable clients to establish and maintain a secure chain of custody which, if needed, can be audited and reported on. Client data is transferred and loaded into DISCO using one of the following four methods: (a) cloud connector for data sources like Microsoft 365, (b) High-Speed Uploader feature, (c) secure web browser feature, or (d) shipping of media to DISCO regional facilities. Once loaded to a DISCO database, client data is managed in a way to maintain its evidentiary integrity at all times.

NETWORK SECURITY OF PRODUCTION ENVIRONMENT Firewall and intrusion detection systems are in place, with 24/7 monitoring. Antivirus software is installed on production systems with regular updates. Quarterly vulnerability scanning and third-party penetration testing, including at both the network and application layers, are implemented to help DISCO identify potential vulnerabilities.

LAYERED SECURITY Development and test environments are logically separated from the production environment. Change control, patch management, and SDLC policies and procedures to support production security and stability.

When data is deactivated from a DISCO project, it remains present in the DISCO environment for up to 2 full billing periods following the deactivation date to allow clients to reactivate the database. If not reactivated within 31 days of deactivation, a full data destruction process is implemented. Data is unrecoverable beyond the 31 day grace period.

US MAINTENANCE ON EU DATABASES DISCO deploys software on a weekly basis to all instances across the globe. Software deployment is managed by US-based employees, however, the deployment process does not include accessing client data.

CECILIA & THE EU AI ACT Cecilia Q&A pulls answers directly from the documents in an Ediscovery database — and cites its sources. It does not have independent information about a person's personality traits or characteristics outside of the information contained in the database documents. Even were that information contained within the documents, Cecilia Q&A would clarify that any answer provided is based on the underlying documents and is not an independent prediction of risk.

Appendix C

DISCO Generative AI

Cecilia Q&A, Cecilia Q&A (single-doc), Cecilia doc summaries

PRIVACY AND SECURITY

DISCO takes the following steps that are designed to protect the confidentiality of client data processed by Cecilia:

- A thorough vendor selection process that includes security review and analysis of data retention and data protection policies.
- Verification that vendors do not allow LLMs to train on or retain client data.

As a result:

- LLMs do not train on client data or learn from client usage.
- LLMs do not retain client data after being queried and returning a response. LLMs forget the query, response, and client data used to generate the response immediately after providing the response.
- Vendors meet DISCO's ISO 27001 and/or SOC 2 Type 2 product certification.
- Data is encrypted at rest and in transit.

A current listing of the subprocessors DISCO uses is available online at: csdisco.com/subprocessors. DISCO regularly evaluates and updates the LLMs used in DISCO products. To date, the following providers' LLMs have passed our rigorous testing standards: AWS-hosted Bedrock, Anthropic's Claude in AWS Bedrock, OpenAI, and Writer.

WHY CECILIA?

Lawyers are making the most of Cecilia's generative AI by:

- Jumpstarting theory of the case
- Understanding complex issues quickly
- Playing better defense
- Investigating difficult issues
- Improving productivity and performance
- Streamlining workflows

> "If we had Cecilia at the beginning of the case, we would have saved thousands of dollars and many hours."
>
> – Associate, Am Law 50 firm