



ERIC COUNTY COMPTROLLER

KEVIN R. HARDWICK

November 17, 2025

Assigned Counsel Program
Ms. Michelle Parker, Esq., Executive Director
403 Main Street, Suite 215
Buffalo, NY 14203

Subject: Erie County Comptroller's Office Analysis of Assigned Counsel Program Attorney Payments

Dear Ms. Parker,

The Erie County Comptroller's Office is conducting an analysis of the Assigned Counsel Program regarding payments of highly compensated attorneys for the period of January 1, 2022 through December 31, 2024.

The objectives of this evaluation are to:

- Examine the Attorney Handbook, County contracts, and ILS standards for attorney billing and payment practices;
- Evaluate accounting, billing, and other fiscal operations regarding the financial records related to attorney payments, such as attorney vouchers and general ledger records, to determine compliance with agreement terms; and
- Assess the adequacy of controls related to attorney timekeeping, activity reporting, voucher submission, supervisory/judicial approvals, and supporting documentation required for payment under ILS and County program guidelines.

We will contact your office to arrange an entrance meeting to discuss the scope, objectives, and timing of this evaluation. Your cooperation in providing access to records, systems, and personnel is appreciated and will assist us in completing our work in an efficient and timely manner.

Please contact me at 716.858.6927 or by email at Mary.Nytz-Hosler@erie.gov, if you have any questions or concerns.

Sincerely,

A handwritten signature in blue ink, appearing to read "Mary K. Nytz-Hosler".

Mary K. Nytz-Hosler
Deputy Comptroller – Audit Division
Erie County Comptroller's Office