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ERIE COUNTY COMPTROLLER KEVIN R. HARDWICK

January 7, 2026

Vallie M. Ferraraccio
Director, Division of Purchase
95 Franklin Street, 12th Floor
Buffalo, NY 14202

Re: Erie County Comptroller's Office Audit Division – Expansion of Audit Scope

Dear Director Ferraraccio:

This letter serves as written notice that the Erie County Comptroller's Office Audit Division is expanding the scope of its ongoing audit of the Division of Purchase procurement process to include a review of the procurement and purchase of multiple helicopters by Erie County.

The objective of this expansion is to determine whether the helicopter acquisition complied with applicable Erie County procurement policies, New York State laws and regulations, and other governing requirements, and whether proper budgetary appropriations and authorizations were in place at the time of purchase.

Audit procedures may include a review of procurement and contracting documentation, bid or sole source justifications, purchase orders, payment records, budget resolutions, and other relevant supporting records, as well as an evaluation of related internal controls.

This audit expansion will be conducted in accordance with generally accepted government auditing standards (GAGAS). Accordingly, we request continued access to all records, personnel, and documentation necessary to complete our review. The audit scope, as expanded, will not be further modified without written notice.

We will coordinate with your office regarding this expansion and address any questions you may have. If there are any concerns related to this purchase that you believe warrant our attention, please feel free to bring them to us.

If you have any questions, please contact me at 716.858.6927 or by email at Mary.Nytz-Hosler@erie.gov. Thank you for your continued cooperation.

Sincerely,

Mary Nytz-Hosler
Deputy Comptroller for Audit and Control

cc:

Hon. Mark C. Poloncarz, Erie County Executive
Hon. Erie County Legislature
Hon. Kevin R. Hardwick, Erie County Comptroller
Director, Division of Budget and Management
Erie County Fiscal Stability Authority