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ERIE COUNTY LEGISLATURE

HON. LINDSAY R. LORIGO
10TH DISTRICT LEGISLATOR

January 9, 2026

Comptroller Thomas P. DiNapoli
Office of the New York State Comptroller
110 State St.
Albany, NY 12236

Comptroller DiNapoli,

I am writing to request that your office conduct an independent review of the African American Cultural Center (AACC) in the City of Buffalo, based on the findings contained in a recent audit issued by Erie County Comptroller Kevin Hardwick.

The Erie County Legislature has requested a committee discussion with Comptroller Hardwick regarding this audit. However, the seriousness of the findings outlined in his report warrants further review beyond discussion alone.

Comptroller Hardwick's audit of the AACC for the period covering 2020 through 2022 identifies significant deficiencies in financial oversight and compliance with grant requirements. During that period, the organization received substantial public funding through Erie County cultural grants. The audit found that the AACC was unable to produce basic documentation to substantiate the use of those funds, including bank statements, credit card records, payroll documentation, accounting records, and financial statements.

The audit further states that the organization itself described the absence of records as being the result of inadequate record-keeping practices and alleged "pilfering" by former staff and members of the Board of Directors. Additionally, the report identifies a lack of internal controls related to procurement, reimbursements, and financial operations, including instances in which checks were issued directly to individuals who exercised financial control during the audit period.

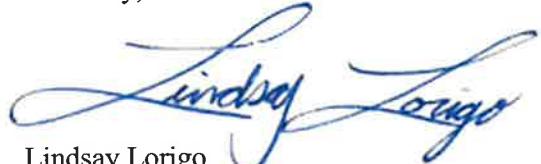
As a result of these deficiencies, Comptroller Hardwick concluded that the AACC was noncompliant with the terms of its Erie County grant agreements and that expenditures could not be substantiated. He has publicly characterized these findings as concerning and has outlined the need for corrective action, including the recovery of overpayments and improved oversight.

While the organization has undergone changes in leadership since the audit period, the report makes clear that the lack of substantiated expenditures and the absence of historical financial records from this period remain unresolved. Given that the AACC has received funding from multiple public sources beyond Erie County, these findings raise broader accountability concerns that extend beyond the County's direct oversight authority.

For these reasons, and consistent with the findings and concerns identified by Comptroller Hardwick, I respectfully request that your office undertake an independent review or investigation into the use of public funds by the African American Cultural Center during the audit period. Such a review would provide clarity, ensure accountability, and reinforce public confidence in the stewardship of taxpayer dollars.

Thank you for your consideration of this request.

Sincerely,

A handwritten signature in blue ink that reads "Lindsay Lorigo". The signature is fluid and cursive, with "Lindsay" on the top line and "Lorigo" on the bottom line.

Lindsay Lorigo
Erie County Legislator – District 10