



Hon. Lawrence Dupre  
Erie County Legislature, District 1

Hon. Taisha St. Jean Tard  
Erie County Legislature, District 2

January 20, 2026

Hon. Kevin Hardwick  
Erie County Comptroller  
95 Franklin Street  
Buffalo, NY 14202

**Re: Support for the African American Cultural Center’s New Board and the Recovery of Missing Financial Records**

Dear Comptroller Hardwick,

We are writing in regards to your engagement with us regarding the African American Cultural Center (AACC) and to express our support for the new board members as they work to stabilize the organization, resolve internal difficulties, and rebuild public trust through transparent governance and sound financial controls.

For more than six decades, the AACC has been a cornerstone of Buffalo’s cultural life, preserving and promoting the history, art, and traditions of the African diaspora while creating opportunities for young people and families across our community. Its long-standing role as a cultural anchor, especially on the East Side, has mattered to generations.

Like many legacy community institutions navigating leadership transitions, the Center has faced a period of disruption in governance and administration, driven in significant part by challenges that developed over time. These circumstances created complexities that the current board has been actively addressing through corrective actions, enhanced oversight, and a renewed focus on compliance and transparency.

We appreciated the opportunity to meet with you last week, and we are grateful that you indicated a willingness for you and your staff to be constructive partners in a stabilization path forward. In that context, we want to acknowledge your stated willingness to use the lawful tools available to the Comptroller’s Office, including subpoena authority, to obtain financial records from institutions that have not cooperated with the new board. The goal is clear and appropriate: to recover missing documentation necessary to reconstruct financial activity, establish an accurate record, and support compliance and accountability.

Your office’s report raises the issue of “overfunding” relative to the County’s cultural grant guideline that an award should generally not exceed 20 percent of an organization’s most recently completed fiscal year expenses. We want to underscore that this threshold is a county policy and a tool used to size awards and manage risk, not a determination of wrongdoing by the current board. In practice, the Erie County Legislature has at times designated cultural funding above guideline levels for community-anchor institutions when members believe the public interest, community need, or historical underinvestment warrants additional support.

We also think it is important to recognize that the Center has taken meaningful steps toward restoring financial credibility. The AACC commissioned an independent audit of its financial statements for the year ended December 31, 2022, conducted by EFPR Group, CPAs, with the Independent Auditor's Report issued May 24, 2024. That work provides a foundation for moving forward, but it does not eliminate the immediate need for complete underlying records, especially where documentation remains missing or inaccessible.

From our perspective, prompt recovery of these records is a practical prerequisite for progress. Without them, the Center remains stuck between past gaps and future requirements. With them, the new board can more credibly:

- restore basic financial documentation and audit readiness,
- meet funder and regulatory expectations, and
- implement durable internal controls

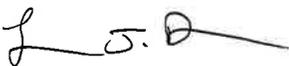
The central concern is not whether past appropriations exceeded a planning guideline, but whether funds were tracked, documented, and used in compliance with contract terms and basic nonprofit controls, which is precisely why complete records and a verified financial reconstruction are essential.

We support a careful approach that protects due process, respects confidentiality where required, and stays tightly focused on verified facts. At the same time, we believe speed matters. Every month that passes without records increases risk: to the Center's stability, to future programming, and to the public's confidence that the institution can be responsibly stewarded.

Please consider this letter an affirmation that we support your continued involvement and your use of appropriate oversight tools to help the new board secure the missing records and move forward on a credible recovery track. We also remain available to assist in any way that is helpful, including supporting a coordinated effort to connect the Center with technical assistance on governance, controls, and compliance once the records are obtained.

Respectfully,

Hon. Lawrence Dupre



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