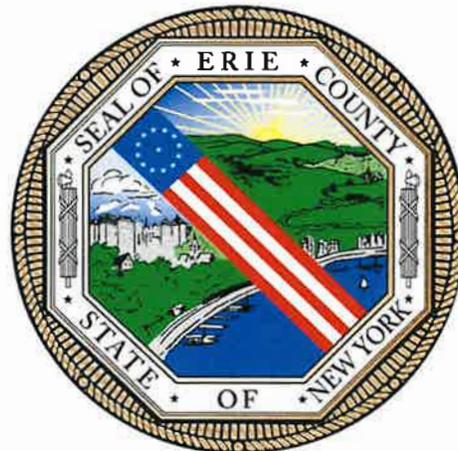


January 2026

**Erie County Cultural Funding Grant Monitoring Program  
Buffalo Music Hall of Fame  
January 1, 2020, through December 31, 2022**



**HON. KEVIN R. HARDWICK  
ERIE COUNTY COMPTROLLER**

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**HON. KEVIN R. HARDWICK  
ERIE COUNTY COMPTROLLER'S OFFICE  
DIVISION OF AUDIT & CONTROL  
95 FRANKLIN STREET  
BUFFALO, NEW YORK 14202**



January 30, 2026

Erie County Legislature  
92 Franklin Street, Fourth Floor  
Buffalo, New York 14202

Dear Honorable Members:

In 2023, the Erie County Comptroller's Office, Division of Audit & Control initiated a regular Monitoring Program of Erie County Cultural Funding Grants. The Erie County Cultural Funding program provides annual grants to non-profit arts and cultural organizations operating within the County. County funds are intended to be limited in their use to current operating expenses including salaries, program costs, fringe benefits, rents, utilities, office supplies, and equipment. Grant funds may not be used for or applied towards capital projects or physical improvements of buildings or facilities, nor as a revenue offset against accounts receivable. No funds received shall be used for any services provided or activities performed outside Erie County. The County's Department of Environment and Planning executes contracts with organizations and is the primary agency charged with monitoring.

**Objective**

The objective of the Cultural Funding Monitoring Program is to verify that the recipients have utilized County funds according to the terms and conditions associated with the Erie County Cultural Funding grant process and the recipient's contract with the County. In order to verify the proper use of the grant award, a number of agencies were selected in order to review their expenses and financial records.

**Scope and Methodology**

Approximately 120 different organizations receive funding annually from Erie County. The Comptroller's Cultural Funding Grant Monitoring Program is intended to review organizations that received a minimum of \$5,000 in funding during any of the three prior years. Approximately 80 agencies were identified as receiving \$5,000 or more in grant funding. The list of recipient organizations was split into two groups of approximately 40 agencies. The first batch of letters announcing the commencement of a review was sent to the selected non-profit organizations during mid-February 2023, with a second batch scheduled to be sent in early October 2023. The review of all agencies is expected to be completed by December 31, 2023.

**2023 Program**

During the interview phase, the Auditor identifies use of funding to narrow down the expenses to be verified. A table of agencies which meet the criteria for review along with the amount of grant awards can be found on the following page.



## BUFFALO MUSIC HALL OF FAME

### BACKGROUND

Buffalo Music Hall of Fame, Inc. (BMHOF) is a 501(c)(3) non-profit organization established in 1983 by Rick and Marsha Falkowski as part of the Buffalo Music Awards. The organization's mission is to honor, preserve, and promote the diverse musical culture and heritage of Buffalo and Western New York through education, scholarship, and performance. BMHOF recognizes individuals and groups who have made significant contributions to the regional, national, and international music community.

BMHOF received Cultural Grant funding in the amounts of \$4,500 in 2020 and 2021, and \$5,500 in 2022.

### AUDITOR'S OBSERVATION

The Buffalo Music Hall of Fame (BMHOF) is dedicated to recognizing and celebrating the region's musicians and music history for the cultural enrichment of the community. Serving more than 1.3 million residents across the five counties of Western New York, BMHOF has hosted an annual induction ceremony for the past 43 years honoring individuals and groups who have made significant contributions to the music industry. Inductees include both local and internationally recognized artists such as Cory Wells of Three Dog Night, Spyro Gyra, Rick James, Goo Goo Dolls, 10,000 Maniacs, Ani DiFranco, The Scintas, Clint Holmes, and the Buffalo Bills Barbershop Quartet.

In addition to its induction program, BMHOF administers educational and community-focused initiatives, including annual scholarships for students pursuing careers in music and related fields and the Yellen Songwriter's Scholarship, a mentorship program for emerging songwriters ages 13–23. The organization also offers a twelve-session Business of Music Workshop Series and hosts the BMHOF Heals event, which supports Alzheimer's research, families of cancer patients, and the local homeless population, with all proceeds donated directly to partner nonprofit organizations.

During the years under review, BMHOF was fully supported through contributions and fundraising activities. The organization's primary fundraising event is its annual induction ceremony, which generates approximately 75 percent of total annual revenue.

The COVID-19 pandemic did not adversely impact the organization's operations. BMHOF remained fully operational throughout the pandemic. The organization did not maintain a physical office location either prior to or during the COVID-19 pandemic, despite entering into a lease agreement effective April 1, 2020. Due to pandemic-related restrictions, BMHOF was unable to relocate to or occupy the leased premises during the period. BMHOF operates entirely through volunteer efforts and has no compensated employees or officers and therefore did not furlough any personnel. Additionally, BMHOF did not receive Payroll Protection Program (PPP) funding or any other COVID-19-related financial assistance.

Occupancy-related costs such as rents, utilities, and maintenance represent the organization's largest annual expense. Other operating expenses include office-related costs, QuickBooks subscription, and funding allocated to music programs. The organization continues to operate without paid staff or officers.

### AUDITOR'S CONCLUSION

During the Cultural Grant Funding (CGF) review period, the Buffalo Music Hall of Fame (BMHOF) provided adequate and appropriate documentation to support the expenditure of CGF funds for all years under review. Documentation examined included IRS Forms 990 and 1099, bank statements, receipts, canceled checks,

general ledger records, and Board of Trustees meeting minutes. In each year reviewed, total eligible expenses incurred and paid exceeded the amount of CGF funding awarded.

As part of the grant review process, the Auditor reviewed the organization's financial records and transactions conducted for the years under review. Based on a review of the organization's records, no unusual or questionable operational expenses were identified.

BMHOF is governed by a Board of Trustees consisting of 13 voting members and 7 advisory members. Due to a limited pool of qualified volunteers, the organization does not maintain fixed term limits for board service. The Finance Committee reviews the draft IRS Form 990 and presents it to the full Board of Trustees for review and approval or modification. Board members are required to complete annual conflict-of-interest disclosures.

Based on the documentation provided by BMHOF, internal control procedures related to governance structure and financial oversight appear to be adequate.

At the conclusion of the grant review, the Auditor determined that BMHOF was in compliance with IRS Form 990 and New York State Form CHAR500 filing requirements for the years 2020, 2021, and 2022. No instances of noncompliance with applicable federal or state laws and regulations were identified during the review period.