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# ERIE COUNTY LEGISLATURE

HON. FRANK J. TODARO  
8<sup>TH</sup> DISTRICT LEGISLATOR

March 9, 2026

The Honorable Thomas P. DiNapoli  
New York State Comptroller  
Office of the State Comptroller  
110 State Street  
Albany, New York 12236

RE: Seneca Babcock Community Association, Buffalo, New York

Dear Comptroller DiNapoli:

Enclosed is a letter I wrote to Attorney General James regarding a concern I have with the Seneca Babcock Community Association (SBCA) in Buffalo, New York. At issue is the organization's failure to comply with state and federal reporting requirements for tax exempt nonprofits. It appears this administrative failure caused the Internal Revenue Service to revoke their tax exempt status, which has numerous implications.

I copied you on this letter because I wanted to call your attention to an internal auditor's report prepared by Bonadio & Co., LLP (Bonadio). The report is attached to a 2017 IRS Form 990 filing prepared by Bonadio and filed in 2020 on behalf of the SBCA and it includes a Basis for Disclaimer of Opinion stating detailed accounting records have not been maintained. They go on to assert that this is very significant and they are unable to express an opinion on the financial statements of SBCA. SBCA has not submitted required filings to the IRS or New York Attorney General's Office since.

This organization receives significant taxpayer funding and is directly associated with operating four other important senior and youth centers in our community. Their reported failure to keep auditable financial records and maintain required state and federal filings is an indication that their noted improper accounting practices continue to date. I am asking that the Office of New York State Comptroller engage in an audit of the financial statements of the Seneca Babcock Community Association to ensure taxpayer dollars granted to the organization have not been misused or misappropriated.

Sincerely,

FRANK J. TODARO  
Erie County Legislator