

Erie County Legislature
Hon. Lawrence J. Dupre
1st District Legislator



1367 Fillmore Avenue
Buffalo, NY 14211

March 11, 2026

Kevin Hardwick
Erie County Comptroller
95 Franklin Street, Room 1100
Buffalo, New York 14202

Comptroller Hardwick:

I write to request that the Office of the Erie County Comptroller conduct a review of the financial relationship between Erie County and the Seneca-Babcock Community Association (SBCA).

On March 6, 2026, SBCA's Chief Executive Officer, Brian Pilarski, disclosed that SBCA's federal tax-exempt status under Section 501(c)(3) of the Internal Revenue Code has been revoked by the IRS, pursuant to Section 6033(j), as a result of the organization's failure to file required annual Form 990 information returns for three or more consecutive years. Mr. Pilarski has stated unequivocally that no financial misconduct, misappropriation, or personal gain is involved, and that he welcomes financial review and audit for the affected years. The organization has initiated reinstatement proceedings with the IRS, with an estimated resolution timeline of six to eight months.

SBCA currently administers the following programs under county contract: nutrition programming at three congregate sites serving older adults; senior transportation services; and case management services.

While I have separately requested a legal opinion from the County Attorney on the question of contracting authority going forward, I believe an independent financial review by your office is both warranted and appropriate. The county has an obligation to its taxpayers and to the oversight agencies that fund these programs to satisfy itself that disbursements were properly applied to the services contracted for.

I respectfully request that your office undertake a review addressing the following:

1. The total amount of Erie County funds disbursed to SBCA over the period during which Form 990 filings were not made, and a determination of whether those disbursements were supported by executed contracts, appropriate deliverable documentation, and required programmatic reporting.
2. What monitoring and oversight protocols for nonprofit service providers were followed during the relevant period, including any required financial reporting by SBCA to the county.

3. Whether any federal or state pass-through funding included in payments to SBCA carries specific audit or eligibility requirements that may have been triggered by the revocation of SBCA's tax-exempt status, and whether any reporting obligations to funding agencies are outstanding.
4. Whether any systemic improvements to the county's current procurement and vendor monitoring practices for nonprofit contractors are warranted in light of this situation.

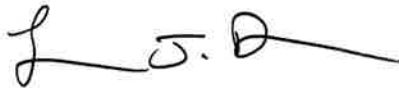
The purpose is to give the county, the Legislature, and the public a clear and accurate picture of what occurred, and to ensure that county oversight systems are adequate to prevent similar situations in the future.

The timing of this review also has practical significance. The county is currently evaluating whether and how to continue its service relationship with SBCA during the reinstatement period. Having your office's assessment of the financial record will inform that decision and protect the county from acting on incomplete information in either direction.

I would welcome the opportunity to discuss the scope and timing of this review with you or your staff at your convenience.

Thank you for your attention to this matter.

Respectfully,



Lawrence J. Dupre
1st District Legislator