



ERIE COUNTY COMPTROLLER
KEVIN R. HARDWICK

March 23, 2026

Seneca-Babcock Community Association Inc.
1168 Seneca Street
Buffalo, NY 14210

To Whom It May Concern,

The Erie County Comptroller's Office, Division of Audit and Control, is commencing a review of the Seneca-Babcock Association Inc. to verify the financial records for the use of any state, county or federal funds received or utilized by the organization. This process is intended to ensure transparency and compliance with all applicable requirements.

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As part of this review, we respectfully request the following financial documentation for tax years 2018 -2025 be accessible to our auditors:

- Copies of IRS Form 990.
- Bank statements, including copies of corresponding checks.
- An electronic copy of the organization's general ledger.
- Credit card statements (if applicable).
- Statements for electronic payment services (e.g., PayPal).
- Payroll tax returns (IRS Form 941), W-2 and Form 1099, if applicable.
- Grant reimbursement documents
- Any other documentation supporting organizational expenditures

In addition, we are requesting that the following organizational policies and governance documents:

- Board meeting minutes
- Reimbursement policy
- Credit card policy
- Travel and entertainment policy (and meal policy, if separate)
- Procurement and purchasing policy
- Cash handling and bank accounts procedures
- Conflict of interest policy
- Whistleblower policy

To facilitate the review process, please contact Mary Hosler at Mary.Nytz-Hosler@erie.gov or call 716.858.6927 by Friday, March 31, 2026 to discuss the timeline, scope and objectives of this review.

Thank you in advance for your cooperation and assistance.

Sincerely,



Mary K. Nitz-Hosler

Deputy Comptroller of Audit & Control

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cc: Hon. Mark Poloncarz, Erie County Executive
Hon. Kevin Hardwick, Erie County Comptroller
Hon. Lawrence Dupre, Erie County Legislature
Hon. Frank Todaro, Erie County Legislature
Mark Cornell, Director, Division of Budget & Management
New York State Comptroller
New York Attorney General