



ERIE COUNTY COMPTROLLER

KEVIN R. HARDWICK

April 2, 2026

Mr. Brian Bray
Commissioner of Personnel
95 Franklin Street, 6th Floor
Buffalo, NY 14202

Re: Expansion of Audit Scope – Countywide Payroll Processing and Departmental Timekeeping Controls

Dear Commissioner Bray:

This letter is to formally update and clarify the scope of the payroll audit initiated by the Erie County Comptroller's Office, Division of Audit & Control, as originally communicated in the announcement letter dated March 24, 2026.

Based on information obtained during preliminary audit planning and discussions held at the entrance conference on March 31, 2026, it was determined that key internal controls related to payroll processing occur at the departmental level. Specifically, responsibility for employee time entry, coding, and supervisory approval resides within individual Erie County departments utilizing the SAP timekeeping system, while the Division of Payroll processes compensation based on information submitted.

Accordingly, the scope of the audit has been expanded to include a review of departmental timekeeping practices and related internal controls to ensure a comprehensive evaluation of the payroll process.

The audit will examine, as applicable:

- Payroll processing controls within the Division of Payroll;
- Departmental time entry practices and supervisory approvals;
- Compliance with County policy, collective bargaining agreements, and other governing requirements; and
- Supporting documentation for selected wage types, including overtime, compensatory time, shift differential, work-from-home/offsite entries, and other categories identified during audit procedures.

To facilitate this expanded scope, the Division of Audit & Control will communicate directly with County departments to request documentation and schedule walkthroughs with appropriate personnel. We may request assistance from your office in identifying departments utilizing SAP timekeeping and relevant system contacts, as needed.

The audit will continue to be conducted in accordance with Generally Accepted Government Auditing Standards (GAGAS).

We appreciate your cooperation and assistance throughout this process. Please contact me at 716.858.6927 or by email at Mary.Nytz-Hosler@Erie.gov if you have any questions or concerns.

Sincerely,



Mary K. Nytz-Hosler
Deputy Comptroller of Audit

cc: Hon. Mark C. Poloncarz, Erie County Executive
Hon. Erie County Legislature
Hon. Kevin Hardwick, Erie County Comptroller
Erie County Fiscal Stability Authority