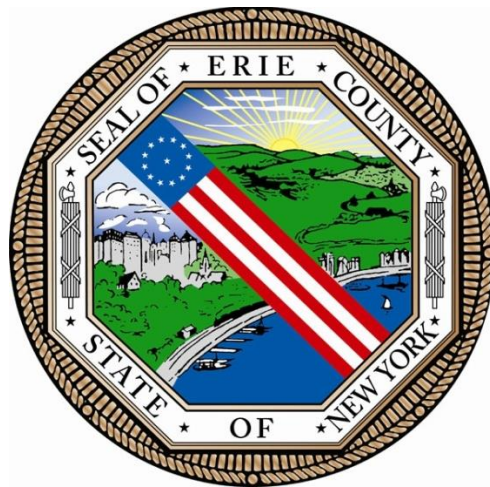


**May 2021**

**Audit of the Department of Homeland Security and  
Emergency Services  
Operating Budget Expenditures  
January 1, 2020 through May 31, 2020**



**STEFANI. MYCHAJLIW  
ERIE COUNTY COMPTROLLER**

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**HON. STEFAN I. MYCHAJLIW  
ERIE COUNTY COMPTROLLER'S OFFICE  
DIVISION OF AUDIT & CONTROL  
95 FRANKLIN STREET  
BUFFALO, NEW YORK 14202**



April 1, 2021

Erie County Legislature  
92 Franklin Street, 4<sup>th</sup> Floor  
Buffalo, New York 14202

Dear Honorable Members:

The Erie County Comptroller's Office has completed an audit of Erie County's Department of Homeland Security and Emergency Services expenditures for the period of January 1, 2020 through May 31, 2020.

Management of the Department of Homeland Security and Emergency Services is responsible for establishing and maintaining a system of internal controls. The objectives of such a system are to provide management with reasonable, but not absolute, assurance that transactions are executed in accordance with management's authorization and are recorded properly. Because of inherent limitations in the system of internal controls, errors or irregularities may nevertheless occur and not be detected.

Our responsibility is to express an opinion based on our audit. We conducted our audit in accordance with Generally Accepted Government Auditing Standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions. Our objectives were to test and evaluate expenditure transactions in the operating budget and evaluate the internal controls over expenditure transactions. We believe that the evidence obtained provides a reasonable basis for our findings and recommendations based on our audit objectives.

**Opinion**

In our opinion, the internal controls over the expenditures in the operating budget are adequately designed and operating effectively.

No other specific matters adversely affecting compliance and procedures came to our attention. Our audit was made for the purpose previously discussed, and would not necessarily disclose all instances of noncompliance with respect to areas of operations not audited.

## REPORTING REQUIREMENTS

A draft copy of this report was provided to the Department of Homeland Security and Emergency Services for their review. Their comments were considered in the preparation of this report. A copy of their response to this report is included in Appendix B.

## BACKGROUND

The Department of Homeland Security and Emergency Services works with the emergency services and public safety community in Erie County, serving the public and first responders. Fire Safety, Emergency Medical Services, Homeland Security/Emergency Management/Disaster Preparedness are all divisions of this department. This audit focused on expenditure transactions for the Department of Homeland Security and Emergency Services in the General Ledger (“GL”) Accounts 516080 Life and Safety Contracts and 561410 Lab and Technical Equipment. These accounts were budgeted in fund 110, business area 167 and transactions were recorded in fund 110 and business area 167.

## AUDIT RESULTS AND RECOMMENDATIONS

### 1. Life and Safety Contracts – GL Account 516080:

During the audit period all 12 expenditure transactions recorded in SAP. 100% were tested. The transactions were tested by tracing the source documents to transactions recorded in SAP including related subsequent payments. No exceptions were noted.

### 2. Lab and Technical Equipment – GL Account 561410:

During the audit period 11 expenditure transactions were recorded in SAP. 100% were tested. The transactions were tested by tracing the source documents to transactions recorded in SAP including related subsequent payments. No exceptions were noted.

## RESULTS OF EXIT CONFERENCE

An exit conference was held on May 3, 2021 with the Commissioner, Accountant and other staff members from the Department of Homeland Security and Emergency Services. The draft of the audit report was reviewed and included a discussion of the audit results and comments. The Auditee, including the Commissioner, has reviewed the draft report and is in general agreement with our findings and had no further questions or comments.

The Erie County Comptroller’s Office would like to thank the Commissioner and staff of the Department of Homeland Security and Emergency Services for the courtesy extended to us during the audit.

## ERIE COUNTY COMPTROLLER’S OFFICE

Cc: Hon. Mark C. Poloncarz, County Executive  
Daniel J. Neaverth, Jr., Commissioner  
Robert W. Keating, Director of Budget and Management  
Erie County Fiscal Stability Authority

## APPENDIX

### Appendix A:

#### Audit Methodology

The goals of this audit were to test and evaluate expenditure transactions in the operating budget and evaluate the internal controls over expenditure transactions.

To achieve these goals, we assessed the internal controls in place over the transactions in two general ledger accounts – Lab and Technical Equipment and Life and Safety Contracts. Questionnaires were utilized to document discussions with staff related to the accounting system and procedures used to process and record financial transactions. Tests of controls were designed and executed, and then reviewed for adequacy.

Testing was performed by analyzing invoices, contracts, purchase orders and check payments. All transactions were inspected by reviewing supporting documentation. These documents included the invoice amounts, dates and reference numbers. The invoices were tested to ensure that they agreed with the check amounts, purchase orders, vendor and contract conditions.

This evidence, taken as a whole, was used to form an opinion based on our objectives.

**Appendix B:** The Commissioner's written response to the draft report.



COUNTY OF ERIE

MARK POLONCARZ

COUNTY EXECUTIVE

**DEPARTMENT OF HOMELAND SECURITY &  
EMERGENCY SERVICES**

45 Elm Street – Buffalo, NY 14203

716 858-6578 – FAX 858-7937

[www.erie.gov/emergency](http://www.erie.gov/emergency)

Daniel Neaverth Jr.  
Commissioner

Gregory Butcher  
Deputy Commissioner  
Civil Defense/ Disaster Preparedness

Gregory Gill  
Deputy Commissioner  
Emergency Medical Services

Christopher Couell  
Deputy Commissioner  
Fire Safety

Tuesday, May 4, 2021

Hon. Stefan I. Mychajliw  
Erie County Comptroller's Office  
Division of Audit & Control  
95 Franklin St.  
Buffalo, New York 14202

**Re: Audit of the Erie County Department of Homeland Security and Emergency Services  
Operating Budget Expenditures January 1, 2020 through May 31, 2020**

Dear Comptroller Mychajliw:

I am writing in response to the draft audit report for your office's audit of the Department of Homeland Security and Emergency Services DHSES. My team and I are pleased that per your draft and subsequent exit briefing findings, that "internal controls over the expenditures in the operating budget are adequately designed and operating effectively".

As mentioned during our close out meeting I'm confident that our team approach of layered checks and balances, working within County procedures combined with additional measures developed for Federal Grant compliance has proven beneficial.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Daniel J. Neaverth Jr.", written over a large, stylized flourish.

Daniel J. Neaverth Jr.  
Commissioner Department of Homeland Security