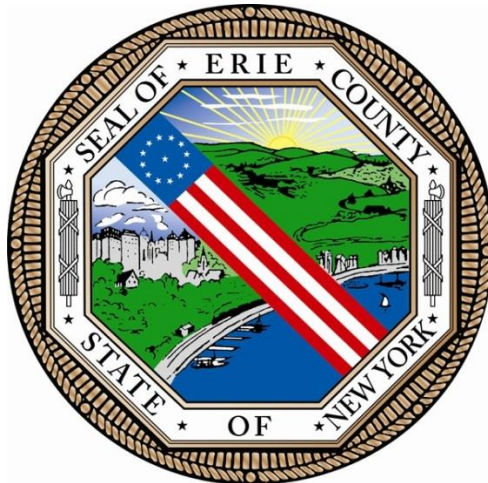


October 2020

**Audit of the Erie County Law Department
Operating Budget Expenditures
January 1, 2019 through December 31, 2019**



**STEFANI. MYCHAJLIW
ERIE COUNTY COMPTROLLER**

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



August 24, 2020

Erie County Legislature
92 Franklin Street, 4th Floor
Buffalo, New York 14202

Dear Honorable Members:

The Erie County Comptroller's Office has completed an audit of the Erie County Law Department's expenditures for the period of January 1, 2019 through December 31, 2019.

Management of the Law Department is responsible for establishing and maintaining a system of internal control. 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 control, 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.

BACKGROUND

The Division of Law (“Law”) consists of three major practice areas - Litigation, Transactional, and Family Court. The Indigent Defense Program, funded in Law cost center 16010, fund 110, provides legal services to individuals who cannot afford a private attorney. Law administers this program using two contracted agencies which include the Erie County Bar Association Aid to Indigent Prisoners Society, Inc. and the Legal Aid Bureau of Buffalo, LLC. The contracts between Erie County and Erie County Bar Association Aid to Indigent Prisoners Society, Inc. and the Legal Aid Bureau of Buffalo, LLC are required under Article 18B of the New York State Law “Representation of Persons Accused of Crime or Parties Before the Family Court or Surrogate's Court”. The resolution is included in the annual budget submission approved by the Legislature.

Erie County Bar Association Aid to Indigent Prisoners Society, Inc. and Legal Aid Bureau of Buffalo, LLC. were funded in the calendar year 2019 by contracts in the amounts of \$8.7 M and \$4.3 M respectively. Each agency was paid quarterly in four equal installments throughout the contract year. This audit focused on contract payments for the Indigent Defense Program.

AUDIT RESULTS AND RECOMMENDATIONS

Law made quarterly payments to the Erie County Bar Association Aid to Indigent Prisoners Society, Inc. and the Legal Aid Bureau of Buffalo, LLC for legal services provided for the Indigent Defense program.

For the calendar year ended December 31, 2019, a total of eight expenditure transactions were recorded in the Erie County Accounting Software (SAP) in the GL Account 516601 Legal Aid Bureau of Buffalo, Inc. and GL Account 516602 Erie County Bar Association. The Erie County Legislature approved a resolution to award a service contract to each agency for the calendar year ended December 31, 2019.

Eight of eight transactions tested were in compliance with yearly contracts substantiated by invoices from the vendors stating that there are four payments to be made through the duration of the year for the respective accounts.

Four of four expenditure transactions tested for the Legal Aid Bureau Indigent Defense account recorded in SAP were in agreement with the payment amounts.

Four of four expenditure transactions tested for the Erie County Bar Association Indigent Defense account recorded in SAP were in agreement with the payment amounts.

RESULTS OF EXIT CONFERENCE

An exit conference was held on October 15, 2020 with the Office Administrator of the Law Department. The draft of the audit report was reviewed and included a discussion of the audit results and comments. The Auditee, including the County Attorney, has reviewed the draft report and is in general agreement with our findings and had no further questions or comments.

The County Attorney, prior to the exit conference, stated that his written response to the draft report would serve as the Law Department's response to the audit. A copy of the letter is included in this report as Appendix A.

The Erie County Comptroller's Office would like to thank the County Attorney and staff of the Law Department for the courtesy extended to us during the audit.

ERIE COUNTY COMPTROLLER'S OFFICE

Cc: Hon. Mark C. Poloncarz, County Executive
Michael Siragusa, County Attorney
Robert W. Keating, Director of Budget and Management
Erie County Fiscal Stability Authority

APPENDIX

Appendix A: The County Attorney's written response to the draft report.

