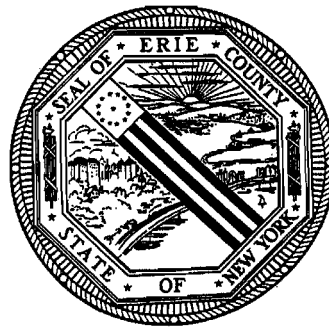

**REPORT TO THE ERIE COUNTY LEGISLATURE
92 FRANKLIN STREET
BUFFALO, NEW YORK 14202**

MARCH 2007

**AUDIT OF ERIE COUNTY HOMELAND SECURITY GRANT FUNDS
RECEIVED FROM THE NEW YORK STATE OFFICE OF
HOMELAND SECURITY
FOR THE GRANT YEARS ENDING DECEMBER 31, 2004 AND 2005**



**MARK C. POLONCARZ
ERIE COUNTY COMPTROLLER**

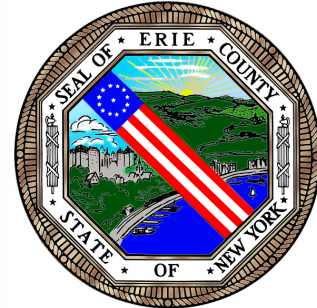
**Michael R. Szukala
Deputy Comptroller - Audit & Control**

**ERIE COUNTY
COMPTROLLER'S OFFICE**

**HON. MARK C. POLONCARZ
DIVISION OF AUDIT & CONTROL
95 FRANKLIN STREET
BUFFALO, NEW YORK 14202**

March 12, 2007

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 Erie County homeland security grant funds received from the New York State Office of Homeland Security for the grant years ended December 31, 2004 and 2005.

This review included such tests of records, inquiries, and analyses as considered necessary under the circumstances.

The objectives of the audit and review were to evaluate the County's applications for grant funding, legislative resolutions authorizing the acceptance and expenditure of homeland security grant funds, and the receipt and expenditure of such grant or other funds, including remaining un-appropriated balances.

Our review primarily examined the Urban Area Security Initiative ("UASI") grant program, the single largest award received by the County, representing 76% of all homeland security grant funding and 82% of the expenditures at December 31, 2005.

Non-UASI grant information is provided in this document in order to show the many sources of homeland security funding. Non-UASI grants were not tested under this audit.

This audit, performed in accordance with Generally Accepted Government Auditing Standards with the exception of a peer review every three years¹, included such tests of records, inquiries, and analyses as considered necessary under the circumstances.

No significant matters adversely affecting compliance with applicable laws, rules, and procedures came to our attention except as disclosed in this report. Our review was performed for the objectives previously described and would not necessarily disclose all instances of noncompliance with respect to areas of operation not reviewed.

¹ The last peer review was for the three year period ending December 31, 2003 and the Request for Proposal ("RFP") for the next peer review was released on February 14, 2007.

SUMMARY

This Audit primarily examined and tested the UASI grant program which, as previously noted, represents 76% of all homeland security grant funding received by the County and 82% of the expenditures at December 31, 2005. Included in our report is an overview of grants administered by the Erie County Department of Health that are classified as, but not funded by the US Department of Homeland Security. We have also noted other grants, funded by both the Department of Homeland Security and other federal sponsors, but did not review, test or summarize those in this Audit.

This Audit examined the following areas:

- Budgeting and grant administration structure;
- The Grant Award process and related County Policies and Procedures;
- Personnel and Fringe costs, related claims and funded positions;
- Asset Inventory (Equipment Purchases);
- Emergency vehicles purchased and their assignments;
- Payroll (overtime and beeper pay) associated with homeland security-funded personnel;
- Purchase Orders and Contracts and related Change Orders.

Our examination revealed no material discrepancies with regard to County Purchasing Policies and Procedures.

Our observations of the State's involvement in the County's use of homeland security grant funds and our subsequent testing acknowledge that internal controls on the use of these monies are strong. Continued oversight over compliance, accounting and reporting of transactions by Central Police and Emergency Services Staff must be maintained at current levels to ensure that current and future entitlements to homeland security funding will continue. Any departure from current oversight and compliance will place Erie County in jeopardy of refunding awards and losing future entitlements.

BACKGROUND

In the aftermath of the September 11, 2001 terrorist attacks, the U.S. Congress passed and the President signed into law the Department of Homeland Security Act of 2002. In accordance with the Act, the U.S. Department of Homeland Security ("DHS") was created. Its primary missions are preventing terrorist attacks within the United States, reducing the vulnerability of the United States to terrorism, and minimizing the damage from potential attacks and natural disasters. The department unifies formerly dispersed nonmilitary government agencies that are responsible for many functions related to American security in the United States.

In July 2002 the President approved the National Strategy for Homeland Security which recognizes the vital role of state and local public safety agencies in providing for the security of our homeland. In February 2003 the President signed into law Consolidated Appropriations Resolution 2003 which provided state and local governments with the funding to participate in the national effort to combat terrorism. The Consolidated Appropriations Resolution 2003

provided funding for several agencies and programs, including the Department of Agriculture, the Department of the Interior, the US Postal Service and the Department of Homeland Security. A portion of the funding for the DHS in this resolution was for the UASI grant program. The UASI grant program provided the funding to address the planning, equipment, training and exercise needs of large high threat urban areas, and program activities must involve coordination by the identified core county, city and state agencies. This funding continues to provide assistance to build an enhanced and sustainable capacity to prevent, respond to, and recover from threats or acts of terrorism for the selected urban areas.

The New York State Office of Homeland Security was created by Governor George Pataki on October 10, 2001 as the Office of Public Security (“OPS”), and later renamed as the Office of Homeland Security (“OHS”), in direct response to the September 11th terrorist attacks. It is a cabinet level office and reports directly to the Governor. The Director has full authority and responsibility to implement the Office mission overseeing, coordinating, and directing State resources related to the detection, identification, response, prevention, and recovery from a terrorist act or threat in New York State.

The OHS is responsible for the development and implementation of a comprehensive state strategy to prevent, detect, respond to and recover from acts of terrorism. It oversees and coordinates the collaborative counter-terrorism efforts of critical state agencies, departments, and authorities and works with local government and the private sector. It serves as the primary point of contact for all state homeland security activity with the DHS and related federal agencies. The OHS works to provide the greatest possible security for New York State.

Pursuant to the Anti-Terrorism Preparedness Act of 2004, the OHS oversees and coordinates the State’s homeland security resources, subject to any laws, rules or regulations governing the budgeting and appropriation of funds. OHS serves as a clearinghouse for the benefit of municipalities regarding information relating to available federal, state and regional grant programs in connection with homeland security, disaster preparedness, communication infrastructure and emergency first responder services, and to promulgate rules and regulations necessary to ensure that grant information is timely posted on the office's website. It is responsible to adopt, promulgate, amend and rescind rules and regulations to effectuate the provisions and purposes of this article and the powers and duties of the office in connection therewith and request from any department, division, office, commission or other agency of the state or any political subdivision thereof, and the same are authorized to provide, such assistance, services and data as may be required by the office of homeland security in carrying out the purposes of this article, subject to applicable laws, rules, and regulations.

Erie County receives homeland security grant money from OHS for a variety of federally approved grant programs. The vast majority of the federal homeland security funding to the County comes from the UASI grants. For that reason our Audit focused on the three UASI Grants for the years 2003, 2004, and 2005.

I. UASI GRANT PROGRAM

A. BUDGET

During 2003-2004, central authority for administering the homeland security grants was the County Executive's office. The budget recordings on the County's SAP accounting system for the UASI 03 and UASI 04 grant awards are distributed among seven different departments (County Executive, Sheriff, Public Works, Health, Mental Health, Central Police and Emergency Services). This fragmented assignment proved to be problematic because of the complexity with regards to budget monitoring and transaction processing in addition to maintaining records needed to comply with grant sponsor reporting requirements. Consequently, the UASI 05 grant budget was established in only the Central Police Services Department with the budget set up to mirror the sponsor budget and reporting requirements. Participating departments now submit requisitions for approval to the Commissioner of Central Police Services ("CPS"), the recognized central authority in Erie County for the administration of homeland security grant funds.

We believe that the movement of central authority for the homeland security grants from the County Executive's office to CPS was and is appropriate. However it is imperative that CPS staff be assigned the responsibility to monitor transactions and act as the Commissioner's liaison with all other County departments participating and spending homeland security grant funds.

B. GRANT AWARD

As part of this Audit, we examined all enabling resolutions adopted by the Erie County Legislature. We found that resolutions for one grant did not equal the recorded budget amounts in SAP. Further analysis revealed that there was one OHS approved budget increase for \$170,315. Citing the enabling resolution that allows the Director of Budget, Management and Finance to make the necessary budget adjustments to comply with Federal and State approved funding levels, an entry was made to record the award increase in SAP.

We believe that the intent of the resolution was to provide the ability to move or transfer amounts among already budgeted items to mirror OHS approved budget changes and not to accept grant award increases an authority granted only to the County Legislature. We recognize that there are spending time constraints set by the program sponsors for the homeland security grants as evidenced by the multiple extensions already granted (see our Auditor Comment at the end of this document), that if not met could result in a refunding of the award that to a certain extent, mitigate the failure to notify the legislature.

Although we found no impropriety with the recording of the OHS approved award increase in the SAP accounts, the Legislature should have been apprised of, and their approval granted for the new grant award balances. We confirmed that required quarterly reports were filed with DHS.

Listed below are the grant amounts awarded to each UASI grant.

<u>Grant</u>	<u>Amount Awarded</u>
2003-UASIF030305	\$6,709,846
2004-UASIF040305	\$4,717,062
2005-UASIF050407	\$2,731,189

WE RECOMMEND that the Legislature be informed of and should approve all changes to a previously approved grant award through appropriate legislative resolution.

WE FURTHER RECOMMEND that the Commissioner of CPS provide quarterly status reports to the Legislature detailing all homeland security grant monies received and approved and the status of appropriations.

C. PERSONNEL AND FRINGE COSTS

Personnel and fringe costs for two different quarters for two separate fiscal years were traced to SAP. The SAP reports matched exactly to the amounts claimed. We also examined payroll transactions and found, as allowed by program guidelines, employees' wages directly charged for six (6) Part Time Training Instructors, six (6) Full Time Public Safety Incident Response Monitors, and one (1) Full Time Senior Public Safety Incident Response Monitors totaling \$51,909.01 with fringe costs of \$10,595.71. UASI guidelines state that the payment of training related salaries and fringe benefits must be in accordance with the policies of the State or local government and have the approval of the State. We note that all the training salaries were reviewed and approved by OHS.

Indirect salary charges were also identified for six individuals assigned to perform tasks relating to the administration of homeland security grants under UASI. A list of the position titles and their related charges (salary and fringe benefits) is as follows:

- Grant Monitoring Specialist - \$93,383.37
- Homeland Security Administrative Assistant - \$7,984.73
- Administrative Assistant Homeland Security Regular Part Time - \$8,030.44
- Homeland Security Compliance Analyst - \$10,883.68
- (2) - Senior Administrative Assistant Homeland Security - \$103,883.25

The UASI Program Guidelines allow 3% of the total grant amount to be expended on management and administrative costs. Our Audit finds that the amount spent by Erie County for these expenditures is 2%. Approximately \$141,000 remains unspent, but can be used for other portions of the UASI grant program.

The direct salary charges for the training personnel noted above were shown under the budget lines Full Time Salaries and Part Time Wages. The indirect salary charges for administration and management personnel above were included under the Interdepartmental ("ID") Billings budget lines. Since both types of salaries are allowable under the UASI Grant Guidelines, we are unsure why they are listed differently in the budget.

WE RECOMMEND that the Commissioner of CPS in conjunction with the Director of Budget, Management and Finance evaluate the indirect payroll cost to determine if the employees whose wages are charged via ID Billings can be budgeted as employees of the grant and their wages charged directly to the grant.

During the period of the Audit we determined that nineteen (19) full and part-time positions in County government were funded by UASI funds and occupied. At different times, different individuals occupied some of these titles.

D. ASSET INVENTORY (EQUIPMENT PURCHASES)

Using UASI funds, the County has purchased a wide range of equipment and supplies, including items that must be inventoried and recorded as assets in SAP. A sample of higher priced equipment listed on the second quarter 2006 UASI 04 claims were traced to ensure that they are listed as assets in SAP. A total of eight (8) pieces of equipment on the claims were traced to the SAP asset listing. In addition, eight (8) emergency vehicles purchased at the end of 2004 were traced to the asset list. All sixteen (16) equipment purchases were found on the SAP asset list.

E. EMERGENCY VEHICLES

We identified that the Departments of Emergency Services (“ES”) and CPS have eight specially equipped vehicles purchased with homeland security funds. These eight vehicles were purchased in September 2004 at a cost of \$272,920 and are as follows: two 2005 Ford Excursion XLT’s, two 2005 Ford Excursion XLS’ and four 2005 Ford Expedition XLT’s. In addition we confirmed that two of the specially equipped vehicles purchased with homeland security funds were assigned to the Sheriffs’ Department (two 2005 Ford Excursion XLS’s) and two vehicles were purchased with non-homeland security funds (two 2004 Ford F-350 pickup trucks). These vehicles are generally assigned to employees required to be on call 24 hours a day. With the exception of the two Sheriffs’ Department vehicles, we evaluated the vehicle assignment records of CPS and ES by looking at mileage logs maintained by CPS for the eight non-Sheriff vehicles to confirm usage. In addition to the vehicles listed above, there is one mobile communications and command vehicle that was purchased with Homeland Security money for \$376,592.

CPS maintains a standing policy concerning emergency vehicles when the employee to whom the vehicle is assigned goes on vacation. The vehicles remain with the employee for short term vacations of one to three days. When an employee goes on vacation for more than three days, the vehicles are required to be left at the Public Safety Campus in downtown Buffalo or the Emergency Operations Center in Cheektowaga and made available for use. Also, any repairs or maintenance is often scheduled for this time. Monthly logs are kept in each vehicle and they record who drove the car and if repairs or maintenance was done.

Below is a listing of the nine Homeland Security emergency vehicles identified by CPS. All these vehicles are marked.

24-Hour Vehicles

Employee Title	Department	Year, Make, Model
Disaster Coordinator	Emergency Services	2005 Ford Excursion
Strategic National Stockpile Coordinator	Emergency Medical Services	2005 Ford Excursion
Advanced Life Support Coordinator	Emergency Medical Services	2005 Ford Expedition
Deputy Commissioner	Emergency Medical Services	2005 Ford Expedition
Commissioner	Central Police Services	2005 Ford Expedition
Deputy Commissioner Fire Safety	Emergency Services	2004 Ford F-350
Pool Vehicle	Central Police Services	2005 Ford Expedition
Assistant Coordinator Fire Safety	Emergency Services	Mobile Communications and Command Vehicle
Pool Vehicle	Emergency Services	2004 Ford F-350

We examined a sample of time records for the employees' assigned emergency vehicles for the period January 1, 2005 to September 1, 2006 to determine vehicle usage when assigned individuals were on vacation or leave. Of eight employees whose records were examined, two had no testable time off of at least 5 consecutive days. For the remaining six employees, there were 14 occurrences of at least 5 consecutive days off. We tested 6 of these occurrences, one for each employee. In 3 of the 6 samples, the vehicle was not reassigned and remained unused. In one of the three instances above where a vehicle was used, the log did not have entries posted for the miles driven. Based on the information contained in the vehicle logs, it appears that the vehicles assigned to the six employees were not used for personal use.

WE RECOMMEND that log entries be recorded for emergency vehicles at all times, even when someone other than the assigned employee drives the vehicle.

F. PAYROLL

During our review of employee time records, two payroll issues came to our attention.

1. SAP allows overtime to be earned not only on 8 hours worked, but also on 8 hours leave time.

We found that hours entered in SAP for an employee outside their regular working hours generates overtime pay even though only 8 hours time was entered. We identified an employee

who was paid 30 minutes overtime pay on eight (8) hours of leave time. We observed that when an employee's hours are entered outside their regular working hours that are recorded in the employee's master record in SAP, the employee will earn overtime on the number of hours extended beyond their shift. For example, if time is entered into SAP for 8:30 am to 4:30 pm instead of for the employee's regular work shift of 8:00 am to 4:00 pm, the employee will earn 30 minutes overtime even though only 8 hours were entered. The same will happen even if the hours entered were vacation. Upon our inquiry to the Department of Personnel regarding this issue, we were informed that the County did not recoup the overtime overpayment made to the employee. In addition, we discovered the employee was not entitled to earn overtime pay because his Master Employee Record contained his election to earn compensatory time off in lieu of overtime cash payments.

WE RECOMMEND that the Commissioner of Personnel conduct a review of SAP payroll controls to ensure that the system is configured to prevent unauthorized overtime pay and that a bi-weekly exception report is developed to monitor for and prevent such occurrences.

WE ALSO RECOMMEND that the overpayment be recouped by the Department of Personnel.

2. Some employees constantly earned Beeper Pay.

During our emergency vehicle testing, we found that four employees were paid Beeper Pay during 2005. Two employees received Beeper Pay for 52 weeks, one for 47 weeks and the fourth for 41 weeks. According to SAP, none of the four employees were paid Call In pay. The CSEA Collective Bargaining Agreement (Section 39.3b) states: "...Employees required to carry a beeper shall be eligible for standby pay provided they meet the requirements set forth in Section C below. The reimbursements shall be thirty-five (\$35.00) per week". Section C states: "Should an employee not be available for call-in or respond to the call-in for any reason, standby pay shall be forfeited and shall not be paid for that week. For purposes of this Article, a complete week shall contain seven (7) consecutive calendar days."

We consulted with the Department of Personnel and they confirmed that any employee that takes a full day of leave time should not receive Beeper Pay for that week.

Our testing revealed that Beeper Pay was paid to four employees (two in the Department of Health and two in Emergency Services) for 192 weeks. According to the CSEA contract, 55 of these payments were not "earned" and should not have been paid. The two Emergency Services employees received Beeper Pay for a total of 104 weeks, 47 of which were erroneously paid, totaling an overpayment of \$1,645.00. This equates to an overpayment rate of 45%, or almost half of the total payments. The two Health Department employees received Beeper Pay for a total of 88 weeks, 8 of which were erroneously paid, totaling an overpayment of \$280.00.

WE RECOMMEND that the Commissioner of Personnel conduct the necessary review of the employee records and recover overpaid Beeper Pay.

WE ALSO RECOMMEND that the Commissioner of Personnel revise County Personnel Policies and Procedures concerning the recording and payment of Beeper Pay. Further, the SAP

payroll system should be evaluated to determine if automated controls can be developed to prevent the payment of Beeper Pay when the individual does not meet the availability requirements of the CSEA Collective Bargaining Agreement. In addition, department heads authorizing employees to receive Beeper Pay should be directed to re-evaluate the need for employees to receive Beeper Pay and instruct their respective payroll clerks on the proper criteria to earn Beeper Pay.

G. PURCHASE ORDERS AND CONTRACTS

Our Audit included an examination of vendor purchases using UASI funds. Four (4) general ledger accounts with the greatest dollar value of expenditures were identified and examined. They are: Contractual Pymts-Non-Profit Purchase of Service (#516010), Professional Service Contracts and Fees (#516020), Lab & Technical Equipment (#561410) and Motor Vehicles (#561440). A sample of ten (10) vendors with purchase orders and/or contracts within these accounts was selected for our review. The selected vendors are:

- U & S Systems Inc. Tonawanda, NY
- Safe Boats International, LLC. Port Orchard, WA
- American Red Cross Buffalo, NY
- L. Robert Kimball & Associates Pittsburgh, PA
- Computer Consulting Services Amherst, NY
- SecuraComm Consulting, Inc. Pittsburgh, PA
- GTSI Corp. Baltimore, MD
- E.M. Systems, Inc. Amherst, NY
- Mattman Company San Marcos, CA
- DeLacy Ford Inc. Elma, NY

The expenditures relating to these 10 vendors represent 63% of all homeland security expenditures through December 31, 2005 for the three UASI grants.

Six of the vendors received payments relating to twelve purchase orders issued by the Division of Purchase. Our examination revealed no material discrepancies with regard to County Purchasing Policies and Procedures.

The remaining four vendors had contracts awarded based on Requests for Proposals issued and administered by CPS and/or the Department of Public Works ("DPW"). The contracts for two vendors with CPS had no identified discrepancies. The other two vendors have contracts administered by DPW.

One vendor has three individual security consulting contracts and the other vendor has one contract. In accordance with the County Charter and Administrative Code, the Erie County Legislature is required to approve professional, technical and consulting contracts. Our

examination of the legislative resolutions that enabled execution of contracts revealed that capital project funds were identified to pay for the contractual services rendered.

H. CHANGE ORDERS

Our review of the contract encumbrance documents found that three contracts had mixed funding sources split between capital projects and UASI grants. We identified several change orders processed for each contract that used homeland security grant funds as a funding source rather than the capital projects funds as originally authorized. Further review of the enabling legislative resolutions for homeland security grant funds revealed that appropriations were properly approved by OHS for goods and services identical to those provided by the existing contracts. Consequently, the purpose of the funding matched the purpose of the existing contract. However, because the homeland security grant funding source is different from the funding source identified in the enabling resolution authorizing the contract, we believe that the Legislature should be, and in fact, must be notified of any funding source and appropriation changes not specified in the enabling resolution and must approve changes. We found no evidence that this occurred.

In contrast, we identified that for one of the three contracts a supplemental resolution was submitted by DPW and approved by the Legislature authorizing change orders to the original contract using homeland security grant funds. This action informed the Legislature of the alternate funding source and was approved in accordance with the Charter and Code and highlights the inconsistency in applying County policy.

WE RECOMMEND that in accordance with County policy and procedures, when alternate funding sources are to be applied to existing contracts in the form of change orders that the County Legislature must be informed and its approval required through legislative resolution of any such changes.

We do note that for certain contracts reviewed as part of this Audit there were an unusual number of change orders with a significant dollar value. In one instance, we identified a contract with thirty-one (31) change orders summing to over 50% of the original contract amount. Some of the change orders resulted from additional renovations made that were not part of the original plan of Courts renovations at the Old County Hall and the Annex. These renovations included closed-circuit cameras at the Rath Building and security enhancements at the Great Lakes Building (45 Oak Street, at that time the offices of DPW). Other change orders resulted from problems back-fitting security equipment to older Erie County buildings. Our review of a selection of these change orders discovered that they were processed as per Erie County guidelines.

AUDITOR COMMENTS

Federal regulations concerning homeland security funds stipulate that they must meet the specific time lines for spending. Unspent funds must be remitted back to the sponsor.

It should be noted that each of the UASI grants have established end dates specified when they were awarded. As a result of extenuating circumstances such as product delivery dates available only after the award date and because certain approvals of vendors and products by OHS were not timely made, extensions have been requested by the County and granted.

UASI GRANT	ORIGINAL AWARD DATE	NUMBER OF EXTENSIONS	CURRENT END DATE
2003 – HSxxxUASIF030305 ²	07/01/2003	3	12/31/2006
2004 – HSxxxUASIF040305 ²	12/31/2003	3	05/31/2007
2005 – HS165UASIF050407	10/01/2004	1	03/31/2008

In addition, department accounting staff informed us that the final accounting for the 2003 UASI award has been processed and the grant will be scheduled for closing.

The attached Exhibit “A” is an account balance summary at December 31, 2005 of the three UASI grants that we examined. Exhibit “B” is an account balance summary at November 30, 2006 of the three UASI grants, not audited and provided for comparative purposes only. Exhibit B shows that in 2006 substantial encumbrance commitments and payment transactions were processed.

Each grant has an expiration date set by the federal government and requires that all payments must be made by that date in order to qualify for reimbursement. It should be noted that there is an allowed 45 day close-out period after the due date to make final payments.

As evidenced by multiple due date extensions, the delay in the spend-down of so many encumbrances is not entirely the fault of the County. UASI funds were originally dedicated for acquiring communications and data processing equipment that must work in conjunction with similar equipment purchased by New York State. The State has been slow in establishing a contract for the purchase of this equipment. As a result, delays have been incurred in the purchase of the corresponding County material.

² Homeland Security grants have multiple grant numbers for each of the UASI grant years. The xxx shown in the SAP grant number represents an Erie County department number. The department numbers for these grants are as follows: 101 (County Executive), 115 (Sheriff), 122 (DPW), 124 (Mental Health), 127 (Health), 165 (CPS), and 167 (Emergency Services). All of these department numbers are not necessarily used in each grant.

* * * * *

There have been questions raised concerning 24-hour, take-home vehicles and homeland security grant funds. As per its definition, a 24-hour vehicle is a benefit to the employee so they can perform their job. Internal Revenue Service Publication 15 states that as an employer, “Any fringe benefit you provide is taxable and must be included in the recipient’s pay unless the law specifically excludes it.” Under the Working Conditions Benefits exclusion all of an employee’s use of a qualified nonpersonal-use vehicle is a working condition benefit. A qualified nonpersonal-use vehicle is any vehicle the employee is not likely to use more than minimally for personal purposes because of its design. Qualified nonpersonal-use vehicles generally include all of the following vehicles: clearly marked police and fire vehicles and unmarked vehicles used by law enforcement officers if the use is officially authorized.

If unmarked vehicles are assigned to County employees in the future, the Director of Information and Support Services and the Commissioner of Personnel should be consulted to determine if there is sufficient justification as to whether it is a non-taxable benefit or not.

* * * * *

As part of our Audit, we attended a meeting with representatives of CPS and OHS. During that meeting, OHS reviewed the grant programs. That review included discussions on line item expenditures and budget amendments along with impending grant deadlines. Erie County cannot spend grant money without the approval from the State. If prior approval is not received and the State decides that the purchase is not in line with grant guidelines, the State can deny the expenditure and Erie County would be responsible for the funds, including the prospect of paying the vendors for the purchases with General Fund monies.

OHS is the point of contact and cognizant authority for the receipt of federal homeland security grant money. OHS distributes such monies to areas in the state as per guidelines for such funding. While such monies are spent at the local level, it is the State’s responsibility for the spending and reporting of grant funds for these areas. The State performs a yearly audit and composes required reports for DHS.

Our observations of the State’s involvement in the County’s use of homeland security grant funds and our subsequent testing acknowledge that internal controls on the use of these monies are strong. Continued oversight over compliance, accounting and reporting of transactions by Central Police and Emergency Services Staff must be maintained at current levels to ensure that current and future entitlements to homeland security funding will continue. Any departure from current oversight and compliance will place Erie County in jeopardy of refunding awards and losing future entitlements.

* * * * *

Our payroll finding for overtime is representative of a larger SAP system wide problem – similar to the one we noted in our audit of the Erie County – City of Buffalo Parks Agreement - and therefore should be of concern to the Department of Personnel, Division of Information and

Support Services and the SAP support team. We urge them to immediately act to address this SAP deficiency.

Interim Audit Memorandums have been issued and submitted for comment and action by the Commissioner of Personnel.

* * * * *

II. NON-UASI GRANT PROGRAMS

A. GRANTS ADMINISTERED BY THE ERIE COUNTY HEALTH DEPARTMENT

During this Audit we identified a number of grants maintained by the County that are classified in SAP as homeland security grants, but the federal sponsor agency or agencies are not the U.S. Department of Homeland Security. All the grants listed herein as administered by the Erie County Health Department are non-UASI grants, thus, thus not tested by this audit.

1. Public Health Preparedness and Response to Bioterrorism Program

The Public Health Preparedness and Response to Bioterrorism grant (“PHPRB”) is sponsored by the Centers for Disease Control and Prevention (“CDC”), an agency of the U.S. Department of Health and Human Services, and administered in New York State by New York State Health Research, Inc. (a not-for-profit corporation affiliated with the New York State Department of Health and the Roswell Park Cancer Institute). The program is intended to help local health departments upgrade their preparedness and response capacity to bioterrorism events by providing planning and response development, epidemiology and surveillance, risk communication and education and training.

At December 31, 2006, \$4,364,624 in revenue had been recorded in SAP as received by the County for four (4) annual PHPRB grant awards (2003, 2004, 2005 and 2006).

Through the PHPRB grant, the Erie County Health Department’s Division of Emergency Medical Services currently maintains sixteen (16) budgeted employee positions, thirteen (13) of which are Full Time (“FT”), two (2) are Part Time (“PT”), and one (1) is Regular Part Time (“RPT”) identified as follows:

PRINCIPAL CLERK	FT
REGIONAL MEDICAL DIRECTOR	PT
TRAINING COORDINATOR-PH PREPAREDNESS GRT	FT
ASSOCIATE PUBLIC HEALTH SANITARIAN (PT)	PT
REGIONAL COORDINATOR-PH PREP GRANT	FT
ERIE COUNTY COORDINATOR PH PREPARE GRT	FT
LABORATORY TECHNICIAN (PUBLIC HEALTH)	FT
PRINCIPAL CLERK	FT
ACCOUNT CLERK-TYPIST	FT
STRATEGIC NATIONAL STOCKPILE COORDINATOR	FT

SENIOR CLERK-TYPIST	FT
NURSE COORDINATOR	FT
ASSISTANT EPIDEMIOLOGIST	FT
ADMINISTRATIVE CLERK	FT
JUNIOR ACCOUNTANT (RPT)	RPT
DATA PROCESSING CONTROL CLERK	FT

Currently, two Full Time and two Part Time positions are vacant. The County has received its third annual grant award for this program. The budgeted appropriation and grant funds for 2007 are \$950,265 for the PPHRB grant.

In connection with the PPHRB grant, the Erie County Department of Health has partnered with seven other counties in Western New York that have also received such grant funding to coordinate regional bioterrorism planning and response activities. A percentage of each county's grant award for the PPHRB program has been pooled into a project called the **Regional Preparedness Bioterrorism grant** to fund these regional activities. Allegany, Cattaraugus, Chautauqua, Erie, Genesee, Orleans, and Wyoming Counties have contributed 27% of their award to regional activities. Niagara County contributed 13.5% of their award. Partnering counties have joined together as the Western New Your Public Health Alliance to collaborate on projects designed to protect the public health through regional planning and cooperation. The counties have entered into subcontracts with Erie County to administer these regional activities.

At December 31, 2006, \$189,619.10 in revenue had been recorded in SAP as received by the County for four (4) annual Regional Preparedness Bioterrorism grant awards (2003, 2004, 2005 and 2006).

The **Regional Preparedness Bioterrorism grant** has appropriations for employee wages and fringe benefits. However, no budgeted positions were established. Instead a portion of the wages and fringe benefits of two employees assigned and charged to the **Public Health Preparation and Response to Bioterrorism Program grant** (Regional Coordinator-PH Prep Grant, and the Principal Clerk) were reclassified to the **Regional Preparedness Bioterrorism grant** in the amount of \$40,056.42.

Three grants relating to Chautauqua, Genesee and Orleans counties (**Bioterrorism Regional Chautauqua County, Bioterrorism Regional Genesee County and Bioterrorism Regional Orleans County**) respectively, were created to take advantage of bulk purchase rates. Erie County makes purchases for these three counties and is then reimbursed by each county. These three grants have no wages or fringe benefit appropriations or budgeted positions.

On January 4, 2007 we ran a Position Control Report, SAP transaction "ZHR_Position_BA" as of December 31, 2006 for the grant HS127BT0607 – 2006-07 Public Health Preparedness & Response to Bioterrorism Program. This report shows, among other things, the position titles, position numbers, and summary of total positions broken by FT, RPT, PT, Seasonal, Vacant, Unoccupied, and Permanent. The report summary in this situation showed that there were eleven (11) FT, two (2) RPT and one (1) PT positions for a total of fourteen (14).

On February 5, 2007 we reran the same report as of December 31, 2006 and found that the report had in fact changed. The summary now showed thirteen (13) FT, one (1) RPT and two (2) PT positions for a total of sixteen (16) a net gain of two (2) positions.

Running this report using an “as of” date should assure the user that the information is inherently reliable and static. As demonstrated, this does not occur. Positions held in a department at a certain date in the past can not keep changing whenever a report is run. This invalidates the accuracy of the report knowing that changes that take place now effect the factual information of the past. This is a potentially serious breach of internal control.

WE RECOMMEND a meeting occur between the Division of Information and Support Services, the Division of Budget, Management and Finance and the Office of the Comptroller to discuss why SAP allows this to occur and what steps can and should be taken to address the issue.

2. Public Health Response Laboratory Response Network

The Public Health Response Laboratory Response Network (“PHRLRN”) is sponsored by the Centers for Disease Control and Prevention (“CDC”), an agency of the U.S. Department of Health and Human Services, and administered in New York State by the New York State Department of Health. The grant provides funding to equip and staff a Bio-Safety Level-3 Laboratory at the Erie County Public Health Laboratory with the capacity to test and analyze potential bioterrorism agents. This facility services the seventeen (17) counties in the western region of New York State.

At December 31, 2006, \$1,018,150 in revenue had been recorded in SAP as received by the County for four (4) annual PHRLRN grant awards (2003, 2004, 2005 and 2006).

The Erie County Department of Health’s Division of Public Health Laboratory maintains two occupied Full Time employee positions through the grant as follows.

CHIEF MICROBIOLOGY LABORATORY TECH PH FT
ADMINISTRATIVE ASSISTANT (PH LABORATORY) FT

The 2007 budgeted funding is \$160,000.

3. Medical Reserve Corps Demo Projects

The Medical Reserve Corps grant is sponsored by the U.S. Department of Health and Human Services and awarded by the U.S. Surgeon General to expand and maintain the volunteer Specialized Medical Assistance Response Team (“SMART”) throughout Western New York. The grant is intended to provide support for recruitment, outreach and volunteer data management for bioterrorism preparedness and homeland securities in this region. The initiative was administered by the Erie County Department of Health’s Division of Emergency Medical Services.

At December 31, 2006, \$226,547 in revenue had been recorded in SAP as received by the County for four (4) annual Medical Reserve Corps grant awards (2003, 2004, 2005 and 2006).

Federal funds were appropriated in prior years to cover the costs associated with one Full Time employee (plus fringe benefits and some minor office expenses). In 2006, \$59,316 was appropriated.

SMART VOLUNTEER CORPS COORDINATOR

FT

Currently, the position is vacant and the prior incumbent is separated from County service as of September 30, 2006. The 2007 Budget neither appropriates nor receives funds for this grant.

B. OTHER GRANTS ADMINISTERED BY THE DEPARTMENTS OF CENTRAL POLICE SERVICES AND EMERGENCY SERVICES

1. HSEEP – WMD Training Grant

The Homeland Security Exercise and Evaluation Program (“HSEEP”) training grant is sponsored by the DHS and administered by the New York State Division of Criminal Justice Services (the Weapons of Mass Destruction (“WMD”) Task Force). The grant supports domestic preparedness training relating to weapons of mass destruction and is intended to foster and evaluate novel uses of existing “state-of-the-market” information technology that will demonstrate how to remove barriers and improve information sharing and integration. The HSEEP grant is a non-UASI grant, thus, thus not tested by this audit.

At December 31, 2006, \$575,293 in revenue had been recorded in SAP as received by the County for one HSEEP WMD grant award (2004).

Two employee positions established for this program were identified as follows:

TRAINING COORDINATOR-HOMELAND SECURITY

FT

INTERN (PT) – HOMELAND SECURITY

PT

According to the documentation we reviewed, these two positions were budgeted and occupied in the Department of Emergency Services during the grant award period beginning in October 2003 and ending in April 2006 at which time these positions were eliminated.

2. REMAINING GRANTS

Please see Exhibit “C” (attached herewith) for a list of additional grants received by the County. These grants, some of which have expired, are coded in SAP as homeland security. This Office did not examine the transaction details nor engage in any testing on these grants, as they were outside the scope of this audit.

Please also see Exhibit “D” (attached herewith) for a partial listing of vendors paid from various UASI Grant funding lines.

RESULTS OF EXIT CONFERENCE

An exit conference was held on March 8, 2007 with the Commissioner of Central Police Services and members of his staff. The contents of this report were discussed and pending the response from the Commissioner of Personnel regarding Beeper Pay and Overtime, the Commissioner indicated general agreement with our findings and recommendations.

In accordance with the County's Audit Response System and Procedures, we request that the Commissioner prepare a written response to our office and the County Executive concerning the findings and recommendations. A draft of this written response should be submitted to the Division of Budget, Management and Finance for review and approval prior to its submission to the County Executive. The final written response should be submitted to our office and the County Executive by April 6, 2007.

We further request that the Commissioner forward copies of the response to the Erie County Legislature and the Erie County Fiscal Stability Authority by April 6, 2007.

ERIE COUNTY COMPTROLLER'S OFFICE

cc: Hon. Joel A. Giambra, Erie County Executive
Kevin Comerford, Commissioner, Central Police Services
Dean Messing, Deputy Commissioner, Civil Defense & Disaster Preparedness
John Greenan, Commissioner, Personnel
Gregory Skibitsky, Deputy Commissioner, Emergency Medical Services
James McCallen, NYS Office of Homeland Security
Anthony Billittier, Commissioner, Health
James Hartman, Director of Budget, Management and Finance
Hon. Timothy Howard, Sheriff
Erie County Fiscal Stability Authority

**HOMELAND SECURITY GRANT FUNDS
SUMMARY OF URBAN AREA SECURITY GRANTS (UASI)
GRANT STATUS - LIFE TO DATE AS OF DECEMBER 31, 2005**

EXHIBIT A

ACCT #	ACCOUNT NAME	2003 UASI 030305			2004 UASI 040305			2005 UASI 050407			COMBINED		
		Current Budget	Actuals	Available Budget	Current Budget	Actuals	Available Budget	Current Budget	Actuals	Available Budget	Current Budget	Actuals	Available Budget
409000	State Aid Revenues	-6,709,846.00	-4,453,849.21	-2,255,996.79	-4,717,062.00	-1,694,568.62	-3,022,493.38	-2,731,189.00	-159,836.40	-2,571,352.60	-14,158,097.00	-6,308,254.23	-7,849,842.77
500000	Full Time - Salaries	0.00	0.00	0.00	399,442.06	36,337.36	363,104.70	321,091.00	0.00	321,091.00	720,533.06	36,337.36	684,195.70
500010	Part Time - Wages	0.00	0.00	0.00	0.00	15,551.25	-15,551.25	0.00	0.00	0.00	0.00	15,551.25	-15,551.25
500300	Shift Differential	0.00	0.00	0.00	0.00	20.40	-20.40	0.00	0.00	0.00	0.00	20.40	-20.40
502000	Fringe Benefits	0.00	0.00	0.00	130,789.82	10,595.71	120,194.11	115,409.00	0.00	115,409.00	246,198.82	10,595.71	235,603.11
505000	Office Supplies	2,571.38	2,554.82	16.56	0.00	0.00	0.00	4,925.00	0.00	4,925.00	7,496.38	2,554.82	4,941.56
510100	Out Of Area Travel	2,574.14	2,574.14	0.00	11,816.72	10,338.81	1,477.91	10,000.00	0.00	10,000.00	24,390.86	12,912.95	11,477.91
510200	Training And Education	645.92	645.92	0.00	0.00	0.00	0.00	10,000.00	0.00	10,000.00	10,645.92	645.92	10,000.00
515000	Utility Charges	0.00	0.00	0.00	0.00	0.00	0.00	180,000.00	0.00	180,000.00	180,000.00	0.00	180,000.00
516010	Contractual pymts - Non-profit Purchase of Service	161,999.00	161,999.00	0.00	75,000.00	75,000.00	0.00	0.00	0.00	0.00	236,999.00	236,999.00	0.00
516020	Professional Service Contracts and Fees	3,016,636.50	1,151,671.75	1,864,964.75	586,790.00	391,598.00	195,192.00	855,000.00	159,836.40	695,163.60	4,458,426.50	1,703,106.15	2,755,320.35
516030	Maintenance Contracts	5,552.04	5,552.04	0.00	0.00	0.00	0.00	5,000.00	0.00	5,000.00	10,552.04	5,552.04	5,000.00
530000	Other Expenses	0.00	0.00	0.00	754.30	577.14	177.16	0.00	0.00	0.00	754.30	577.14	177.16
561410	Lab & Technical Equipment	2,844,609.20	2,454,542.87	390,066.33	2,177,622.06	352,290.65	1,825,331.41	1,166,153.00	0.00	1,166,153.00	6,188,384.28	2,806,833.52	3,381,550.74
561440	Motor Vehicles	502,451.28	501,502.13	949.15	1,192,118.47	750,900.97	441,217.50	0.00	0.00	0.00	1,694,569.75	1,252,403.10	442,166.65
910100	ID County Executive Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
910150	ID County Executive Salaries	45,610.68	45,610.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45,610.68	45,610.68	0.00
910160	ID County Executive Fringe Benefits	2,855.04	2,855.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,855.04	2,855.04	0.00
916500	ID Central Police Service Services	62,189.78	62,189.78	0.00	73,766.29	31,193.59	42,572.70	63,611.00	0.00	63,611.00	199,567.07	93,383.37	106,183.70
916750	ID Emergency Services Salaries	49,139.09	49,139.09	0.00	52,352.81	16,764.84	35,587.97	0.00	0.00	0.00	101,491.90	65,903.93	35,587.97
916760	ID Emergency Services Fringe Benefits	13,011.95	13,011.95	0.00	16,609.47	3,400.50	13,208.97	0.00	0.00	0.00	29,621.42	16,412.45	13,208.97
		6,709,846.00	4,453,849.21	2,255,996.79	4,717,062.00	1,694,568.62	3,022,493.38	2,731,189.00	159,836.40	2,571,352.60	14,158,097.00	6,308,254.83	7,849,842.17
Commitment/Encumbrance Carry Forward			1,271,794.37			718,284.93			86,159.40			2,076,236.70	
Total Commitment Actuals			5,725,643.58			2,412,853.55			245,995.80			8,384,493.40	

THIS SAP REPORT WAS CREATED USING YEAR 2005, PERIOD 16. THIS REPORT EXCLUDES COMMITMENTS/ENCUMBRANCES CARRIED FORWARD TO THE NEXT FISCAL YEAR.

**HOMELAND SECURITY GRANT FUNDS
SUMMARY OF URBAN AREA SECURITY GRANTS (UASI)
GRANT STATUS - LIFE TO DATE AS OF NOVEMBER 30, 2006**

EXHIBIT B

Accounts	2003 UASI 030305			2004 UASI 040305			2005 UASI 050407			COMBINED			
	Current Budget	Actuals	Available Budget	Current Budget	Actuals	Available Budget	Current Budget	Actuals	Available Budget	Current Budget	Actuals	Available Budget	
409000	State Aid Revenues	(6,709,846.00)	(5,704,135.16)	(1,005,710.84)	(4,717,062.00)	(4,164,756.86)	(552,306.14)	(2,731,189.00)	(395,294.21)	(2,335,894.79)	(14,158,097.00)	(10,264,185.23)	(3,893,911.77)
500000	Full Time - Salaries	0.00	0.00	0.00	399,442.06	300,332.45	99,109.61	321,091.00	0.00	321,091.00	720,533.06	300,332.45	420,200.61
500010	Part Time - Wages	0.00	0.00	0.00	0.00	63,646.89	-63,646.89	0.00	0.00	0.00	0.00	63,646.89	(63,646.89)
500300	Shift Differential	0.00	0.00	0.00	0.00	91.80	-91.80	0.00	0.00	0.00	0.00	91.80	(91.80)
500330	Holiday Worked	0.00	0.00	0.00	0.00	1,532.01	-1,532.01	0.00	0.00	0.00	0.00	1,532.01	(1,532.01)
501000	Overtime	0.00	0.00	0.00	0.00	13,597.61	-13,597.61	0.00	0.00	0.00	0.00	13,597.61	(13,597.61)
502000	Fringe Benefits	0.00	0.00	0.00	130,789.82	108,370.09	22,419.73	115,409.00	0.00	115,409.00	246,198.82	108,370.09	137,828.73
505000	Office Supplies	2,571.38	2,554.82	16.56	0.00	0.00	0.00	4,925.00	0.00	4,925.00	7,496.38	2,554.82	4,941.56
510000	Local Mileage Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
510100	Out Of Area Travel	2,574.14	2,574.14	0.00	11,816.72	11,816.72	0.00	10,000.00	4,338.50	5,661.50	24,390.86	18,729.36	5,661.50
510200	Training And Education	645.92	645.92	0.00	0.00	0.00	0.00	10,000.00	0.00	10,000.00	10,645.92	645.92	10,000.00
515000	Utility Charges	0.00	0.00	0.00	0.00	0.00	0.00	180,000.00	0.00	180,000.00	180,000.00	0.00	180,000.00
516010	Contractual pymts - Non-profit Purchase of Service	161,999.00	161,999.00	0.00	75,000.00	75,000.00	0.00	0.00	0.00	0.00	236,999.00	236,999.00	0.00
516020	Professional Service Contracts and Fees	3,016,636.50	3,016,626.00	10.50	535,790.00	535,190.00	600.00	855,000.00	301,803.00	553,197.00	4,407,426.50	3,853,619.00	553,807.50
516030	Maintenance Contracts	5,552.04	5,552.04	0.00	0.00	0.00	0.00	5,000.00	0.00	5,000.00	10,552.04	5,552.04	5,000.00
530000	Other Expenses	0.00	0.00	0.00	754.30	754.30	0.00	0.00	0.00	0.00	754.30	754.30	0.00
561410	Lab & Technical Equipment	2,844,609.20	2,838,063.60	6,545.60	2,228,622.06	2,151,103.23	77,518.83	1,166,153.00	534,833.00	631,520.00	6,239,384.28	5,523,799.83	715,584.43
561440	Motor Vehicles	502,451.28	502,312.28	139.00	1,192,118.47	1,168,221.47	23,897.00	0.00	0.00	0.00	1,694,569.75	1,670,533.75	24,036.00
910100	ID County Executive Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
910150	ID County Executive Salaries	45,610.68	45,610.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45,610.68	45,610.68	0.00
910160	ID County Executive Fringe Benefits	2,855.04	2,855.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,855.04	2,855.04	0.00
916500	ID Central Police Service Services	62,189.78	62,189.78	0.00	73,766.29	73,766.29	0.00	63,611.00	19,562.71	44,048.29	199,567.07	155,518.78	44,048.29
916750	ID Emergency Services Salaries	49,139.09	49,139.09	0.00	52,352.81	52,352.81	0.00	0.00	0.00	0.00	101,491.90	101,491.90	0.00
916760	ID Emergency Services Fringe Benefits	13,011.95	13,011.95	0.00	16,609.47	16,609.47	0.00	0.00	0.00	0.00	29,621.42	29,621.42	0.00
Expenses		6,709,846.00	6,703,134.34	6,711.66	4,717,062.00	4,572,385.14	144,676.86	2,731,189.00	860,337.21	1,870,851.79	14,158,097.00	12,135,856.69	2,022,240.31
Encumbrance/Commitments			\$998,999.18			\$407,629.28			\$451,119.18			\$1,857,747.64	

OTHER GRANTS LISTED AS HOMELAND SECURITY GRANTS - NOT AUDITED

GRANT	NAME	DESCRIPTION
HS165ERTC0304	2003-04 EM RESP T CT	2003-04 US Dept of Justice Emergency Response Training Center (Congress Mandated Award)
HS165CITCORPS0607	2004-07 CITIZEN CORP	2004-07 Citizen's Corps Council
HS167CEMPG0304	2003-04 CMP EM MGT P	2003-04 NYS Emergency Management (HS) Comprehensive Emergency Management Planning Grant
HS165LETPPF040305	2003-05 LETPP	2003 -05 NYS Weapons of Mass Destruction Task Force - Terrorism Prevention Program
HS165UASILETP50407	LAW ENFORCE TERROR	Law Enforcement Terrorism Prevention Program Grant
HS115LETPPF040305	2003-05 LETPP	Law Enforcement Terrorism Prevention Program
HS165CERT0304	2003-04 CERT	2003-04 - NYS Emergency Management Office Community Emergency Response Team (CERT) Grant
HS165CERTF030405	2004-05 CERT	2004-05 - NYS Emergency Management Office Community Emergency Response Team (CERT) Grant
HS167EEP0203S0205	2002-05 WMD TRNG GR	2002-05 NYS DCJS HSEEP - WMD Training Grant
HS167SHSPCOMM0305	2003-05 HS SHSP COMM	2003-05 NYS DCJ S State Homeland Security Program Communications Grant
HS167CCC0304	2003-04 CIT CORPS CN	2003-04 NYS Emergency Management Agency Citizens Corps Counsel (Homeland Security)
HS167CCC0405	2004-05 CIT CORPS CN	2004-05 NYS Emergency Management Agency Citizens Corps Counsel (Homeland Security)
HS165LETPPF050407	2004-07 LETPP	Law Enforcement Terrorism Prevention Program
HS167HSGPF050407	2004-07 ST HOME SEC	State Homeland Security Program
HS165EDP20406	2004-06 WIRELESS 911	2004 - 06 Wireless E-911 Expedited Deployment
HS165EXPDEP0406	2004-06 E-911 DEPLOY	Wireless 911 Expedited Deployment Funding

Listing of vendors paid \$25,000 or more from the Purchase of Service expenditure line in the Homeland Security Grants.

VENDOR NAME	GL ACCOUNT	AMOUNT	DESCRIPTION
COMPUTER CONSULTING SERVICES INC	516020	349,519.00	Amherst company that provided consulting services for networking, and hardware for CAD and records management.
CUBRC	516020	150,000.00	Calspan UB Research Center, coordinated and helped in the modification of EMS Edge software.
EM SYSTEMS INC	516020	1,434,225.00	Amherst company that provided computer programming to add features to a custom law enforcement software program currently running in most Erie County dispatch centers.
GLOBALQUEST SOLUTIONS INC	516020	77,942.25	Amherst company hired to upgrade interoperability between police agencies by developing existing CAD/RMS software.
KIMBALL ASSOCIATES	516020	314,465.50	Pittsburgh company that provided planning and design of multi-agency communications, 911 and integrated information systems into a single operations center in the Public Safety Center.
SECURACOMM CONSULTING INC	516020	134,847.15	Pittsburgh company that provided consulting services for security system development. Evaluated security risk for several buildings in EC including the Rath, County Hall, and City Hall. Provided recommendations and developed a system design to implement the recommendations.
SECURITAS USA INC	516020	56,960.10	Kenmore company that provides security guard service at the Public Safety Center beginning 10/3/05. Max rate \$18.00 an hour, regular hours M-F 6am to 6pm.
SEEBALD ASSOCIATES INC	516020	59,700.00	Orchard Park company that conducted a review of security documents and drafted a Standard Operation Procedures Manual for use by security personnel.
GRAND TOTAL FOR GL 516020		2,577,659.00	

Listing of vendors paid \$25,000 or more from the Motor Vehicles expenditure line in the Homeland Security Grants.

VENDOR NAME	GL ACCOUNT	AMOUNT	DESCRIPTION
DELACY FORD INC	561440	272,920.00	Elma company. Two PO's issued, 2 Ford Excursions for Sheriff, 2 Ford Excursions and 3 Expeditions for Emerg Srv, 1 Ford Expedition for CPS.
LENCO INDUSTRIES INC	561440	228,095.00	Pittsfield MA company. LENCO Bearcat Multi-Use Special Response Armored Vehicle for the Sheriff's Office. Blanket PO issued by Purchasing citing Federal GSA contract #GSA-07F-0390M
MATTMAN COMPANY	561440	382,495.16	San Marcos CA company. Command Post Vehicle \$376,592 and \$13,435 for additional Night Scan Light System.
SAFE BOATS INTERNATIONAL LLC	561440	512,815.59	Port Orchard WA company. Amount shown is too low due to an SAP reporting discrepancy. The individual MM document and lookup in the AP and GL balances shows the fully paid amount to be \$501,897.59. Two boats for the Sheriff's Dept. were purchased for \$260,568. The balance of \$241,330 was for related fixtures, electronic navigation gear including, outboard motors and spares \$75,879, generators \$13,246, trailers \$21,744 and \$14,000 in shipping.
		1,396,325.75	

Listing of vendors paid \$25,000 or more from the Lab and Technical Equipment expenditure line in the Homeland Security Grants.

VENDOR NAME	GL ACCOUNT	AMOUNT	DESCRIPTION
BRITE COMPUTERS	561410	128,125.00	Rochester company. One Net Motion Mobility equipment, \$15,000; 400 Licenses, \$52,000; One Netmotion Policy Module, \$6,500; 400 Policy licenses; Maintenance agreement for \$26,625 and additional Mobility XE servers, \$5,000
BUFFALO COMPUTER GRAPHICS INC	561410	25,000.00	Blasdell company. Yearly maintenance 1/1/06-12/31/06, \$22,000+D42; Supplementary training, \$3,000. Blanket Purchase Order issued by Purchasing. Instruction of Disaster/ LAN Software (sole source vendor) Approved by DCJS (Homeland Security)
CANNON DESIGN INC	561410	32,000.00	Grand Island company. Provide constructions specialist for quality assurance, conduct meetings, manage bid phase, analyse bids, issue recommendations for award, and write contracts for the ECMC Water Toxicology Lab.
COMNETIX COMPUTER SYSTEMS INC	561410	69,752.00	Oakville ON company. Biometric equipment and software for finger and palm prints. \$52,446 for equipment and software and \$17,306 for 2yr support, technical and project management services.
DELTA XRAY	561410	61,192.00	Arlington VA company. Two X-ray systems \$45,412 and related equipment accessories and including cameras and imagers \$16,050. Purchasing issued PO.
DIVAL SAFETY EQUIP	561410	71,024.00	Buffalo company. \$66,623 for 7 thermal imaging cameras, carry case, battery chargers. \$2,585 for Scott AV3000 spectacle kits.
FERGUSON ELECTRIC CONSTRUCTION CO INC	561410	98,033.00	Buffalo company. Contract Change order #EC-0005 Fire alarm enunciators and security/FA integration at ECMC toxicology Lab.
FISHER SCIENTIFIC	561410	36,459.56	Pittsburgh company. Radiation detection meters \$4,000; Laptop computers (2) for wireless communications \$28,200; Personal protective equip - respirators and cartridges \$4,259.56
FM COMMUNICATIONS	561410	34,990.50	Tonawanda company. Communication equipment-amplifiers, repeaters and cabinets
GATEWAY BUSINESS	561410	34,444.60	Hartford company. 20 laptop computers purchased under NYS contract #PT55407, group 75304. Includes 3yr warranty and 4yr service plan \$3300.
GTSI CORP	561410	273,191.91	Baltimore company. Provided 60 Panasonic Tough Book computers with docing stations and external drives. These were placed in police cars throughout the county for all local police agencies for better inter-agency communication.
INSTRUMENT TECHNOLOGY INC	561410	25,036.00	Westfield MD company. Fiberscopes (2) \$20,210; accessories \$4,826.
ITT NIGHT VISION	561410	76,765.00	Roanoke VA company. Night vision equipment for the Sheriff's Department - 7units
LANE FIRE EQUIPMENT CORP	561410	133,450.65	Buffalo company. Protective clothing and boots \$56,752; Self Contained Breathing Apparatus (SCUBA) Respirators and accessories \$76,699;
M/A-COM PRIVATE RADIO SYSTEM	561410	41,924.87	Albany company. Rath security control station and accessories. Control unit, desktop base and mobile unit were the largest cost at \$15,820, \$7,997 and \$6,515 respectively.
MARINE SONIC TECHNOLOGY LTD	561410	73,590.00	White Marsh VA company. 2 complete Sonar systems \$65,200, accessories \$4,790, on site training \$3,000 and freight \$294.76.
MED-ENG SYSTEMS INC	561410	186,352.00	Ottawa company. Supplied 4 explosive disposal suits, breathing apparatus, communications systems and various other protective clothing.
NEW ERA CONST INC	561410	60,555.32	Tonawanda company. Contract PO #4000001641 change order GC-0004 BSL3 security enhancements for ECMC water toxicology lab such as Bio-Seal Frame, demolition security, fence and guardrail, precast planters outside, berm landscaping, new door, frame and lock.

CONTINUED - Listing of vendors paid \$25,000 or more from the Lab and Technical Equipment expenditure line in the Homeland Security Grants.

OCEAN SYSTEMS	561410	40,150.00	Burtonsville MD company. Computer video editing program \$23,233 and related hardware required for operation \$16,917.
REMOTEC INC	561410	174,725.00	Clinton TN company. REMOTEC INC - Andros F6A BOMB ROBOT and hardware accessories.
SYNERGY GLOBAL SOLUTIONS	561410	45,750.00	Amherst company. Synergy Global Solutions is affiliated with WNY Computing and checks are made payable to WNY Computing Systems. PO460000201 issued per NY State Contract PT55666 cs/cm5915A as quoted per WNY Computing quote #015041 for the purchase, installation and support for computer equipment. Two payments, \$38,125 for 5 Poweredge Dell Computers and \$7,625 for configuration and installation services. The computers are for use by CPS.
THE ERGONOMIC GROUP INC	561410	47,900.00	Garden City Park NY company. 20 Tablet PC's computers \$41,600 and \$6,300 for accessories purchased under PO4500006158. Computers for the Health Dept.
U & S SERVICES INC	561410	1,260,793.92	Tonawanda company. Provided structural, code and security upgrades to the following county buildings: Rath, Old County Hall and Annex and the Great Lakes Building. (Most of the money is capital and not grant money.)
XYBIX SYSTEMS INC	561410	480,000.00	Littleton CO company. Part payment for 911 Dispatch Console, delivery, installation and testing. PO4000002921-contract for \$480,000 with grant HS165EXPDEP0406 (Wireless 911 expedited deployment funding) paying for the balance \$432,000.
ZOLL MEDICAL CORP	561410	25,711.35	Burlington MA company. Defibrillator \$22,072 and accessories \$3,639.35
		3,536,916.68	