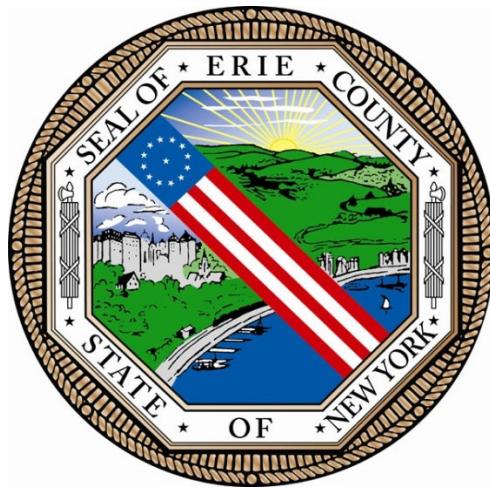


January 2026

Erie County Cultural Funding Grant Monitoring Program
Buffalo Music Hall of Fame
January 1, 2020, through December 31, 2022



HON. KEVIN R. HARDWICK
ERIE COUNTY COMPTROLLER

**HON. KEVIN R. HARDWICK
ERIE COUNTY COMPTROLLER'S OFFICE
DIVISION OF AUDIT & CONTROL
95 FRANKLIN STREET
BUFFALO, NEW YORK 14202**



January 30, 2026

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

Dear Honorable Members:

In 2023, the Erie County Comptroller's Office, Division of Audit & Control initiated a regular Monitoring Program of Erie County Cultural Funding Grants. The Erie County Cultural Funding program provides annual grants to non-profit arts and cultural organizations operating within the County. County funds are intended to be limited in their use to current operating expenses including salaries, program costs, fringe benefits, rents, utilities, office supplies, and equipment. Grant funds may not be used for or applied towards capital projects or physical improvements of buildings or facilities, nor as a revenue offset against accounts receivable. No funds received shall be used for any services provided or activities performed outside Erie County. The County's Department of Environment and Planning executes contracts with organizations and is the primary agency charged with monitoring.

Objective

The objective of the Cultural Funding Monitoring Program is to verify that the recipients have utilized County funds according to the terms and conditions associated with the Erie County Cultural Funding grant process and the recipient's contract with the County. In order to verify the proper use of the grant award, a number of agencies were selected in order to review their expenses and financial records.

Scope and Methodology

Approximately 120 different organizations receive funding annually from Erie County. The Comptroller's Cultural Funding Grant Monitoring Program is intended to review organizations that received a minimum of \$5,000 in funding during any of the three prior years. Approximately 80 agencies were identified as receiving \$5,000 or more in grant funding. The list of recipient organizations was split into two groups of approximately 40 agencies. The first batch of letters announcing the commencement of a review was sent to the selected non-profit organizations during mid-February 2023, with a second batch scheduled to be sent in early October 2023. The review of all agencies is expected to be completed by December 31, 2023.

2023 Program

During the interview phase, the Auditor identifies use of funding to narrow down the expenses to be verified. A table of agencies which meet the criteria for review along with the amount of grant awards can be found on the following page.

Monitoring Program – Phase I

Monitoring Program – Phase II

ACT #	APPROPRIATION	VENDOR	NUMBER	TAX YEAR 20*	TAX YEAR 2021	TAX YEAR 2022
517125	Dog Ears Bookstore	152183	\$ 28,600.00	\$ 36,600.00	\$ 55,000.00	
518004	African American Cultural Center	112604	\$ 275,450.00	\$ 311,950.00	\$ 200,000.00	
518012	Alleyway Theatre	109340	\$ 8,500.00	\$ 8,500.00	\$ 11,000.00	
518016	American Legion Band	100379	\$ 7,500.00	\$ 7,500.00	\$ 45,000.00	
518017	Amherst Symphony Orchestra	100479	\$ 24,000.00	\$ 26,750.00	\$ 28,740.00	
518019	Arts Services Initiative of WNY Inc	147159	\$ 26,050.00	\$ 26,050.00	\$ 30,000.00	
518022	Arts Targets of WNY (Neglia)	100794	\$ 24,000.00	\$ 24,000.00	\$ 30,000.00	
518024	Buffalo American Arts Studio of Western New York, Inc.	101244	\$ 38,000.00	\$ 45,500.00	\$ 53,000.00	
518040	Buffalo Inner City Ballet Co. Inc.	108597	\$ 27,000.00	\$ 27,000.00	\$ 27,000.00	
518059	Buffalo Music Hall of Fame	113142	\$ 4,500.00	\$ 5,000.00		
518051	Buffalo Heritage Carousel	167829	\$ 30,250.00	\$ 30,000.00	\$ 35,000.00	
518074	Colored Musicians Club	130377	\$ 5,000.00	\$ 12,500.00		
518084	El Museo Gallery	109836	\$ 12,585.00	\$ 8,585.00	\$ 11,000.00	
518104	Graycliff Conservancy	103197	\$ 59,200.00	\$ 59,200.00	\$ 60,000.00	
518113	Hull House Foundation	143473	\$ 15,375.00	\$ 5,375.00	\$ 7,500.00	
518119	Jewish Community Center Cultural (Jewish Ctr of Greater Buff)	111239	\$ 13,500.00	\$ 8,750.00	\$ 13,500.00	
518120	Just Buffalo Literacy Center	108577	\$ 78,100.00	\$ 78,100.00	\$ 83,500.00	
518132	Locust St Neighborhood Art Classes	109984	\$ 29,250.00	\$ 25,250.00	\$ 28,500.00	
518136	Marin House Restoration	104863	\$ 175,500.00	\$ 175,500.00	\$ 190,000.00	
518139	Music is Art	139615	\$ 48,000.00	\$ 48,000.00	\$ 39,000.00	
518145	Polish Arts Club Of Buffalo Inc	106132	\$ 7,000.00	\$ 7,000.00	\$ 3,800.00	
518147	Preservation Buffalo Niagara	147509	\$ 4,615.00	\$ 4,615.00	\$ 6,000.00	
518160	Springville Center For The Arts	113304	\$ 30,505.00	\$ 20,505.00	\$ 36,000.00	
518164	Squeaky Wheel	101268	\$ 20,920.00	\$ 20,920.00	\$ 27,000.00	
518172	Theodore Roosevelt Inaugural Site	106552	\$ 32,320.00	\$ 32,320.00	\$ 37,000.00	
518176	Ujima Company	101047	\$ 83,000.00	\$ 83,000.00	\$ 57,714.00	
518180	Western New York Artists Group	108295	\$ 6,275.00	\$ 6,275.00	\$ 7,500.00	
518181	Western New York Board of Arts Collaborative, Inc	138593	\$ 10,500.00	\$ 4,640.00	\$ 6,000.00	
518186	Young Authors Of WNY	151965	\$ 10,500.00	\$ 10,500.00	\$ 14,000.00	
518196	Buffalo Niagara Heritage Village	151996	\$ 18,500.00	\$ 18,500.00	\$ 24,500.00	
518200	Michigan St African Amer Heritage	153578	\$ 15,000.00	\$ 15,000.00	\$ 32,500.00	
518201	General Pulaski Association	103060	\$ 10,000.00	\$ 11,000.00	\$ 12,500.00	
518204	Brighton Place, Inc	156194	\$ 10,000.00	\$ 16,000.00	\$ 20,000.00	
518211	Hispanic Heritage Council of WNY	159805	\$ 12,000.00	\$ 12,000.00	\$ 24,500.00	
518216	Black Rock Historical Society (Black Rock-Riverside Alliance)	170369	\$ 22,500.00	\$ 7,500.00	\$ 10,000.00	
518233	Centro Culturale Italiano di Buffalo	167500	\$ 25,000.00	\$ 20,000.00	\$ 15,000.00	
518549	South Buffalo Irish Feis/Can You Dig	113041	\$ 18,000.00	\$ 15,000.00	\$ 15,000.00	
518596	Net Positive DBA The Foundry	168005	\$ 5,000.00	\$ -	\$ 5,000.00	

ACT #	APPROPRIATION	VENDOR	NUMBER	TAX YEAR 20*	TAX YEAR 2020	TAX YEAR 2021
517539	Buffalo Olmsted Parks Conservancy	140237	\$ 25,910.00	\$ 25,910.00	\$ 35,000.00	
518008	Albright-Knox Art Gallery	108707	\$ 575,000.00	\$ 575,000.00	\$ 675,000.00	
518061	Albright-Knox Public Art Curator	147228	\$ 68,250.00	\$ 68,250.00	\$ 65,000.00	
518069	Buffalo & Erie County Botanical Gardens	157797	\$ 102,000.00	\$ 125,000.00	\$ 6,500.00	
518074	Buffalo & Erie Co Historical Society	108745	\$ 102,000.00	\$ 125,000.00	\$ 150,000.00	
518077	Buffalo & Erie County Naval & Seafarers	108772	\$ 417,000.00	\$ 667,000.00	\$ 417,000.00	
518052		109339	\$ 35,000.00	\$ 35,000.00	\$ 50,000.00	
518060	Buffalo Philharmonic Orch Society	101032	\$ 926,000.00	\$ 926,000.00	\$ 940,000.00	
518061	Buffalo Philharmonic Chorus	109796	\$ 34,500.00	\$ 34,500.00	\$ 35,000.00	
518064	Buffalo Society Natural Sciences	109767	\$ 955,000.00	\$ 955,000.00	\$ 955,000.00	
518066	Buffalo Singing Works, Inc	147353	\$ 3,500.00	\$ 3,500.00	\$ 5,000.00	
518072	Center for Exploratory and Perceptu	109394	\$ 65,000.00	\$ 61,000.00	\$ 63,000.00	
518082	Danceability	156639	\$ 2,500.00	\$ 5,500.00	\$ 3,000.00	
518096	Explore & More Children's Museum	102758	\$ 42,000.00	\$ 42,000.00	\$ 78,000.00	
518108	Hallwalls Contemporary Arts Center	108598	\$ 57,000.00	\$ 57,000.00	\$ 60,000.00	
518112	Hamburg Nat Hist Society/Penn-Dixie	103282	\$ 98,314.00	\$ 96,314.00	\$ 96,314.00	
518116	Irish Classical Theatre Company	103727	\$ 83,500.00	\$ 83,500.00	\$ 93,500.00	
518124	D'Youville College Kavinsky Theater	109341	\$ 11,750.00	\$ 8,500.00	\$ 9,500.00	
518140	Elmwood Lancers Operatic Group	111101	\$ 4,000.00	\$ 30,300.00	\$ 35,000.00	
518141	Elmwood Crafters Theatre	105208	\$ 61,525.00	\$ 61,525.00	\$ 66,000.00	
518141	New Phoenix Theatre	109342	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	
518148	Road Less Traveled Productions	121043	\$ 63,500.00	\$ 63,500.00	\$ 67,000.00	
518152	Roycroft Campus Corporation	118213	\$ 50,000.00	\$ 40,000.00	\$ 50,000.00	
518156	Shakespeare In The Park	109675	\$ 95,000.00	\$ 95,000.00	\$ 95,000.00	
518168	Theatre Of Youth	109888	\$ 69,400.00	\$ 69,400.00	\$ 74,000.00	
518173	Torn Space Theatre	143673	\$ 20,460.00	\$ 15,460.00	\$ 29,500.00	
518188	Zoological Society Of Buffalo	108623	\$ 1,500,000.00	\$ 1,500,000.00	\$ 1,700,000.00	
518195	Buffalo Park Symphony Orchestra	147474	\$ 4,615.00	\$ 4,615.00	\$ 6,000.00	
518200	Buffalo-Toronto Public Media WNET/WBFO	172909	\$ 3,750.00	\$ 2,300.00	\$ 10,000.00	
518205	Cheetowaga Comm Symphony Orchestra	109177	\$ -	\$ 7,500.00	\$ 5,000.00	
518209	Newstead Historical Society	105518	\$ 5,500.00	\$ 3,500.00	\$ 5,000.00	
518213	O'Connell & Company Productions	159162	\$ 23,100.00	\$ 23,100.00	\$ 31,500.00	
518219	Amherst Male Glee Club dba Red Blazer	162045	\$ 3,000.00	\$ 3,000.00	\$ 6,000.00	
518220	Buffalo Council for Arts and Technology	152207	\$ 3,000.00	\$ 3,000.00	\$ 7,000.00	
518226	Buffalo & Erie County Historical Association	158121	\$ 3,250.00	\$ 6,250.00	\$ 6,100.00	
518228	Second Generation Theatre Company	164401	\$ 2,020.00	\$ 2,020.00	\$ 5,000.00	
518230	Steel Plant Museum of Western New York	147740	\$ 2,020.00	\$ 2,020.00	\$ 5,000.00	
518263	Alden Christian Theater Society	116358	\$ 10,000.00	\$ -	\$ 3,000.00	
518514	Clarence Concert Association	101711	\$ 3,500.00	\$ -	\$ 5,000.00	
518515	Clarence Museum (Historical Soc. of the	113067	\$ 5,500.00	\$ -	\$ 6,000.00	

BEST PRACTICES

Over the course of the Monitoring Program, the Division of Audit found a number of problematic practices and questionable expense categories on a recurring basis. In order to address issues pertaining to a large number of organizations, certain generally applicable best practices and recommendations are included here.

Alcohol

Several organizations used or appeared to use CGF funds to obtain alcohol. While the Division of Audit does not recommend that CGF awards be made contingent on the absence of alcohol from events hosted by the organization, alcohol should not be purchased with CGF funds. The Division of Audit found dozens of alcohol purchases that appeared to be personal in nature and several more which likely violated NYS Alcoholic Beverage Control Laws. Furthermore, the NYS Comptroller has long held that alcohol is not a “lawful county charge”, meaning that government officials and employees may not use taxpayer funds to purchase alcohol. The Division of Audit sees no reason that organizations receiving taxpayer funds should be treated differently.

Debit Cards

Credit cards, particularly with smaller organizations, can provide a critical layer of expense control. The Division of Audit found a large quantity of small-dollar expenses appearing personal in nature. If a debit card is used, the money is gone by the time statements are typically reviewed, while a credit card bill often needs to be paid and approved by the organization's board of directors.

Alternate Funding Sources and Segregation of Accounts

Organizations may have several sources of governmental or philanthropic funding. One way to ensure that CGF funds go farthest is to tailor awards to the needs of the organization. Such an assessment would require applicants to provide certain financial documents covering prior years and a disclosure of current year funding applications. Furthermore, accounts received from Erie County should not be comingled with the other funds of the organization. Having source information upfront and requiring the segregation of accounts substantially decreases the likelihood of wasted CGF funds.

BUFFALO MUSIC HALL OF FAME

BACKGROUND

Buffalo Music Hall of Fame, Inc. (BMHOF) is a 501(c)(3) non-profit organization established in 1983 by Rick and Marsha Falkowski as part of the Buffalo Music Awards. The organization's mission is to honor, preserve, and promote the diverse musical culture and heritage of Buffalo and Western New York through education, scholarship, and performance. BMHOF recognizes individuals and groups who have made significant contributions to the regional, national, and international music community.

BMHOF received Cultural Grant funding in the amounts of \$4,500 in 2020 and 2021, and \$5,500 in 2022.

AUDITOR'S OBSERVATION

The Buffalo Music Hall of Fame (BMHOF) is dedicated to recognizing and celebrating the region's musicians and music history for the cultural enrichment of the community. Serving more than 1.3 million residents across the five counties of Western New York, BMHOF has hosted an annual induction ceremony for the past 43 years honoring individuals and groups who have made significant contributions to the music industry. Inductees include both local and internationally recognized artists such as Cory Wells of Three Dog Night, Spyro Gyra, Rick James, Goo Goo Dolls, 10,000 Maniacs, Ani DiFranco, The Scintas, Clint Holmes, and the Buffalo Bills Barbershop Quartet.

In addition to its induction program, BMHOF administers educational and community-focused initiatives, including annual scholarships for students pursuing careers in music and related fields and the Yellen Songwriter's Scholarship, a mentorship program for emerging songwriters ages 13–23. The organization also offers a twelve-session Business of Music Workshop Series and hosts the BMHOF Heals event, which supports Alzheimer's research, families of cancer patients, and the local homeless population, with all proceeds donated directly to partner nonprofit organizations.

During the years under review, BMHOF was fully supported through contributions and fundraising activities. The organization's primary fundraising event is its annual induction ceremony, which generates approximately 75 percent of total annual revenue.

The COVID-19 pandemic did not adversely impact the organization's operations. BMHOF remained fully operational throughout the pandemic. The organization did not maintain a physical office location either prior to or during the COVID-19 pandemic, despite entering into a lease agreement effective April 1, 2020. Due to pandemic-related restrictions, BMHOF was unable to relocate to or occupy the leased premises during the period. BMHOF operates entirely through volunteer efforts and has no compensated employees or officers and therefore did not furlough any personnel. Additionally, BMHOF did not receive Payroll Protection Program (PPP) funding or any other COVID-19-related financial assistance.

Occupancy-related costs such as rents, utilities, and maintenance represent the organization's largest annual expense. Other operating expenses include office-related costs, QuickBooks subscription, and funding allocated to music programs. The organization continues to operate without paid staff or officers.

AUDITOR'S CONCLUSION

During the Cultural Grant Funding (CGF) review period, the Buffalo Music Hall of Fame (BMHOF) provided adequate and appropriate documentation to support the expenditure of CGF funds for all years under review. Documentation examined included IRS Forms 990 and 1099, bank statements, receipts, canceled checks,

general ledger records, and Board of Trustees meeting minutes. In each year reviewed, total eligible expenses incurred and paid exceeded the amount of CGF funding awarded.

As part of the grant review process, the Auditor reviewed the organization's financial records and transactions conducted for the years under review. Based on a review of the organization's records, no unusual or questionable operational expenses were identified.

BMHOF is governed by a Board of Trustees consisting of 13 voting members and 7 advisory members. Due to a limited pool of qualified volunteers, the organization does not maintain fixed term limits for board service. The Finance Committee reviews the draft IRS Form 990 and presents it to the full Board of Trustees for review and approval or modification. Board members are required to complete annual conflict-of-interest disclosures.

Based on the documentation provided by BMHOF, internal control procedures related to governance structure and financial oversight appear to be adequate.

At the conclusion of the grant review, the Auditor determined that BMHOF was in compliance with IRS Form 990 and New York State Form CHAR500 filing requirements for the years 2020, 2021, and 2022. No instances of noncompliance with applicable federal or state laws and regulations were identified during the review period.