



DUTCHESS COUNTY SOIL AND WATER CONSERVATION DISTRICT
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June 27, 2013

James L. Coughlan
County Comptroller
22 Market Street
Poughkeepsie, NY 12601

Dear Mr. Coughlan:

The Directors and Staff have reviewed a copy of your Draft Audit Report for the Dutchess County Soil and Water Conservation District for the year January 1 through December 31, 2012 at our May 15, 2013 District board meeting.

We find the report to be fair and find your staff very helpful in identifying areas in which the District can improve our fiscal management process. We continue to incorporate the procedures recommended by the comptroller's office into our bookkeeping routine. We will continue to follow and review past recommendations by your office, so as to keep an accurate accounting of our programs. The District continues to use the audit reports as a Risk Management tool of the District's operations.

Page 5, Retirement: The retirement payment was made in February as it has been for many years. As you know the retirement payments have increased dramatically over the years. To meet this, the District sets funds aside throughout the year to try and meet our projected bill due in December. Due to these increased rates and timing of payment to the District from other funding sources, we are not always able to meet the December billing cycle. Thus, payment is made in February.

Page 6, Inventory: The District maintains an inventory list with purchase price of items, but has not conducted annual depreciation. We will consider the recommendation to conduct annual depreciation recording.

We thank you and your staff for a professional job in auditing our financial reports for the audit report with the findings and recommendations that always serve as further education in our bookkeeping procedures.

Sincerely,

Edwin J. Hoxsie III
Executive Director