

December 30, 2009

Diane Jablonski, Comptroller
Office of the Comptroller
Dutchess County
22 Market Street
Poughkeepsie, NY 12601

Dear Comptroller Jablonski,

Please consider this letter as an official response to the audit report prepared by your office for the Department of Public Works- Parks Division for the period of January 1, 2008 through December 31, 2008. The response will follow the format as presented in the report.

Internal Controls

Segregation of duties; deposit of funds

Segregation of duties was done at Bowdoin Park with the office assistant counting and creating deposit slips, Parks Director was approving it and Secretary made the deposits. At Wilcox Park, there are only two staff working in the office, the office assistant and the Park Manager and this was deemed acceptable. There was never a discrepancy or shortage. And while there were some weeks that a deposit was not made in a timely manner, it was due to the fact that one or two of the three employee's necessary to maintain a segregation of duties was out sick or on vacation. The collected revenue is always kept in a locked safe while waiting to be deposited. Regular weekly deposits from Bowdoin and Wilcox Parks have been made since June of 2009 after the summer intern and the Office Assistant positions were filled.

Revenue Accounting

Revenue accounting records are kept. The Ledger book is updated regularly including Permits issued and Bank Deposit sheets which are done as per the Comptroller's Office recommendations. Accounts Receivable Ledger for Park Reservations is contained within the Reservation System Program. They are entered on a cash basis. For Contracts, we use an Accounts Receivable Ledger called "Facility Contracts done by Application and non-pavilion Field Contracts". Parks Revenues are reconciled to the Department of Finance. Printed revenue sheets from LOGOS are reconciled with the cash receipts and the deposit slips and sent to Finance. All revenue accounting records will be closely monitored by the Park Director and the Superintendent.

Revenue collection through the online reservation system is being enhanced and upgraded by the DC OCIS to help streamline the recordkeeping. Revenue collection from outside contracts will be closely monitored by the Parks Director in the future.

**Dutchess
County
Public
Works**

William R. Steinhaus
County Executive

Parks Division

Charles E. Traver
Commissioner of
Public Works

Steve Olsen
Parks Director

Charles A. Drum
Parks Superintendent

Bowdoin Park
85 Sheafe Road
Wappingers Falls
New York
12590
(845) 298-4600



Inventory

The six items purchased in 2009 that were cited in the audit were in fact, purchased in 2009, and as such were outside the scope of this audit. However, for the record, these six items are newly purchased, and the paperwork necessary to get them posted in the county's inventory has been submitted and is presently being processed into the system.

As for the items under \$3,000.00, in accordance with the County's Fixed Asset Policy, Parks will set up its own parameters/guidelines on what items should be kept on inventory which will be kept on a spread sheet program. This program will be instituted in January 2010.

Sincerely,

A handwritten signature in cursive script that reads "Steven J. Olsen".

Steven J. Olsen
Director of Parks