



ASTOR

SERVICES FOR CHILDREN & FAMILIES

...Because Every Child Deserves a Childhood

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July 29, 2010

Mr. James L Coughlan
Comptroller
County of Dutchess
Office of the Comptroller
22 Market Street
Poughkeepsie, New York 12601

Dear Mr. Coughlan,

We have received and reviewed the audit report that was prepared for our agency for the period January 1, 2008 to June 30, 2009. There are comments that I wish to add in response to two of the recommendations contained in the report.

Bank Statements and Reconciliations – On page 2 of the report there are recommendations that the reconciliations be periodically reviewed and initialed and that the process for handling stale checks be followed. Astor agrees with the recommendations. Astor has revised its procedures so that when a reconciliation is completed it is forwarded to the preparer's supervisor to be reviewed and initialed. Previously, the reconciliation was filed before being reviewed. Astor will comply with its stale check policy so that all checks less than \$500 that are greater than six months old will be written off. At this moment Astor does not have any outstanding checks greater than six months old.

Wrap Around Funding – On page 3 there is a recommendation that Astor continue to maintain written policies regarding the approval and distribution of wrap around funds. There is also a recommendation that no individual be allowed to write and sign checks to themselves. Astor agrees with the recommendations and has modified its procedures so that prevents an individual from signing a check made payable to themselves.

We want to acknowledge the professionalism and courtesy of your audit team. The audit went very smoothly and was performed in a very competent manner.

If you have any questions or require further information please do not hesitate to contact me.

Sincerely yours,

Edward Lyons
Chief Financial Officer

