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November 2, 2011

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

Dear Mr. Coughlan.

We have reviewed your offices audit report and we concur with your findings. However, we do wish to make the following response in regards to your findings:

The Child Abuse Prevention Center, Inc. is currently updating its Accounting Procedure Manual to reflect the changes and updates that have been made since April 2010. The 2010 Board of Director Minutes does reflect the Board approval of the 2011 budget. This oversight of the 2009 and the 2010 minutes have been noted and the Executive Committee and the Board of Directors minutes will reflect the yearly budget approval from this point on. Finally, all office documents reviewed by the Board Treasurer will be initialed as well all emails regarding the Center's financial business will be printed and saved for review.

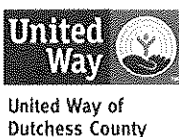
Thank you for this opportunity to respond. You and your staff have been most cordial and helpful during this process.

Respectfully Submitted,

Kathleen M. Murphy  
Executive Director

[www.preventchildabuse.dutchess.org](http://www.preventchildabuse.dutchess.org)

Child Abuse  
Prevention Center, Inc.  
249 Hooker Avenue  
Poughkeepsie, NY 12603



United Way of  
Dutchess County