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November 7, 2014

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

Dear Comptroller Coughlan:

This letter is in response to the financial audit of Cornell Cooperative Extension Dutchess County (CCEDC) for January 1 – December 31, 2013.

Thank you to you and your staff for your feedback and recommendations which will assist us in our ongoing efforts to improve our financial management systems and procedures.

Our responses to your audit findings and recommendations are as follows:

SUMMARY OF FINDINGS

Your findings that our recordkeeping for 2013 generally is in good order and that improvements have been made to our claiming procedures are appreciated.

Thank you for your recommendations regarding the process for making adjustments to journal ledgers, which will help us to ensure clear and accurate financial recordkeeping.

DETAILED FINDINGS

Thank you for your positive feedback regarding improvements made to CCEDC's employee travel expense forms which facilitate claim review.

Regarding the finding of an over claim for Environment Program salary and wages, our records show that a page from the general ledger sent to the Planning Department as backup documentation in support of the claim was inadvertently left out of the submission. The missing page was promptly sent to the Planning Department and payment for the full amount claimed was made.

RECOMMENDATIONS

Your recommendations regarding proper posting of adjustments to the detail ledgers and reconciling of program budgets in a timely manner are duly noted. We are making significant progress in expediting the claim submittal process and look forward to additional improvements in the coming year.

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LAND AND BUILDINGS

We note your reference to Dutchess County parcel access records relating to CCEDC's property at the Dutchess County Fairgrounds. We have reached out to the Town of Rhinebeck Assessor's Office to reconcile inconsistencies between the parcel access description of the property and CCEDC documentation.

ADDENDUM I CONTRACT SUMMARY

Regarding your description of Agreement #13-0518 – Agriculture and Farmland Protection Board, we suggest the following amendments to the description: "Funds are provided to assist the Agriculture and Farmland Protection Board in the review of agricultural data statements, annual agricultural district inclusions, PDR applications, and the development of a new Dutchess County Agriculture and Farmland Protection Plan."

On behalf of our CCEDC Board of Directors and staff, thank you for your feedback and the opportunity to respond to your audit.

Sincerely,



Ruth A. Moore
Executive Director

cc: O. Petroff, P. Kennedy, E. Dwyer, M. Manning, J. Borchert