



Cornell University
Cooperative Extension
Dutchess County

May 29, 2009

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

Dear Ms. Jablonski:

This letter is in response to the financial audit of Cornell Cooperative Extension Dutchess County (CCEDC) for January 1, 2008 – December 31, 2008.

First, I'd like to commend your staff for the thoroughness of their audit and working cooperatively with us, especially the resources and references provided. In addition, the meetings with you and your staff were much appreciated, providing feedback and recommendations in a professional manner – recommendations that will contribute greatly to our ongoing goal of strengthening our financial management systems and procedures. Please convey my personal thank-you to each of them.

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

Control Environment

Initial meetings with our Board's Finance Committee and staff, including management staff, began during your audit regarding CCEDC control procedures. Plans are to involve staff and board members, in consultation with your office and Cornell to design additional procedures relating to revenue collection, disbursement and program monitoring activities. The resources and references provided by your staff will be thoroughly reviewed, contributing to the final procedures. CCEDC staff and Board members are committed to strengthening our procedures. We anticipate completing this process during the next few months.

Communication

Upon Board approval, all staff will be retrained regarding fiscal management policies and procedures, with a special focus on the recommended additional procedures. Each staff member will receive a copy of the fiscal management policies/additional procedures to include in the staff member's organizational manual.

Per your recommendation, our Board's Finance Committee will review possible budget modifications during the year, bringing recommendations to the CCEDC Board.

Risk Assessment

During the process of developing additional procedures, an assessment of cash management risks will be conducted. The additional procedures will address and include your recommendations.

Control Activities

Cash Management

During the audit, immediate steps were taken to address your findings regarding deposits, checks received and checks cashed. The additional policies and procedures will include cash receipt practices and procedures for monitoring, per your recommendation.

Banking

The additional policies and procedures will address your recommendations, including procedures for monitoring.

Program Fiscal Monitoring

The additional policies and procedures will include procedures for management monitoring, as well as your other recommendations. Accordingly, management staff and Board members will receive additional training.

Please note: Our Accounts Representative plans to utilize the additional Cornell University software modules (Accounts Receivable and Banking Services) during 2009, per both your and Cornell's recommendations.

We look forward to working with you and your staff, as we develop additional policies and procedures recommended that will be incorporated in to current policies and procedures.

Again, thank you for your feedback and the opportunity to respond to your audit.

Sincerely,



Linda R. Keech
Executive Director

cc: D. Briggs, J. Borchert, N. Vogel, L. Cadwallader