



April 2, 2007

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

Re: Corp. for Justice Management

Dear Ms. Jablonski:

Thank you for providing the audit for the above named agency. I have had an opportunity to review the report and appreciate the opportunity to comment on the findings.

As noted in the audit, county checks were received and deposited in a timely manner and inventory purchases and dispositions were maintained. The county has recouped \$84.12 due to a duplicate invoice. All recommendations have either been implemented or are in the process of being implemented.

Thank you for the courtesy and consideration extended to both the employees of the Corporation for Justice Management and this department during the course of the audit.

Sincerely,

Mary Ellen Still  
Director

**Dutchess County  
Office of  
Probation and  
Community  
Corrections**

William R. Steinhilber  
County Executive

Mary Ellen Still  
Director

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Corporation for Justice Management

A P/C Affiliated Corporation

March 22, 2007

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

Dear Ms. Jablonski:

I am writing to comment on the Audit report of Corporation for Justice Management's program with Dutchess County. My responses to the Summary of Findings follows:

Finding 1: County Checks were received and deposited in a timely manner.

Response: We are happy we are in compliance.

Finding 2: A total of \$410.92 was over claimed due to duplicate invoice (\$84.12) and an over claim of salaries (\$326.80).

Response: We agree that we4 billed the County twice for an invoice in the amount of \$84.12; once in April and May. We agree to repay the County \$84.12.

We do not agree that there was an over claim of \$326.80 in Payroll. On the March 25, 2005 payroll register, we had \$1,038.46 for regular pay and \$718.95 in retro pay that included pay of \$392.15 and 326.80 for FY04 and FY05 respectively. In the reconciliation of payroll register to amount claimed, the auditor did not include \$718.95. Therefore, we do not feel that we claimed too much in wages.

Finding 3: Procedures for inventory purchases and disposition were maintained.

Minor discrepancies were noted in the agency's inventory list.

Response: We agree with your findings.

If you have any additional questions or need further clarification, please call me at 413-272-2243 or email me at [jmotto@partnersforcommunity.org](mailto:jmotto@partnersforcommunity.org).

Sincerely,

John D. Motto, CPA  
Chief Financial Officer