



September 28, 2011

James Coughlan
Comptroller
22 Market Street
Poughkeepsie, New York 12601

Dear Mr. Coughlan:

The Dutchess County Department of Health has received and reviewed the draft of your audit report regarding the Dutchess County Department of Consumer Affairs for the 2010 fiscal year. As noted, the Department of Consumer Affairs was discontinued as of January 2011 and is currently the Division of Weights and Measures within the Dutchess County Department of Health.

The audit included a review of the Department of Consumer Affairs' internal controls and procedures, revenue collection and reporting processes, as well as selected expenses and inventory records. The report recommends that additional internal control be in place to ensure maximization of revenues.

I am pleased to report that since the integration of the Division of Weights & Measures within the Department of Health, the department has already increased its oversight and many of the recommendations have been implemented and others are in process. We offer the below specific responses to your audit report:

1. Password security.

At the time of the audit, due to the absence of the Secretary, an inspector utilized the one password to expedite retrieval of information for the auditor. We have since then established separate sign ins and passwords for each employee who has access.

2. Master listing of vendors.

The list provided to the auditor was from a previous application and used to create the present computer program back in 2007. The division's computer program is an on-going work in progress and is continually enhanced. Updates were made to the master list, and we are working with OCIS to make enhancements to the computer program to ensure accuracy of the establishments list.

3. Tracking inspection reports.

A log has been created and is being implemented to track all pre-numbered inspection reports.

Dutchess
County
Department
of Health

William R. Steinhaus
County Executive

Michael C. Caldwell,
MD, MPH
Commissioner

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4. Revenue Reconciliation procedures.

A procedure was implemented by the Department of Health's Director of Budget & Finance starting the first quarter of 2011 to ensure the verification of revenue reported. The department obtains the necessary reconciling reports from which verification of the revenue receipts applied to the General Ledger revenue accounts is made, and discrepancies are handled accordingly.

5. Account receivables & Past Due Collections

The Division continues to follow-up on the open receivables and to document the process. As of the Audit Response date, the 2010 uncollected accounts receivable total is \$2,660. All 2010 accounts receivable have been sent to the County Attorney's Office for collection.

6. Selected expenditures.

The subscription to Thompson West Clear system was necessary as an investigative tool for leftover open Consumers Affairs cases in the beginning of 2011. In 2012, said subscription will be discontinued.

The maintenance of the Wimwam package pricing software for two inspectors is a necessary tool for determining the accuracy of retail packages sold by weight or volume. The temporary vacancies in 2010 impacted our ability to fully utilize the software.

This Audit is for the time period of 2010. At that time, the department had two people retire creating vacancies during the County's pending restructuring of the department into a division within the Health Department. With a staff of three - a Director, an Inspector and a Secretary- from July 8, 2010, through January 21, 2011, they managed to enforce both Weights and Measures, and Consumer Affairs State and Local Laws. These employees are to be commended for accomplishing their mission despite limited resources.

Thank you for the continued courtesy of you and your staff while assisting us in evaluating our procedures and implementing improvements.

Sincerely,



Michael C. Caldwell, MD, MPH
Commissioner