



Office of the
Dean of Administration

January 2, 2008

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

RE: Audit of Dutchess Community College Student Chargeback Revenue

Dear Mrs. Jablonski:

I have carefully examined your audit report of the Dutchess Community College Student Chargeback Revenue. Please see our response to your finding below:

- Finding: There were accounts receivable amounts carried from 1998 to the present and there was no documentation on file pursuing the collection of the accounts receivables.
- Recommendation: DCC should implement the process to document, review and write-off uncollectible accounts receivable.
- Response: DCC will review the uncollected accounts receivable procedures and put the appropriate process in place.

It was a pleasure to work with your staff. If you have any future questions please feel free to contact me at 845-431-8066.

Sincerely,

Donna Rocap
Associate Dean of Administration

cdc

DUTCHESS COUNTY
COMPTROLLER'S OFFICE
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