



**DUTCHESS COUNTY SOIL AND WATER CONSERVATION DISTRICT**

**2715 Route 44, Suite 3**

**Millbrook, NY 12545**

**Phone (845) 677-8011 ext. 3 Fax (845) 677-8354**

April 22, 2009

James L. Coughlan, County Comptroller  
22 Market Street  
Poughkeepsie, New York 12601

Dear Mr. Coughlan:

The Directors and staff have reviewed a copy of your Draft Audit Report for Dutchess County Soil and Water Conservation District for the year January 1 through December 31, 2009 at our April 21, 2010 District Board Meeting.

We find the report to be fair and find your staff very helpful in identifying areas in which the District can improve our fiscal management process. We continue to incorporate the procedures recommended by the Comptroller's Office into our bookkeeping routine. We will continue to follow and review past recommendations by your Office, so as to keep an accurate accounting of our programs. The District continues to use the Audit Reports as a Risk Management Tool for the District's operations.

The Board at their monthly meeting adopted a cash handling policy that states all receipts be deposited within seven working days. This policy will be added to our Investment Policy.

We thank you and your staff for a professional job in auditing our financial reports and for the Audit Report with the findings and recommendations that always serve as further education in our bookkeeping procedures.

Sincerely,

Edwin J. Hoxsie III  
Executive Director