



**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

March 22, 2011

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, 2010 at our March 22, 2011 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.

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