

**DUTCHESS COUNTY SOIL AND WATER CONSERVATION DISTRICT**

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Millbrook, NY 12545  
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May 16, 2007

Hon. Diane Jablonski, County Comptroller  
22 Market Street  
Poughkeepsie, New York 12601

Dear Ms. Jablonski:

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, 2006 at our May 16, 2007 District Board Meeting.

We find the report to be fair. We continue to incorporate the procedures recommended to the best of our ability with the limited staff 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. We continue to use the Audit Report as a Risk Management Tool for the District.

Response to Page 5 under Revenues:

Grants: The District has instituted a new process to track grants and contracts through a new computer system that allows the Office Manager and the Contract Administrator to share information on funding request and reimbursements. This process will allow for a seamless process for record keeping and documentation.

Response to Page 9 under EMC

The District transferred funds to CCE based on the 2005 County Audit Report dated May 22, 2006 not knowing that the Report was not the Final Audit of EMC. The District will complete the reconciliation with CCE of any fund balance.

We thank you and your staff for a professional job in auditing our books 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

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