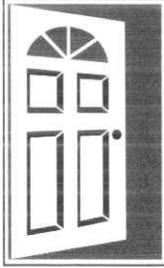




May 23, 2008



An Open Door
For Victims Of
Domestic Violence

Ms. Diane Jablonski, Comptroller
Dutchess County Office of the Comptroller
22 Market Street
Poughkeepsie, NY 12601

Dear Ms. Jablonski,

This letter is in response to the audit conducted by your department this spring for the 2007 budget year. It was a pleasure to work with you and your staff in such a professional atmosphere.

**Brookhaven Apartments/
Non-Residential Program**

1 Brookside Avenue
Poughkeepsie, NY 12601
845-452-0908 (Follow-up)
845-452-7155 (Apartments
& Offices)

In response to the findings and recommendations with respect to separation of duties, we have worked closely with our own outside accountant over the past several years to implement strategies that improve on internal controls and help to mitigate risk. We have implemented all of his suggestions. In addition, with the hiring of a new Administrative Assistant with increased hours, we have changed some duties to accomplish more separation. The Administrative Assistant now opens all mail and makes bank deposits. Our Board of Directors has a separate Audit Committee and we are considering what role this committee can have in this process as well. In an agency of this size, with one financial staff member, it is difficult to achieve complete separation, but we are always looking for ways to improve in this area that are manageable for us.

**Mary Lou Heissenbittel
Residence**

P.O. Box 5205
Poughkeepsie, NY 12602
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845-471-3038 (Business)

With regard to purchasing and payment processing, the request for check form has been changed to necessitate the approval of a program director. Program directors have been trained to better collect receipts, packing slips, etc. Our Financial Director will also develop a formal written policy on purchasing. This policy will be approved by our Board Finance Committee.

Northeast Residence

P.O. Box 97
Millerton, NY 12546
518-789-6977 (Hotline)

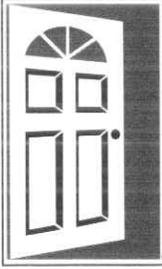
The recommendation on cash balances in our accounts is helpful and timely. Our Finance Committee was already in the process of reevaluating and changing all of our accounts.

We have already made adjustments relating to your finding and recommendation on contracts. Our new Financial Director made all of these changes so they were fully in place for the start of the 2008 year.



With respect to fringe benefits, the Board of Directors discussed and approved the annual percentages for both the medical benefits and profit sharing plan. The amounts remained the same from previous years. It is correct that those decisions were not noted in the board minutes. The new chairwoman for the Personnel Committee will ensure proper reporting.

**GRACE
SMITH
HOUSE**



An Open Door
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Domestic Violence

And finally, as you note in your report, our Financial Director is already in the process of obtaining the required W-9s and working on the 1099s. This position will develop a procedure for this.

Thank you very much for the opportunity to examine and evaluate the way we conduct the financial side of our agency. Please feel free to call me with any questions.

Sincerely,

Judy Lombardi, LCSW
Executive Director

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The programs provided by this agency
are partially funded by monies received
from the County of Dutchess