

Diane Jablonski, Comptroller
Dutchess County
22 Market St.
Poughkeepsie, N.Y. 12601



SERVING FAMILIES WITH SPECIAL NEEDS

July 29, 2009

Dear Ms. Jablonski and Staff:

Your draft summary report and exit interview provided us with very helpful and welcome suggestions.

I would like to take this opportunity to provide your office with an update of some of the actions we have taken to improve our business practices.

Oversight and Fiscal monitoring

- The Board at its July 23rd. mtg. reviewed an agency budget for a fiscal stringency period till the end of our current fiscal year, December 31,2009. In November the Director anticipates preparing an Annual Budget for Board review and approval for 2010.
- The Board Treasurer will review bank records on a periodic basis during the year and report to the Board.

Accounting Records

- The recently hired bookkeeper will be instructed to provide cash receipts journal and cash disbursement journal for fiscal monitoring by management.

Claims

- We wholeheartedly agree with the recommendation of a caregiver signature for face to face meetings and recording the times of day a service is provided. The latter recommendation of recording time is required by our OSC contract starting 7/01/09. We anticipate that DOH-EI would likewise include the caregiver signature for face to face meetings in their guidelines. MHAPD is committed to these recommendations as best practices.

* Services provided by this agency are partially funded by the **County of Dutchess**.

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Bank Accounts

- MHAPD concurs that our numerous bank accounts are cumbersome and serve no real purpose. Once we ascertain with our auditors that we can streamline in midyear, we will begin to do so. We anticipate that for 2010 we will have fewer accounts.
- With our present bookkeeper, our bank reconciliations provide far greater detail.
- (In our exit interview we provided an example of a current account reconciliation and this format considered satisfactory by your office). Management will also verify more consistently the reconciliations with the bank statements and our balances.
- Since I have assumed the position of Director, rubber stamp signatures are no longer done.

Segregation

- The agency management, Director and Treasurer, will have an ongoing procedure so that check writing is separate from the signature.

Employment Policies

- In mid June the Board already reviewed a first draft of a Personnel Policies and Procedures Information Manual. After some revisions, the Board reviewed a second draft at the 7/23/09 Board mtg. We anticipate finalizing this document in August. Furthermore, individual employee agreements are being updated for current and new employees.

We have the ability to plan and operate a program much appreciated by families. We believe in the long terms goals of supporting families. In the near future, we will have caring and competent OSCs to assist families with infants and toddlers.

We thank you for your comprehensive review of our program.

Sincerely,

A handwritten signature in black ink, appearing to read 'Angela Gomez', written in a cursive style.

Angela Gomez, Ph.D.
Director