



OCCUPATIONS, INC

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March 22, 2012

Mr. Jim Coughlan  
Dutchess County Comptroller  
Office of Comptroller  
22 Market Street  
Poughkeepsie, NY 12601

Ref: Audit Report – Occupations, Inc.  
Audit Period: January 1, 2011 – December 31, 2011

Dear Mr. Coughlan:

We have reviewed the findings outlined in the “Draft” Audit Report for Occupations, Inc. for the period of January 1<sup>st</sup>, 2011 to December 31<sup>st</sup>, 2011, and we are in agreement with your findings and recommendations. Please see our corrective actions below.

1. All future claiming will be submitted based on contract period to enable payment from the correct appropriated funds. This will commence with all claims submitted as of January 1, 2012.
2. The overcharge of FICA taxes on pre-tax items in the amount of \$424.15 will be deducted from any open 2011 claim, if applicable, or from a 2012 claim. All 2012 claims will be adjusted for FICA taxes. The Expense Voucher submitted for pre-tax items will include details of the pre-tax items by staff.

We trust this commentary will prove acceptable for you requirements. Should you have any questions or need any additional information, please do not hesitate to contact me at (845) 692-0022, Ext. 1101, or via e-mail to [mayala@occupations.org](mailto:mayala@occupations.org).

Sincerely,

Monique T. Ayala  
Director of Finance

MTA/so

cc: Stocky Clark, Dutchess Co. Dept. of Mental Hygiene  
Margaret Hirst, Dutchess Co. Dept. of Mental Hygiene  
Gerald Brisley, Dutchess Co. Dept. of Mental Hygiene  
Amy Anderson-Winchell, Executive Director  
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