MEMORANDUM:

TO: Diane Jablonski, Comptroller
FROM: Ronald L. Wozniak, County Attorney
DATE: July 23, 2008
SUBJECT: County Attorney – Petty Cash Audit
       Our File No. G-0124

In response to your Petty Cash Audit Findings and Recommendations, please be advised that we have initiated the following:

1. A check has been submitted to the Commissioner of Finance in the amount of $173.55 which includes $44.75 from a stopped payment and $128.80 in outstanding, stale dated checks. This brings our balance back to $100 authorized by Resolution No. 414 of 1976.

2. To handle stale dated checks, we will attempt to contact the person who was issued the check after two bank statements show that the check has not been cleared. On an annual basis, we will issue a check to the Commissioner of Finance for outstanding, stale dated checks.

3. Separation of Duties: Checks will be written by one staff member, signed by another staff member, and bank statements will be reconciled by a third staff member.

4. Possible Increase: This will be discussed with staff members and if an increase is indicated, a resolution requesting such increase will be done.
MEMORANDUM

TO: Diane Jablonski  
   Comptroller

FROM: Gina Barry

DATE: August 7, 2008

SUBJECT: Petty Cash Audit – District Attorney

Thank you for the Summary and providing us with valuable suggestions regarding our Petty Cash Account. Since our meeting our procedures have been revised and enhanced in order to establish a more comprehensive system that is specific to our Department needs.

Policies and procedures have been revised in the following manner:

Internal control processes have been enhanced to ensure that all funds received are deposited with Finance, and all expenses disbursed are documented and claimed to Dutchess County appropriations. A separation of duties and oversight with regard to the Investigation Account has been implemented.

All expenditures from the Investigation Fund have been reconciled, and the handling of revenues and expenditures for the current year has been corrected in accordance with County procedures for recording and disbursing funds.
A Petty Cash Voucher, specific to the needs of the District Attorney’s Office, has been developed and implemented and will be used for disbursements from both the Investigation Fund checking account and our cash fund.

WVG/gmb
Diane Jablonski  
Comptroller, Dutchess County  
22 Market Street  
Poughkeepsie, NY 12601

July 18, 2008

Dear Ms. Jablonski:

Thank you for providing the opportunity to comment on your audit findings relative to the clerk’s petty cash funds. You have provided the following:

**County Clerk**

The petty cash fund authorized for the County Clerk is $6,590.00. The Clerk’s office maintains $2,850.00 and the Department of Motor Vehicles maintains $3,740.00 among its five offices. Of the total funds, $6,390.00 is used as change funds for daily cash transactions. The balance of $200.00 is used as a fund for reimbursement of small purchases such as postage and urgent supply needs. We did not count the change funds as part of this audit, as a more comprehensive review should be done to incorporate daily cash activity to verify the funds. In the past, this is done by the State DMV and also done as part of the County Clerk’s department audit.

**Finding**

- Several reimbursed receipts were noted to include sales tax.

While the amount of sales tax is de minimus ($5.66), we agree with your findings and have advised the clerk’s office to utilize sales tax exemption forms in the future.

Thank you for your assistance.

Bradford Kendall
Memorandum

TO: Diane Jablonski
Comptroller

FROM: Charles E. Traver
Acting Commissioner

RE: Petty Cash Audit

DATE: July 25, 2008

I have reviewed your department’s findings regarding the petty cash audit of the DPW – Buildings, Highway and Parking Divisions and the DPW – Parks Division. I am pleased to note that all of the funding that has been issued to our department is accounted for and that the accounts that were reviewed were all in balance. I was surprised to find out that our Buildings Division was not included in the original resolution request. We will review this issue and take the necessary steps to rectify it.

Your findings indicate that the Highway and Parks Divisions are not using the Dutchess County Petty Cash Voucher form. I would like to note that employees from both of those divisions have indicated that they had no prior knowledge of the existence of such a form. Going forward, those divisions will incorporate that form, or a modified version of that form suited to their specific needs, into their petty cash procedures.

Thank you for the opportunity to respond to the findings of this audit.
July 23, 2008

Diane Jablonski, Comptroller
Dutchess County Office Building
22 Market Street
Poughkeepsie, NY 12601

Re: Audit of Dutchess County – Petty Cash

Dear Mrs. Jablonski:

I have carefully examined your audit report of the Petty Cash funds in the Finance Department. The overage was recorded and deposited in the bank June 2008. We thank you for your thorough examination of our procedures and controls. It was a pleasure to work with your staff, and their courtesy and professionalism were much appreciated.

Sincerely,

Pamela Barrack
Commissioner of Finance

PB/djw
July 29, 2008

Diane Jablonski
Dutchess County Comptroller
22 Market Street
Poughkeepsie, NY 12601

Re: Petty Cash Audit

Dear Ms. Jablonski:

The referenced sales tax reimbursed receipts alluded to the audit report were Stop & Shop purchases (limited non-food items).

It should be noted in this instance that the individual making the purchases used his “personal” Stop & Shop card, ostensibly saving the County more money in “discounted items” then the aforementioned “sales tax reimbursement.”

No further reimbursement of sales tax will be permitted and individual Divisions will be given a copy of the appropriate “exemption form” for future purchase use. Thank you.

Sincerely,

[Signature]

Richard C. Sewell
Assistant Commissioner for Administration

RCS: dmm
MEMORANDUM

TO: Diane Jablonski
   Comptroller

FROM: Kenneth M. Glatt, Ph.D., ABPP
       Commissioner

DATE: July 28, 2008

RE: Petty Cash Audit

As per our telephone conversation today, please be advised as follows:

I concur with your findings. However, rather than replenish the $82.90 stolen in 1997, it is my intention to return to the Office of Finance $217.10, leaving $250 in petty cash which will be held centrally in DMH's Office of Budget & Finance located at 230 North Road. With the advent of the P-Card, having available petty cash at selected Continuing Treatment Centers is no longer an issue.

Thank you for your continued support.

KMG/san

cc Frank DeSiervo, LCSW
   Gerald Brisley, MBA
   Office of Finance
TO: Diane Jablonski, D.C. Comptroller

FROM: Timothy E. Mahler, Commissioner of OCIS

SUBJECT: OCIS Response to 2008 Petty Cash Audit

DATE: July 24, 2008

This is in response to the Petty Cash Audit that was done by your office.

I'm pleased, that as expected, the OCIS Petty Cash funds were found to be in balance.

OCIS was not aware of a policy to use the Petty Cash Voucher. We will certainly begin to use this form.

Thank you.

c.c. Tammie Allen, Confidential Administrative Assistant
MEMORANDUM

TO:       Hon. Diane Jablonski, Comptroller
FROM:  Jon K. Lanceto, Deputy Commissioner of Personnel
RE:  Petty Cash Audit
DATE:  July 25, 2008

We have received your findings regarding our petty cash audit and thank you for your comments.

In the future, we will utilize the Dutchess County petty cash voucher form. Also, the next replenishment will be reduced by 21 cents.
July 18, 2008

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

Dear Ms. Jablonski:

The Dutchess County Office of Probation and Community Corrections has received and reviewed the draft of your report regarding this agency’s petty cash account.

The report recommends that the department’s E-Z Pass account be closed and a new account opened through Central Services. Immediately following the completion of the audit, this department contacted Central Services and arranged to open a new account through their department. Effective July 8, 2008, Probation’s account was cancelled and we are awaiting a refund of our outstanding balance.

When all outstanding tolls are accounted for and the refund received, we will reconcile our petty cash account and deposit any funds over $300.00 to the Finance Department.

Thank you and the audit team for your courtesy and helpfulness throughout the audit.

Sincerely,

[Signature]

Mary Ellen Still
Director

http://www.dutchessny.gov
To: Diane Jablonski, Comptroller

From: Adrian H. Anderson, Sheriff

Date: July 24, 2008

Subject: Petty Cash Audit Response

We are in receipt of the Sheriff's Office Petty Cash Audit for 2008.

As we discussed with the auditors when they were here conducting the audit, we have a very small staff, therefore, it is difficult to separate all of the duties surrounding each bank account. However, as a result of your finding, we have instituted a system of checks and balances by having a supervisor review and sign off on the bank reconciliation monthly.

Thank you.
MEMORANDUM

TO: Diane Jablonski
    Comptroller

FROM: Robert B. Allers
      Commissioner

DATE: July 25, 2008

SUBJECT: PETTY CASH AUDIT/DSS FINDINGS

Thank you to you and your staff for the professional manner with which you conducted this audit at our department. We concur with your recommendation to deposit the $13.56 with the Finance Department.

jby