

DUTCHESS COUNTY ATTORNEY'S OFFICE

**County Office Building
22 Market Street
Poughkeepsie, New York 12601
Tel. (845) 486-2110
Fax (845) 486-2002**

MEMORANDUM:

TO: Diane Jablonski, Comptroller

FROM: Ronald L. Wozniak, County Attorney *RLW*

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.

THE DISTRICT ATTORNEY OF DUTCHESS COUNTY

236 MAIN STREET

POUGHKEEPSIE, N. Y. 12601

(845) 486-2300

FAX (845) 486-2324

WILLIAM V. GRADY
DISTRICT ATTORNEY

BRIDGET R. STELLER
Chief Assistant District Attorney

BUREAU CHIEFS
Edward F. Whitesell
Marjorie J. Smith
Frank F. Chase
Matthew A. Weishaupt
Edward T. McLoughlin

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

Office of the
Dutchess
County
Clerk

Bradford H. Kendall
County Clerk

Bryan F. Cranna
Deputy

Sandra C. Strid
Deputy

22 Market Street
Poughkeepsie
New York
12601

Legal Division
(845) 486-2120

Motor Vehicle Bureau
(845) 486-2130

Fax
(845) 486-2138

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

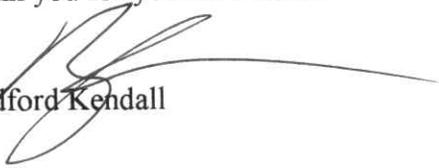
The petty cash fund authorized for the County Clerk is \$6,590.00. The Clerk's office maintains \$2,850.00 and the Department of Motor Vehicles maintains \$3,740.00 among its five offices. Of the total funds, \$6,390.00 is used as change funds for daily cash transactions. The balance of \$200.00 is used 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



Dutchess

Memorandum

TO: Diane Jablonski
Comptroller

FROM: Charles E. Traver *CET*
Acting Commissioner

RE: Petty Cash Audit

DATE: July 25, 2008

Dutchess County
Public Works

William R. Steinhaus
County Executive

Highway Systems
Management
Divisions

Charles E. Traver
Acting Commissioner
Director of
Construction and
Maintenance

Gregory V. Bentley, P.E.
Director of Engineering

626 Dutchess Turnpike
Poughkeepsie
New York
12603

H.C.M. Div. (845) 486-2900
Fax (845) 486-2920
Eng. Div. (845) 486-2925
Fax (845) 486-2940

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.



Dutchess

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.

**Dutchess
County
Office of the
Commissioner
of Finance**

William R. Steinhaus
County Executive

Pamela Barrack
Commissioner

Corinna C. Wu
First Deputy

Carmela Morley
Deputy

22 Market Street
Poughkeepsie
New York
12601-3294
(845) 486-2025

Sincerely,


Pamela Barrack
Commissioner of Finance

PB/djw



Dutchess

Dutchess
County
Department
of Health

William R. Steinhaus
County Executive

Michael C. Caldwell,
MD, MPH
Commissioner

387 Main Street
Poughkeepsie
New York
12601
(845) 486-3400
Fax (845) 486-3447



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" than 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,

Richard C. Sewell
Assistant Commissioner for Administration

RCS:dmm



Dutchess
County
Department of
Mental Hygiene

Dutchess

William R. Steinhaus
County Executive

Kenneth M. Glatt, Ph.D.
Commissioner

230 North Road
Poughkeepsie
New York
12601
(845) 485-9700
Fax(845) 485-2759

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



Dutchess
County
Office of
Computer
Information
Systems

Dutchess

William R. Steinhaus
County Executive

Timothy E. Mahler
Commissioner

Grant E. Hait
Computer Operations Mgr.

503 Haight Avenue
Poughkeepsie
New York
12603-2448
(845) 486-2450
Fax (845) 486-2460

Frank M. McMahon
Sr. Systems Prog.

TO: Diane Jablonski, D.C. Comptroller

FROM: Timothy E. Mahler, Commissioner of OCIS
TM

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



**Dutchess
County
Personnel**

Dutchess

William R. Steinhaus
County Executive

Earl T. Bruno, Jr.
Commissioner

Jon K. Lancto
Deputy Commissioner

Curtis Forbes
Equal Employment
Opportunity Officer

22 Market Street
Poughkeepsie
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12601
(845)486-2169
EEO(845)486-2166
Fax(845)486-2186

MEMORANDUM

TO: Hon. Diane Jablonski, Comptroller

FROM: Jon K. Lancto, Deputy Commissioner of Personnel *Jon K. Lancto*

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.

Dutchess

**Dutchess County
Office of
Probation and
Community
Corrections**

William R. Steinhaus
County Executive

Mary Ellen Still
Director

William A Fluck
Deputy Director

Catherine A. Lane
Deputy Director

50 Market Street
Poughkeepsie
New York
12601
(845)486-2600
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July 18, 2008

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

Dear Ms. Jablonski:

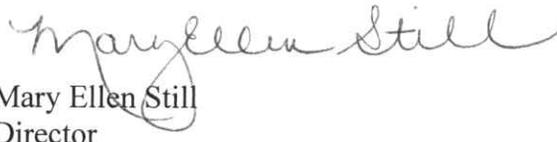
The Dutchess County Office of Probation and Community Corrections has received and reviewed the draft of your report regarding this agency's petty cash account.

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,


Mary Ellen Still
Director

DUTCHESS COUNTY SHERIFF'S OFFICE
150 North Hamilton Street
Poughkeepsie, New York

Memorandum

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.



Dutchess
County
Department of
Social Services

Dutchess

William R. Steinhaus, County Executive
Robert B. Allers, Commissioner

60 Market Street
Poughkeepsie
New York
12601-3299
(845) 486-3000
Fax (845) 486-3034

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