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Dutchess County

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Ms. Mary Ellen Still
50 Market Street
Poughkeepsie, NY 12601

Dear Ms Still:

We conducted an audit of the Dutchess County Department of Probation and Community Corrections for Restitution and Supervision Fees for 2009. The audit and your response are attached.

As a clarification of some of the points you raise in your response:

- The Comptroller's Office has an obligation when significant issues are identified to report on such issues. The original request from Probation was specific; however, in the process of responding to that request other items were identified that we were obliged by general auditing practices to bring to the attention of management.
- The use of a risk assessment process to identify the impact of significant changes is a critical element of standard internal controls. Given that the system conversion was a significant change to the Probation Department, the lack of a structured risk assessment and detailed planning and testing prior to implementation of the financial portion of the system to establish policies and procedures to mitigate the impact of the change on the department significantly contributed to the problems experienced by the department and identified in the audit. A detailed requirements assessment prior to implementation as part of the risk assessment would have identified many of the deficiencies in the system that needed to be supplemented with manual procedures or other reports. The work currently underway by both the Probation Department and the computer consultant should have been done prior to actually beginning use of the system. Testing, including verifying data conversion and successful execution of critical functions such as writing checks should have been done prior to "going live" with the system.
- Even in a period of transition, internal controls and accountability of funds needs to be ongoing and is even more important due to the changes occurring. Again, a formal risk assessment and requirements review prior to implementation would have identified the necessary and required monitoring procedures required as an interim measure during the transition, and then the final monitoring activities.

This report along with your response has been sent to the County Executive, the County Legislature, and will be posted on the Dutchess County Comptroller's website.

