



Dutchess County Sheriff's Office

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June 5, 2009

Ms. Diane Jablonski
Office of the Comptroller
Dutchess County
22 Market St.
Poughkeepsie, NY 12601

Ref: Dutchess County Jail 2009 Audit

Dear Ms. Jablonski:

Thank you for meeting with us on May 27, 2009 to discuss the findings and recommendations of the audit performed by your staff. The feedback and recommendations made will assist in rebuilding our policies and procedures, developing separation of duties and strengthening the tone set by management for a sound financial structure.

On June 2, 2009 a meeting was held to discuss the findings and recommendations, and as a result a number of changes are in development or have been implemented.

- Due to a small contingent of administrative staff, they have been cross-trained in duties and responsibilities to ensure daily coverage of all positions. Even so, we are delineating the roles and responsibilities of staff and creating a separation of duties wherever possible.
- Creating new banking policies to ensure the proper checks and balances are in place to include proper authorization, oversight, reconciliation and verification.
- Examining current practices regarding revenue accounts from reporting and verification to reconciliation and taking appropriate action to ensure all internal controls are addressed.
- New policies, procedures and forms were developed regarding Clerical and Administrative Staff, Personnel Records and the Inmate Welfare Account during the audit based upon suggestions of your audit staff.

"TAKING PRIDE IN DUTCHESS COUNTY."

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We thank you and your staff for the professional work done and suggestions made during the audit. We will continue to examine all aspects of recording, reporting and collection of revenue and the bank accounts and make changes as per your recommendations. If you have further questions or comments, please do not hesitate to call me.

Sincerely,

A handwritten signature in black ink, appearing to read 'Todd Gdula', with a long horizontal flourish extending to the right.

Major Todd Gdula
Asst. Correction Administrator
for
George V. Krom, Jr.
Correction Administrator