



# Dutchess County Sheriff's Office

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August 26, 2009

Dutchess County Comptroller's Office  
ATT: Diane Jablonski  
22 Market Street  
Poughkeepsie NY 12601

Dear Ms. Jablonski

We have received and reviewed your audit for the Dutchess County Sheriff's Office Civil Division. I would like to thank you for your swift response to our request for your assistance. The introduction of your office into our investigation was instrumental in bringing the matter to a close. Your assistance along with that of the Detective Bureau, District Attorney and OCIS concluded the long term investigation concluding with full restitution and an arrest.

As in years past, we have welcomed the Comptroller's Office to our agency for review. Meetings with you and your staff were greatly appreciated. You provided feedback and recommendations – recommendations and improvements that will help us strengthen our financial responsibilities and procedures.

Past audits have provided the Sheriff's Office with valuable information that has developed into the guidelines that we have followed for many years and that have been integrated into the Sheriff's Office Civil Division Accreditation. We have begun the process of amending our procedures to follow your newly adopted GAAFR audit guidelines. Our Standard Operating Procedure manual will be progressively updated to coincide with the recently adopted guidelines. We anticipate our future audits having more favorable results as we learn more about the GAAFR guidelines and apply the concepts to our operation.

The Civil Division has begun to implement your recommendations and will continue to follow your guidance. Our response to your audit findings are as follows:

## **CONTROL ENVIRONMENT**

Our Administrative Manual is in the process to being updated to incorporate the procedures of the current version of the Civil Serve software. Duties have

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always been segregated and will continue to be segregated to ensure the highest level of control possible. Management is signing off on all deposits, voids, check disbursements, etc. Authorization controls have been reviewed with security features and authorizations limited to management.

## **COMMUNICATION**

Administrative Manual review and update will be a continual process. Employees have been trained on the operation of Civil Serve and a continuing education training session has been budgeted for next year. Employees each have an administrative manual and when the updates are made, they will each receive a new copy. Employees have always been encouraged to communicate with management and in fact it is due to the open lines of communication in the office that the discrepancy was discovered.

## **RISK ASSESSMENT**

Segregation of duties ensures proper checks and balances. We participated in a demonstration of the updated version of the software that includes higher level security controls. Present were civil staff, representatives from OCIS and the Comptroller's Office.

## **CONTROL ACTIVITIES**

Long standing in place controls have been revised and adjusted to work in harmony with the Civil Serve software.

## **CASH RECEIPTS**

Daily transmittal reports are signed by both the employee preparing the report and the employee preparing the deposit. Deposits are made on a daily basis. The accounting clerk verifies that the money attached to deposit ticket is the same (both in cash and checks reported) as listed on the bank deposit report. The employee preparing the deposit signs off on the bank deposit report; the accounting clerk, after verifying deposit, also signs off on bank deposit report. When management receives deposit for bank, they also sign off on bank deposit report. Cash receipt reports are printed, reviewed and signed off on a daily basis and located in the individual daily deposit file. Cash hold authorization is limited with management approval. All voided, bounced, reversed or redirected funds have supporting explanations on daily reports and transaction override's are done only by management.

## DISBURSEMENTS

We have two Accounting Clerk positions. One Accounting Clerk will prepare and print the checks. The other Accounting Clerk prepares check for mailing. Working with OCIS to incorporate procedural improvements that will increase the control provided by the use of the folding/sealer machine. Supervisor reviews and signs off on disbursement summary, pre-check detail report and pre-check summary report. Management also signs letter to the Commissioner of Finance on a monthly basis when revenue check is turned over to them. Reprinting of check control limited to management.

## BANK RECONCILIATIONS

Bank recs are being entered, balanced monthly and signed off by management. Management will review backup documentation for control and confirmation.

## MONITORING

Management is actively monitoring all accounting aspects within the Civil Division. Management has implemented key control measures in accordance with GAAFR standards as per Comptroller's recommendations.

Once again, thank you for your advice and recommendations. We will continue to follow the suggestions made thru the audit.

Sincerely



ADRIAN H ANDERSON  
Sheriff

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