

# United Way of Dutchess County



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October 30, 2007

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

Dear Ms. Jablonski:

Thank you for meeting with us to discuss the outcomes of the Dutchess County Children's Services Council (CSC) audit, January 1, 2006 through June 30, 2007. We thank Carol Doyle and Kathy Thurston for their efforts in completing this audit and for offering helpful feedback and suggestions.

The following are in response to your findings and recommendations:

**Counter-Marketing:** Original documentation was not consistently maintained and a countermarketing expense of \$1,100.00 was erroneously paid. The \$1,100.00 bill from Time Warner was sent to us by mistake, mixed in with our Time Warner bills. We did not see that the bill was for Dutchess Community College's advertising and we paid the total bill. Since finding the error, we notified Time Warner of the overpayment and on 10/29/07 we received a reimbursement check for the \$1,100.00 over-charge. A check for \$1,100.00 is being written and mailed to the County by the end of this week.

As for original documentation, we have established a system in which we are keeping the originals and copies will be distributed. Two sets of original contracts are now being maintained; one filed with United Way, the other with the Children's Services Council.

To ensure that this type of mistake does not happen again, we have developed a budget flow-sheet to track the contracted amount against actual expenses.

Services were rendered for a total cost of \$4,900.00, which was submitted as a formal bill by the organization and paid, without a contract or agreement on file. To rectify this situation, we are the process of developing procedures for determining when a contract or agreement is required. These procedures will be included in the County contract.

**Contract Procedures:** It has been the procedure that all approved funding changes were submitted to Dutchess County Department of Health. We were unaware that these approved funding changes should also be sent to the Dutchess County Comptroller's Office. We will establish a system whereas when we send funding changes to the Health Department we will also send one to the Comptroller's Office at the same time.

**Salaries:** Our personnel services organization, Staff-Line, Inc., was supplying a salary report but did not include tax deferred payments. Tax deferred payments were supplied in a separate report which was not included in the voucher to the County. This resulted in reduced reimbursement of \$117.00 to United Way. We have discussed this with our service organization and they will include tax deferred payments with the salary report.

**Tobacco and Obesity Program Monitoring:** Year-end program reports were sent to the Dutchess County Department of Health along with the final voucher. Beginning immediately, all original reports will be maintained in the CSC office. Only copies will be submitted to the Health Department.

We truly appreciate your helpful recommendations and for the opportunity to address how we are implementing necessary changes. If you have any additional suggestions or questions, do not hesitate to contact me.

Sincerely,

A handwritten signature in cursive script, appearing to read "Anne M. Beaulieu".

Anne M. Beaulieu  
President & CEO  
United Way of Dutchess County