

Audit Report

Dutchess County Youth Bureau

Audit Report.....	1
Comptroller’s Summary.....	3
Background.....	3
Organization.....	3
Audit Scope, Methodology and Objective.....	4
Summary of Findings.....	4
Detailed Findings	5
Revenues	5
Youth Bureau (A7310)- Administration.....	6
Youth Development Delinquency Program (A7311)	7
Youth Services Unit (A7312)	8
Project Return (A7316).....	9
Special Delinquency Prevention (A7317)	10
Youth Runaway and Homeless (A7318)	11
Inventory	12
Payroll.....	13
EXHIBIT I – YOUTH BUREAU 2005 Revenue and Expense	14
EXHIBIT II – 2005 Mini Grants	15

Comptroller's Summary

Background

An audit was conducted of the Dutchess County Youth Bureau for the time period January 1, 2005 to December 31, 2005. The Dutchess County Youth Bureau disbursed a total of \$1,410,111.00 in 2005.

The Youth Bureau received funding from: the New York State Office of Children and Family Services (NYS OCFS) for \$630,110.00; the Dutchess County Department of Social Services (DSS) through a contract for \$286,436.00; and various other fees for service and donations in the amount of \$2,650.00. After receiving fees and grants from other sources, the County provided a total of \$490,915.00 to the Youth Bureau in 2005. Attached as Exhibit I are the 2005 revenues and expenses for the Youth Bureau.

Organization

The Youth Bureau was established by Local Law #11 in 1976. The Youth Bureau has responsibility to create and maintain an environment to foster social, physical, emotional, educational and moral well-being of youth including runaways and homeless youth. The department promotes youth development principles and juvenile delinquency prevention. Through an integrated county planning process, the Youth Bureau and the Department of Social Services identifies the needs of children and families within the County and coordinates services to meet those needs with public and private agencies as outlined in their joint Child and Family Services Plan submitted to the New York State Office of Children and Family Services (NYS OCFS). Since 1999, this integrated planning process has been done in conjunction with the Dutchess County Children's Services Council, a public/private partnership to promote a common agenda to increase the well-being of children, youth and families. The Youth Bureau is the former lead agency and is a current standing member of the Children's Services Council and County Executive Committee.

The Dutchess County Youth Board, an advisory committee to the Youth Bureau, consists of fifteen adult members appointed by the County Executive and approved by the County Legislature from seven regions of the County and three youth representatives under the age of twenty-one appointed by the County Executive. The Youth Board assists in the planning process, reviews the Bureau's annual budget, recommends to the County Executive the annual OCFS funding allocations, and monitors the public/private agencies' grant programs and the Youth Bureau's performance.

As a subcommittee of Youth Board, the Youth Council with approximately 30-60 youth, provides the "youth voice" in the department's planning/allocation process and provides leadership, volunteer and youth empowerment opportunities to its members.

The Youth Bureau is composed of six sub-departments as follows:

- A 7310 - Administration
- A 7311 - Youth Development Delinquency
- A 7312 - Youth Services Unit
- A 7316 - Project Return
- A 7317 - Special Delinquency Prevention
- A 7318 - Youth Runaway and Homeless

The Youth Bureau provides some services to youth directly, but the majority of services are provided through contracted agencies as described under the departments below.

Audit Scope, Methodology and Objective

The primary objective of the audit was to determine if all monies available from grants and other departments were claimed and received. In addition, the Youth Bureau's internal accounting records for recording and tracking expenses and revenues were reviewed along with petty cash handling, payroll, and inventory management. Contract payments were reviewed to ensure adherence to the contract provisions.

Summary of Findings

All of the NYS grant funds available to Dutchess County in 2005 were claimed. Program contracts were properly monitored and claimed to the appropriate funding source. Petty cash was well maintained. Bank reconciliations should have better oversight. An internal inventory listing should be maintained for items which cost less than \$1,000.00.

Detailed Findings

Revenues

A detail of the revenue sources received by the Youth Bureau follow:

Dept #	Department Name	NY State OCFS	DSS	Donations	Fees	Other	Total
A7310	Youth Bureau	\$ 70,414.00	\$ 24,359.08	\$111.96	\$2,415.38	\$121.43	\$ 97,421.85
A7311	YDDP	214,802.49				.06	214,802.55
A7312	Youth Services	38,000.00	185,141.00			.83	223,141.83
A7316	Project Return		76,936.05			1.24	76,937.29
A7317	Special Delinquency	142,534.99				.01	142,535.00
A7318	Youth Runaway & Homeless	164,358.02				.01	<u>164,358.02</u>
	Totals	\$630,109.50	\$286,436.13	\$111.96	\$2,415.38	\$123.58	\$919,196.55

In 2005, the Youth Bureau received a total of \$919,196.55 in revenue as follows:

New York State

A total of \$630,109.50 was received from the New York State Office of Children and Family Services. The Youth Bureau claimed and received revenue based on actual expenses to OCFS for the following:

- The Youth Development Delinquency Prevention Program (YDDP - A 7311) which is 50% NYS funded and 50% Agency funded. This grant supports three specific programs: general youth in recreation programs (leisure time/youth assets), service programs (delinquency prevention) and youth initiatives (innovative, timely programs which address a persistent youth problem);
- The Special Delinquency Prevention Program (SDPP - A 7317) which is 100% NYS funded. This grant is aimed at keeping youth from becoming involved in the juvenile justice system or becoming chronically dependent on the human service system;

- The Runaway and Homeless Youth Act (RYHA - A 7318) which is 60% NYS funded, 20% County match and 20% agency match. This grant provides shelter and independent living programs for the runaway and homeless youth.

Contracts /Other

A total of \$286,436.13 was received from the Department of Social Services contract #05-0271 for the period January 1, 2005 – December 31, 2005 to provide various programs as described in each sub-department. DSS received the funding through a Child Welfare Block Grant.

The Youth Bureau also received donations, fees from the Benefit and Award program and other in the amount of \$2,650.92.

Each department’s revenue and expenses is described below.

Youth Bureau (A7310)- Administration

The Youth Bureau administration expended \$242,410.36 as detailed below:

Expenses

Personnel Services	\$180,715.55
Youth Benefit and Award	1,714.72
Youth Asset Program- mini grants	18,582.33
Professional Services	20,000.00
Operations	<u>21,397.76</u>
Total	\$242,410.36

The Youth Benefit and Award program honors youth and adults who have overcome significant challenges. Fifty-eight people in 2005 were honored at the annual award luncheon. A total of \$1,714.72 was expended for awards, gift certificates and flowers.

The Youth Asset Program provides mini grants from \$500.00 - \$1,000.00 to contract agencies. The Children’s Services Council with representation from the Department of Social Services, the Health Department, Mental Hygiene and the United Way, recommends mini grant awards and the Youth Bureau administers them. Attached as Exhibit II are the contracted agencies who received mini grants in 2005. The grant total expended was \$18,582.33.

Revenues

The Youth Bureau received revenues of \$97,421.85. The county funded the balance of expenses for department A 7310.

New York State	\$70,414.00
Dept. of Social Services	24,359.08
Fees	2,415.38
Donations/Other	233.39
Dutchess County Share	<u>144,988.51</u>
Total	\$242,410.36

NYS YDDP and NYS SDDP funding totaling \$70,414.00 was received for personnel services/administration of the Youth Bureau. A review of the claims found the department maximized and received the NYS funding available.

DSS provided \$24,359.08 to the Youth Bureau for graphic design services, county wide data services, and the Children’s Services Council annual conference. The county wide data services was subcontracted through a contract with Marist College; \$24,359.08 was expensed, claimed to DSS and received.

No discrepancies in revenues were noted.

Youth Development Delinquency Program (A7311)

Under this department the Youth Bureau contracts with agencies to provide recreation, services and intervention programs for a general youth population. A total of \$214,802.54 was expended in this department. The following are the contract agencies, the programs provided and the amounts paid to the agencies.

Agency	Contract#	Purpose	Amount Paid
Beacon Community Center, Inc	05-0132	Youth Education Development	\$23,040.00
Child Abuse Prevention Center, Inc	05-0121	Personal Safety	38,316.00
Dutchess County Community Action Agency, Inc	05-0138	Big Brothers/ Big Sisters	19,000.00
DC Sheriff Juvenile Aid Bureau	05-0290	Police in Schools	7,600.00
DC YMCA	05-0246	City Club After School	5,000.00
Family Services, Inc	05-0019	Domestic Violence Program	43,179.57
Martin Luther King Cultural Center, Inc	05-0072	After School Summer Program	15,000.00
Mental Health Association in DC, Inc	05-0135	Families and Schools together	7,500.00

Mid Hudson Children's Museum	05-0336	Learn Skills	5,700.00
Mill Street Loft, Inc	05-0139	Dutchess Art Camp	3,750.00
Morton Memorial Library	05-0179	Teen Center Rhinecliff	5,000.00
NorthEast Community Council, Inc	05-0136	After School Program	5,000.00
Nubian Directions, Inc	05 - 303	After School Program	4,999.97
Poughkeepsie United Methodist Church	05-0363	After School Program	9,000.00
Hand On! The Hudson Valley	05-0083	Youth Services	15,700.00
Town of Pawling	05-0173	Teen Center	<u>7,017.00</u>
Total			\$214,802.54

Funding for this department is 50% NYS YDDP funded and 50% Agency match. The above programs only show the 50% NYS YDDP funding paid to agencies, the agency shows their 50% share when requesting payment from the county. The agency's 50% match according to their contract was verified during the audit.

A total of \$214,802.54 was claimed to NYS and received. No County funding was provided.

Youth Services Unit (A7312)

This department provides general counseling to youth 4-21 years old who are referred for pre-delinquent behavior and who are involved with the PINS program – Persons In Need of Supervision Truancy Diversion.

A total of \$232,267.62 was expended in this department as follows:

<u>Expenses</u>	
Personnel Services	\$219,251.23
Other	<u>13,016.39</u>
Total	<u>\$232,267.62</u>

Funding was provided from the Department of Social Services through contract #05-0271 in the amount of \$185,141.00. Monthly claims to DSS were reviewed and monies were received. The Youth Bureau claimed the full amount of the contract budget as follows.

Personnel Services	\$123,031.00
Fringe	30,758.00
Operations	7,203.00
Administration	<u>24,149.00</u>
Total	<u>\$185,141.00</u>

In addition, NYS OCFS provided a total of \$38,000.00 in funding for personnel services which was claimed and received. No discrepancies were found.

The Youth Bureau reported 431 youth served in 2005.

Project Return (A7316)

Project Return is an intensive case management program for youth and families who are at risk of placing children in foster care; for youth discharged from congregate care facilities (such as the Astor Home for Children) to family homes; and for youth who are at risk of out of home placement. The purpose of the program is to keep families together, keep youth in the community and provide services for life skills education.

A total of \$81,237.23 was expended in this department as follows:

<u>Expenses</u>	
Personnel Services	\$68,290.06
Wraparound	5,719.64
Other	<u>7,227.53</u>
Total	<u>\$81,237.23</u>

The Youth Bureau uses ‘Wraparound’ funds to provide youth with transportation, health, mental health services and incentives. Youth meet at the Youth Bureau an average of 3 times per week as a group. A total of \$15,000.00 in ‘Wraparound’ funds were available. The Youth Bureau utilized a \$1,000.00 petty cash to disburse the funds. \$900.00 in a checking account and \$100.00 petty cash. Cash controls were reviewed for the handling of the checking account; the petty cash distribution; bank reconciliations; check signing procedures and the replenishment of the petty cash.

Findings: The bank reconciliations were complete and initialed by the employee reconciling the account but there was no other oversight of the bank account.

Recommendation: Bank reconciliations should be reviewed and initialed monthly by a supervisor as an added control. In addition, bank statements should be opened and reconciled by another person periodically.

A total of 33 youth were served in 2005 and a total of \$5,719.64 was expended in Wraparound funds described below. Disbursements from this account were reviewed and no discrepancies were noted. The petty cash account was replenished in a timely manner.

Items	Amounts
Food	\$1,737.66
Incentives	1,127.66
Recreation	1,569.96
Transportation	1,038.75
Program/other	<u>245.61</u>
Total	\$5,719.64

Revenues

The Youth Bureau contracts with DSS #05-0271 to provide for Project Return. The contract was written to provide \$864.45 per family, per month for a maximum amount of \$127,963.00. The Youth Bureau invoiced and received from DSS a total of \$76,936.05. The County funded \$4,299.94 for this department.

Special Delinquency Prevention (A7317)

This department provides funding to agencies and programs that target at-risk youth. The following is a summary of funds expended and the programs provided through contracts.

Agency	Contract #	Purpose	Amount pd
Astor Home for Children	05-0134	Mental Health/ Substance Abuse	\$16,895.00
		School Drop out programs	
Child Abuse Prevention Center, Inc.	05-0120	Maltreatment/exploitation	22,037.00
Family Services, Inc.	05-0205	Youth Careers Work	10,092.00
Grace Smith House, Inc.	05-0095	Alternatives to Violence	10,475.00
Martin Luther King Cultural Center, Inc.	05-0223	Subsidizes Teen Jobs	9,571.00
Mental Health Assoc in DC, Inc.	05-0133	Youth Intervention Program	38,965.00
Mill Street Loft, Inc.	05-0137	Job skills Training Program	23,000.00
Northeast Community Council, Inc.	05-0222	Subsidize Teen Jobs	11,500.00

Hands On! The Hudson Valley	05-0083	Hire a Teen Program (County Funded)	17,951.00
Cornell Cooperative Extension, DC	05-0118	4H / Green Teen Program (County Funded)	<u>256,590.00</u>
Total			<u>\$417,076.00</u>

Revenue

Hands On! The Hudson Valley’s program *Hire a Teen* and Cornell Cooperative Extension’s programs *4H* and *Green Teen* are funded with County dollars for a total of \$274,541.00. The balance of \$142,535.00 for all other programs was claimed and received from New York State. Funding is provided through NYS SDPP which is 100% funded.

Youth Runaway and Homeless (A7318)

This department provides funding for runaway and homeless youth. The Youth Bureau contracted with Hudson River Housing Inc. (#05-0080) in the amount of \$222,317.00 to provide for River Haven Shelter and River Haven Independent Living Programs. These programs offer 24-hour crisis intervention services, drug abuse prevention programs, counseling, independent living skills and emergency housing for runaway/homeless youth. The total amount expended was \$277,103.51 as follows:

River Haven Shelter	\$168,789.31
River Haven Independent Living	<u>108,314.20</u>
Total	\$277,103.51

Revenue

Funds are provided through NYS RHYA: 60% State, 20% County and 20% Agency. Hudson River Housing’s 20% agency match amounted to \$54,786 and the County funded an additional \$3,173.00 towards the total program cost as shown below:

NYS RHYA 60%	\$164,358.00
Dutchess County 20%	54,786.00
Dutchess County Additional funding	<u>3,173.00</u>
Total	<u>\$222,317.00</u>
Hudson River Housing 20% share of \$54,786 totaled \$277,103.00	

In 2005, NYS funding was reduced for this program. In order to keep the funding level stable, the Youth Bureau provided the additional \$3,173.00

Inventory

The Dutchess County Department of Central Services provides an inventory listing of items costing over \$1,000.00 annually for the Youth Bureau to review and update. During the audit, a current physical inventory was performed verifying and locating items from an up-to-date listing from Central Services. This included items purchased during 2006. In addition, the Youth Bureau's internal inventory of items under \$1,000.00 was reviewed.

The Youth Bureau purchased a Fax/copier/scanner machine, a microwave oven for Project return and an IBM Thinkpad laptop computer.

Finding: A laptop computer purchased in 2006 had a DC inventory tag #53837 but was not listed on the Youth Bureau's inventory listing. During the audit, OCIS transferred the laptop to the Youth Bureau inventory.

Recommendation: The Youth Bureau should ensure all equipment is properly reflected on their inventory listing.

Finding: A Pentium 750 laptop computer #53725 in the amount of \$1,531.61 was reported stolen March 9, 2006 to the Dutchess County Sheriff's Office.

Recommendation: Laptops and other valuable portable equipment should be secured to prevent theft.

Finding: An 8 passenger van inventory #46859 was returned to the Auto Center but was still reflected on the Youth Bureau's inventory. The transfer was requested in writing from the Auto Center. During the audit, the van was removed from the Youth Bureau's inventory listing and placed on the Auto Centers inventory listing.

Recommendation: The Youth Bureau should ensure inventory is maintained and up to date.

Finding: An internal listing of items under \$1,000.00 was not properly maintained. A listing of computer equipment and the location of the equipment was established by the Youth Bureau during the audit.

Recommendation: This listing should be maintained, updated and available for audit at all times. In addition, other equipment such as cameras and projectors should also be listed and maintained by the Youth Bureau on an internal inventory listing .

Payroll

The Youth Bureau payroll records for the period December 24, 2005 – January 6, 2006 were reviewed. Employee sign in sheets, leave and time earned requests were reviewed for approval and compared to the actual time recorded in the Department of Finance's payroll authorization report. No significant discrepancies were found.


Diane Jablonski, Comptroller


Carol Doyle, Auditor

EXHIBIT I – YOUTH BUREAU 2005 Revenue and Expense

REVENUE Type/Dept	7310	7311	7312	7316	7317	7318	Total
Fees	\$ 2,415.38						\$ 2,415.38
DSS	24,359.08		\$185,141.00	\$76,936.05			286,436.13
Donations	111.96						111.96
NYS	70,414.00	\$214,802.49	38,000.00		\$142,534.99	\$164,358.02	630,109.50
Other	121.43	.06	.83	1.24	.01	.01	123.58
Total	\$97,421.85	\$214,802.55	\$223,141.83	\$76,937.29	\$142,535.00	\$164,358.03	\$ 919,196.55
EXPENSE							
Personnel Services	\$180,715.55		\$219,251.23	\$68,290.06			\$ 468,256.84
Youth Development	18,582.33						18,582.33
Youth Benefit/award	1,714.72						1,714.72
Professional Services	20,000.00						20,000.00
Operations	21,397.76		13,016.39	7,227.53			41,641.68
Contract Agencies		\$ 214,802.54			\$417,076.00	\$222,317.00	854,195.54
Wraparound Program				5,719.64			5,719.64
Total	\$242,410.36	\$214,802.54	\$232,267.62	\$81,237.23	\$417,076.00	\$222,317.00	\$1,410,110.75
*Revenue/(Expense)	(\$144,988.51)	\$.01	(\$9,125.79)	(\$4,299.94)	(\$274,541.00)	(\$57,958.97)	(\$490,914.20)

*The County provided a total of \$490,914.20 for the Youth Bureaus' operation after receiving fees and grants from other sources.

EXHIBIT II – 2005 Mini Grants

Contractor	Contract#	Purpose	Amount
Astor Home for Children	05-0170	Youth Asset Survey	\$750.00
Beacon CSD	05-0169	Playback Theatre Group	1,000.00
Cornell Cooperative Extension DC	05-0166	Horse training clinic	1,000.00
Cornell Cooperative Extension, DC	05-0167	Biofuel Duel Program	1,000.00
DC Council on Alcoholism & Chemical Dependency	05-0163	Youth Recognition Awards	500.00
DC Explorers	05-0162	Fire explorer training	661.29
Family Services, Inc.	05-0161	Design/Paint mural	1,000.00
Girl Scouts of DC	05-0160	Educational/Fun program	1,000.00
Hand On! The Hudson Valley	05-0159	Job Fair	1,000.00
T own of Milan	05-0157	Youth Night	750.00
Town of Milan	05-0156	Concession Stand	500.00
Mental Health Assoc. in DC, Inc.	05-0158	Young actors/writers theater	836.00
Mill Street Loft, Inc.	05-0171	Teen Pregnancy Study	1,000.00
Oakwood Friends School	05-0155	Political process program	750.00
Pine Plains CSD	05-0154	Substance abuse show	750.00
Red Hook CSD	05-0153	Memorial garden	1,000.00
Salvation Army	05-0152	Fall harvest carnival	500.00
Town of Pawling	05-0151	Cycling program	1,000.00
Town of Pawling	05-0150	Youth employment art program	348.12
Wappingers CSD	05-0149	Media Communication Club	1,000.00
Other- Youth Bureau		T-shirts, advertisement, other	<u>2,236.92</u>
Total			<u>\$18,582.33</u>

Dutchess

**Dutchess
County
Youth Bureau**

William R. Steinhaus
County Executive

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August 18, 2006

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

Dear Ms. Jablonski:

On behalf of the Youth Bureau staff, we thank Carol Doyle and your staff for their hard work in completing the audit of our 2005 fiscal year. A satisfactory audit is one of our department's goals and helps us monitor our internal procedures and processes.

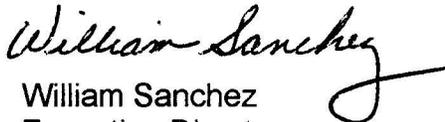
I am pleased that the quality work done by my staff is reflected in this audit. NYS Office of Children & Family Services has also recognized our monitoring and fiscal procedures for their grant administration as "best practices."

The recommendations concerning inventory lists have already been addressed by the new Youth Bureau's secretary. As Executive Director, I will review and initial the bank reconciliations monthly and will assign another staff member to open and reconcile the bank account statements at least three times a year.

Due to our limited space issues, lack of locked storage and/or offices continues to be a challenge for us. We will try to address these on-going issues before our next audit.

Thank you again for your efforts on behalf of the youth of our county.

Sincerely,


William Sanchez
Executive Director

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Diane Jablonski
Comptroller

Stephanie Bosco-Ruggiero
Deputy Comptroller
August 16, 2006

Mr. William Sanchez, Director
Dutchess County Youth Bureau
27 High Street
Poughkeepsie, NY 12601

Dear Mr. Sanchez:

We conducted an audit of the Dutchess County Youth Bureau for the time period January 1, 2005 – December 31, 2005. A copy of our draft report is enclosed for your information and comment.

The audit is scheduled for release August 30, 2006. Responses received prior to that date will be included in the report.

If you have any questions about the audit report, please feel free to contact this office at any time.

Thank you for the courtesy and cooperation you and your staff extended to the audit team.



Diane Jablonski
Comptroller

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Diane Jablonski
Comptroller

Stephanie Bosco-Ruggiero
Deputy Comptroller
August 16, 2006

Ms. Betsy Brockway, Director
Dutchess County Health & Human Services Cabinet
22 Market Street, 6th Floor
Poughkeepsie, NY 12601

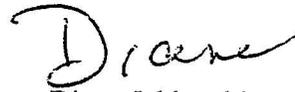
Dear Ms. Brockway:

We conducted an audit of the Dutchess County Youth Bureau for the time period January 1, 2005 – December 31, 2005. A copy of our draft report is enclosed for your information and comment.

The audit is scheduled for release August 30, 2006. Responses received prior to that date will be included in the report.

If you have any questions about the audit report, please feel free to contact this office at any time.

Thank you for the courtesy and cooperation you and your staff extended to the audit team.


Diane Jablonski
Comptroller

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Diane Jablonski
Comptroller

Stephanie Bosco-Ruggiero
Deputy Comptroller

August 29, 2006

William R. Steinhaus, County Executive
Dutchess County Executive's Office
22 Market Street
Poughkeepsie, NY 12601

Dear Mr. Steinhaus:

We conducted an audit of the Dutchess County Youth Bureau for the time period January 1, 2005 to December 31, 2005. Response comments from Mr. William Sanchez, Executive Director are attached.

This report is sent to you in compliance with section 20.02 of the county charter. If there are any questions, please feel free to contact this office.

Very truly yours,



Diane Jablonski
Comptroller

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Diane Jablonski
Comptroller

Stephanie Bosco-Ruggiero
Deputy Comptroller

August 29, 2006

Dutchess County Legislature
22 Market Street
Poughkeepsie, NY 12601

Ladies and Gentlemen:

We conducted an audit of the Dutchess County Youth Bureau for the time period January 1, 2005 to December 31, 2005. Response comments from Mr. William Sanchez, Executive Director are attached.

This report is sent to you in compliance with section 20.02 of the county charter. If there are any questions, please feel free to contact this office.

Very truly yours,



Diane Jablonski
Comptroller

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Diane Jablonski

Comptroller

Stephanie Bosco-Ruggiero

Deputy Comptroller

August 29, 2006

Ms. Valerie Sommerville, Budget Director
Dutchess County Budget Office
22 Market Street
Poughkeepsie, NY 12601

Dear Ms. Sommerville:

We conducted an audit of the Dutchess County Youth Bureau for the time period January 1, 2005 to December 31, 2005. Response comments from Mr. William Sanchez, Executive Director are attached.

This report is sent to you in compliance with section 20.02 of the county charter. If there are any questions, please feel free to contact this office.

Very truly yours,



Diane Jablonski
Comptroller

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Diane Jablonski
Comptroller

Stephanie Bosco-Ruggiero
Deputy Comptroller

August 29, 2006

Ms. Pamela Barrack, Commissioner
Dutchess County Department of Finance
22 Market Street
Poughkeepsie, NY 12601

Dear Ms. Barrack:

We conducted an audit of the Dutchess County Youth Bureau for the time period January 1, 2005 to December 31, 2005. Response comments from Mr. William Sanchez, Executive Director are attached.

This report is sent to you in compliance with section 20.02 of the county charter. If there are any questions, please feel free to contact this office.

Very truly yours,



Diane Jablonski
Comptroller

Office of the Comptroller
Dutchess County
22 MARKET STREET
POUGHKEEPSIE, N. Y. 12601
(845) 486-2050
FAX (845) 486-2055
E-MAIL: comptroller@co.dutchess.ny.us

Diane Jablonski
Comptroller

Stephanie Bosco-Ruggiero
Deputy Comptroller

August 29, 2006

Mr. William Sanchez, Executive Director
Dutchess County Youth Bureau
27 High Street
Poughkeepsie, NY 12601

Dear Mr. Sanchez:

We conducted an audit of the Dutchess County Youth Bureau for the time period January 1, 2005 to December 31, 2005.

This report along with your response has been sent to the County Executive and the County Legislature.

Thank you for your courtesy and cooperation.

Very truly yours,



Diane Jablonski
Comptroller

Office of the Comptroller
Dutchess County
22 MARKET STREET
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Diane Jablonski
Comptroller

Stephanie Bosco-Ruggiero
Deputy Comptroller

August 29, 2006

Ms. Betsy Brockway, Director
Dutchess County Health & Human Services Cabinet
22 Market Street, 6th Floor
Poughkeepsie, NY 12601

Dear Ms. Brockway:

We conducted an audit of the Dutchess County Youth Bureau for the time period January 1, 2005 to December 31, 2005.

This report has been sent to the County Executive and the County Legislature.

Thank you for your courtesy and cooperation

Very truly yours,



Diane Jablonski
Comptroller