

MAUREEN O'CONNELL
NASSAU COUNTY CLERK



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BY HAND

February 20, 2007

Hon. Howard S. Weitzman
Nassau County Comptroller
240 Old Country Road
Mineola, New York 11501

Re: Limited Financial Audit - Clerk's Office

Dear Mr. Weitzman:

I am in receipt of your office's Draft Audit dated January 12, 2007, conducted in response to my request of February 10, 2006 and undertaken under former County Clerk Murphy. As you may recall, one of my main concerns upon taking office was to assure that proper money handling procedures were in place to secure the funds over which I have a fiduciary duty.

Although we had a courtesy meeting during my status as "Clerk-elect" to discuss the completion of the audit of the prior administration (originally commenced in April 2002 and not concluded by your office, and recommenced in January 2005), I could not authorize your proceeding at that time, as I had not yet assumed office. Legally, my tenure and corresponding authority as Clerk did not commence until January 1, 2006. Therefore, I formally requested your office's review in February 2006, and you recommenced the audit in March.

It is my understanding from Aline Katchadourian's February 7th letter that your office has finalized the audit, without the benefit of commentary from my staff and without an exit interview, as I requested on three separate occasions and in accordance with standard accounting procedures. This is particularly troubling in view of the many audit findings that were not heretofore addressed in the many exchanges between our offices.

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However, in the interest of good government, as well as for the completeness of the record, I offer the annexed comments irrespective of your purported claim of an inability to give them consideration.

Very truly yours,

MAUREEN O'CONNELL
Nassau County Clerk