



Purchasing and Central Services

Monroe County, New York

Maggie Brooks
County Executive

Dawn C. Staub
Purchasing Manager

ADDENDUM NO: 1

RFP PROJECT: Professional Auditing
Services

DATE: 9/25/09

PROPOSERS PLEASE NOTE:

Clarifying questions and answers attached.

The Monroe County Personal Computer Policy is attached.

The Monroe Tobacco Asset Security Corp. management letter is attached.

SIGN this Addendum below acknowledging receipt and understanding and INSERT in PROPOSAL packet.

PURCHASING & CENTRAL SERVICES

Dawn C. Staub, Manager

The undersigned bidder acknowledges receipt and understanding of Addendum No. 1 to the RFP for Professional Auditing Services.

_____, 2009
Date

Name of Company

Authorized Signature

Title

1. Who prepares the financial statements and Management's Discussion and Analysis?

For all three entities (County, MCH and MTASC), the financial statements and the MD&A are prepared by the audited entity.

2. Have there been any major changes in accounting in the past two years?

Other than implementing GASB Statement No. 45, Accounting and Financial Reporting by Employers for Post employment Benefits Other Than Pensions and GASB Statement No 49, Accounting and Financial Reporting for Pollution Remediation Obligations, there have been no major accounting changes.

3. How many hours were expended for the December 31, 2008 audits for each entity?
[What is the] cost and estimated hours for the audit of Monroe Community Hospital for 2008 or other recent year?
What is the total approximate number of hours incurred on the audit for December 31, 2008? How many hours were spent on-site - and with how many people?

See #4 and #5.

4. Does the County have an idea of the hours incurred on an annual basis by the current auditors?

It is difficult to determine the number of hours worked by the audit firm for each engagement. The fee paid was a fixed contract amount. On-site staffing varied during the engagement period as follows:

County: 2-4 people on-site at any given time for approximately 6-8 weeks;

MCH: 2 people on-site at any given time for approximately 2 weeks; and

MTASC: 1-2 people on-site at any given time for approximately 1 week.

5. What was the total fee paid for the December 31, 2008 audits for each entity?
What is the current fee being charged the County for each of the entities included in the RFP?

County: \$180,800 (Financial Statements and Single Audit)

MCH: \$37,300 (Financial Statements and Cost Reports)

MTASC: \$9,000 (Financial Statements)

6. RFP item 3.5.C.3. requests we submit the most recent copy of our latest financial statements prepared by an independent certified public accountant in accordance with generally accepted accounting principles. Our firm is a private corporation and is not required to have an audit performed of its financial statements. Therefore, certified financial statements are not available. Will the County consider an affirmative statement or other documents (i.e., tax returns) as proof of financial stability?
Section 3.5.C.3 requests that we provide financial history for the company. We are a private company and are not required to, nor do we, have audited financial statements in accordance with GAAP. We would be happy to discuss this with you in greater detail if necessary. Can you please indicate what you'd like to ascertain from this information and what other acceptable forms of this information might be entertained?

Federal tax returns are acceptable in lieu of audited financial statements. Monroe County needs to ascertain that the proposer is financially stable.

7. In the December 31, 2008 audit, were there any audit adjustments proposed by the auditor, and if so: a) how many, and b) what was the nature of the adjustments? Were there any audit adjustments for the year ended 12/31/08 and if so, what were the nature of the adjustments and the financial statement line items effected?

Count; No audit adjustments.

MCH: One audit adjustment involving the recording of Interest Expense.

MTASC: No audit adjustments.

8. Historically, what preliminary procedures have been performed during interim work and how long were the auditors on-site?

Preliminary on-site work usually runs from a couple of days to one week.

9. Can you provide a copy the management letter that was issued for 2008 in connection with the audit? Were there any other findings or comments issued that were not required to be reported to the Board or Audit Committee? If so, can you provide them to us? We know how sensitive you may be the releasing of your management letter, so if you would prefer not to share that information, can you provide us the context of any control related matters that were deemed to be significant deficiencies or material weaknesses?

County: No separate management letter was issued.

MCH: No separate management letter was issued; refer to pages 22-24 of the Financial Statement Audit.

MTASC: See attached.

10. Section 3.5.E.1 — Does the 20 page limit include such information as the Peer Review letter, insurance certificate, and other specifically requested informational documents?

The 20 page limit only applies to fulfill the requirements of items 2 through 9 of the technical proposal. Additional items [i.e. Sections 3.5 G through J] are not included in the 20 page limit.

11. Section 3.5.E.7 — In providing information relative to the similar engagements with other governmental agencies, do you want a maximum of five (5) engagements for each of the entities included in this RFP (County, MCH, MTASC) as was requested in item 6 of the same section? Or, should the references be limited to a total of five (5), inclusive of engagements similar to all three (3) entities?

Monroe County wants the references be limited to a total of five (5), inclusive of engagements similar to all three (3) entities.

12. Section 3.5.D.1 — Due to the significant number of clients we have in this arena, the resulting list will cover many pages. Is it possible to provide for you the top 25 public sector clients and if additional information is necessary provide that at a later point? How does this request differ from a request for references and what information are

you looking to ascertain?

Yes, a list of the top 25 public sector clients will suffice for the purpose of this RFP. However, the proposer risks not fully demonstrating its prior experience to the RFP evaluators.

A list of public sector clients gives Monroe County the opportunity to contact other entities the proposer has had prior engagements with. We are looking to ascertain each proposing entity's: 1) experience in similar engagements for similar sized governments; 2) how well the engagement(s) went; and 3) if the engagement(s) were completed on-time and on budget.

13. Section 2.2 states that the audits indicated are to be considered unique proposals and any or all engagements may be awarded to firms. Can we submit a proposal on portions of the engagement? We are very interested in the County audit but would prefer not to propose on the Hospital. Is this acceptable?

Yes.

14. Are the incumbent firms being asked to propose?

Yes.

15. Were there any disagreements with the current firms?

No.

16. Is the 2008 single audit report available for review?

No.

17. Any material changes in the county's financial position since 12/31/08?

No.

18. Was the prior year audit conducted within the same timeframe being asked for in the RFP and if not, what were the reasons for any delays?

Yes.

19. [What is the] estimated amount of anticipated Federal stimulus money and the number of resulting additional programs to be included in the Single Audit performed under OMB A-133 for 2009 and 2010?

These amounts are yet to be determined.

20. Section XIX to the Standard Monroe County Contract: Could you please clarify and send me and copy of the applicable laws, rules and regulations including County policies and procedures that govern the use of any computer hardware, computer software and/or electronic equipment?

See Attachment.

**Monroe County
Personal Computer
Policy Handbook**

**For questions, comments, suggestions, or general feedback,
please e-mail the IS
administration:**

mcis@monroecounty.gov

Revised: August 2005

**H:\IT Architecture Documents\Audit-Security Component\PC
Policy Handbook**

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Monroe County PC Policy Handbook Page 3

Introduction

From the Office of the County Executive

Up-to-date Information Technology, including computer hardware and software, is essential for a cutting-edge organization, which is what we in Monroe County strive to be. Improving access to modern technology systems helps us become more efficient and effective, all while providing better service to our citizens.

To ensure that we maximize the benefits of these investments, standards and guidelines need to be defined and observed by each of us. These guidelines are not intended to be restrictions or barriers, but instead, have been developed to ensure a secure environment for all of us. This "Personal Computer Software Policy Handbook" defines these standards and guidelines, and explains their significance to each of us in our daily work.

Please take the time to read this handbook and become familiar with its policies.

Working together, Monroe County will continue its progress as a technology leader in our community.

Maggie Brooks

Monroe County Executive

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How to Get Help

1) Information Services Help Desk

- Call the Help Desk at 428-3333 if:
 - You are unable to login to the network
 - Your workstation does not operate correctly
- o Please have your “Workstation ID” (or “Monitor ID”) readily available.
- o The “Workstation ID” can be found on a small label on your PC under “WKST ID”. It begins with a 4-digit letter code representing the department in which the workstation belongs, followed by 3-4 numbers (e.g. PSPB123).
- o The “Workstation ID” label also has the model number and serial number of the workstation, which may be necessary if the call is a hardware related problem.
- o The “Monitor ID” can be found on the side or rear of your monitor.

2) Information Services Customer Representatives

- Contact your IS Customer Reps if:
 - Software needs to be installed on your Workstation.
 - You have general questions about your PC or software availability
 - A network drive needs to be mapped to access data on another server

Note: If you do not know your department’s IS Customer Representative, call the Help Desk at 428-3333.

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Overview and Highlights of County PC Policy

This Policy Handbook is created for use by Monroe County Personal Computer users. Its purpose is to offer policy guidelines that will help users avoid problems, and improve productivity.

This Handbook is a reference tool. It is very important that you read and understand the policies. These guidelines are intended to protect you and Monroe County from unnecessary software problems, system failures, and the time, effort, and cost to resolve such problems.

Highlights of the County's PC policy:

- Hardware/Software – Changes to installed County owned Computer hardware or software should be performed only by Information Services personnel, or with approval from Information Services. No unauthorized or unregistered software is allowed on County systems.
- Email messages are to be used in a professional manner and not be threatening, obscene or harassing. The forwarding of “chain letters” is prohibited. Messages must not involve personal sales or solicitation or be associated with any for-profit outside of County business activity. Do not open or click on attachments or links that look suspicious, or are from someone you don't know or from someone you weren't expecting email from.
- Internet access is intended to be used to support County business. It is not to be used for online games, shopping, etc. All Internet access will be monitored. To prevent adware and/or spyware from infecting your computer system, do not click on pop-up windows or advertisements within websites that you are viewing.
- Data Transfers/Downloads - Do not store personal data files (e.g. documents, music files such as mp3, video or movie files, images or picture files, etc.) on Network drives (e.g. your “U” drive). As a rule of thumb, any drive letter that is not labeled as “C” or “D” is typically a Network drive.
- Security – Do not share your password(s) with anyone. You are responsible for computing activities logged under your user name & password. Secure any mobile devices if you are not present. *Hacking* and/or *sniffing* are strictly prohibited.
- Tips for Troubleshooting – When in doubt, the R's are a good place to start: Reboot, Restart, Replug, and Retry. If these don't work, call the Help Desk (428-3333).

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Hardware Guidelines

Subject

Modifications, additions, or relocation of County owned Computer hardware.

Purpose

Due to the latest technical advances, computer systems are more sensitive and complicated than ever before. Almost all of the County's computers are interconnected (networked) adding to their complexity. Any changes, especially disconnection for a move, could cause irreparable damage to the internal components, and even the data, if not done properly.

Policy

Changes to installed County owned computer hardware should be performed only by Information Services personnel or their authorized contractors.

Adding any additional devices, or swapping device components (e.g. modems, printers, CD-ROM), should be performed by Information Services personnel or their authorized contractors.

Re-location of any computer hardware (whether across a room, or further), should only be done by Information Services personnel or their authorized contractors.

Note: For security purposes, Computers will only work in their assigned network ports, and if moved will not be able to connect to the network until it is reconfigured. Conference Room ports will be configured to allow internet access for non-County employees for presentations, etc. Do not connect a modem to a phone line, while the same computer is connected to the County's network.

Monroe County PC Policy Handbook Page 7

Software Installation / Un-Installation

Subject

The addition or removal of any software (applications, screen savers, bit maps, clip art etc.) on County owned Personal Computers.

Purpose

The software packages/applications on Monroe County Personal Computers, have been installed to ensure the best performance and reliability. Any changes made, such as a simple screen saver program, can have adverse effects on all County users. Conflicts may arise when applications aren't thoroughly tested with other applications. Loss of data, unnecessary down time, poor performance, network bandwidth consumption/internet capacity and viruses are but a few of the many problems that could arise from downloading software such as "Web Shots", "Weather Bug", etc.

To ensure optimum performance, compatibility and reliability, all software is to be tested and evaluated in the Information Services Computer Lab in coordination with your Customer Representative.

Policy

The software installed on County owned Personal Computers should not be changed, added or deleted by anyone other than Monroe County Information Services personnel, approved vendors, or approved internal staff within a department. This includes County recognized standard software, approved department specific software, software owned by employees, and software on loan or borrowed for demonstration or evaluation purposes.

Unauthorized, illegal or "bootleg" software is unacceptable and violators will be reported to their supervisors, and if necessary, the proper authorities.

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Software Registration

Subject

Software vendors (and copywriter laws) require that all software be registered with the software copyright-holder according to the manufacturer's instructions.

Purpose

To facilitate customer support from the software company and to allow legal upgrades to current versions.

Policy

All standard County software will be taken care of by the Information Services department. All department specific applications are the responsibility of each department.

In regards to department specific applications, your Customer Representative will assist you:

- Fill out the software registration using the format listed below:

Contact Name: Your Department's Name

Company: Monroe County

Address: Your Department's Address

- Make three copies of the registration
- The original copy is mailed to the software vendor
- Your Customer Representative files one copy in Information Services
- You keep one copy in a file marked 'Work Station X's Registrations' located at your work station , where X = your work station's number
- The final copy is kept with the software's install disks, stored in a well organized, secure, centrally located area accessible by the Customer Representative as proof of legality, and to be used for upgrade purposes

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Disposal of Old Versions of Software

Subject

Monroe County requires the disposal of all old versions of upgraded software.

Purpose

It is in violation of your software license (with few exceptions) to use the old version of a product after an upgraded version has been installed.

Policy

All standard County software will be taken care of by the Information Services department. All department specific applications are the responsibility of each department.

In regards to department specific applications, your Customer Representative will help you:

- Dispose of the old version's manuals by recycling what you can and discarding the rest
- Write 'Upgraded' on the copies of the old registration and staple a copy of the old and new registrations together and file (refer to the section on 'Software Registrations')
- Write 'Upgraded' on each install disk and give to your Customer Representative

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Re-use of Software No Longer Required by a Customer

Subject

What is to be done with software no longer needed on a Personal Computer?

Purpose

Adherence to United States Copyright law and manufacturer's license agreements is advised. All software must be registered with the software copyright-holder according to the manufacturers' instructions.

Policy

You can have the 'legal copy' de-installed by the Information Services department. The 'legal copy' of software may be retained for future use, or installed on another workstation in your department, or in another department within the County (see the 'Software Installation / De-Installation' section of this handbook).

Note: If the software is not a legal copy, have the software de-installed (see the 'Software Installation / De-Installation' section of this handbook), and throw away all disks and manuals. If you are uncertain whether the software is legal, contact your Customer Representative for help.

Monroe County PC Policy Handbook Page 11
Desktop Configuration Changes by the Customer

Subject

Customers changing (adding, deleting, moving) pre-set configurations that impact system performance.

Purpose

County Personal Computers are installed to provide the best performance for the software applications they use. Moving, deleting or changing settings can have an adverse effect on performance, cause your programs to fail, and make the job of troubleshooting more difficult.

Settings that **SHOULD NOT** be altered are:

- Icon Properties - the command line or working directory
- Print Control - print drivers or ports
- System Properties – all settings
- Under NetWare tools - drive mappings
- Network Properties
- INI and PIF files

If you need an explanation of any of these settings, see your Customer Representative.

Policy

Your Personal Computer installation setup should not be changed by anyone except Information Services Technicians, or approved vendors.

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Transferring Data From Other Computers

Subject

Downloading data files from external sources (e.g. the Internet, E-mail).

Purpose

If you transfer data to your computer, the software may conflict with the software already in place on your PC. The conflicting software could create an unstable computer, such as a computer that may stop functioning all together, slow system operation, or the computer may not be able to start up at all.

Downloading files may also introduce computer viruses onto your workstation. If the virus goes undetected, it may spread onto other workstations (via disk) or onto your network (see the 'Computer Viruses' section of this handbook).

Policy

Periodically, you may need to download files. These files may come from such places as Bulletin Boards, Vendors, Banks, or the Internet. You should only download files that directly pertain to your work, all other files (e.g. games, screen savers, third party programs, etc.) should be avoided. Also, make sure you virus check each transferred file!

Executing any form of network monitoring, port scanning or security scanning is prohibited.

Connecting a computer modem to a phone line while the same computer is connected to the County's network is prohibited.

Do not store personal data files (e.g. documents, music files such as mp3, video or movie files, images or picture files, etc.) on Network drives (e.g. your "U" drive).

As a rule of thumb, any drive letter that is not labeled as "C" or "D" is typically a Network drive.

Computer Viruses and Malware

Subject

Introduction of Computer Viruses and/or other Malware onto your personal computer or network.

Purpose

As defined in our glossary section, *Malware* is short for malicious software, which is designed specifically to damage or disrupt a system, such as a computer virus or a Trojan horse. A computer *virus* is a program that can 'infect' other programs or files by modifying them. They can delete files, create erroneous data, slow system operation, and prevent applications from saving files. Viruses can spread themselves, without your knowledge or permission, to potentially large numbers of programs on many machines.

Policy

Antivirus software is activated by Information Services when your computer is installed. The virus software is updated on a regular basis to protect you from new viruses. This update takes place when you logon to the network. Antivirus examines your computer system for viruses. When it detects something, it warns you and tries to remove the virus. Note that no Antivirus program can entirely eliminate the risks, but you can help reduce the risk of virus infection by observing the guidelines set forth in this handbook. You have the capability to run manual virus scans. If you need information on how this is done, contact your Customer Representative.

Whether you are on a laptop, network, or stand-alone computer (not on any network), a virus checker should be running. If you are not sure whether your computer is protected, or if you want more information about running virus checks yourself, call your Customer Representative.

Monroe County PC Policy Handbook Page 14

File Management

Subject

Management of files on your personal computer or network drives.

Purpose

A standard directory structure has been designed to allow you to organize and maintain your data in a way that is suitable to your needs, and at the same time, keep your data separate from the files that are needed to run your computer. This becomes important for two reasons. First, Information Services can maintain your computer's technical files by upgrading new versions, or installing fixes to problems without damaging or losing your data. Second, is to allow for backup of data files without having to backup all the various technical files everyday (see 'Backup' section).

Policy

Information Services has created a standard structure to be used for file management. Typically, there are two types of files that need to be addressed. File type one are programs used to run applications (such as word processing), type two are customer created data files (e.g. documents, spreadsheets, graphs). As part of this structure, the application programs are stored in directories (or folders), with descriptive names. Data files are stored in separate directories. You can add more descriptive directories under the 'Data' directory to categorize your work in a more meaningful way.

If you are on a network, you may have a shared 'Data' directory that will allow you to share data with other people on your network.

All data files that are no longer needed should be deleted to allow for space for other files. This is especially important on networks where the file space is shared by multiple customers (e.g. Lotus Notes, etc.), and on individual systems that have severe space constraints.

Monroe County PC Policy Handbook Page 15

Data Backup

Subject

Backup of your data and files on your personal computer or network.

Purpose

Backups are usually done at a frequency that ensures recovery if you experience any type of hardware or software problem.

Policy

Because you may keep much of your work on your computer, backup of files should be done regularly. If you are on a County network, the backups are done for you on a daily basis either by Information Services or an approved agent. If you are not on a network, or if you are on a network, but keep some of your data on your own computer 'C' and 'D' drives, you are responsible for your own backups. It is recommended that all files get backed up at least quarterly. If your data files change at a high frequency, you should plan on at least weekly backups for those. Remember, if you lose a file, your backup is your only method of retrieval. If your routine is to backup weekly, you may lose a week's work if a file is lost, therefore, it may be prudent to perform daily backups as your normal practice. Information Services recommends that you store all business data on network drives.

Monroe County PC Policy Handbook Page 16

Training

Subject

Personal Computer training for all Monroe County employees, and Town and Village employees.

Purpose

To ensure quality training on computer systems.

Policy

County departments are responsible for procuring training for employees. The Information Services Department will assist in identifying and planning proper training courses for employees. Your Information Services Customer Representative is always available to help answer questions you may have.

Monroe County PC Policy Handbook Page 17

Internet

Subject

Monroe County provides Internet access to County personnel for business related activities.

Purpose

The Internet's ability to reach millions of customers worldwide and its proven role as an efficient method of external communications has companies of all types and sizes mobilizing to acquire Internet access. As Monroe County expands its usage of the Internet for such things as Email, research, and collaborative computing, it is providing opportunities for employees/customers to be more productive. Access to the Internet can help employees/customers do their jobs better by providing them with a fast, inexpensive communication and research tool. At the same time, this access provides opportunities for abuse and misuse that can negatively impact productivity and expose the County to potential liabilities. Therefore, Monroe County has established a set of guidelines for this technology to which all employees/customers must adhere.

Policy

Internet access will be assigned only to those employees who can demonstrate a work related need. To acquire Internet access, a request must be submitted from your Supervisor or Department Head to the Director of Information Services.

Internet access will be monitored and is subject to filtering.

Internet must not be used for personal recreational activities such as online games, streaming music and/or video, shopping, or non-business chat rooms.

To prevent *adware* and/or *spyware* from infecting your computer system, do not click on pop-up windows or advertisements within websites that you are viewing.

Monroe County PC Policy Handbook Page 18

E-Mail

Subject

Monroe County offers County employees access to a County-wide E-Mail system (Lotus Notes), with calendaring and message/memo processing features.

Purpose

The Monroe County Electronic Mail System (Lotus Notes) is designed to facilitate County Business communication among employees and other business associates for messages or memoranda. This system offers each person electronic mail, calendar, and scheduler features to assist them in their daily work efforts.

Policy

Monroe County's E-Mail systems are County property and are intended to be used for Official Municipal business. Monroe County reserves and intends to exercise the right to access and disclose contents of employee's E-Mail messages at any time it so chooses. It is against County policy to use E-Mail or the Internet for any unlawful endeavor.

Employees/Customers must not inappropriately send messages to a large number of recipients that unnecessarily consume network resources that are needed for other County business.

Sending and receiving E-mail attachments is limited to a maximum file size of 5 MB (Megabytes), and individual Lotus Notes Mail Boxes are limited to a maximum of 200 MB. Please contact your Information Services Customer Representative if your needs exceed these limits.

E-mail must be used in a professional manner. Messages may not be threatening, insulting, obscene, abusive or derogatory. Messages may not include remarks that constitute sexual harassment. Chain letters are prohibited, and must not be transmitted through E-Mail. Messages must not involve personal sales or solicitation or be associated with any for-profit or not-for-profit activities.

Note: Do not open or click on attachments or links that look suspicious or are from someone you don't know or from someone you weren't expecting email from.

When in doubt, call the Help Desk, x3333.

Monroe County PC Policy Handbook Page 19

Security

Subject

Ensuring the physical security and integrity of software and hardware.

Purpose

Help guard the security and integrity of data on personal computers, as well as the equipment itself.

Policy

Your data should be protected from theft, damage through environmental hazards including extreme temperatures, and damages through misuse or carelessness.

Lost or damaged property will need to be replaced at the expense of your department. To prevent unauthorized access to data, keep all passwords and sign-ons confidential. Your passwords should be changed at least once every 90 days. When selecting a password, make sure it will be something you can remember, but not too obvious. Remember to sign off your workstation before leaving it unattended, and at the end of your work day, log off or turn off your workstation. You are responsible for computing activities logged under your user name & password.

In the case of mobile devices, such as laptops or handhelds, the following guidelines could help you keep the device you are responsible for safe:

1. If you have a desktop docking station, keep your laptop locked securely into the docking station and keep the key with you.
2. Lock the device in your desk.
3. Lock your office door.
4. Do not leave any mobile devices in your car.

It is important that every measure is taken to ensure the security of all County equipment. If you need further assistance with securing your equipment, please contact your Customer Representative. Report any security concerns to Information Services immediately.

Providing information about, or lists of, County employees to parties outside of government is strictly prohibited.

Executing any form of network monitoring and/or changes, port scanning or security scanning is strictly prohibited. In computer terms, no “*sniffing*” and/or “*hacking*”.

Monroe County PC Policy Handbook Page 20

Enforcement

Subject

The policies and guidelines set forth in this document require observance by all County employees.

Purpose

It is very important that every Personal Computer customer in the County understands the policies presented in this document, and help insure those policies are closely observed. These guidelines are intended to protect everyone from unnecessary software problems, and system failures, and the time, effort, and cost consumed in resolving these problem situations.

Policy

The policies and guidelines in this document are intended to apply to all County computer customers. In the event a Help Desk call is received regarding a problem directly resulting from non-compliance to one or more of these guidelines, a 'PC Policy Non-Compliance Report', to the appropriate Customer Representative, will be generated by the technician who responded to the call. That report will detail such things as:

Date and Time

Description of the problem

Description of the resolution

Time spent resolving the problem

Cost (in dollars) to Monroe County for that service call

A list of any illegal software encountered

All such reports will be reviewed by the Customer Representative and Department Head at their regularly scheduled review meetings.

All illegal activity will be reported to the proper authorities.

Monroe County PC Policy Handbook Page 21

Surplus Policy for Computer Hardware

Subject

The disposition of Monroe County computer hardware.

Purpose

To provide a vehicle for collecting, evaluating, and determining the disposition of old computer hardware.

Policy

Information Services has created a GROUCH (Group for Review of Outdated and Unused Computer Hardware) group, which evaluates all returned computer hardware for the purpose of determining the reusability of this old hardware. The determining factors on whether to reuse or dispose used equipment are:

- PC's Operating System Requirements
- Impact on Network Performance
- Capacity to run current Software Applications
- Maintenance Costs on the equipment
- Terms for extending the Lease on the Equipment
- Cost of purchasing Equipment at the end of the Lease
- Requirements of other Departments

Please contact your Information Services Customer Representative with any questions.

Monroe County PC Policy Handbook Page 22
Obsolescence Policy For Computer Hardware

Subject

The policy on support and maintenance of obsolete computer hardware.

Purpose

To ensure Monroe County customers have up-to-date computer hardware that is reliable and cost effective to maintain.

Policy

Monroe County will adhere to the expectation that Computer Hardware has a normal life expectancy of three (3) to five (5) years from date of delivery. This will vary depending on whether hardware is leased or purchased and influenced by the following requirements:

- PCs Operating System
- Network Performance
- Applications
- Maintenance Costs
- Leasing Terms

Monroe County PC Policy Handbook Page 23

Tips for Computer Users

Subject

Tips for computer users when they experience problems

Purpose

To provide Monroe County computer users with first level problem resolution steps.

Policy

Computer users may attempt the following actions when their systems do not appear to be operating properly.

- Reboot – use your system’s “Restart” feature found in the “Start Menu” under “Shutdown” to reboot the system.

Note: You can also use CTRL-ALT-DELETE (press all three simultaneously on your keyboard), then click “Shutdown” then click “Shutdown and Restart” then click “Ok”.

- Restart – power down your system, wait one minute, then turn it back on. If system is frozen, you can push the reset button on your computer.
- Replug – With your computer’s power off, unplug and re-plug all cords
- Retry – attempt to repeat your failed action at least twice

Glossary

The following is a glossary of general computer terms and functions. It is presented to you as a helpful information guide of the type of language you may encounter in training classes, manuals, etc. If you have any questions, or need further clarification of anything found (or not found) in this glossary, please contact your Customer Representative.

Adware - Adware or advertising-supported software is any computer program or software package in which advertisements or other marketing material are included with or automatically loaded by the software and displayed or played back after installation or in which information about the computer or its users activities is uploaded automatically when the user has not requested it. These applications often present banner ads in popup windows or through a bar that appears on a computer screen.

Application - Software designed to carry out a certain kind of action or activity, such as word processing, electronic mail, or spreadsheet entries. Sometimes called a *program*. Examples of applications are Word (word processing), Excel (spreadsheet), Access (database).

Application Icon - A unique Icon that represents the application when it is minimized. See also *Icon*.

Backup - The process of copying a file that is located on your hard drive or on the network onto another type of media (e.g. diskette or tape). The backup was designed to allow a customer to recover information that may have been damaged or deleted.

Bit - Smallest unit of memory in a computer.

Boot - The process performed by the computer every time it starts.

Byte - the amount of space needed to store a single character (number, letter or code). A byte generally represents eight binary digits (bits). 1024 bytes equals one kilobyte (Kb).

Cascade - To display document windows in overlapping format on the screen. Compared with *tile*.

Cascading Menu - An additional list of menu items opening from a single menu item.

CD-ROM - Compact Disk - Read Only Memory. A means of data storage using optical storage technology. A single CD-ROM disk can hold more than 650 megabytes of information or half a billion characters of text. Unlike floppy disks, most CD-ROM disks can be read from but not written to.

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Cell - The intersection of a row and a column in a table or spreadsheet. See also *spreadsheet*.

Clear - To remove the X from a check box, or to remove a check mark from a menu item. If a check box is clear, that option is turned off.

Click - To press and release a mouse button once.

Close - To close or shutdown a dialog box, window or application.

Cold Boot - The starting of a computer by a manual switch.

Command - An instruction given to a computer to carry out a particular action.

Command Button - A button in a dialog box that carries out a command such as Open, Close, Edit, OK or Cancel. The selected command button is indicated by a different appearance, such as a dotted rectangle or another color.

Control Menu - A menu containing commands that will open, close, maximize, minimize, or restore a window or dialog box.

Control Menu Box - A small rectangular button in the upper left corner of a window or dialog box. Clicking a Control menu Box will display the Control menu; double clicking the Control menu Box will close the window or dialog box. Several windows can be open at the same time, each with its own Control menu Box.

Database - A collection of related information which is organized in a way that allows you to arrange, locate and retrieve that information easily when needed. Common database software applications are Q&A for Windows and/or Access.

Default - A program's predetermined setting or action that takes effect unless specifically changed.

Delete - The erasing of a file from disk. Also, to erase a character, word, paragraph, or spreadsheet.

Desktop - the screen background and environment for all applications in Windows.

Dialog Box - A box that lets you select options and activate those options by choosing the appropriate command buttons. Some dialog boxes display warnings and messages you need before taking action.

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Directory - An index of the names of a group of files. A directory can be divided into subdirectories. A root directory is the main directory of a disk. All other directories branch from the root.

Disk - The magnetic recording medium used to store computer data.

Disk Drive - A device that reads and writes information to and from disks.

Display Font - Also called *screen font*. A font that appears on the computer screen.

Document Window - The window in which documents are created or edited.

DOS - Disk Operating System. The disk-based operating system is a set of programs for your computer that processes commands and allows you to manage information and hardware resources. Oversees keyboard control, etc.

DOS Prompt - The on-screen characters, such as C:\>, indicating that you can enter DOS commands.

Double Click - To press and release the mouse button twice in rapid succession.

Double Density - A type of diskette (typically capable of storing 360 Kb).

Drag - To move text or an object by positioning the pointer on the item you want to move, pressing the mouse button, moving the mouse, then releasing the mouse button.

Driver - A set of commands used to run a peripheral device such as a printer or monitor. For example, .PRS files are drivers that instruct a printer on how to print a WordPerfect file. See also *printer driver*.

Enter Key - The same as the 'Return' key on a typewriter.

File - Information stored on disk under a single name.

File Extension - The optional suffix following the period in a filename (e.g. glossary.ggv).

File Format - The arrangement and organizational pattern of the information in a file. The application under which a file was created determines its format. Files created in one application may not be accessible by another application unless they are converted to the proper format.

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File Management - The process of structuring directories on the hard drive or network in such a way that is meaningful to those using them, as well as managing the files under the directories so all files have a meaningful name, they are in their proper directory, and they are currently needed by the customer.

File Name - The name given to a data file on disk. Applications use filenames to open and save files. Format varies with different operating systems.

Fixed Disk - A non-removable, permanent storage medium, generally with a much greater storage capacity and reliability than a floppy diskette. Common fixed disk is known as the *Hard Drive* on a Personal Computer.

Floppy Disk - A secondary storage medium for data and programs. A flexible material similar to recording tape. Floppy disks commonly come in one size, 3 1/2".

Font - Fonts are type styles that you can select when creating a word processing document, or any document using text. Depending on the software, fonts allow you to change the appearance of your text size, style, color, etc.

Hack - To modify a program, often in an unauthorized manner, by changing the code itself.

Hardware - Computer hardware is the physical part of the computer, the pieces of equipment that sit on your desk. This includes the Central Processing Unit (CPU), keyboard, monitor, printer and mouse.

Icon - A small graphic image that represents an application, a command, or a tool. Clicking or double-clicking an icon produces an action.

Inactive Window - A window that is not be currently used. Its title bar changes appearance, and keystrokes and mouse actions do not affect its contents. An inactive window can be activated by clicking in it.

Kilobyte - Approximately 1024 bytes (or 1024 characters).

Macro - A series of commands and keystrokes in a file that can be replayed by a few keystrokes or by a mouse click.

Malware - Malware is short for malicious software, which is designed specifically to damage or disrupt a system, such as a computer virus or a Trojan horse.

Megabyte - (M) 1024 kilobytes (1,048,576 bytes) of information or storage space.

Memory - A computer's temporary data storage area. See also *RAM and ROM*.

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Menu - A list of options displayed on-screen from which you can select a particular function or command.

Menu Bar - The area at the top of a window containing headings for pull-down menu options.

Message Box - A type of dialog box that appears with information, a warning, an error message, or a request for confirmation to carry out a command.

Modem - Modulator/demodulator. A device that transmits digital computer data over telephone lines. Modems can be external or internal (built into the computer).

Mouse Button - The part of the mouse that can be pressed (or "clicked") manually and that controls certain functions that may be customized to suit the user.

Mouse Pointer - A symbol that indicates a position on screen as you move the mouse on your desk.

Movement Keys - Keys on the keyboard that control insertion point movements within a document. They include the arrow keys, Page Up, Page Down, Home and End.

Multitasking - A process that allows the computer to perform various tasks simultaneously. Also, the method by which some operating systems allow the user to open and run several applications at one time.

Open - To start an application, to insert a document into a new document window, or to access a dialog box.

Path - The "address" that tells a computer where to locate a directory or file on a disk or network. A path includes a drive, the root directory, and any subdirectory names that branch from the root directory.

Peripherals - Devices connected to the computer. The most common peripherals are printers and keyboards.

Point - To move the mouse until the tip of the mouse pointer rests on an item.

Pop-Up List - A list of options that appears when a pop-up button is selected. Most pop-up buttons are marked by double arrows or triangles and display mutually exclusive

options. The button itself shows the selected option. Other pop-up lists, marked by single arrows or triangles, show the feature name rather than the selected option.

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Port - A connection device between a computer and another component, such as a printer or modem. For example, a printer cable is plugged into the printer port on the computer so information can be sent to the computer.

Print Queue - The list of the print jobs waiting to be sent to a particular printer.

Printer Driver - The software that enables an application to communicate with the printer so that information can be printed.

Program - Software designed for a certain use, such as word processing, electronic mail, or spreadsheet entries. Sometimes called an *application*.

Radio Button - One of a set of buttons found next to options in a dialog box. Only one radio button in a set can be selected at a time.

RAM - Random Access Memory. The working space or temporary storage area for the program you are using and the document on your screen. RAM is erased when the power is turned off.

Reboot - use your system's "Restart" feature found in the "Start Menu" under "Shutdown" to reboot the system. Note: You can also use CTRL-ALT-DELETE (press all three simultaneously on your keyboard), then click "Shutdown" then click "Shutdown and Restart" then click "Ok".

Replug - With your computer's power off, unplug and re-plug all cords.

Restart - power down your system, wait one minute, then turn it back on. If system is frozen, you can push the reset button on your computer.

Retry - attempt to repeat your failed action at least twice.

ROM - Read Only Memory. The part of a computer's main memory that contains the basic programs that run the computer when it is turned on. ROM cannot be erased.

Root Directory - The fundamental directory of a disk that is created when the disk is formatted.

Scalable Font - A font that can be printed in virtually any point size, depending on the limits of the software and printer being used.

Scroll - To mover the insertion point through a document or list that extends beyond the screen display.

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Scroll Bar - The bars on the right side and the bottom of a window that let you move vertically and horizontally through a document, list, or graphic. You scroll or click on the scroll arrows or drag the scroll bar.

Select (text or objects) - To highlight text that will be affected by the next action.

Shortcut Key - A keystroke or keystroke combination that gives you, for example, quick access to a Word feature.

Size - To change the size of a selected object by dragging the sizing handles that surround it.

Sizing Handle - A small solid square that appears on the borders of a graphic box or a graphics line that has been selected. You can drag a sizing handle to size the box and its contents.

Sniff - to monitor data traveling over a network. Sniffers can be used both for legitimate network management functions and for stealing information off a network.

Software - Computer software is the brains of the computer - the instructions that tell the hardware and other software what to do. Although computer software comes on disks, the disks are not the software. The software is stored on the disks, just as music is stored on cassettes or CDs. Without the proper software, your computer may not function properly for your needs, or may not function at all.

Spreadsheet - A grid made up of columns and rows that contain data or formulas, and that is often used for financial planning, cost estimating and other accounting tasks.

Spyware - Spyware is a broad category of malicious software intended to intercept or take partial control of a computer's operation without the user's informed consent. While the term taken literally suggests software that surreptitiously monitors the user, it has come to refer more broadly to software that subverts the computer's operation for the benefit of a third party.

Status Bar - The line at the bottom of a document window that shows information such as the page, line, and vertical and horizontal position of the insertion point.

Subdirectory - A division of a higher level directory.

Sub Menu - An additional list of menu items opening from a single menu item.

Syntax - The rules for organizing elements in an operation. For example, macro commands require a specific syntax or organization in order to function properly.

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System Tray – Introduced with Windows 95, the system tray is located in the Windows taskbar (usually at the bottom next to the clock) and contains miniature icons for easy access to system functions such as fax, printer, modem, volume, and more. Double click or right click on an icon to view and access the details and controls.

Temporary File - A file that a program creates when it is running. Temporary files are deleted when the program is exited properly. For example, Word creates temporary overflow and backup files.

Text File - A file saved in ASCII file format. It contains text, spaces, and returns, but no formatting codes.

Tile - To display open windows side by side, with no window overlapping any other window. Compare with *cascade*.

Title Bar - The horizontal bar across the top of each window that contains the name of the application currently open, the Control-menu box, and the Maximize and Minimize buttons or the Minimize and Restore buttons.

Toggle - To turn a feature on and off with the same command.

Virus - A computer *virus* is a program that can 'infect' other programs or files by modifying them. They can delete files, create erroneous data, slow system operation, and prevent applications from saving files. Viruses can spread themselves without the knowledge or permission of the workstation customer to potentially large numbers of programs on many machines.

Wildcard - Character used to replace one character (?) or any number of characters (*) in a search string. These two characters are conventions in most applications.

Window - A method of displaying a document so that many of its elements appear graphically and many features are immediately available as on-screen choices. The place where you type your documents is called a document window.

Word Processing - The creation, input, editing and production of documents and texts using computer systems. Our standard word processing software application is Word for Windows.

Work space - The part of the document window where you actually work with the text of the document.

March 2009

To the Board of Directors of the
Monroe Tobacco Asset Securitization Corporation:

In planning and performing our audit of the financial statements of the Monroe Tobacco Asset Securitization Corporation (the Corporation), a blended component unit of the County of Monroe, New York, as of and for the year ended December 31, 2008, we considered the Corporation's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Corporation's internal control. Accordingly, we do not express an opinion on the effectiveness of the Corporation's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control that we consider to be a material weakness, as defined below.

A *control deficiency* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with accounting principles generally accepted in the United States such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

This communication is intended solely for the information and use of the management and the Board of Directors of the Corporation, and is not intended to be and should not be used by anyone other than these specified parties.

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MONROE TOBACCO ASSET SECURITIZATION CORPORATION

COMMUNIIICATION OF MATTERS RELATED TO INTERNAL CONTROL OVER FINANCIAL REPORTING MARCH 2009

1. REVIEW OF PRIOR YEAR RECOMMENDATIONS

Observation

During our December 31, 2007 financial statement audit of the Monroe Tobacco Asset Securitization Corporation (the Corporation), we identified an internal control recommendation. We are pleased with the Corporation's management and Board's willingness to accept and address our recommendation.

In connection with our audit of the financial statements of the Corporation for the year ending December 31, 2008, we reviewed the status of the suggestion we made in prior years. The status of our suggestion resulting from the December 31, 2007 financial statement audit is as follows:

	<u>Completed</u>	<u>In-Process</u>	<u>Not Implemented</u>
Adjusting journal entries	X		

2. CURRENT YEAR RECOMMENDATIONS

None.