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October 12, 2012

Ms. Heather McCalion
President, Board of Education
Southampton Union Free School District
70 Leland Lane
Southampton, NY 11968

This report is being furnished in accordance with our engagement as claims auditor for the Southampton Union Free School District as appointed by the Board of Education at its annual reorganization meeting in July 2012. Attached to this letter is a schedule of warrants audited and approved for payment for the Month of July for the year ending June 2013.

1. There was one instance where a purchase order was issued after the receipt of an invoice. An explanatory form was attached pursuant to district policy.
2. There was one instance where payment was held pending receipt of documentation in connection with a district administrators retreat. Adequate support was subsequently furnished and the payment released. However, I would recommend that the board comply with the district's policy on meal reimbursement rates in the future.
3. No checks were voided.

We have discussed the above findings with Ms. Maria Smith. We thank Ms. Smith and her staff for their cooperation and for their efforts to improve the claims processing function.

Sincerely,

Michael J. Haran

Cc: Maria H. Smith, Assistant Superintendent for Business

SOUTHAMPTON UNION FREE SCHOOL DISTRICT
Claims Payment Summary - July 2012

| Audit Date | Fund | Warrant # | Process From | Dates To | Check Start | # End | Checks | Amount |
|------------|------|-----------|--------------|----------|-------------|--------|--------|---------------|
| 07/18/12 | A | 78 | 06/30/12 | 06/30/12 | 140424 | 140427 | 4 | \$ 529,344.69 |
| 07/18/12 | A | 79 | 06/30/12 | 06/30/12 | 140428 | 140568 | 141 | \$ 511,068.18 |
| 07/18/12 | C | 25 | 06/30/12 | 06/30/12 | 7111 | 7118 | 8 | \$ 2,864.83 |
| 07/18/12 | D | 43 | 06/30/12 | 06/30/12 | 1385 | 1393 | 9 | \$ 28,669.30 |
| 07/18/12 | EXC | 23 | 06/30/12 | 06/30/12 | 6973 | 6977 | 5 | \$ 3,115.56 |
| 07/18/12 | F | 60 | 06/30/12 | 06/30/12 | 7451 | 7452 | 2 | \$ 685.30 |
| 07/18/12 | T | 80 | 06/30/12 | 06/30/12 | 17409 | 17410 | 2 | \$ 1,070.00 |
| 07/18/12 | A | 1 | 07/01/12 | 07/20/12 | 140569 | 140593 | 25 | \$ 230,563.67 |
| 07/18/12 | A | 2 | 07/01/12 | 07/20/12 | 999373 | 999374 | 2 | \$ 182,954.38 |
| 07/18/12 | F | 1 | 07/01/12 | 07/20/12 | 7453 | 7454 | 2 | \$ 24,713.33 |
| 07/18/12 | T | 1 | 07/01/12 | 07/06/12 | 17405 | 17408 | 4 | \$ 1,511.89 |
| 07/18/12 | T | 2 | 07/01/12 | 07/06/12 | 999363 | 999367 | 5 | \$ 60,508.24 |
| 07/18/12 | T | 3 | 07/01/12 | 07/20/12 | 17411 | 17414 | 4 | \$ 2,426.01 |
| 07/18/12 | T | 4 | 07/07/12 | 07/20/12 | 999368 | 999372 | 5 | \$ 128,053.98 |

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\$ 1,707,549.36