



**SOUTHAMPTON UNION FREE SCHOOL DISTRICT**  
**INTERNAL AUDIT REPORT ON**  
**CASH MANAGEMENT**

(7/01/16 - 3/23/2017)

**Southampton Union Free School District  
Internal Audit Report on Cash Management**

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Board of Education  
Southampton Union Free School District  
70 Leland Lane  
Southampton, NY 11968

We have been engaged by the Board of Education (the "Board") of the Southampton Union Free School District (the "District") to provide internal audit services with respect to the District's internal controls related to the cash management operations for the period July 1, 2016 through March 23, 2017.

The objectives of the engagement were to evaluate and report on the District's internal controls pertaining to the cash management operations and to test for compliance with laws, regulations, and the District's Board policies and procedures.

In connection with the following procedures, we have provided findings and recommendations for the internal controls related to the cash management operations. Our procedures were as follows:

- Reviewed the District's policies, procedures and practices, with regard to the cash management operations;
- Interviewed key District employees involved in the operations of the District's cash management operations and processes;
- Reviewed the District's written job description for the District Treasurer and compared the job description to the actual duties of the District Treasurer.
- Sent bank confirmations to several surrounding banks located in the Southampton area to ensure that the District's tax identification number is not utilized by unauthorized individuals or groups.
- Reviewed the District's annual reorganization meeting minutes, which stated the Board authorized the signature of the District Treasurer and Deputy Treasurer on all District checks for payment of salaries, bills, expenses, obligations and liabilities. Compared the annual reorganization meeting minutes to the signature cards maintained at the banking institute(s).
- Reviewed the New York State Comptroller Office of Unclaimed Funds website and searched for any reported unclaimed funds with the District's name.

- Reviewed the District's cash flow statements to determine if the District is properly monitoring cash flow and verify the cash flow statements are prepared timely and accurately.
- Reviewed bank reconciliations to verify the following:
  - Bank reconciliations are performed timely and reviewed and approved by an individual other than the preparer.
  - The account balances are accurate and agree to the treasurer's report.
  - The book balances on the bank reconciliations agree to the general ledger.
  - Old outstanding checks and reconciling items are reviewed for reasonableness.
- Reviewed the District petty cash account that are provided to the High School Librarian to determine if the District is properly monitoring petty cash accounts and maintaining supporting documentation.
- Reviewed the District's procedures surrounding collateral to determine if the District is properly monitoring collateral and verified the following:
  - Collateral schedules are prepared timely and accurately.
  - The collateral schedule has been submitted to the Board for approval and included in the treasurer's report.
  - Amounts per the collateral schedule agree to the bank statements and collateral statements.
  - The District is sufficiently collateralized.
- Obtained a sample of wire transfers to determine the District is properly maintaining supporting documentation and there are proper approvals.

The results of our procedures are presented on the following pages.

Our procedures were not designed to express an opinion on the internal controls related to cash management operations, and we do not express such an opinion. As you know, because inherent limitations of any internal control, errors or fraud may occur and not be prevented or detected by internal controls. Also, projections of any evaluation of the accounting system and controls to future periods are subject to the risk that procedures may become inadequate because of changed conditions.

We would like to acknowledge the courtesy and assistance extended to us by personnel of the District. We are available to discuss this report with the Board or others within the District at your convenience.

This report is intended solely for the information and use of the Board, the Audit Committee and the management of the District and is not intended to be and should not be used by anyone other than those specified parties.

Very truly yours,

*R.S. Abrams & Co., LLP*

R.S. Abrams & Co., LLP  
March 23, 2017

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**CASH MANAGEMENT OVERVIEW**

A successful cash management system consists of maintaining fully documented policies and procedures which enable a school district to make informed and efficient cash management or investment decisions. These policies and procedures should be communicated to school district staff and to banking institutions to promote a clear understanding of the District's expectations. The District should also develop internal controls surrounding the safeguarding of cash.

Numerous bank accounts can complicate effective control of cash and require many interbank transfers. The number of bank accounts established by the District should be consistent with legal requirements and good business practices. The District has twenty-six bank accounts in the following funds: general fund, school lunch fund, special aid fund, capital projects fund, trust and agency fund and private purpose trust fund.

**Investments**

A sound investment and cash management system should ensure that sufficient liquidity is available to support operations, and that investments follow the statutory framework established for school districts in New York State. Protecting funds requires procedures to ensure the safety of investments and deposits while maximizing earnings on funds that are not required for current operations. It is the school district's responsibility to understand the compliance requirements relating to investment limitations and safeguarding of investments and deposits.

The District is responsible for maintaining the safety and liquidity of cash and cash equivalents thereby limiting the number of investment options available. School districts are authorized to invest funds temporarily in the following:

- Time deposit accounts in a "bank" or "trust company" located and authorized to do business in New York State;
- Certificates of deposit issued by a "bank" or "trust company" located and authorized to do business in New York State;
- Certain types of obligations such as, bonds, notes issued by United States, the State of New York, and New York State local governments.

School districts are not permitted to invest funds in money market mutual funds, and stock or bonds of private corporations. School districts are also not authorized to make deposits or invest in savings banks, savings and loan associations and credit unions.

**Online Banking**

The District utilizes online banking services to monitor bank balances and interest rates, and investigate any unusual activity. The District also performs electronic funds transfers ("EFT") which are financial transactions that involve an electronic computerized telecommunications link to perform direct deposit of payroll, wire transfers, and automated clearing house ("ACH") debits and credits.

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**Banking Security**

As technology has progressed, it has become easier to produce high-quality fraudulent checks. For school districts to mitigate the risk of fraudulent checks, the banking industry has developed fraud prevention tools as follows:

- Positive pay - a reconciliation service provided by banks, comparing checks that it receives for payment against the record of the checks issued by the District. If the bank receives a check that does not match the data file sent by the District, including date, check number, and amount, the District is sent notification.
- Payee positive pay - is an enhanced positive pay service that requires the validation of the payee name in addition to validating the date, check number, and amount.
- Reverse positive pay - is a service that provides the school district with a daily checks paid information report that could be matched against an internal checks issued file.
- ACH blocks and filters - prevents an outside entity to process an ACH transfer and remove funds from a checking account without prior permission. ACH blocks prevent all disbursements from an account and ACH filters prevent disbursements that do not match a list of pre-authorized transactions.
- Reconciliation tools - allows the District to extract information from the bank or have information sent from the bank that assists the District in performing monthly reconciliations of the bank accounts. The bank may also provide a tool that completes a reconciliation of the bank accounts and produces detailed reports of the reconciled items.
- Intra-day access - allows the District to view bank transactions that occur at various times throughout the business day. The information is accessed via online systems provided by the bank, as well as through other methods including fax, email, and direct transmission of data from the bank to the government's computer systems.
- Universal payment identification codes - codes that are used instead of the District's bank account numbers so the District's account numbers are not disclosed.

**Wire Transfers**

The District has established online banking procedures within the application to perform wire transfers. Online banking procedures require users to type their password each time they log on. Users are also required to have a strong password that includes alpha and numerical characters. In addition to a password, a Personal Identification Number ("PIN") generated by a bank issued security token must be entered. A security token is a small portable device that generates a PIN number that is valid for only one sign-on and expires within seconds of being generated. The security tokens are maintained by those individuals who require online banking access. As an additional security measure, the user's online banking session will time out after a reasonable period of time.

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The District has the ability to perform wire transfers for payroll deductions and for the District's self-funded dental plan via the secure banking website. In order to process wire transfers via the secure banking website, the District Treasurer logs on and initiates the transfer, and is then prompted to enter the PIN generated by her security token. After initiating the transfer, the District Treasurer prints a detail of the pending transfer from the banking website and attaches it to the supporting documentation. The wire transfer packet is then provided to the Assistant Superintendent for Business, then the Internal Claims Auditor for review and approval. Once approved by the Internal Claims Auditor, the wire transfer packet is provided to the Deputy Treasurer to release the wire transfer via the secure banking website. The Deputy Treasurer logs on selects the wire transfer to be released. He is then prompted to enter a PIN generated by his security token and confirm release of the wire transfer. The District Treasurer then receives a confirmation email from the banking website stating that the wire transfer has been processed, which is printed and attached to the wire transfer packet. The wire transfer packet is then provided to the Per Diem CPA, who records the transaction in the accounting information system.

For transfers between District accounts at Bridgehampton National Bank, the District Treasurer logs on to the secure banking website and selects the "to" and "from" accounts needed to transfer money and enters an amount to transfer. In order to complete the transfer, the District Treasurer must enter the PIN generated by her security token. The District Treasurer then prints the book transfer confirmation and provides it to the Assistant Superintendent for Business for review and approval. After it has been approved, the Assistant Superintendent for Business provides the wire transfer to the Per Diem CPA who records it in the accounting information system.

All other wire transfers are completed by the District Treasurer via fax. In order to process a wire transfer via fax, the District Treasurer reviews the supporting documentation, and completes a *Domestic Wire Transfer Authorization* form. The District Treasurer fills out the form including the receiving bank, routing number, beneficiary, account number, purpose of the wire transfer, the District account number and the amount of the wire transfer. This form is then attached to the supporting documentation and provided to the Assistant Superintendent for Business then the Internal Claims Auditor for review and approval. Once approved by the Internal Claims Auditor, the wire transfer packet is returned to the District Treasurer, who submits it to the banking institution via fax. Upon receipt of the fax, a representative from the banking institution contacts the District Treasurer via telephone to confirm the details of the wire transfer. The District Treasurer then verbally approves the wire transfer to be released. After the wire transfer has been released, the District Treasurer receives a confirmation email which is printed and attached to the wire transfer packet. The entire wire transfer packet is then provided to the Per Diem CPA who records the wire transfer in the accounting information system.



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**Direct Deposit of Payroll Checks**

Transferring funds electronically is a simple way to initiate payments via the internet over a secure portal between the bank and payee. The payee information including the name of the payee, amount, account number, and any other required information is input and then the bank processes the transfer directly to the receiver's bank. The District utilizes electronic fund transfers to process direct deposit of payroll checks.

The District's employees must complete an *Authorization for Automated Deposits* form to set up an electronic connection between the District's bank account and the employees' bank account. If the employee opts to receive his or her paycheck deposited into multiple bank accounts, a separate form must be completed for each account. Each employee who opts in to direct deposit must receive his or her entire paycheck by direct deposit.

Once payroll is processed, the principal account clerk creates a direct deposit file listing the employees' names, routing numbers, account numbers and check amounts and uploads the file to a secure banking website. When uploading the file, the Principal Account Clerk is prompted to enter a PIN generated by an online banking token. After the file is uploaded, the Principal Account Clerk verifies the information is accurate and releases the file. The Principal Account Clerk prints a *Validator Summary Report*, noting the total batch and the total dollar amount accepted. After the file is submitted, if a direct deposit is rejected for any reason the bank notifies the District. The Principal Account Clerk contacts the employee to obtain updated bank account information, and processes the payment electronically using the *Quickpay* feature on the banking website.

The amount due each employee is to be disbursed or credited in accordance with the directions of each employee to savings or checking accounts. Funds are immediately transferred from the District's bank account to the employees' account on a bi-weekly basis. New York Banking Law §96-B states every bank has the power to enter into contracts with school districts to receive in a single payment, for each pay period, the total payroll of the school district.

**Bank Reconciliations**

Bank reconciliations are essential for maintaining proper control over cash. They are formal schedules documenting and explaining the differences between the bank's record of cash accounts and a school district's accounting records. Proper bank reconciliations account for transactions not yet recorded by the bank and transactions processed by the bank that might not yet be recorded on the District's books. Book and bank accounts should be reconciled monthly to assist in detecting accounting and banking errors and for identifying fraudulent transactions.

The District's bank statements are mailed to the District by the banking institution. The District Treasurer will occasionally print the bank statements from the banking website in order to begin the bank reconciliation process earlier. If statements printed from the banking website are used, the District Treasurer will attach both the printed copy and the copy received in the mail to the bank reconciliation. The District Treasurer records the

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interest income in the accounting information system, and prepares the bank reconciliations.

The District Treasurer utilizes the warrants and cash receipt information to prepare the bank reconciliations. The bank reconciliation procedures include comparison of dates and amounts of daily deposits on the bank statements with the accounting information system, investigation of bank transfers to determine if both sides of the transaction have been properly recorded and investigation of outstanding checks. After all bank reconciliations have been prepared, the District Treasurer prepares the treasurer's report and signs it. The treasurer's report and all of the bank reconciliations are then provided to the Per Diem CPA who verifies the bank balance is reconciled to the book balance as per the general ledger and reviews the activity per the bank reconciliations to the accounting information system. The Per Diem CPA then compares the individual bank reconciliations to the treasurer's report, and compares the opening balances per the treasurer's report to the ending balances per the prior month's treasurer's report. Once the Per Diem CPA's review is complete, the bank reconciliations and treasurer's report are provided to the Assistant Superintendent for Business.

The Assistant Superintendent for Business reviews and approves the bank reconciliations and treasurer's report verifying the bank balance is reconciled to the book balance as per the general ledger, and signs the treasurer's report to indicate approval. The treasurer's report is then provided to the District Clerk who uploads it to Board Docs. Board Docs is located on the District's website, and is available via username and password to the Board members for their monthly Board meeting. The treasurer's report is also reviewed by the Audit and Finance Committee on a monthly basis. The Audit and Finance Committee will request the supporting bank reconciliations on a surprise basis, and reviews the bank reconciliations to verify that they agree to the treasurer's report.

#### Petty Cash Accounts

The District's petty cash procedures include an allocation of \$100 which is provided to the High School Librarian. In the beginning of the school year, the High School Principal is provided with a check for \$100. The High School Principal cashes the check, and provides the funds to the High School Librarian.

Petty cash funds are required to be safeguarded in a lockbox located in the schools safe. The High School Librarian is required to maintain itemized receipts for all purchases. The amount of cash and itemized receipts should always total \$100. Per Board Policy No. 66770, *Petty Cash Accounts*, the petty cash fund shall be utilized only for the payment of emergency purchases and for payment of nominal amounts under conditions falling for immediate payment.

In June, the petty cash custodian must submit all petty cash receipts and leftover funds to the District Treasurer in the business office. The District Treasurer totals the receipts and verifies the petty cash account reconciles to \$100. The District Treasurer then issues a treasurer's receipt to the petty cash custodian, and prepares a cash receipt recording the leftover petty cash funds and deposits the remaining money into the general fund account.

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**Collateral**

A school district's priority is to ensure adequate security for deposits and investments within banking and institutions and trust companies. Adequate security protects school districts from suffering losses in the event of a bank or trust company failure or other conditions resulting in an inability to access public funds in these institutions. All public deposits and investments in banks or trust companies that exceed the amounts insured under the provisions of the Federal Deposit Insurance Act (FDIA) must be secured, in accordance with statutory requirements.

Local governments are authorized to invest in a shared Federal Deposit Insurance Corporation (FDIC) insurance program offered by participating banks. Local governments may authorize their designated banks to arrange for the redeposit of the local government's funds in one or more banking institutions, on behalf of the local government, through a deposit placement program and must meet the following criteria:

- The designated bank must act as the custodian of the re-deposited funds.
- Funds held in excess of the amount insured by the FDIC, pending redeposit must be secured.
- The full amount of the redeposit funds (including accrued interest) must be insured by the FDIC.
- The designated bank must receive an amount that is at least equal to the amount that is re-deposited and at the same time the funds are re-deposited.

**Cash Flow Projections**

To effectively manage cash and investments school districts should prepare and maintain a monthly cash flow projection. A cash flow projection provides an estimate of the amount of cash that will be available for investment during the fiscal year and on a month-to-month basis. Cash flow projections are most effective when they cover a twelve month budget period or fiscal year.

The preparation of cash flow projections assists in determining the cash requirements of the District. They could also help in reducing the cost of borrowings, identifying any potential budget difficulties and shortfalls, and exploring various short-term financing options. Cash flow projections also can improve investment earnings by identifying excess balances available for investment and ensure liquidity for disbursement.

Cash flow projections estimate the timing and amounts of specific future cash receipts and disbursements. These receipts and disbursements can be characterized as either recurring or nonrecurring cash flows. Recurring cash flows are those that can be predicted on a regular basis, such as payroll disbursements. Nonrecurring cash flows generally result from one-time programs, such as capital projects or the sale of an asset, and are relatively unpredictable. A cash flow projection should include all major recurring cash flows and any major nonrecurring cash flows that are reasonably predictable.

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**FINDINGS AND RECOMMENDATIONS**

Based on our interviews, observations and detailed testing, we provide our findings and recommendations to further strengthen the District's internal controls as they pertain to cash management as outlined above.

It should be noted that these recommendations are provided to the District to assist management in improving the District's controls relating cash management. It is important to note that our observations and recommendations are directed toward improvement of the system of internal controls and should not be considered a criticism of, or reflection on, any employee of the District.

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**Policies and Procedures**

Procedure Performed: We reviewed the District's policies, procedures and practices with regards to the cash management operations.

Finding: We noted that although the District has procedures in place for the Assistant to the Assistant Superintendent for Business to reconcile cash receipts recorded in the District's cash receipt log to the District's accounting information system, this reconciliation includes only cash receipts which are received in the mail, and not cash receipts which have been hand delivered to the Business office.

Recommendation: We recommend the reconciliation procedures performed by the Secretary to the Assistant Superintendent for Business be expanded to include all cash and checks received by the business office.

*done  
now*

\*\*\*

**District Treasurer Duties**

Procedure Performed: We reviewed the District's written job description for the District Treasurer and compared the job description to the actual duties of the District Treasurer.

Finding: No exceptions were noted as a result of applying these procedures.

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**Confirmations**

**Procedure Performed:** We sent bank confirmations to several surrounding banks located in the Southampton area to ensure that the District's tax identification number is not utilized by unauthorized individuals or groups.

**Finding:** We noted one scholarship account open under the District's tax identification number which was not recorded in the District's accounting records or included in the treasurer's report.

**Recommendation:** We recommend the District ensure all District owned accounts are recorded in the District's accounting records and included on the treasurer's report.

\*\*\*

**Authorized Signatures**

**Procedure Performed:** We reviewed the District's annual reorganization meeting minutes, which stated the Board authorized the signature of the District Treasurer or Deputy Treasurer on all school district checks for payment of salaries, bills, expenses, obligations and liabilities. We also compared the annual reorganization meeting minutes to the signature cards maintained at the banking institution.

**Finding:** We noted that the signature cards maintained at the banking institution listed four authorized signers: the Interim Superintendent, the Assistant Superintendent for Business, the District Treasurer, and the Deputy Treasurer.

**Recommendation:** We recommend the District update the signature cards to include only Board authorized signers.

*updating now*

\*\*\*

**Office of Unclaimed Funds**

**Procedure Performed:** We reviewed the New York State Comptroller Office of Unclaimed Funds website and searched for any reported unclaimed funds with the District's name.

**Finding:** We noted one instance of reported unclaimed funds in the District's name reported in 2013.

**Recommendation:** We recommend the District prepare a claim form to obtain the funds due to the District. We also recommend the District develop procedures to check the New York State Comptroller Office of Unclaimed Funds website and search for any reported unclaimed funds in the District's name on a regular basis.

*done + rec'd  
R \$20.00*

\*\*\*

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**Cash Flow Statements**

**Procedure Performed:** We reviewed the District's cash flow statements to determine if the District is properly monitoring cash flow and verify the cash flow statements are prepared timely and accurately.

**Finding:** No exceptions were noted as a result of applying these procedures.

\*\*\*

**Bank Reconciliations**

**Procedure Performed:** We reviewed a sample of the District's bank reconciliations to verify the following:

- Bank reconciliations are performed timely and reviewed and approved by an individual other than the preparer.
- The account balances are accurate and agree to the treasurer's report.
- The book balances on the bank reconciliations agree to the general ledger.
- Old outstanding checks and reconciling items are reviewed for reasonableness.

**Finding:** No exceptions were noted as a result of applying these procedures.

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**Petty Cash Accounts**

**Procedure Performed:** We reviewed the District petty cash account that is provided to the High School Librarian to determine if the petty cash account is maintained in accordance with District policy, properly monitored and appropriate supporting documentation is maintained for all petty cash purchases.

**Findings:** We noted the petty cash fund at the High School library is comingled with the library fines collected by the High School Librarian, and that the petty cash account totaled more than the \$100 limit per Board Policy No. 6670, *Petty Cash Accounts*.

**Recommendations:** We recommend the petty cash account be maintained separately in accordance with Board policy.

\*\*\*

*only P. Cash*  
*(SHS)*  
*started in Jan.*  
*new Librarian this yr.*



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Collateral

Procedure Performed: We reviewed the District's procedures surrounding collateral to determine if the District is properly monitoring collateral and verified the following:

- Collateral schedules are prepared timely and accurately.
- The collateral schedule has been submitted to the Board for approval and included in the treasurer's report.
- Amounts per the collateral schedule agree to the bank statements and collateral statements.
- The District is sufficiently collateralized.

Finding: Although our testing did not reveal any instances of insufficient collateral, we noted that the District does not prepare collateral schedules to determine whether third party collateral obtained by the District's banking institution is sufficient.

Recommendation: We recommend the District prepare collateral schedules to verify that the third party collateral obtained by the District's banking institution is sufficient. We also recommend that the collateral schedule be submitted to the Board for approval and included in the treasurer's report. Subsequent to our audit procedures, we noted that the District has implemented procedures to prepare a collateral schedule, and to monitor collateral on a monthly basis. We also noted that District's analysis of collateral is now being included in the monthly treasurer's report, and submitted to the Board for approval.

\*\*\*

Wire Transfers

Procedure Performed: We obtained a sample of 30 wire transfers to determine the District is properly maintaining supporting documentation and there are proper approvals.

Finding: We noted the District has several strong controls in place surrounding the wire transfer process, including review and approval of all wire transfers by the Assistant Superintendent for Business and the Internal Claims Auditor, and reconciliation of wire transfers to the bank statements by the Per Diem Accountant. We also noted, however, that wire transfer confirmation emails are received only by the District Treasurer.

Recommendation: We recommend the District ensure that at least two employees receive email confirmations for all wire transfers.

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*I sign all wire requests + also Claims Auditor. A/S - Jan reviews monthly. don't have 2 -*

*it is reviewed w/ Board annually for collateral assets / %'s. May - started adding to Treas. Reports monthly.*

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**CORRECTIVE ACTION PLAN**

The District is required to prepare a corrective action plan in response to any findings contained in the internal audit reports. As per Commissioner's Regulation §170.2, a corrective action plan, which has been approved by the Board, must be submitted to the State Education Department within 90 days of the receipt of a final internal audit report.

The approved corrective action plan and a copy of the respective internal audit report should be sent to the following address:

New York State Education Department  
Office of Audit Services, Room 524 EB  
89 Washington Avenue  
Albany, New York 12234



## Maria H. Smith

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**From:** Laina Lundstrum [llundstrum@rsabrams.com]  
**Sent:** Thursday, June 22, 2017 12:07 PM  
**To:** Maria H. Smith Forward  
**Subject:** [BULK] FW: Audit Reports  
**Attachments:** Southampton UFSD Internal Audit Report on Cash Management FINAL.pdf  
**Importance:** Low

Dear Ms. Smith,

Attached please find the Internal Audit Report on Cash Management. I will be sending you another email with the Internal Audit Report on Medical and Dental. I emailed them together but the file was too large and bounced back, I will be fedexing you the bound copies of the reports for Monday delivery.

Have a great day.

*Laina Lundstrum*



3033 Express Drive North, Ste. 100  
Islandia, New York 11749  
(631) 234-4444

\*\*\*\*\*CAUTION: \*\*\*\*\* Please be wary of unsolicited e-mail attachments, even from people you know and especially out of district. Malicious users and hackers make e-mail messages look like they came from someone else. For example, an invoice from a company or pictures from a friend. If possible, please check with the person who supposedly sent the message to make sure it's legitimate before opening any attachments. This includes e-mail messages that appear to be from an ISP or software vendor claiming to include patches or anti-virus software. ISPs and software vendors do not send patches or software in e-mail. These are only a very few ways spammers and hackers attempt to gain access. Please use caution. If you have any questions or concerns, please contact the Southampton Technology Department at 631-591-4550. Thank you! \*\*\*\*\*