

Emkay Consulting LLC  
Michael T. Kearns, CPA, Cr.FA  
24 Carto Circle  
Deer Park, NY 11729

August 15, 2007

VIA E-Mail

Board of Education  
Jericho Union Free School District  
99 Cedar Swamp Road  
Jericho, NY 11753-1202

*Re: Claims Audit Report for the time period of  
July 1, 2007 through July 31, 2007*

Board of Education:


I have completed my services of providing claims auditing services to the Jericho Union Free School District covering the time period of July 1, 2007 through July 31, 2007. The services I performed include reviewing all claims against the District. The purpose of this report is to update the Board of Education on work performed to date, my findings, and recommendations.

The enclosed Exhibit I will provide a summary of the audit of claims against the District for the period of July 1, 2007 through July 31, 2007.

Additionally, I have enclosed a summary of the specific inquiries that were made and the corresponding resolution, if applicable, which is enclosed as Exhibit II.

If you have any questions or you would like to discuss this matter further, please contact me at 631-834-6380.

Sincerely,



Michael T. Kearns, CPA, Cr.FA

Jericho Union Free School District  
Internal Claims Audit By Fund  
Exhibit I

<b>Legend:</b>
A - General
F - Federal
C - Cafeteria
T - Trust/Agency
K - Capital
GO - Gov't Org

Warrant Date	Audit Date	Warrant #	Fund	# of Checks	\$ Value of Checks	# of Inquiries	\$ Value of Inquiries	# of Resolved Inquiries	# of Outstanding Inquiries	Check Sequence
07/30/07	07/31/07	1	A	34	2,981,591.83	-	-	-	-	4958-4985, 4976A, 4977A, 4977A, 3 Voids
07/30/07	07/31/07	1	T (L)	28	92,949.39	-	-	-	-	2875-2902
07/30/07	07/31/07	1	F (D)	4	9,896.36	-	-	-	-	3896-3899
07/30/07	07/31/07	1	C (I)	4	14,807.57	-	-	-	-	92013-92016
07/30/07	07/31/07	1	K	1	131,854.71	-	-	-	-	1857
N/A	07/31/07	N/A	GO	5	7,925.02	-	-	-	-	55279-55281, 2 Voids
<b>TOTALS</b>				<b>76</b>	<b>3,238,354.88</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	