



State of New Jersey
Department of
Education

Performance Audit of
Irvington Township School
District

April 9, 2008

ADVISORY



KPMG LLP
345 Park Avenue
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April 9, 2008

Department of Education
State of New Jersey

This report presents the results of our performance audit (audit) of the Irvington Township School District (the District) conducted on behalf of the State of New Jersey Department of Education (the Department). Our audit was conducted in accordance with the standards applicable to performance audits contained in *Generally Accepted Government Auditing Standards (GAGAS)* issued by the Comptroller General of the United States.

Audit Objective The objectives of the audit were to (1) analyze historical expenditures and (2) assess internal controls over select business processes in order to provide recommendations for potential improvements. Once met, these objectives would serve to provide the Department with information to consider in reviewing the District's operations for budgetary purposes. The results of this audit do not serve to set policy or present final determinations as to the allowability of expenditures or the District protocols.

Audit Scope The business processes included in the scope of our audit related to the assessment of internal controls included: inventory; facilities management; purchasing/accounts payable; human resources/payroll; general operations/accounting; food services; transportation; technology; and student activities. In meeting the second objective, we considered the process and related internal controls in place at the time of our fieldwork. To achieve the first objective, we utilized automated tools to tabulate, perform data analyses, as well as summarize 100% of the salary and nonsalary expenditures of the District from the period July 1, 2004 through June 30, 2006. Using the results of these tabulations, we sampled transactions to further analyze anomalies and outliers. We also subjectively selected purchase orders from account codes identified by the Department and statistically selected purchase orders from the remaining account codes. For these expenditures, we reviewed supporting documentation provided by the District in order to identify the nature of the purchases and assess whether the expenditure was reasonable based on framing questions accepted by the Department. Where documentation was not sufficient to support an assessment or there were circumstances that required additional analysis from the Department, the analysis of the expenditure was noted as "inconclusive."

Audit Methodology	An audit program was established at the beginning of the engagement to respond to the original Request for Qualifications (RFQ) issued in December 2006. It was reviewed and accepted by the Department before being executed. The audit was accomplished through the completion of three phases, including Project Planning, Information Gathering and Analysis, and Validation and Reporting. Fieldwork was substantially complete at the end of July 2007, at which point a draft report was provided to the District. The District had an opportunity to respond; that response is provided in Appendix A and has been considered by KPMG.
Audit Observations	Observations related to internal controls and results of the analysis of historical expenditures and review of purchase orders were presented to District management as well as the Department and are included in this report. Again, the results of the audit are provided for informational purposes to assist the Department in understanding the District's operations and do not set policy or present final determinations on District expenditures or protocols.
Management Response	See State of New Jersey Department of Education response on following pages.

KPMG LLP



State of New Jersey

DEPARTMENT OF EDUCATION
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JON S. CORZINE
Governor

LUCILLE E. DAVY
Commissioner

Department of Education Response to Performance Audits

As a result of the New Jersey Supreme Court order dated May 9, 2006, the New Jersey Department of Education (Department) issued a Request for Qualification (RFQ) to perform a historical expenditure analysis of selected accounts for the period July 1, 2004 through June 30, 2006 and an assessment of internal controls over select business processes. This was the second part of the two phase performance audit process required by the Supreme Court order. Phase one performance audits were completed for four districts and issued in January 2007.

Based on the proposals received, KPMG LLP (KPMG) and Wiss & Company (WISS) were contracted to complete 25 and 2 of the remaining 27 phase two performance audits, respectively. During the engagement, the Department kept abreast of the performance audits through weekly status meetings that discussed progress, timing and completion, findings and procedures, and implementation issues. Each district was presented with preliminary results and provided an opportunity to provide feedback, which was incorporated into the final draft of the report as deemed appropriate. The final draft of the report was provided to the district and the Department simultaneously, at which time the district was offered an opportunity to formally respond. The district response is presented in an Appendix.

The Department considered the observations noted in the report drafts in the 2007-08 budget discussions with those districts that requested additional funds in accordance with the guidelines issued. We also used the reports to update our annual State Department of Education audit program and to develop the recently completed administrative code proposal to effectuate the provisions of the School District Fiscal Accountability Act (P.L. 2007, c. 53) and the CORE reforms (P.L. 2007, c. 63). The administrative code proposal has been drafted to address many of the performance audit findings. The proposal establishes efficiency standards and business practices to assist districts in identifying and eliminating administrative inefficiencies and excessive non-instructional costs. In several instances, the performance audits cited significant spending in the areas of public relations and professional services contracts as well as travel and meal

reimbursements, which could be perceived as excessive. The code proposal includes criteria, standards and guidance for consolidated services models, joint purchasing, special education placements and other efficient practices to ensure that expenditures are value-added and educational in nature, and not excessive or non-educational in nature. The proposal includes a section on travel and meals which codifies the requirements under the School District Accountability Act and OMB travel and meal circulars. It establishes approval procedures, documentation requirements, employee reimbursement standards, restricted and non-allowable activities and cost limits for all types of travel events including workshops and training and meals and entertainment. The proposal also establishes internal control requirements including establishing policies and standard operating procedures.

It is necessary to clarify some misunderstandings that arose as a result of the performance audit engagement. The performance audit was conducted under the performance audit standards of Generally Accepted Governmental Auditing Standards (GAGAS). This performance audit was not an attest engagement as would be conducted by the annual audit of the district's financial statements. Under performance audit standards, the Department worked with the auditor to develop criteria to achieve Department established requirements as outlined in the RFQ. KPMG and WISS worked jointly to establish predefined "framing questions" for use in assessing the historical expenditure classifications as "reasonable" or "discretionary" and at times "inconclusive," if neither classification could be determined (see Appendix in this report for key indicators and definitions).

The "discretionary" or "inconclusive" classifications used by the performance audits for expenditures do not necessarily mean inappropriate or disallowed as defined by the Federal OMB Circular A-133. The types of expenditures and related categorizations have been useful in developing the policies and procedures as stated above. It was also noted as a result of the performance audits that there are various types of discretionary spending in all school districts that are based on local spending decisions. To address this issue and the disparity of spending between districts, the Department plans to continue this effort through establishment of an external workgroup to discuss specific expenditures and explore areas where greater and more consistent statewide guidance would be beneficial.

The performance audit also identified suggestions and recommendations for establishing or strengthening the district internal control environment. Internal controls are essential to preventing and detecting potential misstatements and possible fraud. The Department has integrated some key financial internal controls into the Quality Single Accountability Continuum (QSAC) and will continue to enhance the annual audit program, as necessary, to address risk and incorporate recommendations for improvements related to internal controls. We have also added additional internal control requirements in the aforementioned administrative code proposal.

It should be noted that the ultimate responsibility in establishing effective internal controls lies with district management. Pursuant to N.J.A.C. 6A:23-2.2(g), a board of education is required to establish an adequate internal control structure and procedures for

financial reporting. There are many professional organizations that provide accounting literature on establishing effective internal controls. Some examples that can be accessed electronically at no cost include, “Internal Control - Integrated Framework” by COSO at www.coso.org/publications/executive_summary_integrated_framework.htm and “Standards for Internal Control in the Federal Government” by GAO at www.gao.gov/ (type in GAO/AIMD-00-21.3.1 at the search space). Other such publications available for purchase include “Governmental Accounting, Auditing, and Financial Reporting” and “Evaluating Internal Controls” at www.gfoa.org, “Internal Auditing for School Districts” at www.asbointl.org/, and “Internal Control Essentials for Financial Managers, Accountants and Auditors” at www.aicpa.org.

The Department recognizes the amount of time required by district staff in providing the necessary information requested to complete the performance audit in a timely manner and the Department thanks the district staff for their time and cooperation. Many districts have already developed and implemented corrective action plans pursuant to the observations noted in the reports. In order to evaluate the status of those plans as well as to help ensure that appropriate actions have been taken to address findings, districts will be asked to submit a corrective action plan and status of implementation to the Department within 45 days from issuance of the audit report.



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Executive Summary





Executive Summary

The scope of this performance audit involved two parts: a review of historical expenditures for the period between July 1, 2004 and June 30, 2006 and an assessment of the Irvington Township School District's (the District) current internal controls over key functions as of the time of fieldwork. This report presents the results of these two components. Specifically, the Executive Summary provides our approach as well as briefly discusses the overall results.

Historical Expenditure Analysis

In accordance with the original Request for Qualifications (RFQ), KPMG began with the historical expenditure analysis, which considered the 2004–2005 and 2005–2006 years and involved the following:

- **Purchase Order Review** – Review of individual purchase orders and supporting documentation to assess whether expenditures were reasonable. This included two separate populations:
 - Subgroup of accounts identified in the RFQ (*see breakout of subgroups on the following page*)
 - Statistical sampling of remaining accounts (considered all expenditure accounts not included in the subgroup analysis above; typically, instructional materials, salaries and benefits, and other routine expenditures. See following page)
- **13 Point Analysis** – Analysis of electronic data provided by the District encompassing payroll transactions and vendor disbursements to identify outliers.
- **Certified Staff Review** – Review of certified teachers and nonteaching certified staff to assess whether staff is working as per their assigned duties and in accordance with a report completed by District officials.

Once supporting documentation was provided for the components of the historical expenditure analysis, we were able to make preliminary assessments as to the reasonableness of transactions or circumstances. The District was then granted an opportunity to provide additional support and comments, both verbal and written, as applicable.

Purchase Order Review

In accordance with the RFQ, we conducted a review of a sample of purchase orders (POs) charged to the following accounts:

1. Noninstructional Purchased Professional Educational, Technical, and Other Services
2. Noninstructional Miscellaneous Purchases
3. Noninstructional Supplies and Materials
4. Regular Instructional Purchased Professional Educational Services
5. School Sponsored Athletic Supplies and Materials
6. Capital Outlay

In addition, we reviewed purchase orders from remaining accounts by selecting a statistical sample. The population considered is summarized in the table below:

Account Subgroup	Number of Transactions/P Os	Total Expenditure Amount	Number of Transactions Selected for Testwork	Dollar Value of Sample Selected
Subgroup Analysis (Total for Subgroups 1–6 Presented Below)	2,133	\$13,380,808	1,000	\$12,112,186
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	1,191	\$8,886,654	449	\$8,472,230
2. Noninstructional Miscellaneous Purchases	369	\$951,583	119	\$844,870
3. Noninstructional Supplies and Materials	416	\$1,691,958	327	\$1,039,092
4. Regular Instructional Purchased Professional Educational Services	83	\$130,905	42	\$119,867
5. School Sponsored Athletic Supplies and Materials	31	\$45,202	28	\$45,148
6. Capital Outlay	43	\$1,674,503	35	\$1,590,976
Statistical Sample of Remaining Accounts	5,951	\$130,014,912	292	\$15,696,561
Total Purchase Order Review	8,084	\$143,395,717	1,292	\$27,808,744

Note: The number of transactions and expenditure amounts provided in the chart above has been tabulated from electronic data provided by the District.

- Of the 1,000 purchase orders selected for the subgroup analysis test work, five purchase orders, totaling to \$138,622, were not received, and could not be reviewed. The remaining 995 purchase orders were tested in accordance with the audit program.

- Of the 320 purchase orders selected for the statistical sample testwork, 28 purchase order's, totaling to \$169,975, were for expenditure transfers, and are not reflected in the table above. The remaining 292 purchase orders were tested in accordance with the audit program.

We worked with the Department to develop the following framing questions for determining whether a purchase appears reasonable or should be considered discretionary. These questions were specifically addressed during the District Orientation held on March 6, 2007 and otherwise shared with the District:

- *Educational Value* – what will students learn or improve as a result of the purchase?
- *Strategic Initiatives* – can it be linked to program or achievement goals?
- *Beneficiary* – do students in the District benefit directly from the goods or services?
- *Amount* – did the purchase seem excessive in terms of the dollar amount?
- *Usefulness* – will the goods or services be useful long term and are they being utilized on a regular basis?
- *Budget Approval* – was it approved during the budget process?
- *Source of Funds* – was the expenditure paid for by outside resources (e.g., PTA fundraiser)?
- *Timing of Purchase* – are they purchasing goods at the end of the school year?
- *Perception* – would school officials be comfortable explaining the purchase to the community?
- *Reactionary* – was the purchase made in reaction to an event or circumstance?

The answers to the framing questions were used to classify an expenditure as “appears reasonable,” or “discretionary.” For instances where the analysis was “inconclusive,” it was noted as such. In addition to the framing questions, one or more of the following elements was typically evidenced by supporting documentation.

Appears Reasonable

- Proper approvals were documented.
- Purchase order package was complete.
- Documentation supported the educational nature.
- Purchase price for the goods or services was not deemed excessive.

Examples of purchases identified as appearing reasonable included a windshield replacement for one of the District's buses, registration fees, and mileage for workshops attended by District Staff in which sufficient documentation was provided, nursing services for Irvington High School, annual maintenance on the fire alarm systems at all schools in the District, and French dictionaries purchased for the Irvington High School library.

Discretionary

- Purchase was not educational or necessary to District operations.
- Purchase amount was excessive or considered a luxury.
- Supporting documentation was insufficient to support the purchase and/or the description of the purchase itself did not appear reasonable.

Examples of discretionary purchases identified included the purchase of jackets for the Irvington High School football team, admission tickets for a music festival at Six Flags Great Adventure, a DVD player for Madison Avenue school, expenses for a Board retreat in Atlantic City in which sufficient documentation was not provided, the purchase of noneducational movies for the Irvington High School library, and field trips for which the educational justification and appropriate approvals was not provided.

Inconclusive

- Purchase appears at face value to be for goods or services that would have been identified as reasonable; however, supporting documentation indicates an excessive purchase price.
- Purchase appears at face value to be for goods or services that would have been identified as discretionary, but the purchase price for the goods or services was reasonable.

Examples of purchases deemed to be inconclusive based on our analysis included DJ service for a PTA dinner, custom logo watches for senior athletes, desserts for the year-end faculty meeting, and monthly cell phone bills for Cabinet members. For purchases identified in this category, further analysis and discussion between the Department and the District is required.

Based upon our audit, each purchase order/transaction in our sample was classified as “appears reasonable,” “discretionary,” or “inconclusive.” The table below summarizes our results.

Account Subgroup	Appears Reasonable		Discretionary		Inconclusive	
	Number of POs/ Transactions	Dollar Value	Number of POs/ Transactions	Dollar Value	Number of POs/ Transactions	Dollar Value
Subgroup Analysis (Total for Subgroups 1–6 Presented Below)	523	\$4,477,452	71	\$163,854	401	\$7,332,256
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	229	\$3,052,492	21	\$70,829	197	\$5,218,828
2. Noninstructional Miscellaneous Purchases	41	\$290,297	17	\$13,369	60	\$538,702
3. Noninstructional Supplies and Materials	204	\$337,571	29	\$72,033	92	\$623,447
4. Regular Instructional Purchased Professional Educational Services	27	\$71,432	1	\$1,000	14	\$47,435
5. School Sponsored Athletic Supplies and Materials	6	\$3,597	2	\$815	20	\$40,734
6. Capital Outlay	16	\$722,061	1	\$5,808	18	\$863,107
Statistical Sample of Remaining Accounts	165	\$1,194,092	13	\$31,730	114	\$14,470,738
Total Purchase Order Review	688	\$5,671,542	84	\$195,852	515	\$21,802,991

13 Point Analysis

In accordance with the RFQ, we analyzed salary and nonsalary disbursements for the 2004–2005 and 2005–2006 school years to identify anomalies or potential irregularities.

The results of these queries were summarized and stratified to aid in the selection of a representative, subjective sample to be reviewed. A high-level breakdown of the 13 points considered and the results are summarized in the table that follows:

Type	Query	Number of Occurrences	Number of Items Selected for Follow-Up	Results of Testwork
Payroll	1. Possible Questionable Employees – <i>Incomplete Employee Profile</i>	686	20	<ul style="list-style-type: none"> Internal control weaknesses noted. For example, lack of a formal process to conduct reviews of payroll data for completeness. Exceptions noted due to the lack of supporting documentation as well as duplicate entries. Further analysis is suggested.
	2. Possible Questionable Payroll Payments – <i>No Benefits Deducted from Paycheck</i>	408	20	Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.
	3. Possible Questionable Payments – <i>Payments made to Potential Ghost Employees</i>	9	9	<ul style="list-style-type: none"> Internal control weaknesses noted. For example, lack of formal review of all changes made to the Employee Master file does not exist. Exceptions noted due to the lack of supporting documentation. Further analysis is suggested.
	4. Possible Questionable Payments – <i>Payments Made to Employees after Termination Date</i>	–	–	No anomalies or potential irregularities were identified and hence no follow-up was conducted.
	5. Possible Questionable Payments – <i>Payments Made to Employees Greater than 30 Days after Termination Date</i>	–	–	No anomalies or potential irregularities were identified and hence no follow-up was conducted.
	6. Payroll Payments Analyses – <i>Anomalies in Number of Paychecks Received</i>	237	50	<ul style="list-style-type: none"> Internal control weaknesses noted. For example, lack of formal process to help ensure all timesheets are completed, reviewed, and approved appropriately. Exceptions noted due to the lack of supporting documentation. Further analysis is suggested.
	7. Possible Questionable Employees/Payments – <i>Large Gross Pay Increase</i>	195	20	<ul style="list-style-type: none"> Internal control weaknesses noted. For example, a formal process to help ensure all transactions are supported with the appropriate documentation as well as maintained as a reference. Exceptions noted due to the lack of supporting documentation. Further analysis is suggested.

Type	Query	Number of Occurrences	Number of Items Selected for Follow-Up	Results of Testwork
	8. Possible Questionable Employees/Payments – <i>Large Salary Increase</i>	75	20	<ul style="list-style-type: none"> • Exceptions noted due to the lack of supporting documentation. • Further analysis is suggested.
	9. Possible Questionable Employees/Payments – <i>Large Portion of Gross Pay in Stipends</i>	517	50	<ul style="list-style-type: none"> • Internal control weaknesses noted. • Exceptions noted due to the lack of supporting documentation. • Further analysis is needed.
	10. Possible Questionable Employees/Payments – <i>Large Portion of Gross Pay in Overtime</i>	211	50	<ul style="list-style-type: none"> • Internal control weaknesses noted. For example, inconsistent use of standard forms: lack of review resulting in improper coding of “overtime pay,” missing information on standard forms, lack of use of standard forms. • Exceptions noted due to the lack of supporting documentation as well as evidence of approval. • Further analysis is needed.
Vendor Disbursements	11. Possible Questionable Payments – <i>Invoices Paid in Excess of Purchase Order</i>	721	50	<ul style="list-style-type: none"> • Internal control weaknesses noted. For example, the approved PO amount can be increased in the Edu-Met System (without approval). Additionally, segregation of duties around the processing of payments. • Exceptions noted due to the lack of supporting documentation. • Further analysis is needed.
	12. Possible Questionable Payments – <i>Invoice date prior to Purchase Order date</i>	–	–	No anomalies or potential irregularities were identified and hence no follow-up was conducted.
	13. Possible Questionable Vendors – <i>Post Office Mail Drop Box Addresses</i>	19	15	<ul style="list-style-type: none"> • Internal control weaknesses noted. A formal process to help ensure all the Business Certification forms have been obtained, as well as conducting reviews of the Vendor Master file. • Exceptions noted due to the lack of supporting documentation. • Further analysis is needed.

Assessment of Internal Controls

To begin to understand the District's operations, KPMG provided the District with an electronic Internal Control Questionnaire (ICQ) for completion and began interviews with business process owners to gain an understanding of the following areas:

- Inventory
- Facilities Management
- Purchasing/Accounts Payable
- Human Resources/Payroll
- General Operations/Accounting
- Food Services
- Transportation
- Technology
- Student Activities

Once an understanding of the processes and controls in place was established, we were able to identify gaps or control weaknesses and develop recommendations for potential improvement. In addition, key controls were tested on a limited basis to understand whether controls were operating as described.

The following table provides a listing of all internal control observations contained in the body of this report. Our assessment indicates the potential risk if the control weaknesses noted are not adequately addressed. We considered the likelihood of the weaknesses to result in errors in recording of financial transactions, whether there were other mitigating controls, and whether those controls were also identified as having a weakness. The assessed potential effect of high, medium, or low was based upon:

- Our understanding of the related business process and key internal controls identified in performing the audit
- Discussions with District Management
- The potential impact of the weakness on financial records
- Existence or lack of mitigating controls
- Pervasiveness of control weaknesses across business functions
- Results of the Historical Expenditure Analyses and Purchase Order Reviews.

We would suggest that the District consider first those recommendations that can be implemented in the short term (e.g., within six months) that would have the highest impact. District management should also consider, concurrently, those recommendations that require long term planning, and begin the process of developing a strategy for implementation. Overall, the District should prepare a corrective action plan that addresses each observation and recommendation.

Section	Area	Timing		Potential Risk		
		Long Term	Short Term	High	Med	Low
Inventory 6 observations 6 short term 2 high risk 4 medium risk	Standard Operating Procedures		√	√		
	Inventory Records		√		√	
	Asset Disposal		√		√	
	Valuation and Depreciation					
	American Appraisal – Asset Retirements Report		√		√	
	Inventory Report of Computers		√		√	
	Reconciliation of Fixed Asset Inventory		√	√		
Facilities Management 3 observations 3 short term 2 medium risk 1 low risk	Management Oversight		√			√
	Work Orders		√		√	
	Outsourcing Maintenance Work		√		√	
Purchasing/ Accounts Payable 7 observations 7 short term 6 high risk 1 medium risk	Employee Training		√	√		
	Management Oversight		√	√		
	Vendor Master File		√		√	
	Reimbursements for Conferences		√		√	
	AP Voucher Package Review		√		√	
	Segregation of Duties		√	√		
	Budget to Actual Reconciliation		√	√		

Section	Area	Timing		Potential Risk		
		Long Term	Short Term	High	Med	Low
Payroll/Human Resources 8 observations 8 short term 7 high risk 1 medium risk	Standard Operating Procedures		√	√		
	Employee Training		√	√		
	Segregation of Duties		√	√		
	Employee Master Data		√	√		
	Personnel Records		√		√	
	Reconciliation of Final Payroll Register to Pre-Payroll Register		√	√		
	Reconciliation from one Payroll Cycle to the Next		√	√		
	Budget to Actual Reconciliation		√	√		
General Operations/Accounting 8 observations 8 short term 8 high risk	Standard Operating Procedures		√	√		
	Employee Training		√	√		
	System Access		√	√		
	Business Continuity		√	√		
	Bank Reconciliations		√	√		
	Independent Audit Report		√	√		
	Corrective Action Plans		√	√		
	Budget to Actual Reconciliations		√	√		

	Area	Timing		Potential Risk		
		Long Term	Short Term	High	Med	Low
Food Services 5 observations 5 short term 3 high risk 2 medium risk	Management Oversight		√	√		
	Internal Audit Reports		√		√	
	Timely Submission of Actual Meals Served Report to the State		√		√	
	Chartwells' Monthly Operating Expense		√	√		
	Budget to Actual Reconciliation		√	√		
Transportation 6 observations 6 short term 2 high risk 4 medium risk	Automation of Bus Route Data		√		√	
	Vendors Contracts		√	√		
	Cost to Benefit Analysis over Vehicle Maintenance		√		√	
	Field Trip Requests		√		√	
	Documentation to Support Current Driver Licenses, PS Endorsements, DMV Criminal Background Checks		√	√		
	Repair and Maintenance Expenses		√		√	
Technology 11 observations 11 short term 8 high risk 3 medium risk	Formally Documented Policies and Procedures		√	√		
	Unique Network Accounts		√	√		
	Restrictions on Third-Party Access		√	√		
	Strong Password Requirements		√	√		
	Restricted Access to Servers		√	√		
	Process for Creating, Deleting, and Modifying User Accounts		√	√		
	Segregation of Duties		√	√		
	Super User Access		√	√		
	Backup Procedures		√		√	
	Safe Storage of Backup Media		√		√	
Test Validity of Backup Media		√		√		
Student Activities 2 observations 2 short term 2 high risk	Standard Operating Procedures		√	√		
	Segregation of Duties		√	√		





Project Overview

KPMG was engaged by the State of New Jersey Department of Education (the Department) to conduct a performance audit of Irvington Township School District (the District) in order to comply with a Supreme Court Mandate issued on May 10, 2006. The scope of the audit included an assessment of internal controls over business processes and an analysis of historical expenditures for the period between July 1, 2004 and June 30, 2006.

This engagement was conducted in an objective and independent manner. The approach and methodology utilized during the course of the audit are explained below.

Project Planning

Our project planning objectives included meeting with representatives of the Department to kick off the project and introduce the core team; validating our understanding and the overall scope of the audit; confirming functional areas to be included in the audit; and developing a tailored audit program and internal control questionnaire. To achieve these objectives, we executed the following:

Department Kickoff Meeting – During the kickoff meeting, we:

- Introduced members of KPMG’s team and the Department and discussed other key stakeholders
- Discussed individual roles and responsibilities for each of the project team members
- Discussed the scope and purpose of the audit in detail and any specifics related to the District
- Confirmed the anticipated time line stipulated in the Request for Qualifications (RFQ) issued by the Department.

Audit Program – The project team commenced initial planning efforts by developing an audit program that reflected the areas to be evaluated. This audit program outlined specific procedures to be followed in order to meet the engagement objectives. This document was reviewed and accepted by the Department.

Internal Control Questionnaire – The project team developed a project-specific internal control questionnaire (ICQ) covering each of the business processes included in our audit. Although a hard copy of the ICQ was provided, it was requested that the District complete an electronic version to provide insight with regard to the policies and procedures and related internal controls of the District. The ICQ was reviewed and accepted by the Department.

District Orientation Meeting – On March 6, 2007, KPMG and the Department held a District Orientation meeting for the Business Administrators, Superintendents, and IT Directors of the Abbott School Districts. During the orientation meeting, we:

- Introduced members of KPMG's team, the Department, and other key stakeholders
- Discussed the role of District management throughout the audit
- Discussed the scope and purpose of the audit in detail
- Reiterated the initial documentation request provided to District management by the Department
- Confirmed the anticipated time line
- Answered questions posed by District officials regarding the overall scope of the audit and the expectations of District personnel.

Information Gathering and Analysis

The objectives of this phase included meeting with District representatives to initiate the project, and conducting fieldwork. To achieve the objectives of this phase, we executed the following:

District Entrance Conference – We conducted an entrance conference with the Assistant Superintendent of Finance/Board Secretary, Comptroller, and the State Monitor. This meeting set the tone for the audit and established a project schedule within the framework of managements' normal work routines. During this meeting, we introduced members of KPMG's project team; reviewed the previously submitted request of documents for review and analysis; addressed District questions or concerns related to the audit; and confirmed timing of audit fieldwork and availability of pertinent District staff.

District Fieldwork – Our fieldwork was focused in two areas: internal controls and historical expenditures. In conducting fieldwork, KPMG used an array of techniques to gather and analyze data, including:

- Documentation Review
- Internal Control Questionnaire
- Structured Interviews
- Identification and Testing of Key Controls
- 13 Point Analysis
- Review of Purchase Orders
- Certified Staff Review
- Communication with the Department and District Management

This array of techniques is described in the pages that follow.

Documentation Review – We requested and reviewed various documents to acquaint ourselves with the business processes included in the scope of the audit. The following is a list of the key documents reviewed:

- Policies and Procedures Manuals
- List of Current Board of Education Members
- List of Requests for Proposals and Subsequent Contracts Awarded
- Organizational Charts
- State-Approved Appropriation Transfers
- Audited Financial Statements, Auditors Management Report, and Corrective Action Plans
- Employee Manual and Handbook
- School Board Minutes
- State-Approved Budgets
- Collective Bargaining Agreements
- Employment Contracts for Key Administrators

Internal Control Questionnaire (ICQ) – An internal control questionnaire was developed and presented to the Department for review and acceptance. This ICQ was distributed to the District electronically on March 23, 2007. It was requested the District complete the electronic version in a timely manner. The ICQ contained questions related to policies, procedures, internal controls, and general operations of the District related to the functional areas included in our scope. The ICQ supplemented our structured interviews explained below.

Structured Interviews – Approximately 30 interviews were conducted with District employees responsible for supervising the business processes included in the scope of our audit. The interviews followed a structured agenda, but also allowed for open-ended discussion. KPMG conducted interviews with the following key process owners:

District Personnel Interviewed	
Assistant Superintendent of Finance/Board Secretary	Benefits Manager
School Business Administrator	Purchasing Manager
Comptroller	Accounts Payable Manager
State Monitor	Administrative Payroll Assistant
Director of Human Resources/Benefits	Administrative Secretary/Sub Desk
Director, Media and Technology Services	Accountant

Identification and Testing of Key Controls – We selected key controls described by the process owners and performed applicable tests to verify that the processes and controls existed as described. Potential weaknesses identified during the testing were documented as observations.

13 Point Analysis – Electronic data encompassing 100 percent of payroll transactions and vendor disbursements for the period July 1, 2004 through June 30, 2006 was requested from the District. Through a series of queries, we identified outliers for focused follow-up and testing and attempted to further determine and document the reason for the outlier.

Review of Purchase Orders – We subjectively selected, based on a combination of factors (e.g., dollar amounts, time period, vendor name, etc.), a sample of purchase orders from a subgroup of account codes identified in the RFQ and statistically sampled additional purchase orders from remaining account codes. Supporting documentation for the purchases was requested and reviewed. We documented the nature of the purchase, and considered framing questions developed in conjunction with the Department to categorize the expenditure in one of these categories. These three categories, which are further described in the body of the report, were as follows:

- Appears Reasonable
- Discretionary
- Inconclusive

Certified Staff Review – We selected a sample of teaching and nonteaching certified staff throughout the District from the District’s Position Control Log. The sample selected represented a cross section of school locations and job functions. We visited school locations and met with certified staff to confirm that the building administrator correctly identified the job functions of the certified staff employed by the District and to assess if certified staff were performing the job function for which he/she was coded.

Communication with the Department and District Management – We facilitated weekly status meetings with the Department to communicate overall engagement progress and raise any issues with regard to preliminary results of the historical expenditure analysis. Regular meetings were also held with District management to discuss similar items. This process allowed for continuous exchange of information and assisted with assessments.

Validation and Reporting

The objectives of this phase included documenting the information gathered, drafting observations and recommendations, finalizing the audit report, and providing other support. To achieve the objectives of this phase, we executed the following tasks:

- **Validation** – We shared our summary of the processes and key controls with each process owner and management for validation to help ensure our understanding of the processes and key controls were valid.
- **Sharing Observations** – We shared observations of potential control weaknesses, as well as results of our analysis of expenditures deemed discretionary or inconclusive with District management. The District was then provided an opportunity to provide additional supporting documentation. We also met with the Department to discuss preliminary observations and project status throughout the duration of the fieldwork.
- **Draft Report** – We prepared a preliminary report to communicate the results of the fieldwork performed and shared this with the District and the Department.

- **Final Report** – Based upon the agreed process, results, and outcome of discussions with the District and the Department, the project team finalized and issued this report to the Department.

Organization of the Report

The remainder of this report is organized as follows:

- **Historical Expenditure Analysis** – discusses our approach to the analysis and presents the results as follows:
 - Purchase Order Review
 - 13 Point Analysis
 - Certified Staff Review
- **Assessment of Internal Controls** – provides detailed approach and observations related to each functional area included in the scope of the audit; each focus area includes the following subsections:
 - Overview and Background
 - Summary of Observations and Recommendations
- **Appendices** – present District response to the report and detailed results of testwork

It is important that the report be considered in its entirety. Just as the various areas reviewed share functionality and processes impact more than one area/office, the observations and recommendations provided in this report could impact more than the office/area from which they originated.



Historical Expenditure Analysis





Historical Expenditure Analysis

Overview

The Historical Expenditure Analysis portion of this performance audit included two distinct components: a Purchase Order Review and a 13 Point Analysis. This section of the report will detail our approach to executing tasks related to these components and present the results. Detailed testwork to support the results can be found in the Appendices. In addition, this section will include additional observations noted during the course of the historical expenditure analysis, as well as the results of our certified staff review.

Overview of KPMG's Technology Approach for the Historical Expenditure Analysis

In order to facilitate the Purchase Order Review and 13 Point Analysis, KPMG provided the Department with a detailed data request document. The data request document outlined the specific Accounts Payable, Human Resources, and Payroll data elements KPMG would need to facilitate the review.

The Department issued the data request document dated February 26, 2007 to the District requesting the District to provide KPMG with the requested data by March 9, 2007.

Description of Data Review Process

Upon receipt of the data from the District, KPMG loaded the data into a quality assurance environment. The District's data was imported into a unique Microsoft Sequel table and the data was checked for completeness. The initial completeness check reviewed whether or not it contained data for both school years and each of the data elements listed in the data request document.

KPMG also performed initial tests to compare the data received from the District for accuracy. A total of 28 quality assurance checks were performed against the District's files. An example of initial tests included:

- 1 Summing all checks by purchase order number and comparing the amount from the check register to the accounts payable file.
- 2 Checking each purchase order from accounts payable to determine if the District presented the totals of all payments for the purchase order or payments by line item.
- 3 Verifying that all vendors that received payments in the check register are vendors listed in the vendor master file.
- 4 Verifying that all vendors had a unique vendor ID.
- 5 Verifying that the sum of payroll check amounts match the payroll summary files.
- 6 Verifying that all employee IDs receiving checks exist in the HR master file.
- 7 Verifying that all duplicate records are canceled out by a voided check reference for an equal and corresponding amount.

In addition to the data files themselves, KPMG asked the District to provide the code or programming language they used to extract the data, which was reviewed for exclusionary statements. The District was unable to provide the code because it came from a proprietary third-party system.

At the conclusion of the initial review, KPMG issued a memo to the District outlining any discrepancies in the data and requested, where necessary, additional or new data sets.

Description of Normalization and Quality Assurance

A Microsoft Sequel database of common fields was created at the inception of the audit. As KPMG received data from the District, we mapped each field from the original District files to our common database. A mapping document was created for the District that links each field from the original data set to the common table.

Based on the mapping document, scripts were created to perform the appropriate data import of the District's data into our common model. After the data is imported, we performed summary level checks as an initial test to verify that the records were inserted properly. These tests compared the original data to the newly inserted common data and included the following comparisons:

AP Data

- Summing total check amounts
- Summing payment amounts from purchase order file (if available)
- Distinct purchase order counts within fiscal years
- Distinct vendor counts

HR Data

- Distinct employee counts
- Summed payroll amounts
- Paycheck counts
- Employee counts between Master and Payroll data

Finally, we tested the District data for any further anomalies that would potentially impact the 13 Point Analysis. For example; we reviewed how the District represents the original amount of a purchase order in a subsequent fiscal year and flagged purchase orders that are handled differently than the norm.

Once we verified that the data was entered into our common database properly, we executed an initial run of the reports for each of the tests in the 13 Point Analysis. A random sampling of data from each report and specific transactions that represented a large variance was compared to the District's original data for accuracy.

Specific Assumptions Relative to the Irvington District

Accounts Payable/Purchase Order Files

- We assumed when a purchase order that rolls over from one fiscal year to the next, should carry a starting amount in the subsequent fiscal year based on the following calculation.
 - Purchase order original amount in the 2005–2006 fiscal year is the remaining balance of final/adjusted purchase order amount less payments in the 2004–2005 fiscal year.

HR and Payroll

- The District provided the payroll data is on a Calendar year basis. Specifically, the stated salaries from HR master were based on a date of January 1, for calendar years 2004 through 2006. In order to perform a comparison between the calendar years and payroll checks based upon fiscal years of July 1, 2004 to June 30, 2005 and July 1, 2005 to June 30, 2006, KPMG calculated a fiscal year based on stated salary for each employee. The calculation required us to sum the appropriate calendar year salaries and divide by 2. In order to adjust for new hires and terminated employees, we factored in hire and termination dates.

Based upon the procedures performed as a result of data normalization process, the engagement team noted the following:

- The District does not maintain invoice dates within their accounts payable system. KPMG was not able to perform the analysis related to invoice dates that were earlier than purchase order dates based on the lack of data.
- The District stated that the system did not capture overtime in a separate field. Everything other than base pay is captured in a single field. The field is titled "extra comp." The District did provide a supplemental file, which resolved the overtime issues.
- KPMG noted records in the payroll transaction file where the employees' names could not be reconciled against the names in the employee master file. A supplemental report was generated identifying these transactions.

Purchase Order Review

The objective of this component was to understand how District money was spent and assess expenditures as reasonable or discretionary based on a series of framing questions developed in conjunction with and accepted by the Department. The purchase order review was separated into two populations:

- **Subgroup of Accounts (referred to as the Subgroup Analysis)** – this analysis focused on a series of six account codes identified in the RFQ, including:
 1. Noninstructional Purchased Professional Educational, Technical, and Other Services – includes program code 000 with object codes between 300, and 599, excluding functions 100, 211, 213, 216, 217, 223, and 270
 2. Noninstructional Miscellaneous Purchases – includes program code 000 with object codes between 800 and 999
 3. Noninstructional Supplies and Materials – includes program code 000 with function codes 218, 219, 221, 222, 223, 230, 240, 251, 252, and 290, and object codes between 600 and 699
 4. Regular Instructional Purchased Professional Educational Services – includes program code 1XX with an object code 320
 5. School Sponsored Athletic Supplies and Materials – includes program code 402 with object 600
 6. Capital Outlay – includes fund 12
- **Statistical Sample from Remaining Account Codes (referred to as the Statistical Analysis)** – this analysis considered a statistical sample of expenditures charged to account codes not included in the Subgroup Analysis above. All expenditure accounts were considered, excluding the six included in the subgroup analysis noted above. Typically, this population included instructional materials, salaries and benefits, and other routine expenditures.

The following table summarizes the universe of transactions and expenditure amount for each component of the analysis of historical expenditures as well as the number of transactions tested and the expenditure amount tested.

Account Subgroup	Number of Purchase Orders/ Transactions	Total Expenditure Amount	Number of Transactions Selected for Testwork	Dollar Value of Sample Selected
Subgroup Analysis <i>(Total for Subgroups 1–6 Presented Below)</i>	2,133	\$13,380,808	1,000	\$12,112,186
1. Noninstructional Purchased Professional Educational, Technical and Other Services	1,191	\$8,886,654	449	\$8,472,230
2. Noninstructional Miscellaneous Purchases	369	\$951,583	119	\$844,870
3. Noninstructional Supplies and Materials	416	\$1,691,958	327	\$1,039,092
4. Regular Instructional Purchased Professional Educational Services	83	\$130,905	42	\$119,867
5. School Sponsored Athletic Supplies and Materials	31	\$45,202	28	\$45,148
6. Capital Outlay	43	\$1,674,503	35	\$1,590,976
Statistical Sample of Remaining Accounts	5,951	\$130,014,912	292	\$15,696,561
Total Purchase Order Review	8,084	\$143,395,717	1,292	\$27,808,744

Note: The number of transactions and expenditure amounts provided in the chart above has been tabulated from electronic data provided by the District.

- Of the 1,000 purchase orders selected for the subgroup analysis testwork, five purchase orders, totaling to \$138,622, were not received, and could not be reviewed. The remaining 995 purchase orders were tested in accordance with the audit program.
- Of the 320 purchase orders selected for the statistical sample testwork, 28 purchase order's, totaling to \$169,975, were for expenditure transfers, and are not reflected in the table above. The remaining 292 purchase orders were tested in accordance with the audit program.

The District was required to supply electronic data containing its vendor disbursements. For the subgroup analysis, field teams subjectively selected, based on a combination of factors (e.g., dollar amount, vendor name, time period, etc.) purchase orders by number using the electronic or hard copy report provided by the District. For the statistical analysis, a monetary unit sampling methodology was applied in order to obtain a 95% probability of assurance. The parameters established for the methodology included an expected error rate of 33% and a tolerable error rate of 37.5%. The universe of transactions for these accounts and the statistical sample derived from that universe are presented in the table above. Beyond the selection process, the same tests were applied to both the Subgroup and Statistical Analysis. Once the purchase orders were selected, the field teams requested supporting documentation, including purchase requisitions, purchase orders, invoices, and other relevant documentation for review.

Prior to our fieldwork, we worked with the Department to develop framing questions for determining whether a purchase would be deemed as appearing reasonable, discretionary, or inconclusive. These questions were developed to serve as a guideline and were accepted by the Department:

- *Educational Value* – what will students learn or improve as a result of the purchase?
- *Strategic Initiatives* – can it be linked to program or achievement goals?
- *Beneficiary* – do students in the District benefit directly from the goods or services?
- *Amount* – did the purchase seem excessive in terms of the dollar amount?
- *Usefulness* – will the goods or services be useful long term and are they being utilized on a regular basis?
- *Budget Approval* – was it approved during the budget process?
- *Source of Funds* – was the expenditure paid for by outside resources (e.g., PTA fundraiser)?
- *Timing of Purchase* – are they purchasing goods at the end of the school year?
- *Perception* – would school officials be comfortable explaining the purchase to the community?
- *Reactionary* – was the purchase made in reaction to an event or circumstance?

Based on our review of the supporting documentation provided by the District, we classified the sample of purchase orders/transactions as appears reasonable, discretionary, or inconclusive. The table below summarizes our results.

Account Subgroup	Appears Reasonable		Discretionary		Inconclusive	
	Number of POs/ Transactions	Dollar Value	Number of POs/ Transactions	Dollar Value	Number of POs/ Transactions	Dollar Value
Subgroup Analysis <i>(Total for Subgroups 1–6 Presented Below)</i>	523	\$4,477,452	71	\$163,854	401	\$7,332,256
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	229	\$3,052,492	21	\$70,829	197	\$5,218,828
2. Noninstructional Miscellaneous Purchases	41	\$290,297	17	\$13,369	60	\$538,702
3. Noninstructional Supplies and Materials	204	\$337,571	29	\$72,033	92	\$623,447
4. Regular Instructional Purchased Professional Educational Services	27	\$71,432	1	\$1,000	14	\$47,435
5. School Sponsored Athletic Supplies and Materials	6	\$3,597	2	\$815	20	\$40,734
6. Capital Outlay	16	\$722,061	1	\$5,808	18	\$863,107
Statistical Sample of Remaining Accounts	165	\$1,194,092	13	\$31,730	114	\$14,470,738
Total Purchase Order Review	688	\$5,671,542	84	\$195,582	515	\$21,702,991

Based on our review, we noted certain themes within the data regarding the types of purchases that we deemed to be appearing reasonable, discretionary, and those where we could not conclude (inconclusive).

For discretionary and inconclusive purchases, we identified common themes for the purchases. As indicated above, some of these themes may appear reasonable based on the face value alone, but consistent with our audit procedures, insufficient supporting documentation or excessive purchasing habits may have caused the assessment for these purchases to be changed to either inconclusive or discretionary. Ten unique themes were identified for the purchases reviewed as follows. Please refer to Appendices B and C for the sample of transactions summarized.

- *General supplies* – includes a variety of items ranging from ordinary office supplies like pens, pencils, and paper, to larger organizational supplies like filing cabinets, desks, and chairs. These purchases generally lacked supporting documentation indicating the need for the specified quantity or the need for new or replacement furniture. In summary, we identified 16 transactions with a dollar value of \$35,925 that were deemed discretionary and 28 transactions with a dollar value of \$89,372 that were deemed inconclusive. Some examples include:
 - \$33,102 expensed in purchasing office furniture for unspecified employees
 - \$1,734 for 100 Gold Pins and 100 Gold Pens for unspecified or documented need/reason

We also noted that that \$121,131 for postage and \$30,952 for leasing a postage meter were expensed in our sample selected over the two-year period. The District indicated that these were needed for the day-to-day operations of the District.

- *Expenditures on Students* – includes expenses relating to athletics, activity clubs, trips, the prom, student fundraisers, flowers, awards, transportation, special education tuition, substitute service, etc. By nature, these expenses seem to be incurred for the benefit of the students. However, most of these expenses were not supported with the adequate documentation, appeared excessive in nature, or related to expenditures that did not provide any educational benefit. In summary, we identified 28 transactions with a dollar value of \$34,633 that were deemed discretionary and 129 transactions with a dollar value of \$3,576,392 that were deemed inconclusive. For example:
 - \$511,137 for early child preschool tuition without sufficient documentation
 - \$158,199 expensed in purchasing two additional school buses without sufficient supporting documentation
 - \$119,016 for athletic supplies without documentation supporting the need or the quantity purchased. Examples of expenses incurred include:
 - \$7,056 for 116 football jackets
 - \$5,000 was encumbered and expensed for annual athletic supplies without backup invoices
 - \$3,082 for 382 T-shirts for rally
 - \$2,352 for 495 T-shirt for students' incentives

- \$1,775 for 75 sportswear without identifiable beneficiary
- \$1,671 for 104 custom logo watches for Senior Athletic Banquet
- \$1,113 for two Go-Karts for a school Gym
- \$58,281 for school supplies without documentation supporting the need and the quantity purchased. Examples of expenses incurred include:
 - \$22,850 for printer cartridges and toners for schools
 - \$7,753 for 290 calculators
 - \$2,293 for activity tables, stacking chairs, and storage cabinets
 - \$2,078 for 61 DeskJet printers for a middle school
- \$15,566 for field trips lacking appropriate supporting documentation. Examples of expenses incurred include:
 - \$3,400 for admission ticket for a music festival
 - \$1,961 for lodging fee for students
 - \$1,211 for field trip to Great Adventure
- \$3,000 for four band performances
- \$1,711 for paper decorations
- \$1,049 for appreciation cards to teachers
- \$1,001 for intellectual gifts
- \$968 for beauty supplies
- \$585 for awards
- \$500 for two two-hour DJ services
- \$433 for testing fee which was paid twice
- \$225 for flowers
- *Technology* – includes desktops/laptops, computer servers, networking equipment, media equipment, software, copier, and digital cameras. These purchases were either identified as unnecessary, excessive, or were not supported with sufficient documentation. In summary, we identified 11 transactions with a dollar value of \$70,739 that were deemed discretionary and 73 transactions with a dollar value of \$1,179,766 that were deemed inconclusive. For example:
 - \$336,464 expensed for computer related purchase, including:
 - \$124,086 for 71 new computer desktops/laptops
 - \$6,400 for one computer
 - \$36,517 for 2 computer servers
 - \$12,478 for 1 computer firewall
 - \$83,693 for computerization automation
 - \$57,721 for computer repair
 - \$10,762 for 17 color printers
 - \$5,491 for 19 slim LCDs
 - \$335,414 for software, software installation, software renewal, system contract, etc. without any supporting documentation
 - \$137,000 for dedicated internet access service
 - \$65,000 for replacing old camera system

- \$10,839 for 32 portable Motorola radios
- \$10,415 for installing a Sony TV and media system
- \$2,328 for nine DVD/VCR Combo and accessories
- \$598 for two digital cameras and accessories
- *Facilities and Maintenance* – includes expenses related to construction both inside and outside of the buildings, upkeep, and operation of the buildings. Examples of Facilities and Maintenance items include installation of lockers, upkeep on heaters and air conditioners, landscaping, and utility bills (including phone) that either lack supporting documentation or appeared excessive in nature. In summary, we identified six transactions with a dollar value of \$25,196 that were deemed discretionary and 58 transactions with a dollar value of \$1,805,179 that were deemed inconclusive. For example:
 - \$558,830 for telephone service
 - \$378,525 for HAVC maintenance without supporting contract or vendor bids
 - \$334,814 for renting classroom and office
 - \$157,651 for inside renovation at various locations
 - \$150,000 for plumbing without sufficient supporting documentation
 - \$115,974 for outside maintenance in lack of bidding documentation
 - \$36,575 for security purpose such as Guard dog rental services
 - \$6,248 for six air conditioners
- *Textbooks and Other Instruction Related Expenditures* – includes items such as textbooks, magazine subscriptions, library books, videos, and DVD's that either lacked supporting documentation or appeared excessive in nature. In summary, we identified two transactions that were deemed discretionary with a dollar value of \$223 and 31 transactions with a dollar value of \$504,879 that were deemed inconclusive. For example:
 - \$472,596 for bulk purchase of books without sufficient supporting documentation
 - \$11,605 for subscriptions, including \$119.00 for 12 Issues of the Motivational Manager for a school
 - \$104 for four music CDs in lack of documentation supporting the need
- *Meals and Entertainment* – includes any meals not related to specific activities that would fall under Expenditures for Students or Workshops and Training, trips for leisure activities such as retreat in Atlantic City. In summary, we identified 10 transactions with a dollar value of \$6,474 that were deemed discretionary and five transactions with a dollar value of \$12,966 that were deemed inconclusive. For example:
 - \$6,241 for board retreat expense in Atlantic City, including hotel accommodations
 - \$3,546 for National Honor Society Banquet
 - \$3,308 for breakfast and lunch for Administrators' orientation from August 23 to August 27, 2004
 - \$1,618 for catering for Staff/Student luncheon

- \$600 for catering that can not be linked to any identified event
- \$200 for desserts for end of the year faculty meeting
- *Workshops and Training* – includes items such as registration fees for workshops and training, and any mileage or meal reimbursements incurred as a result of the event that either lack supporting documentation (such as state approval for out-of-state workshops) or appeared excessive in nature. In summary, we identified one transaction with a dollar value of \$370 that was deemed discretionary and 62 transactions with a dollar value of \$154,951 that were deemed inconclusive. For example:
 - \$81,173 for workshop-related expense without sufficient documentation
 - \$38,048 for conference-related expense without sufficient documentation, including:
 - \$3,587 for five board members' five-night hotel accommodations for NSBA convention from April 7 to April 12, 2006
 - \$2,904 for three nights' hotel accommodations for 2005 Annual School Boards Convention from October 26, 2005 to October 28, 2005
 - \$19,169 for out-of-state National School Boards Association 65th and 66th Annual Conference without state approval
 - \$36,099 for employee training, including \$13,500 for 15-day training over new software implement without sufficient supporting documentation
- *Expenditures on Staff* – includes tuition reimbursement, medical expense reimbursement, mileage not related to Workshops and Training, gifts purchased for staff, drinking water services, memberships to organizations. In summary, we identified five transactions with a dollar value of \$18,396 that were deemed discretionary and 48 transactions with a dollar value of \$47,081 that were deemed inconclusive. For example:
 - \$15,572 for cell phone services for Cabinet Members
 - \$13,808 for employee mileage reimbursement without sufficient supporting documentation
 - \$10,629 for employee Medicare reimbursement
 - \$6,584 for employee tuition reimbursement without sufficient supporting documentation
 - \$1,286 for 100 teacher's deluxe briefcase bags
 - \$1,003 expensed in purchasing crystal globe and base for service awards for Irvington board of education retirees in 2004–2005
 - \$750 for membership dues
 - \$408 for flowers without any documentation
 - \$126 for a floral arrangement for a board member
 - \$80 for reimbursement for an employee attending Paraprofessional Praxis Exam
- *Other General Administration* – includes insurance expense, police officer expense, legal service, consulting service, advertising, and miscellaneous expenses. In summary, we identified five transactions with a dollar value of

\$3,624 that were deemed discretionary and 81 transactions with a dollar value of \$14,432,405 that were deemed inconclusive. For example:

- \$12,513,510 for insurance
 - \$1,450,988 for legal service fee
 - \$121,694 for consulting service, including:
 - \$24,708 for business office consulting fee
 - \$27,770 for telephone consulting fee
 - \$18,590 for fixed assets appraisal without any supporting documentation
 - \$10,776 for five-year facility plan
 - \$9,841 for auto and transportation consulting
 - \$22,400 for treasurer and accounting service etc.
 - \$56,721 for advertising
 - \$34,740 for police service on a construction site
 - \$1,549 for reimbursement for an employee who claimed that his personal truck was damaged by board maintenance vehicle during snow removal without sufficient supporting documentation
- *Purchase Order Packages without Supporting Invoices* – includes items such as Medicare reimbursements, Board retreat expense reimbursements, etc. In summary, we identified 251 purchase orders, totaling to over \$15.5 million that were not supported with invoices. For example:
 - \$11,023,585 for the 2005–2006 Blue Cross/Blue Shield health premium for all schools in the District
 - 9 purchase order's for special tuition totaling to \$2,360,104
 - \$293,470 for maintenance services requested by the Business office between April 4, 2003 and April 26, 2004
 - 11 purchase orders for office supplies totaling to \$5,764

In addition to the above, we noted the following exceptions when conducting the Purchase Order Review.

Area	No. of Instances
Missing Proper Approvals – Either a Purchase Requisition, Vendor Invoice, or Purchase Order was not provided for review; the amount paid against the purchase order exceeded the original purchase order amount; the purchase order date was after the invoice or payment date; and manual changes were made to the purchase order without support of an additional approval.	189
Improperly Coded – The transaction was coded to an incorrect Account Code.	82

Refer to Appendices B and C for the detailed purchase orders/transactions tested and the results of each.

13 Point Analysis

In accordance with the RFQ, we reviewed both salary disbursements and nonsalary disbursements for 2004–2005 and 2005–2006 to identify specific anomalies or irregularities. We used our propriety tool to perform routines to identify potential anomalies or irregularities in accordance with the following description:

Payroll

1. **Possible Questionable Employees – Incomplete Employee Profile** – Identified employees with incomplete or missing employee profiles. The following elements were considered: hire date, birth date, status, address information, and other key data elements.
2. **Possible Questionable Payroll Payments – No Benefits Deducted from Paycheck** – Identified any check where benefits were not deducted by comparing gross check amount and net check amount.
3. **Possible Questionable Payments – Payments made to Potential Ghost Employees** – Identified any payments made to an employee after the listed date of death in the Social Security Administration (SSA) death master file. A “Ghost” employee is identified as any employee with a Social Security number listed in the death master file provided by SSA.
4. **Possible Questionable Payments – Payments Made to Employees after Termination Date** – Identified payments made to employees that have been hired and terminated within a short time period (e.g., one month) and paid after their termination date as recorded in the District’s System.
5. **Possible Questionable Payments – Payments Made to Employees Greater than 30 Days after Termination Date** – Identified payments made to employees 30 days or more after their termination date as recorded in the District’s System.
6. **Payroll Payments Analyses – Anomalies in Number of Paychecks Received** – Compared total number of paychecks for employees per month throughout the 2004–2005 and 2005–2006 school years.
7. **Possible Questionable Employees/Payments – Large Gross Pay Increase** – Identified employees that received a large gross pay increase (e.g., more than \$7,500) between the 2004–2005 and 2005–2006 school years.
8. **Possible Questionable Employees/Payments – Large Salary Increase** – Identified employees that received a large salary increase (e.g., more than \$7,500) between the 2004–2005 and 2005–2006 school years.
9. **Possible Questionable Employees/Payments – Large Portion of Gross Pay in Stipends** – Identified employees that received greater than 10% of base salary in stipends.
10. **Possible Questionable Employees/Payments – Large Portion of Gross Pay in Overtime** – Identified employees that received greater than 25% of base salary in overtime.

Vendor Disbursements

11. **Possible Questionable Payments – Invoices Paid in Excess of Purchase Order –**
Identified payments against any purchase order where the total of payments made was greater than the original purchase order amount.
12. **Possible Questionable Payments – Invoice Date Prior to Purchase Order Date –**
Identified payments against any purchase order where the date on the invoice received from the vendor was prior to the date of the purchase order.
13. **Possible Questionable Vendors – Post Office Mail Drop Box Addresses –**
Compared vendor addresses against known P.O. mail drop box addresses, which are equivalent to P.O. Box addresses, but appear to be a legitimate address.

The results of these queries were summarized and stratified to aide in the selection of a representative, subjective sample to be reviewed. The following table provides a high-level breakdown of the results, stratification, and follow-up procedures performed:

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
1	Analyzed payroll records to identify incomplete or missing hire date, birth date, status, address information, and other key data elements	<p>We noted 686 employees whose system maintained payroll/HR file was incomplete or missing data elements. Of the 686 employees:</p> <ul style="list-style-type: none"> 65 did not have a hire date recorded within the system. 106 did not have an address recorded within the system. 528 did not have a birth date recorded within the system. 	<ul style="list-style-type: none"> Conducted interviews with HR and Payroll personnel to ascertain why the anomalies would exist. Selected a sample of 20 transactions from the listing of employees to further understand the anomalies presented. Requested the HR files for the sample of employees selected. Reviewed the HR file to identify the data elements that were missing within the system. Noted any data elements that could not be identified based on review of the HR file as an exception. 	<p>As per our interview with HR personnel, we noted that a formal process for identifying employees with incomplete or missing HR files does not exist. In July 2006, the District's Edu-Met Payroll system was merged with the existing HR system for data consistency. During the data migration, payroll records were used to override the HR Employee Master File. The records between the two databases were matched based on Social Security numbers. If a Social Security number did not agree, multiple employee records were created. Post-data migration, a formal review of the employee records was not performed to identify and purge duplicate/inaccurate records.</p> <p>From our sample of 20 employees who had incomplete or missing HR files, we obtained screen shots from the HR system. We noted the following:</p> <ul style="list-style-type: none"> 14 of the 20 employees selected did not have any missing data fields. 3 of the 20 employees selected had missing city fields. 1 of the 20 employees selected had missing hire date and birth date fields. 1 of the 20 employees selected had missing the hire date field. We noted that 1 of the 20 employees selected had a duplicate entry. One entry had the correct SSN; the other entry had a SSN that was off by one digit. <p>Further analysis should be considered to follow up on the exceptions noted.</p> <p>We recommend that the District institute a formal policy defining the criteria and frequency to review the Employee Master File and to identify inactive employees that need to be purged. Additionally, the District should perform a comprehensive review of all employee records to help ensure that missing pertinent information is identified and resolved timely.</p>
2	Employees that do not have the applicable benefits deductions	<p>We noted 408 instances where an employee received a paycheck without any payroll deductions. The total amount paid to these employees was \$4,148,307.45. Of the 408 instances:</p> <ul style="list-style-type: none"> 256 were under \$10,000. 150 were greater than \$10,000 and less than \$50,000. Two were more than \$50,000. 	<ul style="list-style-type: none"> Ascertained through interviews of the Human Resources and Benefits personnel, the reason for payroll disbursements without any deductions. Selected a sample of 20 transactions from the listing of employees who received a payroll disbursement without any deduction. For each sample item, we: <ul style="list-style-type: none"> Requested supporting documentation to determine the nature of the 	<p>As per our interviews with HR and Benefits personnel, all District personnel are eligible to elect applicable benefits, except for substitute teachers and part-time employees. The District pays for health insurance, life insurance, and pension plans for all full-time employees. Upon being hired, each new employee is required to complete the necessary paperwork to elect benefits. While health and life insurance is optional for employees, enrollment in the state's pension plan is mandatory for all District employees. The Benefits Manager and Benefits Assistant perform monthly and quarterly audits of a Census report to help ensure all eligible employees receive their benefits appropriately.</p> <ul style="list-style-type: none"> 15 of the 20 employees selected were substitute teachers. Substitute teachers work part time, are paid on an hourly basis, and are not entitled to benefits. Documentation supporting the status of these employees was obtained and reviewed. 3 of the 20 employees selected worked at the adult high school. Adult high

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
			<p>check (i.e., payroll, reimbursement, and pension).</p> <ul style="list-style-type: none"> - Identified the employee's: <ul style="list-style-type: none"> • Job title • Salaried or hourly • Full-time or part-time - Requested supporting documentation to verify the employee's position title. For example, if the employee was a substitute teacher, than we requested the employee's substitute teacher certification. 	<p>school employees work part time, are paid on an hourly basis, and are not entitled to benefits. Documentation supporting the status of these employees was obtained and reviewed.</p> <ul style="list-style-type: none"> • 1 of the 20 employees selected, elected to have his personal sick days paid out to him after he retired. Through his tenure, this employee accumulated 150 sick days, which was paid out to him at the rate of \$150 per day. Instead of receiving the \$22,500 in a lump sum, this employee requested that the amount be paid to him over three years (\$7,500 per year). Our sample included the final year of his payout. • 1 of the 20 employees selected was a High School student who received payment for his audiovisual assistance during a school performance. Since the student was not an employee, he was not entitled to benefits. <p>Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.</p>
3	<p>Employee matches to the Social Security Administration Death Master File</p>	<p>We noted nine employees whose termination date was after their date of death as recorded in the Social Security Administration's death master file:</p> <ul style="list-style-type: none"> • Nine of these employees had a termination date in the system ranging from 0 to 3 years after their date of death. • Nine of these employees appear active in the District system despite a date of death recorded in the Social Security Administration's death master file. • Nine of these employees whose Social Security Numbers match the death master file received compensation after their recorded date of death totaling \$18,611.68. 	<ul style="list-style-type: none"> • Conducted interviews with the HR and Payroll personnel to ascertain why the anomalies would exist. • Selected a sample of nine transactions from the listing of employees noted in the results column. • For each sample item, we: <ul style="list-style-type: none"> - Attempted to verify that the date of the termination agreed to the supporting documentation per the personnel file. - Compared the Social Security number per the system to the number listed on the copy of the Social Security card or other supporting documentation in the personnel file if HR did not have a copy of the Social Security card (i.e., I-9 form). 	<p>As per our interview with HR and Payroll personnel, we noted that a formal procedure for identifying deceased employees who are active in the Edu-Met system does not exist. We were informed that only the three HR administrative assistants and the HR Manager have the ability to change a Social Security number in the system. The system shows the change made, the date of the change, and who made the change. Supporting documentation (e.g., I-9 form) must be received before a Social Security number can be edited. The HR Manager is required to approve all changes made to the Employee Master File.</p> <p>From our sample of nine employees whose Social Security number matches the Social Security Administration death master file, we noted the following:</p> <ul style="list-style-type: none"> • Four of the nine employees selected received after-death pay for days they worked prior to their death. If death occurred during a pay cycle, then the employee was paid for days worked in that cycle. • Two of the nine employees selected received after-death pay for days they worked prior to their death and accrued vacation days • One of the nine employees selected received a retroactive payment totaling \$114.07 due to a contract settlement. The District was unable to provide the contract supporting this payment. • One of the nine employees selected received an overtime payment totaling \$65. The District was unable to provide an overtime approval form and timesheet supporting this payment. • One of the nine employees selected received an overpayment totaling \$413.20. The paycheck stub indicated that the payment was for the work cycle of October 1 to October 15, 2004 and the employee's date of death was October 5, 2004. Since the employee was a nonteacher and would be

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
				<p>based on a 240 work-day year, this employee should have been paid \$196.80. Instead, the employee was paid \$610.00, resulting in an overpayment of \$413.20.</p> <p>Further analysis should be considered to follow up on the exceptions noted.</p> <p>We recommend that an edit/change report listing all changes made to the Employee Master File should be periodically reviewed to help ensure that appropriate authorization was given for all changes.</p>
4	Employees that have been hired and terminated within a short period of time (e.g., one month) and paid after their termination date	Not applicable	Not applicable	No anomalies or potential irregularities were identified and hence no follow-up was conducted.
5	Employees paid greater than 30 days after their termination date	Not applicable	Not applicable	No anomalies or potential irregularities were identified and hence no follow-up was conducted.
6	Employees who received greater than 52 checks within the two-year period covering 2004–2005 and 2005–2006	<p>We noted 237 employees that received greater than 52 checks in the two year period covering 2004–2005 and 2005–2006 totaling \$19,042,576.37 in net pay. The breakdown is as follows:</p> <ul style="list-style-type: none"> • 153 employees received between 53 and 59 checks totaling \$11,348,153.69 in gross pay. • 68 employees received between 60 and 79 checks totaling \$6,080,234.52 in gross pay. • 16 employees received 80 checks or greater totaling \$1,614,188 in gross pay. 	<ul style="list-style-type: none"> • Ascertained through interview of the Payroll personnel why an employee may receive greater than 52 checks over the span of two fiscal years (i.e., overtime, stipends, and expense reimbursement). • Selected a sample of 150 transactions from the listing of 50 employees who received more than 52 checks in a given fiscal year. • For each sample item, the engagement team: <ul style="list-style-type: none"> – Verified that supporting documentation exists for the additional disbursements (i.e., approved overtime form, expense reimbursement 	<p>As per our interview with the Payroll administrative assistant, we noted that it is not uncommon for an employee to receive more than 52 checks over two fiscal years. The District cited that reasons for certain employees receiving 52 checks or greater include:</p> <ul style="list-style-type: none"> • Overtime • Stipends (athletic and general) • Honorariums • Completion of nonroutine duties <p>From our sample of 50 employees who have received more than 52 checks over two fiscal years, we requested three checks for each employee. From our sample of 150 checks, we noted the following:</p> <ul style="list-style-type: none"> • 26 of the 150 checks selected represented the completion of nonroutine duties, including: services for prep high school, after school programs, and weekend tutorial programs. The District was not able to provide board agendas supporting any of these checks. • 18 of the 150 checks selected represented employees' regular pay. • 2 of the 150 checks selected represented an overpayment of taxes. • 6 of the 150 checks selected represented services at the adult high school

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
			request/approval, and contract to coach a sports team).	<p>which we verified against payroll reports and timesheets.</p> <ul style="list-style-type: none"> ● 2 of the 150 checks selected represented services at the adult high school and were supported with incomplete timesheets, such as missing hours worked, that were approved by the School Administrator. ● 5 of the 150 checks selected represented services at the adult high school and did not include any supporting documentation, such as timesheets. ● 8 of the 150 checks selected represented honorariums to employees and did not include any supporting documentation, such as timesheets and board agendas. ● 3 of the 150 checks selected represented athletic stipends which we verified against an approved Request for Stipend form and an approved board agenda.
6	<p>Employees who received greater than 52 checks within the two-year period covering 2004–2005 and 2005–2006 (Continued)</p>			<ul style="list-style-type: none"> ● 1 of the 150 checks selected represented athletic stipends and did not include any supporting documentation, such as a timesheet and a board agenda. ● 1 of the 150 checks selected represented a general stipend for additional duties performed by the Board Secretary, which we verified against the board agenda and Requisition for Payment. ● 4 of the 150 checks selected represented overtime pay, which we verified against an approved overtime form. ● 2 of the 150 checks selected represented overtime pay and were supported with incomplete timesheets that were approved by the School Administrator, even though the timesheets were incomplete. ● 1 of the 150 checks selected represented overtime pay and did not include any supporting documentation. ● 71 of the 150 checks selected represented “extra pay” and did not include any supporting documentation. <p>Further analysis should be considered to follow up on the exceptions noted.</p> <p>A formal process should be instituted to help ensure that all timesheets are completed, reviewed, and approved appropriately. Additionally, the Payroll administrative assistants should not process payroll vouchers that are not supported with complete timesheets or payroll vouchers that lack the appropriate supporting documentation, such as the board agenda.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
7	Employees whose gross pay increased by greater than \$7,500 from 2004–2005 to 2005–2006	<p>We noted 195 employees that received gross pay increases greater than \$7,500. The total gross amount of increase for these employees was \$3,077,633.63. The breakdown is as follows:</p> <ul style="list-style-type: none"> ● 107 employees received a gross pay increase between \$7,501 and \$12,500. ● 64 employees received a gross pay increase between \$12,501 and \$25,000. ● 24 employees received a gross pay increase greater than \$25,001. 	<ul style="list-style-type: none"> ● Ascertained through interview of the Payroll personnel the salary increases by job grade. ● Considered Board Resolution for percentage increases. ● Selected a sample of 20 employees receiving high gross pay increase to further understand the salary increase. ● For the sample selected, we reviewed the personnel file for: <ul style="list-style-type: none"> – Indication of a promotion. – Indication of sick/vacation days cashed in. – Indication that the employee performed an additional job function requiring a stipend. – Overtime approval forms. – Other documentation supporting a large gross pay increase. 	<p>As per our interviews with the HR and Payroll personnel, employees could receive greater than \$7,500 increase in gross pay from 2004–2005 to 2005–2006 due to the following common reasons:</p> <ul style="list-style-type: none"> ● Base pay increases ● Stipends ● Employees who were hired in the middle of the year ● Overtime ● Other (substitute teachers, adult high school teachers, and prep elementary aides who worked more days in 2005–2006, etc.) <p>We selected 20 employees whose gross pay increased by greater than \$7,500 from 2004–2005 to 2005–2006 and requested the employee ledger reports listing all checks issued to the employee for the period under review. Additionally, we selected three checks for each employee and obtained and reviewed supporting documentation to further understand the gross pay increase. We noted the following:</p> <ul style="list-style-type: none"> ● 7 of the 20 employees selected had a gross pay increase resulting from the normal guide increase ● 2 of the 20 employees selected only received stipends ● 3 of the 20 employees selected received stipends in addition to the base pay ● 1 of the 20 employees selected was hired in the middle or towards the end of the school year and hence did not receive a full year's pay in 2004–2005 ● 2 of the 20 employees selected received overtime pay in addition to the base pay ● 2 of the 20 employees selected were prep elementary aides who worked more days in 2005–2006 ● For 3 of the 20 employees selected, documentation supporting the checks sampled was not provided and hence verification of the gross pay increase could not be performed

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
7	<p>Employees whose gross pay increased by greater than \$7,500 from 2004–2005 to 2005–2006</p> <p>(Continued)</p>			<p>Moreover, our review of documentation supporting the checks selected disclosed the following:</p> <ul style="list-style-type: none"> ● For one check issued to an employee representing a base pay increase, a board agenda was provided indicating the proper approval ● For one check issued to an employee representing a stipend payment, a board agenda was provided indicating the proper approval ● For three checks issued to the employees representing the payment of stipends in addition to a base pay increase, board agendas were provided indicating the proper approvals ● For one check issued to an employee who was hired in the middle of the school year, a board agenda was provided indicating the proper approval ● For 14 checks issued to the employees representing the payment of stipends, prep elementary aides, overtime, and base pay increase, supporting documentation, such as board agendas and timesheets, was not provided and hence, the validity of the expense incurred could not be determined <p>Further analysis should be considered to follow up on the exceptions noted. We recommend that the District maintain adequate documentation supporting payroll expenses which should include timesheets and the HR agenda indicating the approval. Further, the District should establish review procedures to help ensure that employees are paid accurately in accordance with the hours submitted per their timesheets.</p>
8	<p>Employees whose salary increased by an amount greater than \$7,500 from 2004–2005 to 2005–2006</p>	<p>We noted 75 employees that received a salary increase greater than \$7,500. The total gross amount of increase for these employees was \$833,264.00. The breakdown is as follows:</p> <ul style="list-style-type: none"> ● 55 employees received a salary increase between \$7,501 and \$12,500. ● 18 employees received a salary increase between \$12,501 and \$25,000. ● Two employees received a salary increase greater than \$25,001. 	<ul style="list-style-type: none"> ● Ascertained through interview of HR and Payroll personnel the salary increases by job grade. ● Considered Board Resolution for percentage increases. ● Selected a sample of 20 employees receiving high salary increase to further understand the salary increase. ● For the sample selected, we reviewed the personnel file for: <ul style="list-style-type: none"> – Indication of a promotion. – Indication that the employee performed an additional job function with an agreed upon salary increase. – Other documentation 	<p>As per our interviews with the HR and Payroll personnel, increases in base salary are normally due to one or a combination of the following:</p> <ul style="list-style-type: none"> ● Annual guide increase (e.g., Step 1 to Step 2) ● Higher degree (e.g., BA to MA) ● Change in the position as a result of promotion (e.g., teacher to supervisor) <p>We selected 20 employees whose base salary increased by greater than \$7,500 from 2004–2005 to 2005–2006 and reviewed documentation supporting the increase. We noted the following:</p> <ul style="list-style-type: none"> ● The District indicated that normal salary guide increases are supposed to occur annually, but instead occur every 1–2 years. These increases are not included in the board agenda. Contracts are settled for a 3–4 year term between the Irvington Township Board of Education and the teachers, Administrators, Secretaries, and Paraprofessionals and are not included in the board agenda for final review and approval. The annual salary increases as per the approved salary guide are entered by the HR administrative assistants into the Edu-Met System. Twice a year (in July, for 12-month employees and in August, for 10-month employees), the

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
			<p>supporting a large salary increase.</p>	<p>salary information rolls over from the HR system to the Payroll system. If an employee gets hired after these rollovers occur, the information is manually entered in the Edu-Met system. At the beginning of each year, the base salary from the prior year is entered in the payroll system until the contracts for the current year are negotiated and finalized. Upon approval from the Board, the base salary is adjusted and a retroactive payment for the period lapsed is processed. 10 of the 20 samples selected represented a salary increase resulting from an annual guide increase which we verified against a salary guide and a screen shot.</p> <ul style="list-style-type: none"> For increases resulting from additional credits or attainment of advanced/higher degrees, employees are required to complete and submit an Attainment of New Level form along with the supporting documentation to the HR administrative assistant. Upon review and approval, the change is included in the board agenda for approval. Four of the 20 samples selected represented a salary increase resulting from the achievement of higher degrees or additional credits, which we verified
<p>8</p>	<p>Employees whose salary increased by an amount greater than \$7,500 from 2004–2005 to 2005–2006 (Continued)</p>			<p>against the board agenda and the salary guide. An Attainment of New Level form was not provided for any of these employees.</p> <ul style="list-style-type: none"> 5 of the 20 samples selected represented a salary increase resulting from promotions, which we verified against the board agenda and the salary guide 1 of the 20 samples selected represented a salary increase resulting from a reclassification of job titles (from a 10-month secretary to a 12-month secretary), which we verified against the board agenda and the salary guide <p>Further analysis should be considered to follow up on the exceptions noted.</p>
<p>9</p>	<p>Employees who received greater than 10% of base salary in stipends</p>	<p>We noted 517 employees who received greater than 10% of base salary in stipends. The total amount paid to these employees was \$16,830,691.59. Of these 517:</p> <ul style="list-style-type: none"> 166 employees were paid stipends greater than 10% but less than 15% of their base salary. The total amount paid to these employees was \$7,082,166.62. 118 employees were paid stipends greater than 15% 	<ul style="list-style-type: none"> Ascertained through interview of Payroll personnel a listing of situations where an employee would be paid via stipend. Inquired about the District's policy for employing people to perform positions paid via stipend who are nonsalaried employees. Selected a sample of 150 transactions from the listing of 50 employees receiving stipends in excess of 10% of their base salary. For the sample selected, we: 	<p>As per our interviews with HR and Payroll personnel, a stipend is paid for the following services:</p> <ul style="list-style-type: none"> Coaching After school activity Payment of an honorarium Working at the adult high school Attending workshops/conferences Substitute teaching <p>The District indicated that all stipends are preapproved by the Board with the exception of the adult high school, and are paid based on the predetermined amount, depending on the type of stipend (e.g., coaching which is paid for the entire season).</p> <p>From our sample of 50 employees who have received greater than 10% of their</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
		<p>but less than 25% of their base salary. The total amount paid to these employees was \$4,876,318.64.</p> <ul style="list-style-type: none"> 233 employees were paid stipends greater than 25% of their base salary. The total amount paid to these employees was \$4,872,206.33. 	<ul style="list-style-type: none"> Obtained employee ledger reports for each employee. Selected three random checks for each employee. Compared the stipend amount paid to the supporting documentation provided by the District. 	<p>base pay in stipends, we requested three checks for each employee. From our sample of 150 checks, we noted the following:</p> <ul style="list-style-type: none"> 26 of the 150 stipend checks selected included supporting documentation, such as a timesheet and a payroll report. All 26 of these checks were for services at the adult high school. The District indicated that the adult high school stipends are not included in the board agenda because they occur based on the availability of teachers who volunteer to teach at the adult high school. It is unpredictable to have teachers scheduled for everyday night assignments at the adult high school. 13 of 150 stipend checks selected were for retroactive payments. We noted these were improperly coded as "extra pay." 83 of the 150 checks selected did not include any supporting documentation 13 of the 150 stipend checks selected were supported with incomplete timesheets that were approved by the School Administrator, even though the timesheets were incomplete 12 of the 150 stipend checks selected were supported with incomplete timesheets that were not approved 2 of the 150 stipend checks selected were supported with an approved Requisition for Payment form, but not a timesheet Only 1 of the 150 stipend checks was accompanied by a board agenda.
9	<p>Employees who received greater than 10% of base salary in stipends (Continued)</p>			<p>Further analysis should be considered to follow up on the exceptions noted.</p> <p>A process should be instituted to help ensure that all timesheets are completed, reviewed, and approved appropriately. Additionally, the Payroll administrative assistants should not process payroll vouchers that are not supported with complete timesheets or payroll vouchers that lack the appropriate supporting documentation, such as the board agenda.</p>
10	<p>Employees who received greater than 25% of base salary in overtime</p>	<p>We noted 211 employees who received greater than 25% of base salary in overtime. The total amount paid to these employees was \$4,132,264.05. Of these 211:</p> <ul style="list-style-type: none"> 64 employees were paid overtime greater than 25% but less than 35% of their base salary. The total amount paid to these employees was \$1,474,764.23. 	<ul style="list-style-type: none"> Ascertained through interview of HR and Payroll personnel why an employee may receive compensation in excess of their base salary. Selected a sample of 150 transactions from the listing of 50 employees from the listing of employees whose actual gross compensation was greater than their base compensation due to overtime payments in excess of 25%. 	<p>As per our interview with the Payroll administrative assistant, we noted that it is not uncommon for an employee to receive greater than 25% of their base salary in overtime pay.</p> <p>The District represented that all overtime payments are required to be accompanied with an approved overtime form and the supporting timesheets.</p> <p>From our sample of 50 employees who received greater than 25% of their base pay in overtime, we requested three checks for each employee. From our sample of 150 checks, we noted the following:</p> <ul style="list-style-type: none"> 16 of the 150 overtime checks selected included supporting documentation, such as a timesheet and a payroll report. All 16 of these checks represented services at the adult high school. The District indicated that the adult high school stipends are not included in the board agenda because they occur based on the availability of teachers who

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
		<ul style="list-style-type: none"> ● 69 employees were paid overtime greater than 35% but less than 50% of the base salary. The total amount paid to these employees was \$1,395,136.17. ● 78 employees were paid overtime greater than 50% of their base salary. The total amount paid to these employees was \$1,262,363.65. 	<ul style="list-style-type: none"> ● For each sample item, we: <ul style="list-style-type: none"> – Attempted to verify that supporting documentation exists in the personnel file which supports the compensation (i.e., overtime approval form). – Reviewed the payroll disbursements to assess the amount is reasonable. ● Verified the accuracy of the overtime payments. ● Inquired about the need for an excessive amount of overtime for the position (greater than 300 hours). ● Inquired about the Districts consideration to hire an additional employee as opposed to the approving overtime. 	<p>volunteer to teach at the adult high school. It is unpredictable to have teachers scheduled for everyday night assignments at the adult high school.</p> <ul style="list-style-type: none"> ● 14 of the 150 overtime checks selected represented retroactive payments. We noted these were improperly coded as “overtime pay.” ● 86 of the 150 overtime checks selected did not include any supporting documentation. ● 12 of the 150 overtime checks selected were supported with incomplete timesheets that were approved by the School Administrator even though they were incompletely filled out. All 12 of these checks represented services at the adult high school. ● 3 of the 150 overtime checks selected represented custodial services and included both a payroll report and a timesheet, but not an approved overtime form. ● 13 of the 150 overtime checks selected represented transportation services and included both a payroll report and a timesheet. However, the timesheets only indicated the total amount of money to be paid, but not the amount of hours worked.
10	<p>Employees who received greater than 25% of base salary in overtime (Continued)</p>			<ul style="list-style-type: none"> ● 6 of the 150 overtime checks selected represented security services and included both a payroll report and a timesheet, but not an approved overtime form ● We noted that an approved overtime form is not always used. Due to overtime hours being incurred by a large number of employees in the maintenance, security, janitorial, and transportation departments, the supervisor submits a Word document cover sheet that lists the overtime hours worked by each employee, rather than completing an approved overtime form for each employee. <p>Further analysis should be considered to follow up on the exceptions noted. We recommend that the District review overtime worked by all employees on a monthly basis to identify trends and establish benchmarks. A cost-benefit analysis should be performed to calculate the cost of paying an employee overtime versus the cost of hiring a new employee. Moreover, the District should establish review procedures to help ensure that employees are paid accurately in accordance with the hours submitted per their timesheets.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
11	Payments that exceed the original PO amount	<p>We noted 721 payments totaling \$6,548,176.35 in excess of the original PO amount. The breakdown is as follows:</p> <ul style="list-style-type: none"> • 587 purchases made where the payment amount exceeded the original PO amount by less than or equal to \$1,000 totaling \$71,529.70 in excess. • 23 purchases made where the payment amount exceeded the original PO amount by greater than \$1,000 but less than or equal to \$2,500 totaling \$36,077.80 in excess. • 21 purchases made where the payment amount exceeded the original PO amount by greater than \$2,500 but less than or equal to \$5,000 totaling \$70,512.26 in excess. • 90 purchases made where the payment amount exceeded the original PO amount by greater than \$5,000 totaling \$6,370,056.59 in excess. 	<ul style="list-style-type: none"> • Ascertained through interview of the Accounts Payable personnel why certain disbursements would be processed in excess of the PO. • Inquired as to why new POs are not issued when an increase is required. • Selected a sample of 50 transactions from the listing of disbursements that exceeded the PO amount. • For each sample item, the engagement team: <ul style="list-style-type: none"> – Traced and agreed the disbursement to supporting documentation (e.g., contract, vendor invoice, purchase requisition, etc.) to assess if the disbursement was properly approved and processed. – Noted if the increased amount caused the purchase to exceed a bid or quote threshold. 	<p>As per our interviews with the Accounts Payable Manager, we noted that controls do not exist to prevent disbursements that exceed an approved PO amount. The Accounts Payable clerk handwrites these changes in amounts on the PO in order to remit payment. If a PO amount needs to be increased, there is no approval needed.</p> <p>From our sample of 50 POs, the District provided supporting documentation for 49 of the POs selected. The District was unable to provide supporting documentation for one PO. We noted the following:</p> <ul style="list-style-type: none"> • 25 of the 50 payments selected represented tuition POs. The Accounts Payable Manager indicated that tuition POs are created based on estimated student enrollment throughout the school year. The price per student remains the same, but the number of attending students varies. The approved PO amount of these 25 POs totaled to approximately \$8.9 million, and the payments processed against these POs totaled to approximately \$11.7 million. • 5 of the 50 payments selected represented POs in which the shipping and handling fees were not added to the original PO. The approved PO amount of these five POs totaled to \$25,410 and the payments processed against these POs totaled to \$26,783. • 4 of the 50 payments selected represented insurance POs. The Accounts Payable Manager indicated that insurance POs are created based on estimated plan participant enrollment throughout the school year. The price per participant remains the same, but the number of plan participants varies. The approved PO amount of three of these four POs totaled to \$5,458,353 and the payments processed against these POs totaled to \$5,340,760. One of these four POs did not include a check or an invoice. • 1 of the 50 payments selected represented a PO that was created based on a vendor's quote. The actual amount processed against the PO exceeded the original approved PO amount. The approved PO amount of this PO totaled to \$7,607, and the payment processed against this PO totaled to \$18,590.
11	Payments that exceed the original PO amount (Continued)			<ul style="list-style-type: none"> • 1 of the 50 payments selected represented an annual order for electricity and heat. The Accounts Payable Manager indicated that large utility POs are created using the prior year's amount as an estimate. The approved PO amount of this PO totaled to \$1,883,287, and the payment processed against this PO totaled to \$2,058,486. • 1 of the 50 payments selected represented a PO in which the items ordered were from an outdated catalogue. The approved PO amount of this PO totaled to \$2,010, and the payment processed against this PO totaled to \$2,327. • 12 of the 50 payments selected did not include adequate supporting documentation. The documentation provided did not support the payment made in excess of the original PO amount. The approved PO amount of

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
				<p>these 12 POs totaled to \$1,469,331, and the payments processed against these POs totaled to \$1,471,60.</p> <p>Further analysis should be considered to follow up on the exceptions noted.</p> <p>From our sample of 50 POs, the District provided adjustment screen shots for 28 POs. We noted that the adjustment screen lists the date and amount of the adjustment, but not the person who processed the adjustment. The approved PO amount can be increased in the Edu-Met system to process payments, and no approvals are needed.</p> <p>For the period under review, the Accounts Payable Manager was responsible for processing vendor payments and updating the approved PO amount in the system resulting in a lack of segregation of duties. We recommend that incompatible functions should be segregated to the extent possible in order to create a well-controlled environment. Steps should be taken to help ensure that functions that could result in potential conflicts of interest are not performed by the same employee. Segregating these duties decreases the risk of intentional or unintentional errors or irregularities being perpetrated and concealed.</p> <p>We recommend that a dollar threshold for payments exceeding the original PO amount should be established by the District. Payments exceeding the dollar threshold should be subject to additional review and approval.</p>
11	Payments that exceed the original PO amount (Continued)			The District should also investigate the possibility of configuring the Edu-Met system to automate the process to flag and request additional approval for payments exceeding the dollar threshold. Alternatively, an edit/change report listing all payments made exceeding the approved PO amount should be generated and reviewed to help ensure that all payments exceeding the approved PO amount are authorized.
12	Invoice dates that are prior to PO dates	Not applicable	Not applicable	No anomalies or potential irregularities were identified and hence no follow-up was conducted.
13	Vendors paid at known mail drops (e.g., P.O. Box, commercial mail receiving agencies, etc.)	We noted 19 vendors that receive payment at known mail-drop locations.	<ul style="list-style-type: none"> • Selected a sample of 15 vendors who receive payment at mail-drop locations. • Traced and agreed a disbursement to supporting documentation (e.g., contract, vendor invoice, etc.). • Requested business certification forms for the vendor to confirm the address. • Requested evidence that the vendor was included within the vendor master file. 	<p>As per our interview with the Purchasing Manager, we noted that a process does not exist to help ensure that only valid or legitimate vendors are added to the Vendor Master File. The process to add/change vendor information is informal and the evidence of review and approval does not exist. A Vendor Add/Change Form and a checklist of supporting documentation such as an I-9, business registration certificate, or other official documents do not exist. Moreover, approvals are also not obtained to modify existing vendor information.</p> <p>Both the Purchasing Manager and the bookkeepers have access to enter new vendors into the Vendor Master File. Moreover, the Purchasing Manager does not approve vendor master changes prior to the information being entered into the Vendor Master File.</p> <p>The Purchasing Manager and bookkeepers are responsible for the functions of</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
				<p>processing payments and also updating the Vendor Master File resulting in a lack of segregation of duties. Combining these functions could potentially lead to the creation of fictitious vendors and the processing of fictitious payments that may go undetected.</p> <p>We recommend that incompatible functions should be segregated to the extent possible in order to create a well-controlled environment. Steps should be taken to help ensure that functions that could result in potential conflicts of interest are not performed by the same employee. Segregating these duties decreases the risk of intentional or unintentional errors or irregularities being perpetrated and concealed.</p> <p>We selected a sample of 15 vendors for further review and noted the following:</p> <ul style="list-style-type: none"> ● The District does not have a process to verify the identity or existence of the vendor by obtaining and reviewing the Business Registration Certificate prior to adding a vendor to the Vendor Master File. For 8 of the 15 vendors selected, the District was able to provide a business registration certificate. For 2 of the 15 vendors selected, a business registration certificate was not required because the PO did not exceed the threshold amount. For 5 of the 15 vendors selected, the District was not able to provide a business registration certificate. Further analysis would be needed to determine the existence and legitimacy of this vendor. ● We requested invoices from each of the 15 vendors to determine if the address on the invoice matched the address in the Vendor Master File. The District provided invoices for only seven vendors. For six of the seven vendors, the address on the invoice matched the address in the Vendor Master File. For the remaining vendor, the address on the respective invoice

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
13	<p>Vendors paid at known mail drops (e.g., P.O. Box, commercial mail receiving agencies, etc.)</p> <p>(Continued)</p>			<p>did not match the address on the Vendor Master List. However, the check was mailed to the address indicated on the Vendor Master File.</p> <ul style="list-style-type: none"> ● For 8 of the 15 vendors selected, the District was not able to provide an invoice. ● For 4 of the 15 vendors selected, attached screen shots indicate that these vendors have either “No History” or “No Payment Activity.” <p>Further analysis should be considered to follow up on the exceptions noted.</p> <p>Per inquiry with the District, we noted that a formal process to review the Vendor Master File periodically to identify and purge inactive vendors does not exist.</p> <p>We recommend that the District should institute a formal process over the review and addition of new vendors to the Vendor Master File. A vendor add/change form and a checklist of supporting documentation, such as a I-9 form, business registration certificate, and other official documents should be obtained, reviewed, and approved prior to adding any new vendors. This would help ensure that only qualified and legitimate vendors are added to the Vendor Master File.</p> <p>Further, we recommend that the District institute a formal process to review and approve vendor changes prior to entering this information into the Vendor Master File. Additionally, an edit/change report listing all changes made to the Vendor Master File should be generated and reviewed to help ensure that all changes made to the Vendor Master File are authorized. Moreover, we also recommend a policy for purging vendors from the Vendor Master File after a period of inactivity.</p>

Certified Staff Review

The objective of this review was to assess if certified staff employed by the District are performing the job function for which he/she is coded and compare whether the building administrator classified them accordingly. In accordance with the RFQ, we requested that the District have their principals for each school within the District complete a Microsoft Excel spreadsheet (referred to as Form C) that identifies all certified staff employed and their respective job title and function.

We selected a sample of 100 certified staff to review. Our selection included 56 certified teachers and 44 nonteaching certified staff representing a cross section of school locations and job functions. The following table summarizes the cross section of job functions reviewed.

Level	School	Reviewed
Certified Teachers	Elementary School	25
	Middle School	12
	High School	19
Nonteaching Certified Staff	Principals	17
	Guidance Counselors	9
	Supervisors	1
	Other	17

We performed the following for each employee:

- Visited the school and confirmed the employee’s name by observing identification and the primary role of the employee through inquiry
- Verified the employee’s job function through inquiry and/or observation
- Compared the job function per Form C to the position control roster to assess if the employee was consistently classified
- Requested a copy of the teacher’s schedule or class assignment as appropriate to help ensure that it supported the primary role of the teacher
- Noted if the employee performed any additional job functions within the District.

To the extent we could not interview an individual due to absence, documentation related to the absence and evidence of the substitute assigned for the class was requested.

Based on our review, all employees interviewed were performing the job function identified by the District.





Assessment of Internal Controls

The second piece of our scope involved an assessment of District internal controls over key functions, including:

- Inventory
- Facilities Management
- Purchasing/Accounts Payable
- Human Resources/Payroll
- General Operations/Accounting
- Food Services
- Transportation
- Technology
- Student Activities

Through review of the Internal Control Questionnaire completed by the District and other documentation as well as interviews with District professionals, we gained an understanding of the processes and controls in place. We were able to identify gaps or control weaknesses and develop recommendations for potential improvement. In addition, for each functional area except for Technology, approximately 25 items were tested to understand whether key controls were in effect as described.

The pages that follow present the observations and recommendations resulting from our internal controls assessment. Each section is organized to present an overview of the functional area and a summary of observations and recommendations.

Inventory

Overview

The management of inventory and fixed assets at the Irvington School District is overseen by the School Business Administrator. Under the guidance of the School Business Administrator, the Chief Custodian and two maintenance workers are responsible for monitoring operating inventories and fixed assets. At the school level, Head Custodians report to the District's Chief Custodian.

An outsourced consulting company is hired to appraise fixed assets every two years, who also tags fixed assets and conducts physical counts. Assets over a \$2,000 threshold are capitalized as fixed assets. All fixed assets and inventories are covered by a commercial insurance. A centralized warehouse for inventory or fixed assets is not utilized. Textbooks and other supplies requested by schools are shipped directly to schools, and safeguarded at the school level. Janitorial supplies and office supplies are kept in two rooms in the District's office building. Vehicles are parked at a leased garage. Office furniture, office equipment, and other fixed assets are kept in individual departments. The IT supervisor handles computer purchases. New computers are purchased on a five-year cycle, which is staggered between the schools. Upon receipt, the computers are immediately installed and safeguarded with security tags by the technology coordinators, who are supervised by the IT supervisor. Laptops are assigned to limited employees.

As part of our procedures, we developed a high-level understanding of the Inventory process. At the District, the Inventory process includes the following subprocesses:

- Tagging Process
- Warehouse
- Ordering Process
- Distribution Process
- Receiving Process
- Reconciliation of Inventory
- Disposal Process

We identified key controls within the inventory process based on interviews with business process owners for each of the subprocesses. We considered the following to select a sample of 25 items to test as a cross-sectional representation of key controls over the inventory process:

- Gaps in internal controls – areas in the process where internal controls would be expected but do not appear to be effective or do not exist at all.
- Variances within the process – areas in the process that are not actually performed as documented or as noted from the interview.

Based on the key controls identified and the process elements considered, the following attributes were identified for testing:

- Purchases of new computers and maintenance services are properly approved.
- Recent inventory counts are completed in a timely manner and are properly approved.
- The valuation and depreciation of assets is conducted.
- Fixed asset and inventory acquisitions, transfers, and dispositions are approved and recorded according to District policy.
- Fixed assets meet the capitalization threshold and are recognized as a fixed asset.
- Each asset to be retired is properly approved.
- The Additions Report includes only assets acquired during the current fiscal school year.

Summary of Observations and Recommendations

On the following pages we present a summary of observations and recommendations related to the inventory process. The observations were identified as a result of the ICQ responses, business process interviews conducted, and results of the key controls/attributes tested. We have titled each observation, provided a discussion of the circumstances surrounding the observation, and presented potential recommendations for consideration.

Standard Operating Procedures

We noted that the District does not maintain standardized documentation for current policies and procedures for inventory and fixed assets. Procedures for this function are documented under the District's Standard Operating Procedures, but these procedures are not detailed or regularly updated. Detailed procedures are left to the discretion of the Business Administrator and IT supervisor, who handle the majority of this function.

We recommend that a formal policy and procedural manual describing best practices for this function should be developed. This manual should include policies for tracking and purchasing inventory and fixed assets. Documenting detailed procedures in this manner will lessen the risk of unauthorized or inappropriate activity.

Inventory Records

We noted that the District outsources the function of inventory counts to an independent appraiser. The finance department generates fixed asset reports annually, prior to the counts performed by the appraiser. These reports include all new assets purchased and all assets retired during the year. The reports are forwarded to the appraiser for their independent assessment. Based on the procedures performed, the appraiser issues a report that is used to prepare the financial reports required by the State. Other than the appraisals performed every two years by the independent firm, the District does not perform any inventory or cycle counts for fixed assets during the year.

We recommend that cycle counts of fixed assets should be performed periodically by the District to help ensure that the data included in Fixed Assets register and in the appraiser's report is accurate. Performing these counts on a regular basis would also increase the opportunities for detecting and correcting inventory shrinkage. This responsibility should be assigned to department heads as applicable (e.g., the IT supervisor should supervise the inventory counts of the school computers). A formal report listing the findings of the inventory counts and corrective actions plans should be documented.

Disposals of Fixed Assets

As per the School Business Administrator, disposals of fixed assets occur only after approval from the Board. There are no policies and procedures regarding disposals of fixed assets. Additionally, there were no disposals of fixed assets that occurred for the 2006–2007 fiscal year.

We recommend that a formal process for the authorization of disposal of assets should be instituted. Prior to the Board approval, a form indicating the condition of the asset and reason for disposal should be documented and reviewed. A formal disposal process will help ensure that the reason for the fixed asset disposal such as being lost, transferred, or end of its useful life, etc., is documented and reviewed. An estimate of the salvage value should also be specified. The form should also describe the method of disposal (public auction, recycled, discarded, dismantled, traded in, etc.). Revenue generated from the disposal of assets should be properly accounted for. The form should be reviewed and based on the dollar threshold and underlying asset a cost to benefit analysis should be performed to determine whether the asset should be disposed, replaced, or repaired.

Valuation and Depreciation

Valuation and Depreciation of fixed assets is outsourced to American Appraisal Associates, and assets are valued every two years. All purchase orders are reviewed and expenses over \$2,000 are capitalized. The report provided by American Appraisal Associates includes the original cost, accumulated depreciation, and book value for each fixed asset. Assets are depreciated using the straight line method.

The American Appraisal Report as of June 30, 2006 was obtained and it was observed that the accumulated depreciation reported in the financial statements (\$21,467,392) did not match with the amount indicated on the American Appraisal Report (\$21,761,195).

From the American Appraisal Report, six samples were tested to determine if they were appropriately recorded as fixed assets. It was noted that two items with a value of \$0 were recognized as a fixed assets. Additionally, the American Appraisal report did not cover impairments or how they should be recorded.

We recommend that the District should review the depreciation reported by the third-party appraisal firm to help ensure that assets are appropriately recognized as fixed assets and that the information reported in the financial statements is accurate. Depreciation reported in the CAFR financial statements should be supported with adequate analysis including assumptions made and supporting documentation. Variances between the number indicated on the appraisal report and the financial statements should be documented, researched, and reviewed. Additionally, the District should consider implementing a formal process to review and record asset impairments.

American Appraisal – Assets Retirements Report

The American Appraisal report includes a retirement's report of all fixed assets. The report lists the acquired date, disposal date, and useful life in years.

A sample of five assets was selected from the retirements report and it was observed that all five assets were retired before their projected end of useful life. There was no supporting documentation to explain why these assets were retired before their projected end of useful life. Board approval for the retirements of these assets was also not provided.

We recommend that the District institute formal procedures over the retirement and recording of fixed assets. Fixed assets should be retired in accordance with the useful life of the asset unless an event or circumstance such as in impairment requires the asset to be retired prior to the end of its useful life. Asset retirements that are recorded prior to the end of the projected useful life should be reviewed and appropriately approved by the Board. Documentation supporting the asset retirement should be retained along with the appropriate approvals.

Inventory Reports of Computers

The District indicated that the technology coordinators at each school maintain an inventory report of computers installed at their schools, and updates them quarterly.

The IT manager reviews and signs off the inventory report. The principals and School Business Administrator also review and sign off these report.

However, the School Business Administrator was unable to provide any inventory reports of computers for any of the schools in the District. Hence, the existence and completeness of these reports could not be verified.

We recommend that the District should implement formal procedures to help ensure that all policies and requirements are adequately communicated and followed. The inventory report of computers should be completed and forwarded for review periodically as required. The School Business Administrator should also verify this report with the Fixed Asset Appraisal report issued by the third-party appraisal firm to help ensure that all assets that meet the capitalization requirements are appropriately included in the Asset Appraisal Report.

Reconciliation of Fixed Asset Inventory

A reconciliation of the fixed assets log with the fixed assets recorded in the System is not performed.

We recommend that the District should perform a reconciliation of the fixed asset inventory with the books periodically, at least annually. Assets that are not appropriately recorded should be identified, researched, and resolved. This would help ensure that the fixed assets reported in the financial statements are accurate.

Facilities Management

Overview

The Irvington School District is responsible for the maintenance and upkeep of 12 schools and three administration buildings, which comprises approximately 1.1 million square feet. The Facilities Management department consists of three primary areas: warehouse, janitorial, and maintenance. The Education Facility Manager oversees the work of a Chief Custodian, 14 Head Custodians, 26 maintenance workers, and 105 janitors.

Warehouse

The District owns two warehouses. One is located at a building in downtown Irvington, while the other stores materials at Florence Avenue Elementary, a school within the District. The warehouses are used for stocking two types of inventory – liquids (bleach, chemicals, paint) and dry materials (mop heads, light bulbs, toilet tissue). Two warehouse workers oversee the inventory, as well as deliver materials to the respective schools.

Janitorial

The 105 custodians report directly to their respective Head Custodian. Ten of the District's schools have one Head Custodian, while the remaining two schools have two head custodians. Head Custodians serve as the individual supervisors of their schools. They also assume the responsibilities of foremen and inspectors. When a custodian has a concern, he/she reports directly to their Head Custodian. If the Head Custodian cannot resolve the matter, the Head Custodian notifies the District's Chief Custodian. Any requests for janitorial products must be approved by the Chief Custodian.

Maintenance

The Facilities Management department utilizes 20 maintenance vehicles. Of the 20 maintenance vehicles, five are pickup trucks, two are closed-in trucks, two are dump trucks, and the remaining vehicles are maintenance vans. The Districts also houses an old snow plow vehicle.

In addition to their internal staff, the Facilities Management department also contracts with Karl & Associates, an environmental consulting firm. The Irvington School District relies on Karl & Associates to help ensure they are in compliance with environmental regulations.

As part of our procedures we, developed a high-level understanding of the Facilities Management process. At the District, the Facilities Management process includes the following subprocesses:

Standard Operating Procedures:

- Facilities Budget
- Overtime Approval
- Vendor Contracts

- Routine Maintenance

We identified key controls within the facilities process based on interviews with business process owners for each of the subprocesses. We considered the following to select a sample of 25 items to test as a cross-sectional representation of key controls over the inventory process:

- Gaps in internal controls – areas in the process where internal controls would be expected but do not appear to be effective or do not exist at all.
- Variances within the process – areas in the process that are not actually performed as documented or as noted from the interview.

Based on the key controls identified and the process elements considered, the following attributes were identified for testing:

- Work orders are prepared, completed, and properly approved.
- Procedures as documented provide for replacement and purchasing of equipment, maintenance budget, facilities standards, and personnel staffing.
- Maintenance and operations department use appropriate performance and cost-efficiency measures and interpretive benchmarks in management decision making.
- Confirm maintenance logs are maintained to appropriately document requests, workload, resolutions, and health and safety issues.
- A budget to actual reconciliation is performed to determine whether there are enough funds for facilities projects.

Summary of Observations and Recommendations

On the following pages we present a summary of observations and recommendations related to the facilities management process. The observations were identified as a result of the ICQ responses, business process interviews conducted, and results of the key controls/attributes tested. We have titled each observation, provided a discussion of the circumstances surrounding the observation, and presented potential recommendations for consideration.

Management Oversight

A formal process to log, monitor, and close complaints received from the schools does not exist. Currently the process is based on verbal communication to the appropriate members of management resulting in the possibility of significant issues going unaddressed timely, or at all. The facilities manager and School Business Administrator follow up on complaints from the schools regarding maintenance issues on an informal, as-needed basis.

We recommend that a formal written log of all complaints received from the schools and department heads should be maintained and reviewed on a periodic basis to help ensure that all maintenance issues are addressed in a timely and satisfactory manner.

Work Orders

An approved work order form is required for any maintenance or repair jobs. A work order is required irrespective of whether the job will be performed by the school's maintenance workers or if an outside vendor will be used. The work order is originated by the custodian at each school and forwarded to the facilities director and School Business Administrator for approval.

A sample of 15 work orders was tested. It was observed that 3 of the 15 work orders tested were not filled out completely. For example the type of work such as repair or replacement was not checked off on the work order. All work orders tested were missing signatures from either the facilities director or the School Business Administrator. Additionally, for all work orders tested, the completion date and evidence that the facilities director had closed out the work order was missing.

We recommend that a formal process be instituted over the review and approval of work orders relating to facilities management. The Facilities Director should review all work orders to help ensure that they are complete and include pertinent information such as type of work, completion date and estimated amount, etc., prior to approval. Additionally, all work orders should be reviewed and approved by the School Business Administrator and the assistant superintendent. Also the facilities director should review the projects for satisfactory completion and indicate closure on the work orders.

Outsourced Maintenance Work

For outsourced maintenance projects, in addition to an approved work order, quotations and contracts from each vendor must be obtained and approved depending on the dollar threshold and type of service. Purchase requisitions and purchase orders must be created for each project and signed off by the principal, School Business Administrator, the Board, and the superintendent. The invoices from each vendor also must be reviewed to help ensure that the amount matches the purchase order.

A sample of 10 outsourced maintenance projects was tested, and the following observations were made:

- Seven of the maintenance projects selected were missing a contract.
- Five of the maintenance projects selected were missing quotations from vendors.
- Nine of the maintenance projects selected were missing work orders.
- For one of the maintenance projects selected, the work order was missing relevant approvals from the Principal, School Business Administrator, or Assistant Superintendent.
- One of the maintenance projects selected was missing the purchase requisition.
- For eight of the maintenance projects selected, purchase requisitions were missing relevant approvals from the Principal, Superintendent, Business Administrator, or Assistant Superintendent.
- For four of the maintenance projects selected, purchase orders were missing relevant approvals from the Principal, Superintendent, Business Administrator, or Assistant Superintendent.
- None of the invoices appeared to have been reviewed because none of them had any signatures or evidence of review on them.
- For three of the maintenance projects selected, the amount on the check paid to the vendor, purchase requisition, purchase order, and invoice were not the same.

We recommend that a process be instituted to help ensure that all contracts and quotations are obtained for each outsourced maintenance project. Based on the

quotations from different vendors, the most qualified and cost-effective vendor should be selected. If the vendor with the lowest bid is not accepted, the rationale should be documented, reviewed, and approved. A process should be instituted to make sure that all work orders, purchase orders, purchase requisitions, and invoices have signatures from the appropriate people such as the facilities director, School Business Administrator, principal, and assistant superintendent as evidence of review. If the amount on the purchase order, invoice, and receiving documentation are not in agreement, the variance should be researched and appropriately reviewed and approved prior to processing payments.

Purchasing/Accounts Payable

Overview

The majority of the District's purchases are initiated by its schools, and the related payments are processed by the Purchasing and Payables Departments at the central business office. The departments do not currently maintain standard documentation for current policies and procedures. The District is currently in the process of developing detailed job descriptions for these departments, and drafts are currently being reviewed by the State monitor assigned to the District.

The Payable department is responsible for payment of invoices for all the District purchases of goods and services, with the exception of payroll. The Accounts and Control Manager is accountable for check processing and liquidation of encumbrances in the system. Goods purchased by the District are usually for either school or administrative supplies. The District purchases the majority of its supplies from vendors which have been approved through the State's Request for Proposal (RFP) process. The State encourages its Districts to use these vendors in order to facilitate favorable contract negotiations.

The principals and secretaries at most of the District's schools and other locations have limited access to Edu-Met, the District's accounting system, for the purpose of creating purchase requisitions. This access is restricted to creating and viewing purchase orders for their particular location only, and does not include the ability to print these purchase orders. System access rights are assigned according to job descriptions, and the assistant superintendent is responsible for assigning and changing these rights. The system access for the bookkeepers is restricted to entering data in the system. Access to process checks is limited to the Accounts and Control Manager, comptroller, and assistant superintendent.

As part of our procedures, we developed a high-level understanding of the Purchasing/Accounts Payable process. At the District, the Purchasing process includes the following subprocesses:

- Purchase Requisitions and Purchase Orders
- Account Coding
- Payables
- Payment of Invoices
- Supporting Documentation

We identified key controls within the Purchasing and Accounts Payable process based on interviews with business process owners for each of the subprocesses. We considered the following to select a sample of 25 items to test as a cross-sectional representation of key controls over the inventory process:

- Gaps in internal controls – areas in the process where internal controls would be expected but do not appear to be effective or do not exist at all.
- Variances within the process – areas in the process that are not actually performed as documented or as noted from the interview.

Based on the key controls identified and the process elements considered, the following attributes were identified for testing:

- Documentation maintained to support expenditures is sufficient.
- The account coding for all purchase orders is reviewed and properly approved.
- The system does not allow purchase orders to be entered for under-funded accounts.
- A three-way match is performed on invoices, purchase orders, and receiving documents.
- Invoices are entered into the system and are properly approved.
- A budget to actual reconciliation is performed and reviewed timely.

Summary of Observations and Recommendations

On the following pages we present a summary of observations and recommendations related to the purchasing/accounts payable process. The observations were identified as a result of the ICQ responses, business process interviews conducted, and results of the key controls/attributes tested. We have titled each observation, provided a discussion of the circumstances surrounding the observation, and presented potential recommendations for consideration.

Employee Training

A process to provide formal training for new hires does not exist. Employees are trained on-the-job when they accept a job position. Such informal training could potentially result in the noncommunication of all relevant procedures or in the communication of procedures that may be inconsistent.

We recommend that a formal employee training program be instituted for new employees based on the job title and level. Formal on-boarding training would help in ensuring that all relevant procedures and job considerations are consistently communicated to new hires.

Management Oversight

We noted a lack of formal evidence of management review over various procedures. Changes made to the vendor master data by the bookkeepers are not reviewed for appropriateness.

We recommend that an edit/change report listing all changes made to the vendor master data be generated and reviewed periodically to help ensure that all changes made are authorized.

Vendor Master File

The vendor master file is maintained by the Purchasing department. The Director of Purchasing and the Purchasing clerks have the ability to add new vendors to the vendor master file. Purchasing clerks may add a new vendor without management approval, and the Director of Purchasing does not review the newly added vendors to ascertain that the vendor addition was authorized. Vendors may be added that have not gone through the appropriate approval process to confirm quality, reliability, stability, and competitive pricing. The addition of inappropriate vendors may lead to vendors receiving payments for services never performed or services performed that do not meet the District's requirements for quotations, bids, and quality.

The District does not always require a potential vendor to provide requisite tax information for identification purposes prior to the addition of the vendor to the vendor master file. This information is needed to properly report appropriate disbursement activity to the Internal Revenue Service (IRS) and other tax authorities. The current system does not require a Tax Identification Number (TIN) or Employee Identification Number (EIN) to approve payment to a vendor. There may be tax implications by not providing the appropriate governmental agencies with disbursement activity for their vendors.

We recommend the District consider automating internal controls in the vendor master file. The District should modify its vendor establishment procedures to help ensure that required and accurate vendor tax identification information is provided prior to adding the vendor to the vendor master file. The District should also consider implementing a policy requiring a thorough background check on all professional service providers and other vendors that will provide goods or services to the District. Additionally, the District should institute a formal policy defining the criteria and frequency to review the Vendor Master File and identify inactive vendors that need to be purged.

Reimbursements Related to Conferences

Policies and procedures for expense reimbursements related to conferences are distributed to the schools, and adherence to the policies is verified by the assistant superintendent. A Workshop/Conference/Convention Attendance and Travel Request Form must be filled out for all conferences and workshops. The form includes pertinent information such as the educational justification and any anticipated expenses. The form is approved by the principal, assistant superintendent, and superintendent.

The schools are in charge of generating the purchase requisition and purchase order, and the Accounts and Control Manager processes the employees travel reimbursements. The purchase order must be signed by the assistant superintendent, and the purchase requisition must be signed by the assistant superintendent, superintendent, and the principal. All receipts must be attached to the purchase order, and the vendor's copy of the purchase order should be sent to the employee. The Accounts and Control Manager helps ensure that the amount reimbursed matches the amount on the purchase order, and receipts.

We tested a sample of two conferences and noted the following:

- None of the conferences tested were accompanied with a Workshop/Conference/Convention Attendance and Travel Request Form.
- None of the conferences tested had receipts attached to the purchase order and therefore it could not be determined whether the amount reimbursed to the employee matched the amount on the receipts.

We recommend that the assistant superintendent institute and follow policies and procedures to help ensure that all employees who attend a conference have a duly completed and approved Workshop/Conference/Convention Attendance and Travel Request Form that is attached to the voucher package. All supporting documentation, such as receipts, should also be attached to the voucher package and the Accounts and Control Manager should make sure that the amount being reimbursed matches the amount on the receipts. Any variances should be documented and researched and then the reimbursement should be processed. The accounts payable department should help ensure that reimbursement vouchers without the adequate supporting documentation are not processed for payment.

Accounts Payable Voucher Package Review

The accounts payable bookkeepers are responsible for verifying the disbursement information in the Edu-Met system to the purchase requisition form, the purchase orders, and the invoice prior to processing a payment. The Accounts and Control Manager performs a random accuracy review to help ensure payments are correctly posted to the Edu-Met system. The purchase requisition must be signed off by the superintendent, assistant superintendent, and principal. The purchase order must be signed off by the assistant superintendent, and Board approval needs to be obtained before a check can be issued for payment.

A sample of seven expenses was tested from the Board approved bill list and the following observations were made:

- For three of the expenses selected, the invoices were missing and, therefore, not attached to the voucher packet.
- Two of the expenses selected were missing a purchase requisition.
- For one of the expenses selected, purchase requisitions were not signed by the superintendent, assistant superintendent, and principal.
- For three of the expenses selected, the vendor's copy of the purchase order was still attached to the voucher packet when it should have been mailed to the vendor.
- For four of the expenses selected, the amount on the invoice, purchase order, purchase requisition, and the check to the vendor were not the same. There was no evidence that the accounts payable bookkeeper researched and documented this variance.
- For one of the expenses selected, the amount on the invoice was greater than the amount on the purchase order, but no explanation of the variance was documented.
- For three of the expenses selected, the check paid to the vendor was past the due date, and there was no documentation as to why a late payment was made.

We recommend that the Accounts and Control Manager institute a formal process to help ensure that all voucher packets contain duly reviewed and approved purchase requisitions, purchase orders, and invoices. They should also help ensure that the amounts on each of these documents are the same and if they are not, the variance is researched, documented, and subject to additional review and approval. The Accounts and Control Manager should also help ensure that all payments are made on time, and if they are not, the valid justification should be documented. Incomplete payment vouchers should not be processed.

Processing Payments that exceed the original purchase order amount

We noted that controls do not exist to prevent disbursements that exceed an approved purchase order amount. The Accounts Payable clerk handwrites these changes in amounts on the purchase order in order to remit payment. If a purchase order amount needs to be increased, there is no approval needed. Additionally, we noted that the adjustment screen lists the date and the amount of the adjustment, but not the person who processed the adjustment.

We recommend that a dollar threshold for payments exceeding the original purchase order amount should be established by the District. Payments exceeding the dollar threshold should be subject to additional review and approval. The District should also investigate the possibility of configuring the Edu-Met system to automate the process to flag and request additional approval for payments exceeding the dollar threshold. Additionally, an edit/change report listing all payments made exceeding the approved purchase order amount should be generated and reviewed to help ensure that all payments exceeding the approved purchase order amount are authorized.

Segregation of Duties

For the period under review, the Accounts and Control Manager was responsible for processing vendor payments and updating the approved purchase order amount in the system, resulting in a lack of segregation of duties. Additionally, the Purchasing Manager and bookkeepers were likewise responsible for the functions of processing payments and also updating the Vendor Master File resulting in a lack of segregation of duties.

We recommend that incompatible functions should be segregated to the extent possible in order to create a well-controlled environment. Steps should be taken to help ensure that functions that could result in potential conflicts of interest are not performed by the same employee. Segregating these duties decreases the risk of intentional or unintentional errors or irregularities being perpetrated and concealed.

Budget to Actual Reconciliation

The assistant superintendent performs a budget to actual reconciliation. If there are not enough funds in the account, a transfer of funds is done which must be approved by the Board.

As per the assistant superintendent, only an informal budget to actual reconciliation is performed, and no documentation is retained.

We recommend that the reconciliation process be enhanced by having system configured reconciliations. The assistant superintendent should consider using MS Excel spreadsheets which should be password protected to help eliminate unintended edits and errors. Protected spreadsheets can prevent unauthorized personnel from changing formulas or improperly reconciling accounts. Performing periodic reconciliations and roll-forward analysis would help identify budgetary issues and detect excessive spending patterns that may be identified and corrected timely.

Human Resources/Payroll

Overview

The Human Resources department is primarily responsible for coordinating all employee-related functions, including hiring, personnel file maintenance, and job changes. The department primarily consists of a Human Resources Director and an administrative secretary. Most permanent positions at the District are negotiated through the local employee union.

The Payroll department consists of two Payroll Assistants who are primarily responsible for all payroll-related activities, including processing paychecks. All payroll records are maintained in the Edu-Met system. Checks are processed twice a month, at the middle and end of the month. Approximately 1,600–1,700 checks are processed each pay cycle.

As part of our procedures, we developed a high-level understanding of the Payroll process. At the District, the Payroll and HR processes include the following subprocesses:

- New Hire Process
- Salary Data
- Changes to Payroll
- Attendance Process
- Overtime Policy and Procedures
- Employee Benefits
- Termination

We identified key controls within the Payroll and HR processes based on interviews with business process owners for each of the subprocesses. We considered the following to select a sample of 25 items to test as a cross-sectional representation of key controls over the inventory process:

- Gaps in internal controls – areas in the process where internal controls would be expected but do not appear to be effective or do not exist at all. Comparison of the controls/policies should be compared with:

Travel Expense and Reimbursement Policy – NJAC 6A:10A-8.3, which was adopted September 22, 2005.

- Variances within the process – areas in the process that are not actually performed as documented or as noted from the interview.

Based on the key controls identified and the process elements considered, the following attributes were identified for testing:

- Approval for new hires is appropriately documented.
- The human resources department maintains a personnel file checklist for new employees and that employees receive employee manuals.
- Termination/resignation letters are reviewed and properly approved.
- The salary information and hire/termination/resignation dates in the Board agenda corresponds with the salary information and hire/termination/resignation dates in the payroll register.
- The garnishment amount from the court letter matches the amount deducted from the paycheck.
- The Comptroller reviews the payroll register to confirm the amounts on the checks paid and direct deposit amounts are correct, completes a reasonableness check of payroll from one payroll cycle to the next, and performs a budget to actual reconciliation on a periodic basis.

Summary of Observations and Recommendations

On the following pages we present a summary of observations and recommendations related to the HR/payroll process. The observations were identified as a result of the ICQ responses, business process interviews conducted, and results of the key controls/attributes tested. We have titled each observation, provided a discussion of the circumstances surrounding the observation, and presented potential recommendations for consideration.

Standard Operating Procedures

We noted that the human resources and payroll departments do not maintain standardized documentation for current policies and procedures.

We recommend that a formal policy and procedural manual, including job descriptions for each position in the human resources and payroll departments, should be developed and distributed to all of the employees in the departments.

Employee Training

A process to provide formal training for new hires does not exist. Employees are trained on-the-job when they accept a job position. Such informal training could potentially result in the noncommunication of all relevant procedures or the communication of procedures may be inconsistent.

We recommend that a formal employee training program be instituted for new employees based on the job title and level. Formal on-boarding training would help in ensuring that all relevant procedures and job considerations are consistently communicated to new hires.

Segregation of Duties

We noted that certain functions, such as entering payroll data, processing checks, and reviewing a trial payroll register, are performed by the same individual, resulting in a lack of segregation of duties. Combining these functions could lead to the creation of fictitious employees and related timesheets, and the processing of fictitious payments that may go undetected. The payroll assistants then print the checks from the system and prepare them for distribution to the schools.

We recommend that these duties should be assigned to separate individuals in the human resources and/or finance department to the extent possible. Segregating these duties would create a system of checks and balances, such that the functions of one employee are subject to the review of another employee through the performance of interrelated functions. The District Comptroller should perform a formal review of the trial payroll register prior to the processing of checks. Secondary levels of review would help decrease the risk of intentional or unintentional errors, or irregularities being perpetrated and concealed.

Employee Data Master File

We noted that a process does not exist to verify that all new entries and subsequent changes to the employee data master file are accurately recorded in the system as authorized. The employee data master file is not reviewed periodically in order to help ensure completeness and to purge inactive employees from the file.

Additionally, a formal procedure for identifying deceased employees who are active in the Edu-Met system does not exist. The District indicated that only the three HR Administrative Assistants and the HR Manager have the ability to change a Social Security number in the system.

We recommend that the District should periodically generate and review edit/change reports from the Edu-Met system that list the additions and changes made to the employee data master file. These reports should be periodically reviewed to help ensure that appropriate authorization was given for all changes. Moreover, these reports should be reconciled to authorized Board minutes, and records that do not match should be identified and corrected timely.

The District should also institute a formal policy defining the criteria and frequency for reviews of the employee data master file to identify and purge inactive employees. Additionally, the District should perform a comprehensive review of all employee records to help ensure that missing pertinent information, such as hire dates and termination dates, is identified and resolved timely.

Maintenance of Personnel Records

The human resources department maintains a checklist in order to help ensure completeness of all employee files and distributes the District's policy and procedural manual to all new hires. The HR assistant maintains a checklist of documentation that is retained for each employee such as the application form, evaluation forms, I-9 forms, background check forms, resumes, and employment contracts.

A sample of 15 new hires was selected from the Board agenda, and the HR assistant did not provide the checklist or any of the documentations on the checklist, except for the I-9 forms. The HR manager indicated that the checklist and the supporting documentation on the checklist are confidential and therefore would not be provided for our review. Hence the completeness and existence of the checklist and the supporting documentation could not be verified. The HR assistant was also not able to provide evidence that each employee received the District's policy and procedural manual.

We recommend that the HR manager institute a formal procedure to create personnel folders and checklists for each employee and help ensure that the folders are complete and can be tracked and updated on a periodic basis. A checklist should be utilized as part of a periodic review of the completeness of the employee HR files to help HR staff assess the data that is missing based on the status of the employee.

Processing of Payroll – Incomplete Documentation and Missing Proper Approvals

We obtained a sample of employees receiving greater than 52 checks within the two-year period covering 2004–2005 and 2005–2006, employees whose base or gross pay increased by greater than \$7,500 from 2004–2005 to 2005–2006, employees who received greater than 10% of base salary in stipends and employees who received greater than 25% of base salary in overtime and noted the following:

- 2 of the 150 checks selected were supported with incomplete timesheets, such as missing hours worked, that were approved by the School Administrator.
- 71 of the 150 checks selected represented “extra pay” and did not include any supporting documentation
- For 14 checks issued to the employees representing the payment of stipends, prep elementary aides, overtime, and base pay increase, supporting documentation, such as Board Agendas and timesheets, was not provided and hence, the validity of the expense incurred could not be determined.

For increases resulting from additional credits or attainment of advanced/higher degrees, employees are required to complete and submit an Attainment of New Level form along with the supporting documentation to the HR administrative assistant. An Attainment of New Level form was not provided for any of these employees.

The District indicated that all stipends are preapproved by the Board with the exception of the Adult High School, and are paid based on the predetermined amount depending on the type of stipend. Only 1 of the 150 stipend checks was accompanied by a Board Agenda.

The District represented that all overtime payments are required to be accompanied with an approved Overtime form and the supporting timesheets. 86 of the 150 overtime checks selected did not include any supporting documentation.

We recommend that a formal process should be instituted to help ensure that all timesheets are completed, reviewed, and approved appropriately. The Payroll administrative assistants should not process payroll vouchers that are not supported with complete timesheets or payroll vouchers that lack the appropriate supporting documentation, such as the Board Agenda. Further, the District should establish review procedures to help ensure that employees are paid accurately in accordance with the hours submitted per their timesheets.

Termination/Resignation Letters

Termination and Resignation letters are reviewed and approved by the HR director, Superintendent, and the Board. For each employee that has resigned or been terminated, the HR Director sends a letter to the employee notifying them that the Board and superintendent has approved their resignation or termination, and the letter has the last effective date of their employment.

A sample of 10 terminated and resigned employees was tested, and the HR department could not provide the resignation letters for the four employees selected that had resigned. The resignation letters contain the reason why the employee chose to leave and the last effective day they wish to be with the District.

We recommend that the HR department retain and file resignation/termination letters in the personnel files for each employee. All pertinent employee information should be retained in accordance with the District's documentation retention procedures.

Reconciliation of Final Payroll Register to Pre-Payroll Register

The Comptroller and the payroll assistants review the pre-payroll register and payroll register to make sure that the amounts on the checks paid, and the direct deposit amounts are correct. Deductions related to tax, and garnishments are also reviewed.

The Comptroller and payroll assistants perform an informal high-level review of the pre-payroll register. The Comptroller informally scans through the checks and direct deposit amounts and any unusual figures are investigated and resolved.

We recommend that the Comptroller institute a documented reconciliation of the final payroll register to the pre-payroll register so that errors and omissions can be detected. The Comptroller should sign off on the reconciliation as evidence that the reconciliation has been performed. Such reconciliations should also be reviewed to help ensure data accuracy.

Reconciliation of One Payroll Cycle to the Next

The Comptroller performs a reasonableness check of one payroll cycle with the next to help ensure the total payroll amount paid in any one cycle is consistent and not significantly different than the next cycle.

The Comptroller does not perform a formal reconciliation from one payroll cycle to the next. Only the total amount of payroll paid in one cycle is compared with the next. A dollar threshold requiring further research does not exist and the review is informal based on reasonableness.

We recommend that the Comptroller institute a formal documented reconciliation from one payroll cycle to the next. A dollar threshold requiring further research and review should be defined and communicated. All variances above the thresholds should be formally researched and documented.

Budget to Actual Payroll Reconciliation

The Comptroller performs a budget to actual payroll reconciliation by verifying that for each payroll cycle, the budgeted amount in the Payroll System matches with the budget amount approved by the Board and by verifying that the amount left over in each account is not negative. Any negative amounts in the payroll account are cleared by transferring funds into the payroll account which are Board approved.

The Comptroller indicated that the amount in the payroll account is sometimes negative because overtime, stipends, and extra pay are not encumbered. Hence, for each payroll cycle additional funds may need to be transferred into the payroll account.

We recommend that the Comptroller perform a formal budget to actual payroll reconciliation report by analyzing payroll budget allocations to actual payroll expenditures and identify, research, and document any variances. The Comptroller should consider generating a report that documents payroll budgets, expenses, and encumbrances by budget line number. The report should include information such as the budget line number, employee name, object description, original budget, current budget, encumbrance, year-to-date actual, and line variance. Unbudgeted expenses such as overtime, stipends, and salary increases should be documented and reported to the board periodically. Such information should also be used in identifying overtime trends and for performing cost benefit analysis to determine if it's more cost effective to hire new employees.

General Operations/Accounting

Overview

The Financial Management processes at the District include Accounting, Financial Reporting, Grants Management, Budget, and Cash Receipts. The Financial Management Department is made up of the following employees: Assistant Superintendent, the Comptroller, Accountant, Fiscal Specialist/Food Services, Fiscal Specialist/Special Services, and Fiscal Specialist/ECPA. In addition, the Board of Education appoints the Treasurer to monitor the appropriate flow of the District Monies. The Treasurer is independent from the District management and his role is to perform reconciliation of cash accounts.

The Irvington Board of Education and all its schools constitute the District's reporting entity. The Irvington School District is an independent reporting entity within the criteria adopted by the Government Accounting Standards Board (GASB). The District's basic financial statements include Districtwide statements, consisting of a statement of net assets and a statement of activities. The statements present information about the District as a whole and recognize revenue and expenses based on the accrual method of accounting. The accounting system of the District is organized on the basis of funds. The District Accounting Department utilizes the accounting guidance manual issued by the Department. However, the Accounting department does not maintain standard documentation for current policies and procedures.

State statutes require an annual audit by independent Certified Public Accountants or Registered Municipal Accountants who are licensed as a Public School Accountant of New Jersey. The accounting firm of Samuel Klein and Company was appointed by the Board of Education. Upon the review of 2005 Comprehensive Financial Report, KPMG noted that Samuel Klein and Company Certified Public Accountants were unable to express and they did not express an opinion on the financial statements because of the significance of the matters described in 2005 report.

KPMG obtained and reviewed the Auditors 2004–2005 and 2005–2006 Comprehensive Financial Reports and Management Reports that included Administrative Findings – Financial, Compliance, and Performance. The audits covered the financial transactions of the Board Secretary/Business Administrator and Treasurer of School Moneys, the activities of the Board of Education, the records of the Student Activity Fund, Food Service Fund, and Special Revenue Fund. KPMG reviewed the processes' conditions in the respective areas followed by the auditors' recommendations.

The District has 30 days to prepare the Corrective Action Plan, which must address all the audit findings and recommendations. The 2005–2006 Plan was submitted to the Department and as a result, the State Monitor was appointed to the District.

As part of our procedures, we developed a high-level understanding of the Inventory process. At the District, the Inventory process includes the following subprocesses:

- Payment of Invoices

- Financial Accounting
- Accounting System
- General Entries
- Cash Reconciliations
- Bank Checking Accounts
- Investments/Other Revenue
- Business Continuity

We identified key controls within the general operations based on interviews with business process owners for each of the subprocesses. We considered the following to select a sample of 25 items to test as a cross-sectional representation of key controls over the inventory process:

- Gaps in internal controls – areas in the process where internal controls would be expected but do not appear to be effective or do not exist at all.
- Variances within the process – areas in the process that are not actually performed as documented or as noted from the interview.

Based on the key controls identified and the process elements considered, the following attributes were identified for testing:

- The Treasurer's Report is properly prepared, approved, and includes a bank reconciliation that is performed timely.
- Open reconciling items are researched and resolved timely and variances are properly documented.
- The Board Secretary's Report includes financial statements, is properly and timely approved, and reconciles to the Treasurer's Report.
- An audit was performed by the external auditor, and the audit was submitted timely to the members of the Board of Education.
- The Audit Recommendations Corrective Action Plan created by the Board Secretary is properly approved and each corrective action is tracked throughout the year with metrics.

Summary of Observations and Recommendations

On the following pages we present a summary of observations and recommendations related to the financial management process. The observations were identified as a result of the ICQ responses, business process interviews conducted, and results of the key controls/attributes tested. We have titled each observation, provided a discussion of the circumstances surrounding the observation, and presented potential recommendations for consideration.

Standard Operating Procedures

We noted that the accounting department does not maintain standardized documentation for current policies and procedures.

We recommend that a formal policy and procedural manual, including job descriptions for each position in the accounting department, should be developed and distributed to all of the employees in the department.

Employee Training

A process to provide formal training for new hires does not exist. Employees are trained on-the-job when they accept a job position. Such informal training could potentially result in the noncommunication of all relevant procedures or in the communication of procedures that may be inconsistent.

We recommend that a formal employee training program be instituted for new employees based on the job title and level. Formal on-boarding training would help in ensuring that all relevant procedures and job considerations are consistently communicated to new hires.

System Access

System rights are based on the job responsibilities of each employee in the finance department. System access rights are assigned, changed, and terminated as necessary when employees start or leave their job positions.

We also noted that a comprehensive system access review has not been performed by the District. We noted several instances where employees had access to various modules in the System based on their job functions, resulting in a lack of segregation of duties. The ability to assign and change user access levels for the finance department is handled solely by the assistant superintendent. The comptroller has unlimited system access to all modules in the District's Financial and Accounting System. Other employees in the finance department have varying levels of access.

The Purchasing Manager has more capabilities to modules within the system than the bookkeepers, and it was observed that the Purchasing Manager shares her user name and password with other individuals, and various bookkeepers log in using the Purchasing Manager's password.

We recommend that a comprehensive system access review should be performed regularly by the assistant superintendent and IT manager. User access profiles of all employees should be generated and reviewed to help ensure that the existing access levels are commensurate with their job functions. Incompatible functions resulting in a conflict of interest should be identified and addressed. A formal process over the criteria, frequency, and independent review by the human resources and the IT departments should be instituted. A schedule for system access reviews should also be implemented, to help ensure that necessary changes are made as soon as possible. The responsibility for updating these access rights should be assigned to either the human resources or IT department, rather than the assistant superintendent.

Business Continuity

It was noted that the assistant superintendent does not back up all financial information on physical tapes on a periodic basis.

We recommend that the District institute a formal process to periodically back up financial information from the Edu-Met system. Additionally, a formal log indicating the status of the backup tapes should be maintained and reviewed periodically to help ensure that backups are conducted timely.

Treasurer's Bank Reconciliations

Bank reconciliations are performed monthly by an independent treasurer, who is not an employee of the District. According to the assistant superintendent, the bank reconciliations are part of the Treasurer's report and it must be completed 60 days after month end. All open reconciling items also have to be researched and resolved 60 days after month end.

The Board Secretary's report contains the financial statements and is completed by the assistant superintendent. The report must be completed and approved by the Board 60 days after month end.

A sample of nine Treasurer's reports and nine Board Secretary's reports were tested and it was observed that two of the Treasurer's reports were not completed 60 days after month end. The September 2006 Treasurer's report was missing a date of when it was completed, and the July 2006 report was completed on October 30, 2006.

We recommend that the assistant superintendent enforce the deadline and help ensure that reconciliations are performed timely. If the report is late, the justification should be documented and presented to the Board.

Independent Audit Report

The District is required to submit its audited financial statements and the independent auditor's report to the members of the Board of Education by the end of October each year.

The Independent Audit Report for fiscal year 2006 was tested and it was observed that the report was completed on November 6, 2006 and, therefore, not submitted to the Board timely.

We recommend that the assistant superintendent enforce and meet the deadline to help ensure that the District's financial statements and the auditor's report are shared with the Board timely.

Corrective Action Plans 2005–2006

Corrective action plans are submitted to the State for all audit findings, and implementation progress of these plans is tracked throughout the year by the State Monitor and complemented with the follow-up performed by the Assistant Superintendent. The action plans are created by the Board Secretary and submitted to the Board for approval.

The 2005–2006 Corrective action plans was selected as a sample and it was observed that the State Monitor does not formally track the progress of these plans. The State Monitor provided a plain paper document on which he wrote down who will be responsible for each action plan and what has been accomplished so far. The State Monitor also indicated that he follows up with the individuals responsible for each action either verbally or through e-mail. Additionally, no supporting documentation evidencing periodic follow-up by the Assistant Superintendent was provided.

We recommend that the District should institute a formal process to periodically track and report the progress of each corrective action plan through the use of formal metrics. Estimated time to completion and the status against these deadlines should be formally tracked, documented, and reported.

Budget to Actual Reconciliation

A formal budget to actual reconciliation of key budget line items is not performed periodically. Significant variances are not documented, explained, and reviewed.

We recommend that the District should periodically perform a formal budget to actual reconciliation of key budget line items and document any variances timely. Additionally, the analyses performed and significant variances should be reviewed and reported to the Board periodically.

Food Services

Overview

Daily activities for food services at the District's cafeterias are outsourced to Chartwells Dining Source (Chartwells), including ordering and receiving inventory and cash collection. Chartwells has a manager who works with the School Business Administrator with any problems, such as breakdowns of trucks. At each food site there is a manager who oversees the servers and cashiers. Six out of the 12 schools have full kitchens and storage areas where the majority of the inventory is kept. The 503 Union Avenue location has a large freezer which is used for storage. The District does not have a central warehouse in addition to these locations.

There is a new system in place called Horizon which is a financial software program. The software has been in use since March 2007. At the beginning of each school year, the food services office sends FAR applications (i.e., Applications for State School Aid or ASSA) to the schools for distribution.

When the completed applications are returned, the student data is entered into this system in batches. The total of each batch is manually verified against the total applications in the batch. The system then programs student data into their ID cards, which are issued to the students. When the students present these ID cards at lunch, the cafeteria workers scan the cards to access their status and charge them the full fee, reduced fee, or nothing at all, as appropriate. As students transfer into and out of the schools during the year, their data is updated in the system.

The School Business Administrator has hired two new staff members to oversee the food services operations handled by Chartwells, a fiscal specialist and a bookkeeper. The fiscal specialist sets up the free and reduced lunch program administered by the C.N.P. of NJ State. He checks reimbursement numbers and financial statements on Horizon.

As part of our procedures, we developed a high-level understanding of the Food Services process. At the District, the Food Services process includes the following subprocesses:

- State Aid
- Ordering and Receiving
- Budgeting
- Inventory
- Cash Collections and Deposits

We identified key controls within the Food Services process based on interviews with business process owners for each of the subprocesses. We considered the following to select a sample of 25 items to test as a cross-sectional representation of key controls over the inventory process:

- Gaps in internal controls – areas in the process where internal controls would be expected but do not appear to be effective or do not exist at all.
- Variances within the process – areas in the process that are not actually performed as documented or as noted from the interview.

Based on the key controls identified and the process elements considered, the following attributes were identified for testing:

- The District conducts an annual competitive bidding process for food services and selects the most efficient and lowest cost alternative.
- The food services director performs internal service audits of the cafeterias periodically, and submits the results and related action plans to the School Business Administrator.
- The food services director confirms the eligibility of the students in the free and reduced meal program.
- All monthly operating expenses prepared by Chartwells is reviewed by the District.
- The performance of a budget to actual reconciliation to determine whether there are enough funds for Chartwells' monthly operating expenses.

Summary of Observations and Recommendations

On the following pages we present a summary of observations and recommendations related to the food services process. The observations were identified as a result of the ICQ responses, business process interviews conducted, and results of the key controls/attributes tested. We have titled each observation, provided a discussion of the circumstances surrounding the observation, and presented potential recommendations for consideration.

Management Oversight

We noted that multiple key functions for food services are outsourced to Chartwells Dining Source, the third-party vendor. Chartwells is responsible for setting the school menus according to District guidelines and placing orders as necessary for food and paper supplies. Chartwells is also responsible for cash handling at the cafeterias and the preparation of the daily cash reconciliations. The District is dependent upon Chartwells to have appropriate business processes in place regarding segregation of duties among its employees.

We recommend that performance reports for cafeteria services should be obtained from Chartwells and reviewed by the fiscal specialist. Additionally, the fiscal officer should assign the responsibility for preparing the daily cash reconciliations to designated individuals employed by the District rather than Chartwells employees. Keeping these activities in house rather than outsourced would decrease the risk of intentional or unintentional errors, or irregularities being perpetrated and concealed by the Chartwells employees (e.g., misappropriation of funds).

Internal Audit Reports

The State mandates that an internal service site review of the cafeterias be performed once a year, which is documented manually by the fiscal officer, approved by the School Business Administrator, and submitted to the State. The food services director prepares corrective action plans for any issues noted. These action plans also include follow-up dates, and the food services director is supposed to perform follow-up audits at those dates to verify if the issues have been satisfactorily resolved.

One of the 11 internal audit reports tested was not filled out completely. None of the internal audit reports were approved by the School Business Administrator. For six of the 11 samples tested, a Corrective Action Plan Form was noted as a result of the audit; however, for three of these six audits, a memo summarizing the findings and describing the action plans was not prepared. For the six samples where a Corrective Action Plan Form was noted, there was no evidence that an appropriate follow-up was conducted to track that the issues noted were corrected. There was also no evidence that the agreed-upon corrective action plans were presented to the Board.

We recommend that a formal process be instituted over the review and approval of the internal audit report of the cafeterias. The School Business Administrator should review all internal audit reports to help ensure that they are complete. The School Business Administrator should help ensure that if a Corrective Action Plan Form was noted, a memo should be prepared that summarized all the findings and actions plans, and they should be submitted to the Board for approval. Additionally, the School Business Administrator should determine that follow-up audits are conducted and documented.

Timely Submission of Actual Meals Served Report to the State

The Horizon system tracks the meals served by category, and the fiscal officer reconciles this with the edit checklist prepared by Chartwells. The fiscal officer also resolves any variances with Chartwells before submitting this data to the State.

Of the seven reports of actual meals served tested, we noted that for three reports, the numbers of actual meals, reduced meals, and paid meals did not match the edit checklist prepared by Chartwells. For one of seven reports, the School Business Administrator did not certify the claims of meals served. In addition, two of the reports tested were not sent to the State on time, and for one of them, a late voucher justification form was not submitted.

We recommend that the School Business Administrator implement a process to help ensure that the fiscal officer resolves and documents variances of the report of actual meals served and the Chartwells' edit checklist. The School Business Administrator should also determine that these reports are submitted to the State on time, or a late voucher justification form is submitted timely as needed. Additionally, the report submission confirmation indicating that the form has been submitted to the State should be printed and retained as evidence of appropriate approval and appropriate audit trail.

Chartwells' Monthly Operating Expenses

Chartwells prepares a monthly invoice of all the operating expenses incurred relating to food services. The fiscal officer reviews the invoice and the summary of the operating expenses before forwarding it to the School Business Administrator. A purchase requisition is created and approved by the School Business Administrator and Assistant Superintendent.

It was observed that four of the seven monthly operating expenses were missing a purchase requisition. None of the Chartwells' invoices and accompanying purchase requisitions was approved by the fiscal officer, School Business Administrator, and the assistant superintendent. In addition, it could not be verified that the amount on the check paid to Chartwells matched the amount on the invoice and purchase requisition because copies of the checks were not provided.

We recommend that the fiscal officer and the School Business Administrator help ensure that all Chartwell's invoices and purchase requisitions are appropriately reviewed and approved. In addition, a copy of the check paid to Chartwell's should be attached to the purchase requisition and invoice to help ensure that the amount paid is in agreement with the approved invoice and requisition.

Budget to Actual Reconciliation

The School Business Administrator performs a budget to actual reconciliation to determine whether there are enough funds to cover Chartwell's monthly operating expenses for food services. If there are not enough funds in the account, a transfer of funds is initiated which is approved by the Board. The School Business Administrator also researches and documents any open reconciling items.

As per the School Business Administrator, no formal budget to actual reconciliation is performed for food services. The School Business Administrator also does not explain or document any variances. The School Business Administrator was not able to provide supporting documentation to show that any requests of transfer of funds to the food service account was approved by the Board.

We recommend that the School Business Administrator perform a budget to actual reconciliation and document any variances timely. Additionally, the analysis performed by the School Business Administrator should be reviewed periodically.

Transportation

Overview

The Transportation department at the Irvington School District is responsible for providing transportation services to approximately 600 special education students from the District. These students are enrolled at 45 different schools in the vicinity, including five of the District's schools. The Special Services Department is responsible for having these students tested and classified as special education and enrolled in an educational plan. General education students can also ride these buses when they are temporarily disabled (e.g., with a broken leg). The District shuttles 400 general education students who live in the District to four schools within the District, in order to ease overcrowding in the District schools. The District is currently constructing a new school and renovating two other schools.

The District provides the majority of these transportation services without the use of outside vendors. The primary purpose of the Transportation department is to safely transport students to and from their respective schools on a daily basis on the morning and afternoon bus routes. The District encourages the faculty sponsoring these secondary activities to schedule activities between 9:30a.m. and 1:30p.m. or on the weekends, in order to take advantage of the downtime of the bus drivers employed by the District and minimize the necessity of hiring outside vendors. The District owns 60 vehicles. The specifications of these vehicles are as follows:

Six of these vehicles are wheelchair accessible. These vehicles are only used to transport students; they are not used to move food or inventory. When not being used, all vehicles are stored at a rented facility garage in downtown Irvington. Two mechanics are employed by the District to perform 90% of maintenance and vehicle upkeep. Additional maintenance is outsourced to professionals. The Transportation department controls a budget of \$3.6 million for the school year. Approximately \$1.7 million is allotted for employee salaries, \$600 thousand for vendor contracts, and the remaining balance is used for incidentals, including gas, insurance, maintenance, and reimbursements to students who attend the vocational school.

The transportation is overseen by one Supervisor, an Assistant Supervisor, and a salaried part-time Driver/Trainer Consultant. The role of the Consultant is to perform background checks on bus drivers, as well as train aides who want to become bus drivers. Because the Irvington District employs a Consultant in this role, the District has received a reduction in insurance premiums. The Transportation department employs 45 bus drivers, 41 aides, and 25 subaides.

As part of our procedures, we developed a high-level understanding of the transportation process. At the District, the transportation process includes the following subprocesses:

- Standard Operating Procedures
- Training
- Management of Ridership and Routes

- Vendor Contracts

We identified key controls within the transportation process based on interviews with business process owners for each of the subprocesses. We considered the following to select a sample of 25 items to test as a cross-sectional representation of key controls over the inventory process:

- Gaps in internal controls – areas in the process where internal controls would be expected but do not appear to be effective or do not exist at all.
- Variances within the process – areas in the process that are not actually performed as documented or as noted from the interview.

Based on the key controls identified and the process elements considered, the following attributes were identified for testing:

- The District has a Board-approved contract with the external vendor(s) as appropriate.
- The Field Trip Request form lists the beneficiaries and educational justification, is properly approved, and has an associated purchase order, invoice, and purchase requisition.
- A cost-to-benefit analysis is performed when a vehicle needs repair or when a new vehicle needs to be purchased.
- Drivers employed by the District hold valid commercial driver licenses and PS endorsements.
- The driver attends emergency procedures.
- The drivers have not committed disqualifying crimes by obtaining DMV reports that have criminal background checks for each driver.
- The amount on the check paid to the vendor is the same as the amount on the purchase order, purchase requisition, and invoice.

Summary of Observations and Recommendations

On the following pages we present a summary of observations and recommendations related to the transportation process. The observations were identified as a result of the ICQ responses, business process interviews conducted, and results of the key controls/attributes tested. We have titled each observation, provided a discussion of the circumstances surrounding the observation, and presented potential recommendations for consideration.

Automating Bus Route Data

We noted that the function of developing bus routes is currently performed manually. Each year, the Supervisor and Assistant Supervisor review the names of all the student riders and match them based on their location.

We recommend that the bus routes developed by the third-party vendors should be obtained and reviewed by the special services director. The School Business Administrator should also consider performing a cost-to-benefit analysis in order to decide whether the implementation of a computer-based system may be more cost-effective than determining these routes manually.

Vendor Contracts

The District uses 14 bus companies for outsourced transportation services. Vendors contracted by the District for outsourced transportation services are approved by the Board, Superintendent, and Assistant Superintendent. The District maintains one-year contracts with the 14 buses, and the contracts allow for unlimited renewals.

Of the 14 bus companies tested, there was no evidence of approval from the Board, the superintendent, and the assistant superintendent. As per the School Business Administrator, as long as the 14 bus companies do not appear on the State's excluded transportation list on the following Web site: www.epls.gov, the District is allowed to use the vendor.

The School Business Administrator could not provide any contracts or contract renewals for the 14 bus companies selected, and hence the contract terms of the validity of the contracts could not be reviewed.

We recommend that the District follow the policy of obtaining competitive bids from qualified vendors and selecting the most qualified vendor. Formal contracts should be executed with contracted vendors based on the dollar threshold. Contract renewals should also be reviewed and approved appropriately.

Vehicle Maintenance Cost to Benefit Analysis

The District had indicated that the School Business Administrator performs cost-to-benefit analysis to determine whether it is beneficial to repair existing vehicles or purchase new ones.

The School Business Administrator, however, could not provide a formal cost-to-benefit analysis to assess if existing vehicles should be repaired or replaced. According to the School Business Administrator, only an informal analysis was performed, and no supporting documentation is kept as evidence of the analysis.

We recommend that the School Business Administrator perform a formal cost-to-benefit analysis to determine whether to repair or purchase new vehicles. Key assumptions and factors used should be documented and reviewed. The cost-to-benefit analysis should be shared with the assistant superintendent for review, and the decision of the analysis should be presented and approved by the Board.

Field Trip Requests

A field trip request form must be filled out by the originator. The form includes information such as the beneficiaries of the trip, cost of the trip, and educational justification of the trip. The field trip must be approved by the Board, the Principals, Assistant Superintendent, and Superintendent. Any expenditure related to the trip such as bus expenses or food expenses must also be approved.

We noted that one of the 13 field trip voucher packages tested was missing a field trip request form, and two of the 13 field trip vouchers tested were missing valid educational justification for the trip.

We recommend that the Board, Principals, Assistant Superintendent, and Superintendent do not approve a field trip unless a valid educational justification for the trip is provided. The Accounts Payable specialist should also help ensure that each field trip voucher package is accompanied by the approved field trip request form prior to processing payments.

Commercial Driver Licenses, PS Endorsements, DMV Criminal Background Checks

All drivers employed by the District must hold commercial driver licenses that are current and they must obtain a PS endorsement. Each driver must also attend mandatory training courses to learn about emergency procedures when transporting students. The School Business Administrator is responsible for reviewing each driver's license and making sure they are not expired and he is also responsible for making sure that all appropriate training is completed throughout the year. Additionally, the School Business Administrator verifies that the drivers have not committed disqualifying crimes by obtaining DMV reports that have criminal background checks for each driver.

For all 10 drivers selected, the School Business Administrator was not able to provide copies of their commercial driver licenses or any documentation as evidence that they received training on how to deal with emergencies when transporting

students. The School Business Administrator also could not provide a copy of the PS endorsements for any of the drivers or any DMV criminal background checks of the drivers.

We recommend that the School Business Administrator maintain copies of all documents of the bus drivers such as driver licenses, PS endorsements, DMV criminal background checks, and any evidence that they attended training as required by the District. The District should develop procedures to document the process regarding the review of the driving records as well. We also recommend that the Assistant Superintendent perform periodic reviews on a sample basis to help ensure that the District procedures are being followed consistently.

Repair and Maintenance Expenses

The School Business Administrator and the assistant superintendent must approve significant repair and maintenance expenses related to the District's vehicles. The purchase requisition and purchase order must be generated for each expense and must be approved by the School Business Administrator, assistant superintendent, superintendent, and the Board.

A sample of seven expenses was tested, and the following observations were made:

- One of the seven expenses selected the purchase requisition was not signed off by the School Business Administrator, superintendent, and assistant superintendent.
- For four of the seven expenses selected, the amount on the check paid to the vendor, vendor invoice, purchase order, and purchase requisition did not match.
- For five of the seven expenses selected, the invoices were paid past the due date.
- For one of the seven expenses selected, the date on the check was before the date on the purchase order, purchase requisition, and vendor invoice.

We recommend that the District consider documenting and maintaining an approval matrix and a list of approving signatures to mitigate the risk of purchase requisitions being processed without the proper approvals. The accounts payable department should not process invoices for payments without performing the three-way match and that the invoice is accompanied with an approved purchase requisition and purchase order. Any exception should be documented, researched, and subject to additional approvals. The District should also help ensure that invoices are being processed timely.

Technology

Overview

The IT Department at Irvington consists of three full-time employees and 12 part-time coordinators to facilitate the IT environment at this school District. The staff turnover at Irvington is very low and most employees have been with this organization for a number of years. The IT Department is responsible for the applications, e-mail, telephone, and infrastructure for approximately 2,600 desktops and laptop computers that are situated within the District's 12 schools and administration building.

In addition to the key systems listed below, the IT group is responsible for the management of the e-mail servers, security systems, and spam monitoring systems in place at Irvington. The key applications within the environment are:

- Modular Management System – This is the District's student tracking database system that is used by school administration. This application covers the functions of student records, grades, discipline, health, schedules, and attendance. There are approximately 100 users on this system and it is hosted on-site at Irvington. The application is packaged and support is provided by a third-party vendor.
- Edu-Met – This is the District's financial management system and human resources system that is being used by human resources, accounting, and payroll divisions. This application covers the functions of accounts payable, accounts receivable, general ledger, purchase order management, inventory, payroll, and human resources. There are approximately 75 users on this system, which is a packaged application and is supported by an external vendor.
- Project Special – This is the Irvington Special Education tracking system. It is used to track students enrolled in the Special Education program. There are approximately 40 users on this system, which is a packaged application that is supported by an external vendor. This application is hosted internally at Irvington.
- Horizon Food Management POS – This is the school food service application. It is used to track meals provided to students at Irvington schools based on eligibility. The information used in this system is based on information provided to it by the Modular Management System.

As part of our procedures, we developed a high-level understanding of the IT process. The following key subprocesses were identified as part of the IT Department:

- How user access to the environment is controlled, both physically and logically
- How change control is managed
- How programs or other software are developed
- How backups are performed
- How the IT environment is monitored for security and processing

Summary of Observations and Recommendations

On the following pages, we present a summary of observations and recommendations related to the IT subprocesses listed previously. For each observation, we have provided a discussion of the circumstances surrounding the observation, and have presented a potential recommendation for consideration. These observations and recommendations are based on discussions with District Management. KPMG did not perform detailed procedures to verify the existence or effectiveness of the technology controls included in our scope. KPMG did not hold discussions with vendors or visit vendor sites throughout this process.

Formally Documented Policies and Procedures

There are many different processes that take place within the Irvington IT Department, including the creation, modification, deletion, and review of user accounts on the network and applications, performing program changes, monitoring the network, and performing backups of network's data and systems. Some of these processes are performed on a daily basis, while others are only performed every three months.

Our discussions with IT Management identified that these procedures are not formally documented.

Without formal documentation to describe, at a procedural level, how operations are to be performed, there is an increased risk that staff members may perform the same operations in different ways, which may impact the effectiveness of the operations and related controls.

Furthermore, the lack of documented procedures may lead to issues should current staff leave the school District.

We recommend that the District take steps to formally document the following:

- The process for adding a new user onto the network and applications, including what authorization is required by senior management
- The process for modification of user accounts on the network and applications, including what authorization is required by senior management
- The process for terminating user accounts
- The process for performing changes on the key applications
- The process to regularly review the active network and application accounts to verify if the access is appropriate
- The monitoring of the network and applications
- The process to back up the District's data and systems
- The disaster recovery procedures
- The process to periodically test the backup to help ensure that it has been correctly performed

Unique Network Accounts

Access to the network within the District should be restricted to authorized users through the use of unique user names and passwords. The use of unique user names and passwords allows accountability within the network.

Through discussions with management, it was noted that students and faculty are given shared accounts to access the network; therefore, activity performed by these users cannot be accounted for.

Without unique network accounts, it is increasingly difficult to trace the actions performed on an account back to the individual who performed the actions.

It is recommended that the District investigate the use of individual network accounts for students and staff to help ensure accountability.

Restrictions to Third-Party Access

The third-party support vendor has unrestricted and unmonitored access to the network and Edu-Met.

Access to the network within the District should be restricted to authorized users only. Access should be granted on an as-needed basis only, and activity should be monitored when possible.

Through discussions with management, it was noted that remote access to the network and Edu-Met is available to the vendor via remote connection. The third-party vendor has continuous and unmonitored access to the network and Edu-Met systems.

There is a risk that the third-party vendor could potentially make changes to the network or key applications without the knowledge of management.

Management should explore the possibility of restricting vendor access and allowing access to the third-party vendor only when it is required. When this connection is open, IT Management should monitor the activity that is performed by the vendor to help ensure that inappropriate activity is not performed.

Strong Password Requirements

Logical security on the key applications at Irvington is controlled through accounts and passwords on these systems. Password requirements from the key systems should be secure in order to avoid inappropriate access to significant data.

During discussions with IT Management it was determined that:

- Network user accounts have a minimum length requirement of four characters, do not require being complex, and do not have to be reset periodically.
- Edu-Met and Modular Management System do not have password requirements configured to control the complexity, minimum length, or expiration of passwords that are used to access the application.

Without strong password parameters configured in the key applications, there is an increased risk that unauthorized users may obtain access.

It is recommended that the District investigate the use of system-forced password settings for minimum password length, password expiration, and complexity for the network, Edu-Met, and Modular Management System.

Restricted Access to Servers

The continuity and availability of the District's data is partly dependant on the physical location of the District's servers. Should the District's servers be stolen or damaged, there would be major impacts on the use of technology within the District.

Key systems, including Edu-Met, are hosted within the payroll offices, and multiple individuals have access to this facility. These servers are not physically secure, and unauthorized individuals continue to have access to these servers.

Access to the servers from non-IT staff increases the risk of deliberate or inadvertent damage to the servers.

It is recommended that servers be moved to a secure location that can only be accessed by appropriate personnel. Should this not be possible, we recommend that each of the servers be stored in a locked server box that is only accessible by IT staff.

Procedure and Evidence of The Creation, Modification, or Deletion of User Accounts on the Network and Applications

The process of creating, modifying, or deleting user accounts by IT staff is an event that occurs many times a year and is a critical control in the protection of information contained within the network. One important control in this process is the approval to perform the action, as the IT staff should not be making changes without approval, especially with respect to changes on the business applications. This approval is normally given through the use of a request form which gives specific details of the access that is required. This form should be kept to verify the approval for each staff member's access rights.

Approval for creation, modification, or removal of user accounts, on the network and key applications, is given by the school board or administrator, and is communicated verbally or via board meeting minutes. A request form is not used for creation, modification, or removal of user accounts. The boards meeting minutes or verbal communications do not contain specifics about the type of access that is required and the conditions around the level of access.

Although approval is given to create, modify, and delete the user accounts, approval at the board level and from the administrator is not always specific, as it only lists the role of the staff member, not the actual access that the staff member requires. This may result in a staff member being assigned inappropriate access rights.

We recommend that the process for creating, modifying, and deleting user accounts on the network and key applications be modified to include the use of user access request forms. All requests for financial applications should be approved and specified by the head of the finance department, while network access should be granted by the head of the IT Department.

These access request forms, which may be completed manually or electronically, should be retained in a central location for future audit purposes.

Segregation of Duties

The periodic review of user access is a key detective control to allow organizations to identify users who have left the organization or have transferred and still have access to key applications and the network. In addition, a review of access rights will allow management to determine whether all users have appropriate levels of access on key applications.

During discussion with IT Management at Irvington, it was determined that periodic review of user accounts and access rights is not performed on network and key applications.

Without a periodic review, staff members may have additional access rights that are not required to perform their jobs.

We recommend that the District implement a regular review of the accounts and the segregation of duties for the key applications within the District. This review should

be performed a minimum of once a year. Evidence of this review should be kept for future audit purposes. It is recommended that for each review the staff performs, documentation be kept to provide an audit trail for review. This documentation could simply be a spreadsheet of the active accounts, employed staff, and the resulting comparison between the two, along with an e-mail to senior staff members indicating who performed the review, the date performed, and the issues that were identified.

Super User Access

Application users on all systems should be restricted to areas within the application that pertain to their job function. Users should be restricted from performing actions within the system that are not within their scope of work. This level of access is normally restricted by the application functionality.

Through discussions with IT Management, it was identified that Project Special is not configured to enforce different levels of access based on job function. All users within the system have super user access and can perform actions that may not be relevant to their job function.

There is no segregation of duties within users on the system. Since every user can potentially execute each and every function provided by the application, some users may have access to functions that are not within their scope of work.

It is recommended that each user be granted access within the application based on their job profile and the functions that they will perform. Super user access should be restricted to individuals who are authorized to perform these functions.

Backup Procedures

Data and system backups should be performed on a daily basis to help ensure the organization a complete backup of data for use in the case of an emergency. The backup cycle should help ensure a maximum span of data backup given the size of the organizations tape library and the backup function should be monitored to help ensure that data was backed up successfully.

Through discussions with IT Management at Irvington, the following was identified:

- Backups for Project Special are not being performed.
- Modular Management System backups have a retention period of only one month.
- Edu-Met backups are not monitored for successful completion.

In addition to the above issues, the District is currently in possession of backup hardware, Veritas, that was purchased in 2005 but has never been installed.

Without performing backups and ensuring these have been performed successfully, there is a significantly increased risk of losing all information in the event of a disaster, which may result in major consequences to the Districts operations.

It is recommended that management institute a backup process that backs up the data for each of the key applications within the District. This backup process should also include the off-site storage of the backup tapes. Furthermore, the District should also investigate the performance and retention of a yearly backup after the District's financial hard close.

Safe Storage of Backup Media

The off-site storage of backup tapes is critical in the event of a disaster to the main data center. These tapes can be used, along with new equipment, to restore the operations of the District. These tapes should be retained in a location that is sufficient distance from the primary site, an environmentally controlled environment, and physically secure.

Our discussions with IT Management staff at Irvington identified that backup tapes are not sent off site for storage.

If backups are maintained within the same facility as the production servers and the site is destroyed or inaccessible, the continuing operation of the District will be impacted.

We recommend that the District investigate the use of an alternate location as a site for storage of backup tapes. This location should be physically secured from general staff members. This could include the use of another school within the District or a school within a neighboring district.

Test Validity of Backup Media

Backup devices should be tested periodically in order to validate that media is functioning appropriately and the individuals performing the restore are capable of performing the process to restore data in the event that it may be required.

During discussions with IT Management staff at Irvington, it was determined that backup restores are not being performed on a periodic basis, and management has not defined a procedure to perform such restores of backups.

Without periodic restorations of data from the backup tapes, it is difficult to know if the data may be recoverable in an emergency.

It is recommended that IT Management implement a procedure to test the validity of backup media and data, as well as test the procedure of restoring data from backup media that are sent off site. This would help ensure that the quality of data backed up onto media is appropriate, and that the individuals performing this function are aware of the proper procedures required.

Student Activities

Overview

The Student Activities Department consists of one Accountant, who is employed by the Irvington School District. The Accountant at the District is supported by the Principal or Treasurer from each of the 12 schools to monitor their respective Student Activities Account.

Each of the 12 schools within the Irvington District has their own bank account for holding Student Activities funds. Each school has either a Principal or Treasurer who manages their respective bank account. Eight of the 12 schools have a Principal who oversees this account; the remaining four have a Treasurer who holds this responsibility. The banks send their statements to the schools, with a duplicate copy to the Accountant. On a monthly basis, these 12 Principals and Treasurers reconcile their fund to their bank account statement manually and resolve any deviations.

Two people are authorized to sign checks for expenditures from Student Activities Accounts. They include: the Principal and the Treasurer. When the Accountant receives the monthly reconciliations of the 12 schools' Student Activities Accounts, the Accountant updates the record for outstanding checks. If a check remains outstanding for a questionable period of time, the Accountant contacts the Principal or Treasurer at the respective school and questions the check.

As part of our procedures, we developed a high-level understanding of the Student Activities process. At the District, the Student Activities process includes the following subprocesses:

- Standard Operating Procedures
- Fundraising Procedure
- Account Management
- Expenditure Approval
- Cash Collections

We identified key controls within the Student Activities process based on interviews with business process owners for each of the subprocesses. We considered the following to select a sample of 25 items to test as a cross-sectional representation of key controls over the inventory process:

- Gaps in internal controls – areas in the process where internal controls would be expected but do not appear to be effective or do not exist at all.
- Variances within the process – areas in the process that are not actually performed as documented or as noted from the interview.

Based on the key controls identified and the process elements considered, the following attributes were identified for testing:

- The deposit slips and withdrawals for a particular month match the amount of deposits and withdrawals on the bank statements.
- Student Activity accounts earn interest periodically.
- Cash collected resulting from student activities is logged and reconciled appropriately.
- Check stock for each school's account is kept in a fireproof vault with limited access.
- Appropriate forms, such as the Payment Request Form, Cash Transmittal Form, and Request for Fundraising form are being used and reviewed.

Summary of Observations and Recommendations

On the following pages we present a summary of observations and recommendations related to the student activities process. The observations were identified as a result of the ICQ responses, business process interviews conducted, and results of the key controls/attributes tested. We have titled each observation, provided a discussion of the circumstances surrounding the observation, and presented potential recommendations for consideration.

Standard Operating Procedures

We noted that the Student Activities function does not maintain standard documentation for current policies and procedures.

We recommend that a formal policy and procedural manual, including job descriptions for each position related to this function, should be developed and distributed to all relevant employees.

Segregation of Duties

An element of effective internal controls is the proper segregation of duties. The basic premise of segregating duties is to prevent situations where an employee is responsible for functions that result in a conflict of interest or provide the ability to perpetrate an error or irregularity and to conceal it. Proper segregation of duties provides for a system of checks and balances such that the functions performed by one employee are subject to review through the performance of interrelated functions of another employee.

In the course of our review regarding the management of student activities accounts, we noted the following:

- The Principal of each school is required to collect cash for each fundraising activity and deposit the proceeds in the bank within 24 hours.
- The check stock for the student activity account is mailed directly to the Principal of each school, who also has the responsibility of preparing the checks for deposit and managing the accounts.
- The Principal at each school is authorized to write checks for expenses and are also required to perform bank reconciliations.

We recommend that such conflicting duties of the Principal of each school mentioned above be separated to the extent possible. Additional review and monitoring processes should be instituted as applicable to help reduce the risk of an employee perpetuating and concealing fraud.





Appendices

This section of the report includes the following appendices:

Appendix A – District Response

Appendix B – Subgroup Analysis Sample and Results of Testwork

Appendix C – Statistical Analysis Sample and Results of Testwork



IRVINGTON PUBLIC SCHOOLS

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July 20, 2007

There are many useful recommendations/comments that are included in the Performance Audit of the Irvington School District dated June 29, 2007 by KPMG LLP of New York City. The District response is not intended to refute the individual findings contained in the Audit, but rather place the Audit in a proper perspective.

It is clear that the scope of the Audit is to summarize 100% of the salary and monetary expenditures of the District in the 2004-'05 and 2005-'06 school years. In reading the Audit what is not clear is that the assessment of internal controls is limited to the present time. It appears that the assessment is interwoven with the practices that existed in the period of 2004-2006 and the present time.

It should be noted at the outset of this Response that the present Assistant Superintendent for Finance/Board Secretary began his assignment in Irvington in March, 2006. The present Comptroller began her assignment in October 2006. The present Treasurer of School Monies began his assignment in July, 2006. These three individuals play key roles in the total fiscal operation of the District and most of the recommendations/findings contained in the Audit emanate from actions that occurred prior to their employment by the Irvington Board of Education. There is no disagreement that the District was in fiscal disarray during the '04-'05 and most of the '05-'06 school years. This situation resulted in the Commissioner of Education assigning a state monitor to the District as of January 18, 2007.

The framing questions developed by KPMG in conjunction with the State Department of Education to determine if an expenditure should be classified "appears reasonable," "discretionary," or "inconclusive" are good. However, at the time the Requisitions/Purchase Orders were processed this criteria was not established to be physically part of a Requisition or in a payment package after the goods/services had been received. The auditors based their comments on the contents of a payment package. The framing questions in most instances were informally addressed by the various approval levels as a Requisition proceeded to being issued as a Purchase Order. These levels of approval were as follows: immediate supervisor, principal, Assistant Superintendent for Academic Affairs or Business Administrator and Assistant Superintendent for Finance/Board Secretary.

The extensive Audit was conducted in a relatively short time frame and began at the time the District was developing a very difficult budget for the '07-'08 school year particularly being faced with the second year of flat funding. The demands for information/documents by KPMG staff in order to meet their time schedule in many instances conflicted with the demands of everyday budget development by district personnel. There is no question that the information

needed for the historical expenditure analysis took an inordinate amount of time and effort that resulted in district staff not being able to obtain follow up information when an expenditure was deemed inconclusive.

The section of the Audit that we believed would have been of most benefit to the District was the Internal Controls, but KPMG spent an inordinate amount of time on the historical analysis, and rushed through the Internal Controls. The recurring theme in these recommendations is the need for written standard operating procedures, better documentation, record retention procedures, segregation of duties and employee training. The District agrees with most of these recommendations but may find the segregation of duties difficult to achieve due to the staffing level in the business office and budget restraints. In addition the report did not identify any incidences of a lack of segregation.

It is clear to the District by reviewing the comments made in Appendix B and Appendix C concerning various transactions that the person writing the comment was not entirely familiar with the school business environment. This unfamiliarity has resulted in many items being marked inconclusive which in reality were valid and necessary expenditures by the district. A few examples of these transactions are:

Control #'s: 8, 13, 24 plus many more-no documentation concerning quantity and team rosters provided. Not a requirement when processing school supplies, books and materials.

Control #'s: 105, 106 plus more-Property/liability insurance policies detailing insurance coverage and beneficiary unable to be identified. Insurance policies are not kept as part of a payment package.

Control #'s 114 & 115-General all-inclusive legal service for school year. Purchase orders exceeded the bid threshold. Legal service is exempt from bidding as a professional service.

Control # 182, 185, 188 plus many others-Stipend reimbursement for contractual travel allowance. Documentation provided does not include an Invoice. Invoice for this type of payment not required but an executed affidavit is required

Control #'s 236, 237, 238 plus many others- Pass through payments to police officers retained by SCC during school renovation project. Board received reimbursement from contractor for the protection of the facility being renovated. This documentation provided to auditors

Control # 266- \$550.00 payment to arbitrator as Board share of arbitrator service. No documentation provided concerning the event or occurrence. Purchase order exceeds bid threshold of \$29,000. Payment was only \$550.00 which is way below the bid threshold and a professional service exempt from bidding.

Control #334 & #335- fuel oil purchases in December '05 & January '06 deemed inconclusive due to difficulty in ascertaining the necessity of the purchase and if it was in reaction to a particular event. What would be the reason why anyone would purchase fuel oil for a leased educational facility in the middle of the winter?

We have a concern with the table that summarizes each purchase order/transaction on page 5 of the Audit that the totals are misleading due to transactions being improperly classified. In the Inconclusive category \$12,513,510 was for insurance premiums out of a total of \$21,802,995 in this category. This presents an unfair picture of the transactions when we take into account that there were 688 transactions amounting to \$5,671,545 that were deemed "appears reasonable" and a lesser number of 515 transactions that were 'Inconclusive' amounting to \$21,802,995.

The District will be able to benefit from a Corrective Action Plan resulting from this Audit that will be generated following direction from the State Department of Education. The Observation and recommendation summary outlining the results of the Internal Controls Assessment starting on page 10 of the Audit will be of great assistance to the District in its preparation of a Corrective Action Plan.

Control Number	Transaction Detail (as per District system)						Analysis Performed			Results of Analysis	Irvington Township School District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
1	11-000-230-590-0000-00-00	63146	3/8/2006	Star Ledger	\$6,182.80	\$15,000.00	Advertising for the 05-06 school year from 7/1/05 thru 6/30/06			✓	This expense is deemed inconclusive since documentation supporting the purpose of the advertisement, such as a copy of the advertisement, is not provided. Due to the lack of documentation the beneficiary or the reasonableness of the amount of \$15,000 could not be determined. Moreover, without understanding the purpose of the advertising, this purchase cannot be linked to strategic initiatives.	Required legal advertising for district
2	11-000-230-590-0000-00-00	60817	8/1/2005	Star Ledger	\$12,000.00	\$12,000.00	Advertising for the 05-06 school year from 7/1/05 thru 6/30/06			✓	This expense is deemed inconclusive since documentation supporting the purpose of the advertisement, such as a copy of the advertisement, is not provided. Due to the lack of documentation the beneficiary or the reasonableness of the amount of \$12,000 could not be determined. Moreover, without understanding the purpose of the advertising, this purchase cannot be linked to strategic initiatives.	Required legal advertising for district
3	15-000-213-600-00000-00-09 15-000-218-600-00000-00-09	53909	6/20/2005	Karl's Sales and Service Co.	\$678.00	\$678.00	For Mt Vernon Ave School - 2 air conditioning units (one for the health office, one for the guidance office)			✓	This expense is deemed inconclusive since the documentation provided did not indicate the purpose of the purchase. It also could not be determined if the purchase was made in reaction to an event or circumstance. The amount of \$678 for 2 air conditioners appears reasonable. The purchase was made at the end of the school year on June 20, 2005 and in the absence of supporting documentation the timing of the purchase appears inconclusive.	To provide a wholesome work environment for the next school year
4	15-000-240-600-00000-00-05	50631	N/A	Corporate Express	\$252.45	\$252.45	HEPA Air Purifier in the office for 04-05 at University Six			✓	This expense appears reasonable since the air purifier helps ensure a healthy and comfortable working environment. Moreover, according to the district's comments, this air purifier was purchased during facility construction period, which helped improve the dusted air and directly benefited the students. Hence this purchase meets the beneficiary and reactionary criterion.	Due to construction on facility the air had dust in it and needed to be improved for health reason
5	15-000-218-500-0000-00-12	53850	6/9/2005	AP Program	\$1,184.00	\$1,184.00	An order of 29 AP exams (\$82/an exam) for Irvington HS			✓	This expense appears reasonable since testing for advanced placement classes can be linked to the promotion of educational achievement and program goals. These exams directly benefit the students and meets the usefulness criteria. Moreover, according to the district's comments, the Advance Placement test is a regular curriculum activity which meets CCCS by the State.	Advance Placement tests (AP) is a regular curriculum activity. See CCCS by the State
6	15-000-240-600-0000-00-05	61724	10/27/2005	Exit Entertainment	\$350.00	\$350.00	This amount was used to pay for the band to perform at University Six School during Family Night/ Hispanic Heritage Day.	✓			This expense is deemed discretionary since documentation linking this entertainment purchase to the promotion of educational achievement and program goals is not provided. While a contract is included, the band agreed to play 3-4 songs. The amount of \$350 appears excessive for this short of a performance. Hence, this purchase does not meet the amount criteria.	The band was required to enhance the family cultural experience.
7	15-402-100-600-0000-00-12	60422	7/1/2005	ARC Sports	\$554.88	\$554.88	96 Cans of Tennis Balls (\$2.38/each) & 8 Dozen Baseballs (\$40.80/each) for Irvington HS			✓	This expense is deemed inconclusive since documentation supporting the quantity of the items purchased is not provided. The baseballs and tennis balls can be linked to athletic program and achievement goals and this would also directly benefit the athletes on the baseball and tennis teams. Moreover, the amount of \$554 appears reasonable.	Part of the bid.

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8	15-402-100-600-0000-00-12	63365	4/7/2006	Circle System Group	\$5,568.60	\$5,568.60	68 Football Jackets for Irvington HS			✓	This expense is deemed inconclusive since documentation supporting the quantity of 68 football jackets, such as a team roster, is not provided. Hence, this purchase does not meet the beneficiary criteria. The amount of \$81 per jacket appears reasonable.	
9	15-402-100-600-0000-00-12	60426	7/1/2005	Collins Sports Medicine	\$1,245.95	\$1,245.95	Wrestling Scale and Composition Analyzer for Irvington HS			✓	This expense is deemed inconclusive since documentation indicating the necessity of the scale and analyzer is not provided. Moreover, the amount of \$1245 for one wrestling scale and composition analyzer appears excessive. The nature of the purpose appears to be for the benefit of the students on the wrestling team. However it could not be determined if the purchase was made in reaction to an event or circumstance.	
10	15-402-100-600-0000-00-12	60432	7/1/2005	East Orange Sporting Goods Co.	\$8,554.55	\$8,554.55	Various sporting goods for Irvington HS including: 45 pairs of football cleats, football socks, soccer gloves, scrimmage vests, 18 pairs of women's basketball shoes, 24 pairs of track shoes, baseball bases, baseball tees, baseball helmets, 16 pairs of volleyball shoes, 36 softball visors, 16 pairs of softball cleats, volleyballs, and baseball bats			✓	This expense is deemed inconclusive since documentation supporting the quantity of the shoes purchased, such as a team roster, is not provided. Hence, this purchase does not meet the beneficiary criteria. The nature of the items purchased can be linked to athletic program and achievement goals.	
11	15-402-100-600-0000-00-12	60433	7/1/2005	Efinger Sporting Goods Co.	\$2,467.04	\$2,467.04	Various sporting goods for Irvington HS including: football mouth guards, football pads, cross country lanyards, 16 pairs of baseball shoes, 4 dozen baseballs, volleyball pads, weights, baseball mitts, and laundry soap.			✓	This expense is deemed inconclusive since documentation supporting the quantity of 16 pairs of baseball shoes, such as a team roster, is not provided. Hence, this purchase does not meet the beneficiary criteria. The nature of the items purchased can be linked to athletic program and achievement goals.	
12	15-402-100-600-0000-00-12	60438	7/1/2005	Massapequa Soccer Shop	\$1,719.90	\$1,719.90	Various sporting goods for tennis, basketball (60 basketball bags), track, and softball teams (2 orders of 48 shirts)			✓	This expense is deemed inconclusive since documentation supporting the quantity of 60 basketball bags, such as a team roster, is not provided. Hence, this purchase does not meet the beneficiary criteria. The nature of the items purchased can be linked to athletic program and achievement goals.	
13	15-402-100-600-0000-00-12	60441	7/1/2005	R&R Trophy & Sporting Goods	\$6,780.08	\$6,780.08	Various sporting goods for Irvington HS including: football pads, football belts, 160 soccer shirts, 60 basketball shirts, 20 basketballs, 35 footballs, 12 soccer balls, 90 track shirts			✓	This expense is deemed inconclusive since documentation supporting the quantity of the t-shirts, such as a team roster, is not provided. Hence, this purchase does not meet the beneficiary criteria. The nature of the items purchased can be linked to athletic program and achievement goals.	Part of the bid.
14	15-402-100-600-0000-00-12	63395	4/11/2006	Partac Peat Corporation	\$2,140.00	\$2,140.00	Baseball diamond mix purchased in bulk			✓	This expense appears reasonable based on the nature of the purchase as it is necessary for the athletic grounds maintenance of the High School. The nature of the items purchased can be linked to athletic program and achievement goals and this would also directly benefit the athletes on the baseball team.	
15	15-402-100-600-0000-00-12	60417	7/1/2005	Riddell / All American	\$253.00	\$253.00	Various sporting goods for Irvington HS including: 5 basketball blocking shields, 3 baseball leg guards, and 24 baseball bats			✓	This expense is deemed inconclusive since documentation supporting the quantity of the items purchased is not provided. The baseball and basketball goods can be linked to athletic program and achievement goals and this would also directly benefit the athletes on the baseball and basketball teams. Moreover, the amount of \$253 appears reasonable.	Part of the bid.
16	15-402-100-600-0000-00-12	63216	3/17/2006	SMI Awards	\$435.71	\$435.71	Girl's basketball team photos (20) for Irvington HS	✓			This expense is deemed discretionary since the amount of \$22 per photo seems excessive and there is no documentation provided to supporting the expense. Hence, this purchase cannot be linked to the beneficiary criteria or to any educational or strategic initiatives.	

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17	15-402-100-600-0000-00-12	60418	7/1/2005	Third Base Sports & Trophies	\$649.80	\$649.80	Various sporting goods for Irvington HS including: 120 football t-shirts, 36 basketball t-shirts, and 24 wrestling t-shirts			✓	This expense is deemed inconclusive since documentation supporting the quantity of the t-shirts, such as a team roster, is not provided. Hence, this purchase does not meet the beneficiary criteria. The nature of the items purchased can be linked to athletic program and achievement goals.	Part of the bid.
18	15-402-100-600-0000-00-12	60439	7/1/2005	Metuchen Center, Inc.	\$1,185.06	\$1,408.14	Various sporting goods for Irvington HS including: football tees, football chin straps, 24 pairs of soccer shorts, 24 pairs of basketball shorts, 30 pairs of running tights, and wrestling knee pads			✓	This expense is deemed inconclusive since documentation supporting the quantity of soccer and basketball shorts, such as a team roster, is not provided. Hence, this purchase does not meet the beneficiary criteria. The nature of the items purchased can be linked to athletic program and achievement goals.	Part of the bid.
19	15-000-240-600-00000-00-12	50846	7/30/2004	Levy's Inc.	\$1,911.45	\$1,911.45	For Irvington HS soccer - 28 pairs of soccer cleats and 3 miscellaneous soccer items			✓	This expense is deemed inconclusive since documentation supporting the quantity of 28 pairs of soccer cleats, such as a team roster, is not provided. Hence, this purchase does not meet the beneficiary criteria. The nature of the items purchased can be linked to athletic program and achievement goals.	
20	15-000-240-600-00000-00-12	50827	7/30/2004	Massapequa Soccer Shop	\$883.75	\$883.75	For Irvington HS track - 35 pairs of cross-country warm-up suits			✓	This expense is deemed inconclusive since documentation supporting the quantity of 35 pairs of warm-up suits, such as a team roster, is not provided. Hence, this purchase does not meet the beneficiary criteria. The nature of the items purchased can be linked to athletic program and achievement goals. Moreover, the amount of \$25 per warm-up suit appears reasonable.	
21	15-000-240-600-00000-00-12	50844	7/30/2004	Sportsman's	\$3,231.46	\$3,231.46	Various sporting goods for Irvington HS including: scrimmage vests, whistles, cleat tips, shoulder pads, towels, 62 pairs of football pants, and 40 pairs of football cleats			✓	This expense is deemed inconclusive since documentation supporting the quantity of 62 pairs of football pants and 40 pairs of football cleats, such as a team roster, is not provided. Hence, this purchase does not meet the beneficiary criteria. The nature of the items purchased can be linked to athletic program and achievement goals.	
22	15-000-240-600-00000-00-12	50815	7/1/2004	Dol-Gray Sports Ent, Inc.	\$1,153.20	\$1,153.20	For Irvington HS track - 24 Track Singlets and 48 Track Warm-Up Pants			✓	This expense is deemed inconclusive since documentation supporting the quantity of 48 pairs of warm-up pants, such as a team roster, is not provided. Hence, this purchase does not meet the beneficiary criteria. The nature of the items purchased can be linked to athletic program and achievement goals. Moreover, the amount of \$19 per warm-up pant appears reasonable.	
23	15-000-240-600-00000-00-12	50793	7/30/2004	East Orange Sporting Goods Co.	\$1,345.40	\$1,345.40	Various sporting goods for Irvington HS including: football pads and sports bras		✓		This expense appears reasonable based on the nature of the purchase since football pads and sports bras help ensure the safety of the High School athletes. The nature of the items purchased can be linked to athletic program and achievement goals. Hence, this purchase meets the reactionary and usefulness criteria.	
24	15-000-240-600-00000-00-12	50746	7/1/2004	East Orange Sporting Goods Co.	\$1,199.00	\$1,199.00	For Irvington HS basketball - 16 pairs of shoes, 2 basketball bags, and 30 practice jerseys			✓	This expense is deemed inconclusive since documentation supporting the quantity of 16 pairs of basketball shoes and 30 practice jerseys, such as a team roster, is not provided. Hence, this purchase does not meet the beneficiary criteria. The nature of the items purchased can be linked to athletic program and achievement goals.	

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25	15-000-240-600-00000-00-12	50797	7/30/2004	East Orange Sporting Goods Co.	\$954.15	\$954.15	For Irvington HS soccer - 6 pairs of gloves, 3 goalkeeper jerseys, 40 pairs of shin guards, 16 pairs of cleats, and 2 nets			✓	This expense is deemed inconclusive since documentation supporting the quantity of purchased items, such as a team roster, is not provided. Hence, this purchase does not meet the beneficiary criteria. The nature of the items purchased can be linked to athletic program and achievement goals.	
26	15-000-240-600-00000-00-12	50800	7/1/2004	Efinger Sporting Goods Co.	\$798.65	\$798.65	For Irvington HS Athletics - 11 weightlifting items (weights)			✓	This expense is deemed inconclusive since documentation supporting the quantity of 24 pairs of running shoes, such as a team roster, is not provided. Hence, this purchase does not meet the beneficiary criteria. The nature of the items purchased can be linked to athletic program and achievement goals.	
27	15-000-240-600-00000-00-12	50807	7/1/2004	Efinger Sporting Goods Co.	\$849.36	\$849.36	For Irvington HS track - 24 pairs of running shoes			✓	This expense is deemed inconclusive since documentation supporting the quantity of 24 pairs of running shoes, such as a team roster, is not provided. Hence, this purchase does not meet the beneficiary criteria. The nature of the items purchased can be linked to athletic program and achievement goals.	
28	15-402-100-600-0000-00-12	60440	7/1/2005	Passon's Sports Supply	\$1,245.09	\$1,245.09	Various sporting goods for Irvington HS including: football pads, 720 pairs of cross-country socks, soccer cones, wrestling tape, volleyball carts, baseball bag, track stopwatch, and cross country miscellaneous			✓	This expense is deemed inconclusive since documentation supporting the quantity of 720 pairs of running socks, such as a team roster, is not provided. Hence, this purchase does not meet the beneficiary criteria. The nature of the items purchased can be linked to athletic program and achievement goals. The documentation provided does not include an invoice.	
29	15-402-100-600-0000-00-12	60431	7/1/2005	Dol-Gray Sports Ent, Inc.	\$1,102.00	\$1,061.00	Various sporting goods for Irvington HS including: 12 basketball jerseys, 48 baseball t-shirts, 16 tennis skirts, 24 wrestling t-shirts, and 24 volleyball t-shirts			✓	This expense is deemed inconclusive since documentation supporting the quantity of the t-shirts, such as a team roster, is not provided. Hence, this purchase does not meet the beneficiary criteria. The nature of the items purchased can be linked to athletic program and achievement goals.	
30	15-000-222-600-00000-00-06	50028	7/19/2004	Valiant IMC	\$1,703.74	\$1,174.74	2 lamps and 6 TVs for Audio-Visual dept. at Grove Street	✓			This expense is deemed discretionary since documentation supporting the need for 6 TVs and 2 lamps is not provided. The amount of \$1174 appears reasonable, but the beneficiary is not identified. Moreover, the purchase was made on July 19, 2004 and in the absence of supporting documentation the timing of the purchase appears "Inconclusive".	Part of the bid.
31	11-000-262-420-00000-00-34	44057	6/30/2004	Goldie's K kosher Truck Parts	\$521.28	\$521.28	Order of 36 lube filters on 6/30/04 for District's transportation fleet		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the automotive maintenance of the District's transportation fleet. Hence, this purchase meets the strategic initiatives of the District. Moreover, this purchase also meets the usefulness and reactionary criteria.	
32	15-000-218-500-0000-00-12	53916	6/21/2005	Awards Trophy	\$492.00	\$492.00	24 custom plaques for individual students achievement for the Waller Peer Program			✓	This expense is deemed inconclusive since documentation supporting the quantity of the plaques purchased, such as a list of the recipients, is not provided. The nature of the items purchased can be linked to educational achievement and program goals and this would also directly benefit the students in the Waller Peer Program. Moreover, the amount of \$20 per plaque appears reasonable.	Recognition of participating students
33	11-000-230-590-00000-00-00 11-999-999-999-9999-99-99	51287	8/27/2004	Essex County Education Services Commission	\$19,600.00	\$19,600.00	Cooperative purchase billing for 04-05 school year (4 installments of \$4900)			✓	This expense is deemed inconclusive since documentation describing the purpose of the billing is not provided. Hence, the amount of \$19,500 appears excessive. Moreover, the beneficiary is not identified.	Contract price for efficient purchasing program

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34	11-000-230-610-00000-00-00	52504	1/26/2005	Unibind	\$1,665.00	\$1,665.00	Various quantities of different sizes of binding units		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the office supplies, this purchase meets the usefulness criteria.	
35	11-000-290-500-0000-00-00	63938	5/24/2006	Commissioner of Registration & County of Essex	\$10,549.11	\$10,549.11	Annual School Board Election on 4/18/06. Expenses include: salaries, stationary, voting machines, and poll books.		✓		This expense appears reasonable since documentation supporting the reason for this purchase is provided. Board elections can be linked to the strategic initiatives of the District and thus meets the usefulness criteria. The documentation provided does not include an invoice.	School board elections are required by law. Salary of poll workers are set by statute, board of elections sets the cost for voting machines.
36	11-000-290-330-0000-00-31	53902	6/15/2005	Office of the County Clerk of Essex	\$14,551.15	\$14,551.15	Annual school board election held on April 19, 2005. Expenses include: salaries, stationary, voting machines, postage, and poll books.		✓		This expense appears reasonable since documentation supporting the reason for this purchase is provided. Board elections can be linked to the strategic initiatives of the District and thus meets the usefulness criteria. The documentation provided does not include an invoice.	School board elections are required by law. Salary of poll workers are set by statute, board of elections sets the cost for voting machines.
37	11-000-230-331-10000-00-30	43889	6/14/2004	Commissioner of Registration & County of Essex	\$10,462.58	\$10,462.58	Annual school board election held on April 20, 2004. Expenses include: salaries, stationary, voting machines, postage, and poll books.		✓		This expense appears reasonable since documentation supporting the reason for this purchase is provided. Board elections can be linked to the strategic initiatives of the District and thus meets the usefulness criteria. The documentation provided does not include an invoice.	School board elections are required by law. Salary of poll workers are set by statute, board of elections sets the cost for voting machines.
38	11-000-290-330-0000-00-31 11-000-290-500-0000-00-31	53903	6/15/2005	Commissioner of Registration & County of Essex	\$9,999.08	\$9,999.08	Annual school board election held on April 19, 2005. Expenses include: salaries, stationary, voting machines, postage, and poll books.		✓		This expense appears reasonable since documentation supporting the reason for this purchase is provided. Board elections can be linked to the strategic initiatives of the District and thus meets the usefulness criteria. The documentation provided does not include an invoice.	School board elections are required by law. Salary of poll workers are set by statute, board of elections sets the cost for voting machines.
39	15-000-222-600-00000-00-12	51671	10/14/2004	Rosen Publishing Group	\$1,687.80	\$1,688.11	84 American History/ Life in American Nation Books for High School Library		✓		This expense appears reasonable based on the nature of the purchase as these books can be directly linked to the promotion of educational achievement and program goals. Hence, this purchase meets the strategic initiatives of the District. Given these books were ordered for the library, all students can benefit from this purchase. Moreover, due to the long-term usability of these books, the purchase meets the usefulness criteria.	

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40	15-000-222-600-0000-00-04	53245	4/13/2005	Children's Library Resources	\$2,023.11	\$2,496.90	129 books ordered for Florence Ave School library		✓		This expense appears reasonable based on the nature of the purchase as these books can be directly linked to the promotion of educational achievement and program goals. Hence, this purchase meets the strategic initiatives of the District. Given these books were ordered for the library, all students can benefit from this purchase. Moreover, due to the long-term usability of these books, the purchase meets the usefulness criteria.	
41	15-000-222-600-0000-00-06	44151	6/30/2004	Children's Press & Franklin Watts	\$489.54	\$489.54	30 books ordered for Grove Street School library		✓		This expense appears reasonable based on the nature of the purchase as these books can be directly linked to the promotion of educational achievement and program goals. Hence, this purchase meets the strategic initiatives of the District. Given these books were ordered for the library, all students can benefit from this purchase. Moreover, due to the long-term usability of these books, the purchase meets the usefulness criteria.	
42	15-000-222-600-0000-00-09	60856	8/4/2005	Scholastic, Inc	\$3,542.47	\$3,542.47	10 classroom library kits comprised of 100 books that focus on particular reading categories that include: non-fiction, fiction, patriotic themes, humanities, and technology. Levels: 3 for kindergarten, 4 for 1st grade, and 3 for 2nd grade		✓		This expense appears reasonable based on the nature of the purchase as these books can be directly linked to the promotion of educational achievement and program goals. Hence, this purchase meets the strategic initiatives of the District. Given these books were ordered for the library, all students can benefit from this purchase. Moreover, due to the long-term usability of these books, the purchase meets the usefulness criteria.	
43	15-000-240-600-0000-00-01	61768	11/1/2005	Scholastic, Inc	\$4,725.00	\$4,725.00	15 library kits comprised of 100 books each (plus 5 free additional kits) for Augusta Elementary		✓		This expense appears reasonable based on the nature of the purchase as these books can be directly linked to the promotion of educational achievement and program goals. Hence, this purchase meets the strategic initiatives of the District. Given these books were ordered for the library, all students can benefit from this purchase. Moreover, due to the long-term usability of these books, the purchase meets the usefulness criteria.	
44	15-000-222-600-0000-00-11	61772	11/1/2005	Scholastic, Inc	\$16,842.00	\$16,842.00	56 library kits comprised of 100 books each (plus 10 free additional kits) for Union Ave Middle School		✓		This expense appears reasonable based on the nature of the purchase as these books can be directly linked to the promotion of educational achievement and program goals. Hence, this purchase meets the strategic initiatives of the District. Given these books were ordered for the library, all students can benefit from this purchase. Moreover, due to the long-term usability of these books, the purchase meets the usefulness criteria.	
45	15-000-222-600-0000-00-07 15-190-100-610-0000-00-07	61774	11/1/2005	Scholastic, Inc	\$8,257.00	\$8,257.00	44 library kits comprised of 100 books each (plus free additional kits) for Madison Ave Elementary School		✓		This expense appears reasonable based on the nature of the purchase as these books can be directly linked to the promotion of educational achievement and program goals. Hence, this purchase meets the strategic initiatives of the District. Given these books were ordered for the library, all students can benefit from this purchase. Moreover, due to the long-term usability of these books, the purchase meets the usefulness criteria.	
46	15-000-222-600-0000-00-12	62701	1/26/2006	Davidson Titles	\$454.73	\$454.73	23 books ordered for the HS library		✓		This expense appears reasonable based on the nature of the purchase as these books can be directly linked to the promotion of educational achievement and program goals. Hence, this purchase meets the strategic initiatives of the District. Given these books were ordered for the library, all students can benefit from this purchase. Moreover, due to the long-term usability of these books, the purchase meets the usefulness criteria.	

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47	15-000-222-600-0000-00-10	62339	1/4/2006	World Almanac Educational	\$1,856.26	\$1,856.26	35 individual books and sets for the library at University Middle School		✓		This expense appears reasonable based on the nature of the purchase as these books can be directly linked to the promotion of educational achievement and program goals. Hence, this purchase meets the strategic initiatives of the District. Given these books were ordered for the library, all students can benefit from this purchase. Moreover, due to the long-term usability of these books, the purchase meets the usefulness criteria.	
48	12-000-270-734-0000-00-00	61100	8/31/2005	H.A. DeHart	\$158,199.00	\$158,199.00	(2) 54-passenger school buses and (1) 16-passenger school bus for the District			✓	This expense is deemed inconclusive since documentation supporting the purchase of 3 additional buses is not provided. While the nature of the purchase is necessary for the day to day transportation of students, it could not be determined if this purchase was made in reaction to an event or circumstance. The purchase order exceeds the bid threshold of \$29,000, yet no comparative bids are included in the PO package.	Could be State contract.
49	15-000-240-600-00000-00-11	52614	2/2/2005	EAI	\$1,066.05	\$1,066.05	100 calculators (\$10.35/each) used at Union Ave. Middle for GEPA testing			✓	This expense is deemed inconclusive since documentation indicating the need for these calculators is not provided. While the amount of \$10.35 per calculator appears reasonable, the beneficiary is not identified.	
50	15-000-240-500-0000-00-07	64349	6/14/2006	Valerie's Desserts	\$200.00	\$200.00	Desserts for end of the year faculty meeting	✓			This expense is deemed discretionary since documentation linking desserts for a faculty meeting to the promotion of educational achievement and program goals is not provided. The desserts are not for the students, so this purchase does not meet the beneficiary criteria. The documentation provided does not include an invoice.	Enhance faculty morale. Faculty members ate food
51	15-000-240-500-0000-00-12	64121	6/1/2006	Gertrude Roberts Catering Service	\$2,600.00	\$2,600.00	Catering for 2006 Lock-In for PEACE at \$10/person (260 people) on 5/26/06		✓		This expense appears reasonable since documentation linking the PEACE event to the promotion of educational achievement and program goals is provided. This catering purchase is made in reaction to an annual lock-in event and the amount per person seems reasonable.	
52	15-000-240-500-0000-00-12	63941	5/24/2006	Modish	\$1,618.00	\$1,618.00	Catering for Staff/Student luncheon at Irvington HS on 5/9/06 for 200 attendees. Menu includes: wings, salad, rolls, macaroni and cheese, and collard greens			✓	This expense is deemed inconclusive since documentation supporting the purpose of this luncheon is not provided. Due to the lack of documentation the reasonableness of the amount cannot be determined. Moreover, it could not be determined if this luncheon is in reaction to an event or circumstance.	Promote staff student relationship
53	15-000-240-500-0000-00-12	63579	5/4/2006	The Westwood	\$3,894.00	\$3,894.00	Rental and food for the Nat'l Honor Society Banquet on 5/18/06			✓	This expense is deemed questionable since there was no documentation provided to support why the National Honor Society Banquet could not be held at one of the district's properties and a rental of \$3,894 was incurred. The purchase of the expense was to recognize superior students' achievement and can be linked to the promotion of educational achievement and program goals. Moreover, the beneficiary is identified as members of the National Honor Society. However the rental expense incurred to meet this purpose is not supported.	Recognition of superior student achievement. The rental is included in payment amount

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54	11-000-230-530-0000-00-00	51303	8/31/2004	Verizon Wireless	\$15,124.11	\$10,000.00	Annual Order of Cell Phones for the Board Office 04-05	✓			This expense is deemed discretionary since documentation describing the need for cell phones for the Board members is not provided. The amount of \$10,000 appears excessive and the purchase does not benefit students. Without further documentation, this purchase cannot be linked to the strategic initiatives of the District. The documentation provided does not include a check. The documentation provided does not include an invoice.	Not for Board Members, for Executive Staff - Supt, Asst. Supts, Bus Admin. Etc
55	11-000-230-530-0000-00-00	62697	1/26/2006	Verizon Wireless	\$448.67	\$8,545.45	Annual Order of Cell Phones for the Board Office 05-06	✓			This expense is deemed discretionary since documentation describing the need for cell phones for the Board members is not provided. The amount of \$8545 appears excessive and the purchase does not benefit students. Without further documentation, this purchase cannot be linked to the strategic initiatives of the District.	Not for Board Members, for Executive Staff - Supt, Asst. Supts, Bus Admin. Etc
56	15-000-222-600-0000-00-05	52541	2/1/2005	Dell Computer, Inc	\$1,846.40	\$1,846.40	At University Six for Technology Coordinator - 1 Dell Laptop Computer (512MB, Video Card, 30GB Hard Drive, Floppy Disk Drive, Windows XP, Modem, CD/DVD rom, Battery, Carrying Case, 3 Year Contract)			✓	This expense is deemed inconclusive since documentation supporting the expense is not provided. The amount of \$1846 appears excessive and no beneficiary is identified. Without additional documentation, this purchase does not meet the strategic initiatives criteria. Further clarification is also needed to determine if this purchase was made in reaction to a circumstance.	
57	15-000-240-600-0000-00-05	52967	3/11/2005	Dell Computer, Inc	\$2,294.80	\$2,294.80	At University Six for Technology Coordinator - 1 Dell Desktop Computer (512MB, Video Card, 40GB Hard Drive, Floppy Disk Drive, Windows XP, Mouse, Speakers, CD/DVD rom, 17 in Flat Panel Monitor, 3 Year Contract)			✓	This expense is deemed inconclusive since documentation supporting the expense is not provided. The amount of \$2294 appears excessive and no beneficiary is identified. Without additional documentation, this purchase does not meet the strategic initiatives criteria. Further clarification is also needed to determine if this purchase was made in reaction to a circumstance.	
58	15-000-222-600-0000-00-11	51973	11/18/2004	Dell Computer, Inc	\$1,099.00	\$1,099.00	At Thurgood Marshall - 1 Dell Desktop Computer (512MB, Video Card, 40GB Hard Drive, Floppy Disk Drive, Windows XP, Mouse, CD/DVD rom, 17 in Flat Panel Monitor, 3 Year Contract)			✓	This expense is deemed inconclusive since documentation indicating the need for this computer is not provided. The amount of \$1100 appears reasonable, but no beneficiary is identified. Without additional documentation, this purchase does not meet the strategic initiatives criteria. Further clarification is also needed to determine if this purchase was made in reaction to a circumstance.	
59	11-000-222-300-0000-00-00	52503	1/26/2005	Apple Computer	\$13,072.65	\$13,072.65	1 computer (\$6400), 1 battery, 1 flat screen panel (\$2700), and 10 software programs for Central Office			✓	This expense is deemed inconclusive since documentation supporting the expense is not provided. The amount of \$6400 for a computer and \$2700 for a monitor appears excessive. Moreover, no beneficiary is identified. Without additional documentation, this purchase does not meet the strategic initiatives criteria. Further clarification is also needed to determine if this purchase was made in reaction to a circumstance.	
60	15-000-240-600-0000-00-04	61585	10/13/2005	Dell	\$1,108.00	\$1,108.00	This amount was used to pay for a Dell Color Laser Printer.			✓	This expense is deemed inconclusive since documentation supporting the expense is not provided. Moreover, the amount of \$1100 appears excessive and the beneficiary of this printer is not identified.	
61	15-000-222-600-0000-00-03	53564	5/5/2005	K-12 Micromedia Publishing, Inc.	\$1,677.00	\$1,677.00	26 licenses for Microsoft Office for Chancellor Ave school			✓	This expense is deemed inconclusive since documentation supporting the expense is not provided. Due to the lack of documentation, the computer software cannot be linked to the promotion of educational achievement and program goals. Further clarification is also needed to determine if this purchase was made in reaction to a circumstance.	

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62	11-000-222-300-0000-00-00	61189	9/7/2005	Boise Technologies	\$11,766.00	\$11,766.00	For Human Resources Dept - 7 computer micro towers (\$1261/each), 7 slim LCD monitors (\$289/each), and 1 laser scanner (\$382)			✓	This expense is deemed inconclusive since documentation indicating the need for these computers and scanner is not provided. The amount of \$1261 per computer appears reasonable, but the need for \$289 flat-screen monitors is not provided. Without additional documentation, this purchase does not appear to meet the strategic initiatives criteria.	
63	15-190-100-320-0000-00-02	61970	12/5/2005	MEDS-HW	\$330.00	\$330.00	Payment for Jewel Pasler and Patricia Dowd to attend the workshop "27 Costly Mistakes that IEP and Section 504 Teams Continue to Make" in Edison, NJ on December 9, 2005. The purpose was to increase knowledge of IEP and 504.		✓		This expense appears reasonable since documentation linking this workshop to the promotion of educational achievement and program goals is provided. The Conference Request form provides educational justification for attendance at the workshop. Hence, this purchase meets the strategic initiatives and beneficiary criteria.	Credit refunds cannot reflect on orders already issued. Orders cannot be changed for amount after issue. Refund can be traced to receipts or future orders by same vendor.
64	11-000-223-320-0000-00-27	62193	12/14/2005	Sandra Branham	\$1,929.34	\$1,929.34	Registration, travel, and hotel arrangements for Sandra Branham and Patricia Simo to attend the National Staff Development Council conference in 2005		✓		This expense appears reasonable since documentation linking this workshop to the promotion of educational achievement and program goals is provided. The Conference Request form provides educational justification for attendance at the workshop. Hence, this purchase meets the strategic initiatives and beneficiary criteria. The documentation provided does not include an invoice.	
65	11-000-290-890-00000-00-16	51780	10/26/2004	State of NJ Dept of Education	\$1,500.00	\$1,500.00	Registration fee for Irvington school team members to attend "Reinventing New Jersey High Schools"		✓		This expense appears reasonable since a program guide linking this conference to the promotion of educational achievement and program goals is provided. The skills developed from attendance at this conference can benefit students. Hence, this purchase meets the strategic initiatives criteria. The documentation provided does not include a check.	
66	11-000-223-500-0000-00-27	52540	2/1/2005	TLC Teaching & Learning Consortium	\$399.00	\$399.00	Registration for Mr. Adegboyega to attend the National Mathematics and Science Conference at Montclair State University on May 23-25, 2005		✓		This expense appears reasonable since documentation linking this conference to the promotion of educational achievement and program goals is provided. The Conference Request form provides educational justification for attendance at the conference. Hence, this purchase meets the strategic initiatives and beneficiary criteria.	Completion certificate not a customary provided documents at this type of conferences
67	15-190-100-320-0000-00-02	62043	12/12/2005	SDE Staff Development for Educators	\$495.00	\$495.00	Cost for Lauren Greenfield, Ivonne Ortiz and Tori Torsello to attend the Kindergarten Conference on February 27, 2006. Cost was \$165 per person.		✓		This expense appears reasonable since documentation linking this conference to the promotion of educational achievement and program goals is provided. The Conference Request form provides educational justification for attendance at the conference. Hence, this purchase meets the strategic initiatives and beneficiary criteria.	

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68	15-000-200-580-0000-00-06	64127	6/7/2006	Alan A. Gamba	\$993.65	\$993.65	Hotel, travel, and food reimbursement for Principal of Grove St School to attend "Second Grade Conference for NJ Teachers" in Atlantic City from Mar 6-8		✓		This expense appears reasonable since documentation linking this conference to the promotion of educational achievement and program goals is provided. The Conference Request form provides educational justification for attendance at the conference. Hence, this purchase meets the strategic initiatives and beneficiary criteria.	Completion certificate not a customary provided documents at this type of conferences
69	15-000-223-500-00000-00-06	53388	4/19/2005	Alan A. Gamba	\$645.36	\$645.36	Hotel, travel, and food reimbursement for Principal of Grove St School to attend "Second Grade Conference for NJ Teachers" in Atlantic City from Mar 1-3		✓		This expense appears reasonable since documentation linking this conference to the promotion of educational achievement and program goals is provided. The Conference Request form provides educational justification for attendance at the conference. Hence, this purchase meets the strategic initiatives and beneficiary criteria.	Completion certificate not a customary provided documents at this type of conferences
70	11-000-230-332-20000-00-00	53919	N/A	Educational Consultant	\$1,900.00	\$1,900.00	Payment for a consultant to develop salary guides for administrators (2004-2008)		✓		This expense appears reasonable since documentation supporting this purchase is provided. Determining salary pay is important to the payroll operations of the District. Thus, this purchase meets the strategic initiatives criteria. Moreover, the development of these salary guides will cover four school years (2004-2008). Hence, this purchase also meets the usefulness criteria. The documentation provided does not include a check.	Appears no payment on purchase order. Services were probably cancelled
71	11-000-230-590-0000-00-00	60807	8/1/2005	Kansas State Bank Baystone Financial Group	\$429.99	\$1,563.60	Lease for Savin Copier - 4 year contract			✓	This expense is deemed inconclusive due to the lack of documentation. A copier is necessary for day to day administrative operation of the district office and school; however, the lease amount of \$390.90 per month appears excessive compared to the purchase price of a regular copier. More supporting documentation indicating why an over-functioned copier was needed and what educational achievement or program goals associated would be required.	
72	15-000-240-500-0000-00-12	62397	1/4/2006	Stempler's Drapery & Carpet	\$2,781.88	\$2,781.88	Curtain purchase for room 123 at Irvington High School			✓	This expense is deemed inconclusive since documentation indicating the need for this curtain purchase is not provided. The amount of \$2781 for a curtain appears excessive. Moreover, it could not be determined if the purchase was made in reaction to an event or circumstance. Further documentation is needed to link this purchase to an educational program, such as the theater department.	Provide for proper room environment
73	15-000-240-600-0000-00-03 15-000-262-610-0000-00-03	53929	6/28/2005	Stempler's Drapery & Carpet	\$4,640.78	\$4,640.78	Installation of stage drapery in the school auditorium at Chancellor Ave School			✓	This expense is deemed inconclusive since documentation, such as a work order, is not provided. The amount of \$4640 for curtains and a valance appears excessive. Moreover, it could not be determined if the purchase was made in reaction to an event or circumstance. Further documentation is needed to link this purchase to an educational program, such as the theater department.	To provide theatrical atmosphere to enhance student performance
74	15-000-222-600-00000-00-12	52352	1/7/2005	ProQuest	\$2,343.00	\$2,343.00	Annual subscription for SIRS Knowledge Source online database for Irvington HS library			✓	This expense is deemed inconclusive since documentation indicating the need and purpose of this database is not provided. While the amount of \$2300 appears reasonable for an annual subscription, it cannot be determined how students benefit from having access to this database. Further documentation is needed to link this purchase to educational achievement and program goals.	

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75	15-000-222-600-0000-00-12	51972	11/18/2004	Thomson-Gale	\$6,115.00	\$6,115.00	Renewal of subscriptions to Student Resource Center Gold and Opposing Viewpoints			✓	This expense is deemed inconclusive since documentation indicating the need and purpose of this database is not provided. While the amount of \$6115 appears reasonable for an annual subscription, it cannot be determined how students benefit from having access to this database. Further documentation is needed to link this purchase to educational achievement and program goals. Moreover, the PO is dated Nov. 18, 2004, but the renewal on the invoice is supposed to begin on July 1, 2004. This brings the timing of the purchase into question.	
76	15-000-240-500-0000-00-12	64116	6/1/2006	Jostens	\$3,674.44	\$3,674.44	Custom order of 350 diplomas and diploma covers for Irvington HS		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the graduation ceremony of the High School. Celebrating academic achievement can be directly linked to educational value criteria. Supporting documentation identifies the graduating students. Hence, this purchase also meets the beneficiary criteria.	
77	15-000-240-500-0000-00-11	64335	6/14/2006	Curtis Yelverton	\$200.00	\$200.00	Payment is for 4 hours of DJ Service for a PTA dinner on 6/20/06	✓			This expense is deemed discretionary since documentation describing the need for DJ services at a PTA dinner is not provided. The amount of \$50 per hour appears excessive and students do not benefit from this purchase.	Promote district parent relationship for community outreach
78	11-000-270-890-0000-00-36	61665	10/20/2005	Prevention Specialists	\$2,500.00	\$2,500.00	For random drug and alcohol testing for 05-06 school year for all school bus drivers as mandated by the State of NJ under federal regulations			✓	This expense is deemed inconclusive since documentation indicating the amount of drivers tested is not provided. Hence, it could not be determined if the amount of \$2500 is reasonable. The random drug and alcohol testing can be directly linked to the strategic initiatives of the District. The documentation provided does not include an invoice.	
79	15-000-240-300-0000-00-12	60553	7/1/2005	Essex County Athletic Directors Assoc.	\$500.00	\$500.00	05-06 annual dues for Irvington HS			✓	This expense is deemed inconclusive since documentation highlighting the benefits of membership with the Essex County Athletic Directors Association is not provided. The amount of \$500 appears reasonable, but it is unclear how membership with this association will benefit students. Further documentation is needed to link this association to the promotion of athletic achievement and program goals. The documentation provided does not include an invoice.	
80	11-000-290-890-0000-00-16	52828	2/22/2005	Essex County Superintendents	\$250.00	\$250.00	04-05 Annual Roundtable Dues for Dr. Ernest H Smith		✓		This expense appears reasonable based on the nature and necessity of the expense as it was for 04-05 annual roundtable dues, which was required by NJDOE for school district superintendent to attend. Hence, the expense meets reactionary criterion.	Superintendent required to attend to obtain NJDOE information
81	11-000-230-610-0000-00-00	62599	1/23/2006	Editorial Projects in Education	\$1,050.00	\$1,050.00	This amount was used to pay for the editorial projects in American Education's Newspaper of Record	✓			This expense is deemed discretionary since documentation indicating the need for advertising the editorial projects is not provided. Due to the lack of documentation, the purchase does not appear to meet the strategic initiatives of the District. Moreover, it could not be determined if the advertising purchase was made in reaction to an event or circumstance.	Online service used by Human Resources to recruit and post teaching vacancies

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82	15-000-222-600-00000-00-03	53015	3/14/2005	Harcourt, Inc.	\$8,938.53	\$9,636.22	The amount was used to pay the Harcourt Inc. for the delivery of the school software/ media services.			✓	This expense is deemed inconclusive since documentation indicating the need and purpose of this software is not provided. While the amount of \$9636 appears reasonable for an annual subscription, it cannot be determined how students benefit from using this software. Further documentation is needed to link this purchase to educational achievement and program goals.	
83	11-000-262-420-00000-00-34	52194	12/7/2004	Global Elevator Technologies	\$2,392.00	\$2,392.00	Repair elevator (detective muffler and install new fittings) for High School West Wing		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. The facilities maintenance service contract associated with the elevator repair can be linked to strategic initiatives. Thus, this purchase meets the usefulness and reactionary criteria.	
84	15-190-100-320-00000-00-06	52724	2/11/2005	Essex Shillelagh Pipes and Drums	\$1,000.00	\$1,000.00	Entertainment for "Music from Ireland" program	✓			This expense is deemed discretionary given the nature of the purchase. The purchase is not supported and the reasonableness of the amount or the beneficiary could not be determined. Hence the purchase does not appear to meet the usefulness criteria.	Cultural activity part of CCCS.
85	11-000-230-530-0000-00-00	60811	8/1/2005	Pitney Bowes	\$4,947.00	\$5,160.00	12 month lease of a Postage Meter (includes mail machine and electronic scale)		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the postage supplies, this purchase meets the usefulness criteria.	
86	11-000-262-590-0000-00-34	62310	12/22/2005	NJ Dept of Community Affairs	\$886.00	\$886.00	The Bureau of Code Services cited the District for violation of elevator inspections at 2 locations - Florence Ave and St. Leo Church		✓		This expense appears reasonable since documentation including a Notice of Violation and Order of Termination for both locations is provided. Due to this payment being made in reaction to a citation fee, this purchase meets the reactionary criteria. The documentation provided does not include an invoice.	
87	15-000-221-320-00000-00-01	52114	12/3/2004	Cidrev Farms	\$495.00	\$363.00	Admission tickets for 66 students to attend Cidrev Farms on 10/08/04 to see animals and learn their habitat on the farm			✓	This expense is deemed inconclusive since documentation approving the Haunted House package is not provided. The admission to Cidrev Farms can be linked to educational achievement and program goals, and the beneficiary is identified. However, the package that was paid for is an upgrade to the package that was originally approved by the Board. Thus, this purchase does not meet the budget approval and amount criteria. The documentation provided does not include an invoice.	
88	15-000-218-320-0000-00-09	63092	3/2/2006	Jenkinson Aquarium	\$663.00	\$663.00	Kindergarten class of 77 visited the aquarium to experience live animals in their habitats		✓		This expense appears reasonable since documentation describing the purpose of the field trip is provided. Hence, this purchase can be linked to the promotion of educational achievement and program goals. Moreover, a list of the students who attended the field trip is also included; therefore, this purchase also meets the beneficiary criteria.	
89	11-000-262-590-00000-00-34	52979	3/1/2005	Garden State Fire & Security	\$1,705.00	\$1,705.00	Installation and troubleshooting of power supply board for Simplex Fire Alarm Control Panel at Chancellor Ave		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. The facilities maintenance service contract associated with the installation of the power supply board can be linked to strategic initiatives. Thus, this purchase meets the usefulness and reactionary criteria.	

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90	11-000-262-420-00000-00-34	52015	11/22/2004	Garden State Fire & Security	\$1,700.00	\$1,700.00	Program and test the Simplex Fire Alarm Panel.		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. The facilities maintenance service contract associated with the programming of the fire alarm panel can be linked to strategic initiatives. Thus, this purchase meets the usefulness and reactionary criteria.	
91	11-000-261-420-00000-00-33 11-000-262-590-00000-00-34	51435	9/22/2004	Garden State Fire & Security	\$16,619.32	\$8,913.32	Annual Contract for monthly servicing for the Fire/Burglar Alarm System		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. The facilities maintenance service contract associated with the servicing of the alarm system can be linked to strategic initiatives. Thus, this purchase meets the usefulness and reactionary criteria.	
92	11-000-262-420-00000-00-34	52404	1/12/2005	Garden State Fire & Security	\$26,287.00	\$15,358.00	Change Order to repair/reprogram fire alarm panel to central station all District schools		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. The facilities maintenance service contract associated with the repair of a fire alarm panel can be linked to strategic initiatives. Thus, this purchase meets the usefulness and reactionary criteria.	
93	11-000-262-590-0000-00-34	61403	10/5/2005	Hannon Floor Covering	\$2,605.50	\$2,605.50	90 sq. yards of modular carpet tiles at Augusta Street School			✓	This expense is deemed inconclusive since documentation supporting the purchase is not provided. The facilities maintenance can be linked to strategic initiatives of the school. However, due to the lack of documentation the purpose, reasonableness of amount, and whether the purchase was made in reaction to an event or circumstance could not be determined.	For student safety
94	15-000-240-500-0000-00-12	63341	4/7/2006	Jaeger's Florist	\$225.00	\$225.00	Flowers for National Honor Society Induction Banquet at Irvington HS on 5/18/06	✓			This expense is deemed discretionary since documentation indicating the need for the flowers at the National Honor Society banquet is not provided. This purchase does not appear to provide educational value for the students and hence, does not appear to meet the strategic initiatives of the District. The documentation provided does not include an invoice.	Enhance the program honoring academically distinguished students
95	15-000-240-600-00000-00-05	44096	6/30/2004	Hertz Furniture Systems	\$2,419.20	\$2,419.20	A purchase of a 4-seat sofa, a 2-seat sofa, and 4 mahogany chairs for University Six	✓			This expense is deemed discretionary since documentation supporting the need for this furniture is not provided. The amount of \$2419 appears excessive. Moreover, the purchase was made at the end of the school year on June 30, 2004 and in the absence of supporting documentation the timing of the purchase appears "Discretionary".	
96	15-000-240-600-00000-00-12	51822	10/28/2004	National Business Furniture	\$2,006.83	\$537.00	3 Steel Coat Trees @ \$179/each for Irvington HS			✓	This expense is deemed inconclusive since documentation supporting the need for this purchase is not provided. The amount of \$179 per coat tree appears reasonable, but supporting documentation does not indicate who the coat trees are for. Hence, this purchase does not appear to meet the beneficiary criteria.	Storage of outdoor clothing for staff
97	15-000-240-600-00000-00-07	53565	5/5/2005	Able Office Products	\$132.20	\$155.20	A utility table for Madison Ave			✓	This expense is deemed inconclusive since documentation describing the need for the utility table is not provided. The amount of \$155 appears reasonable, but supporting documentation does not indicate who the utility table is for. Hence, this purchase does not appear to meet the beneficiary criteria. Moreover, the purchase was made towards the end of the school year on May 5, 2005 and in the absence of supporting documentation the timing of the purchase appears inconclusive.	Table is a supply item properly coded into "600".

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98	15-000-240-300-0000-005	61910	11/28/2005	Sunburst	\$627.14	\$627.14	Grammar Series: 14 DVDs and 14 Videos with binders ordered in November		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. The educational videos and DVDs can be linked to the promotion of educational achievement and program goals. Moreover, due to the long-term usability of the learning tools, this purchase meets the usefulness criteria.	
99	15-000-240-600-0000-008	61255	9/20/2005	Sportime	\$1,113.76	\$1,113.76	For the gym at Thurgood Marshall - 2 Go-Karts, jumps ropes, shuttle balls, and an outdoor shed	✓			This expense is deemed discretionary since documentation linking this purchase to a course curriculum is not provided. Hence, this purchase of 2 Go-Karts does not appear to meet the educational values criteria. Moreover, the amount of \$290 for the 2 Go-Karts appears excessive and the beneficiary is not identified.	Part of the physical education program of the State CCCS
100	11-000-261-420-0000-0033	52468	1/19/2005	Lang Equipment Co.	\$1,750.00	\$1,750.00	1000 pairs of Hasps with rivets			✓	This expense is deemed inconclusive since documentation supporting the purpose and necessity of the binding units is not provided. Without an understanding of what these are used for, this purchase cannot be linked to the strategic initiatives of the District. Moreover, it could not be determined if the purchase of these hasps was made in reaction to an event or circumstance.	Needed to secure board property. This is an over the counter supply item
101	11-000-262-590-0000-0034	52673	2/9/2005	Lone Star Environmental Services	\$3,200.00	\$3,200.00	PEOSHA -mandated preparation of written hazardous communications program - board approved		✓		This expense appears reasonable since it is required by PEOSHA (State Dept. of Health) effective 5/3/04. This program can be directly linked to the safety of the students and the strategic initiatives of the District. Hence, this purchase meets the usefulness and reactionary criteria.	
102	11-000-262-340-0000-0034 11-000-262-420-0000-0034	51716	10/19/2004	Hill Top Fuel	\$48,941.82	\$60,000.00	Heating fuel for Augusta St School (delivery & services)		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. The facilities maintenance service contract associated with the HVAC maintenance can be linked to strategic initiatives. Thus, this purchase meets the usefulness and reactionary criteria. The purchase order exceeds the bid threshold of \$29,000, yet no comparative bids are included in the PO package.	Bid item.
103	15-000-240-600-0000-007	62065	12/12/2005	Global	\$1,890.46	\$1,913.08	51 ink cartridges for Madison Ave (\$37/each)		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the ink cartridges, this purchase meets the usefulness criteria.	
104	11-000-230-610-0000-000	60873	8/5/2005	Eye on Education	\$109.90	\$109.90	3 ink cartridges for the High School (\$33/each)		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the ink cartridges, this purchase meets the usefulness criteria.	
105	11-000-262-520-0000-0032	61666	10/20/2005	Commerce Insurance Center	\$320,143.83	\$320,143.83	Property, inland marine, boiler, and auto physical damage insurance policy from 8/1/05 - 8/1/06 for \$315k. \$5122 for annual premium of crime bond from Travelers Casualty and Surety Co.			✓	This expense is deemed inconclusive since documentation detailing the insurance coverage is not provided. Hence, we cannot ascertain if this purchase can be linked to the strategic initiatives of the District. Moreover, without a copy of the insurance policy, it could not be determined who the beneficiary of this coverage is.	Insurance orders are exempt from bidding. They are Extraordinary Unspecifiable Service (EUS).

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106	11-000-262-520-00000-00-32	53944	6/29/2005	Commerce Insurance Center	\$81,875.00	\$81,875.00	Lexington Insurance Company policy with 25% deposit			✓	This expense is deemed inconclusive since documentation detailing the insurance coverage is not provided. Hence, we cannot ascertain if this purchase can be linked to the strategic initiatives of the District. Moreover, without a copy of the insurance policy, it could not be determined who the beneficiary of this coverage is.	Insurance orders are exempt from bidding. They are Extraordinary Unspecifiable Service (EUS).
107	11-000-262-520-00000-00-32	51590	N/A	Commerce Insurance Center	\$46,815.01	\$128,684.01	Renewal on insurance policies for excess umbrella and Comm. Accident and Health			✓	This expense is deemed inconclusive since documentation detailing the insurance coverage is not provided. Hence, we cannot ascertain if this purchase can be linked to the strategic initiatives of the District. Moreover, without a copy of the insurance policy, it could not be determined who the beneficiary of this coverage is.	Insurance orders are exempt from bidding. They are Extraordinary Unspecifiable Service (EUS).
108	11-000-262-520-00000-00-32	51587	N/A	Commerce Insurance Center	\$5,420.00	\$11,420.00	Renewal on insurance policy for Pollution Liability			✓	This expense is deemed inconclusive since documentation detailing the insurance coverage is not provided. Hence, we cannot ascertain if this purchase can be linked to the strategic initiatives of the District. Moreover, without a copy of the insurance policy, it could not be determined who the beneficiary of this coverage is.	Insurance orders are exempt from bidding. They are Extraordinary Unspecifiable Service (EUS).
109	11-000-262-520-00000-00-32	53241	4/12/2005	Commerce Insurance Services	\$69,092.34	\$69,092.34	Renewal on insurance policy for Educator's Legal Liability for 05-06 school year		✓		This expense appears reasonable since documentation detailing the insurance coverage is provided. Hence, this purchase can be linked to the strategic initiatives of the District. Moreover, the beneficiary of this insurance coverage is identified as the District's educators.	Insurance orders are exempt from bidding. They are Extraordinary Unspecifiable Service (EUS).
110	11-000-262-420-00000-00-34 11-000-262-420-0000-00-34	53638	5/12/2005	D'Onofrio & Son, Inc.	\$9,750.00	\$9,750.00	Landscaping services for all District schools for 04-05 school year. Services to begin April 1, 2005 and end on December 31, 2005.		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the grounds maintenance of the District. Hence, this purchase meets the strategic initiatives criteria. Based on supporting documentation which includes comparative bids, the amount appears reasonable. Agreed upon services were to begin on April 1, 2005, yet the date of the PO is May 12, 2005.	
111	11-000-262-420-0000-00-34	60822	8/5/2005	D'Onofrio & Son, Inc.	\$16,250.00	\$19,500.00	Landscaping services for all District schools for 05-06 school year. Services to begin in July 2005 and end in December 2005.		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the grounds maintenance of the District. Hence, this purchase meets the strategic initiatives criteria. Based on supporting documentation which includes comparative bids, the amount appears reasonable.	

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112	12-000-400-390-0000-00-00	63247	3/28/2006	Lone Star Environmental Services	\$11,987.00	\$11,987.00	At Grove St - water leaking onto floor from wall. Lone Star removed heater, and repaired coil.		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. Students can directly benefit from this purchase as the leak repair helps to ensure a healthy and comfortable learning environment. Attached documentation justifies the need for the water damage repair. Thus, this purchase meets the usefulness and reactionary criteria.	
113	11-000-223-320-00000-00-27	51318	8/31/2004	Bureau of Education & Research	\$280.35	\$280.35	3 learning tools - "Strengthening Your Math Students' Achievement, Motivation and Involvement, Grades 7-12; Enhancing Math Learning, Grades 3-8; Strengthening Your Students' Math Problem-Solving Skills, Grades 3-8		✓		This expense appears reasonable based on the nature of the purchase as the purchased items were learning aides and tools for Grades 3-8 and 7-12 school students, which appears educational value and can be linked to strategic initiatives. The beneficiary is identifiable as school district students. Hence, the expense meets educational value and beneficiary criteria.	Materials used in remedial instructions
114	11-000-230-331-0000-00-30	60806	8/1/2005	Hunt, Hamlin, and Ridley	\$495,833.37	\$500,000.00	General Legal Services for 05-06 school year paid on 8/1/05			✓	This expense is deemed inconclusive since documentation indicating all the legal services performed is not provided. Moreover, there is no documentation indicating why the work agreement is based upon a set contract fee as opposed to services rendered. While legal services are necessary for the strategic initiatives of the District, the usefulness criteria is not met if the law firm does not perform \$500k worth of services. In the absence of supporting documentation this expense is deemed inconclusive. The purchase order exceeds the bid threshold of \$29,000, yet no comparative bids are included in the PO package.	Annual retainer paid monthly for any and all services based on approved contract
115	11-000-230-331-10000-00-30	51270	8/23/2004	Hunt, Hamlin, and Ridley	\$504,166.63	\$550,000.00	General Legal Services for 04-05 school year all District schools			✓	This expense is deemed inconclusive since documentation indicating all of the legal services performed is not provided. Moreover, there is no documentation indicating why the work agreement is based upon a set contract fee as opposed to services rendered. While legal services are necessary for the strategic initiatives of the District, the usefulness criteria is not met if the law firm is not performing \$550k worth of services. The purchase order exceeds the bid threshold of \$29,000, yet no comparative bids are included in the PO package.	Annual retainer paid monthly for any and all services based on approved contract
116	15-000-222-600-00000-00-12	44235	6/30/2004	Harper Collins Publishing	\$103.36	\$73.50	10 French dictionaries for Irvington HS library		✓		This expense appears reasonable based on the nature of the purchase as these books can be directly linked to the promotion of educational achievement and program goals. Hence, this purchase meets the strategic initiatives of the District. Given these books were ordered for the library, all students can benefit from this purchase. Moreover, due to the long-term usability of these books, the purchase meets the usefulness criteria. The documentation provided does not include a check.	
117	15-000-222-600-00000-00-09	50055	7/19/2004	Highsmith Inc.	\$1,777.66	\$1,777.66	NJ Co-op bid for 42 library supplies at Mt Vernon library		✓		This expense appears reasonable based on the nature of the purchase as library supplies are necessary for the administrative operations of the District. Hence, this purchase can be linked to the strategic initiatives of the District. Moreover, due to the daily use of the supplies, this purchase meets the usefulness criteria.	

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118	15-000-222-600-00000-00-10	43421	4/19/2004	Follett Software Company	\$1,448.24	\$1,448.24	Software for the Dewey decimal card catalogue system at University Middle School		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the library at University Middle. The purchase of the Dewey decimal system helps ensure the organization of all library books. Thus, this purchase meets the usefulness and strategic initiatives criteria. Since this purchase was made for the library, all students can benefit from this.	
119	15-000-222-600-00000-00-06	44146	6/30/2004	Follett Library Resources	\$912.92	\$912.92	57 books and 63 catalogue card kits for the Grove Street School library		✓		This expense appears reasonable based on the nature of the purchase as these books can be directly linked to the promotion of educational achievement and program goals. Hence, this purchase meets the strategic initiatives of the District. Given these books were ordered for the library, all students can benefit from this purchase. Moreover, due to the long-term usability of these books, the purchase meets the usefulness criteria.	
120	15-000-222-600-00000-00-01	50482	7/1/2004	Follett Library Resources	\$1,093.18	\$1,093.18	Regular library book order for 04-05 school year at Augusta Street School - 91 books		✓		This expense appears reasonable based on the nature of the purchase as these books can be directly linked to the promotion of educational achievement and program goals. Hence, this purchase meets the strategic initiatives of the District. Given these books were ordered for the library, all students can benefit from this purchase. Moreover, due to the long-term usability of these books, the purchase meets the usefulness criteria.	
121	15-000-218-500-0000-00-12	63370	4/7/2006	Quality Inn	\$1,961.68	\$1,961.68	Lodging fee for the Irvington High School's Black College Tour from 4/12/06-4/14/06. The purpose was to foster a wholesome attitude for post secondary studies while generating a perception of the academic, social, and cultural diversity of the historically black college campus			✓	This expense is deemed inconclusive since documentation describing the amount of attendees and the amount of rooms booked is not provided. Hence, the amount of \$1961 is inconclusive and the beneficiary is not identified. Supporting documentation links the trip to the promotion of educational achievement and program goals.	
122	12-000-400-390-0000-00-00	62244	12/16/2005	Seyffer & Koch Architectural Group	\$16,889.80	\$16,889.80	Payment for sprinkler design, commissioning, repair of floor slab, reimbursable expenses, and outstanding balance of statement		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. The facilities maintenance service contract associated with the repair can be linked to strategic initiatives. Thus, this purchase meets the usefulness and reactionary criteria.	
123	11-000-262-590-00000-00-34	53373	4/18/2005	Maplewood Plumbing Supply, Inc.	\$491.00	\$491.00	Installed Automatic Gas Control Valve		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. The facilities maintenance service contract associated with the installation of the gas control valve can be linked to strategic initiatives. Thus, this purchase meets the usefulness and reactionary criteria. The documentation provided does not include an invoice.	
124	11-000-262-420-00000-00-34	51129	9/24/2004	Christy's Overhead Door	\$2,400.00	\$2,400.00	Furnish and install 2 steel hollow doors and remove and take away old doors		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. The facilities maintenance service contract associated with the installation of the doors can be linked to strategic initiatives. Thus, this purchase meets the usefulness and reactionary criteria. The documentation provided does not include an invoice.	

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125	12-000-400-390-00000-00-00 12-000-400-610-00000-00-00	51456	9/22/2004	Parkview Furniture & Appliances	\$5,808.00	\$5,808.00	Six air conditioners ordered for new office	✓			This expense is deemed discretionary since documentation supporting the need for six air conditioners for one office is not provided. While air conditioners help to create a comfortable work environment, the amount of \$968 per air conditioner appears excessive. Supporting documentation does not indicate whether these air conditioners are replacing existing ones, or are new additions. Hence, this purchase does not meet the usefulness and reactionary criteria.	
126	11-000-262-590-0000-00-34	61896	11/22/2005	United Welding & Plumbing Corp.	\$3,149.00	\$3,149.00	Cut the heat supply pipe, split the boiler, and remove cracked cast iron section		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. The facilities maintenance service contract associated with the boiler repair can be linked to strategic initiatives. Thus, this purchase meets the usefulness and reactionary criteria. The documentation provided does not include an invoice.	
127	11-000-262-420-0000-00-34	63548	5/1/2006	United Welding & Plumbing Corp.	\$2,450.00	to exceed \$2500	Replace steam pipe with necessary fittings in the tunnel		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. The facilities maintenance service contract associated with the steam pipe replacement can be linked to strategic initiatives. Thus, this purchase meets the usefulness and reactionary criteria. The purchase order exceeds the bid threshold of \$29,000, yet no comparative bids are included in the PO package.	
128	11-000-261-420-0000-00-33	61432	10/6/2005	Cortese Corporation	\$1,324.00	\$1,324.00	At University Six, vendor reset breaker switch on boiler and reset the main breaker. At the HS, vendor added new wire from switch to sump pump		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. The facilities maintenance service contract associated with the breaker and sump pump can be linked to strategic initiatives. Thus, this purchase meets the usefulness and reactionary criteria.	
129	11-000-262-420-0000-00-34	62519	1/11/2006	Corby Associates, Inc.	\$6,604.00	\$6,604.00	Fee to service and repair inoperative bleachers in HS gym. Also to perform preventive maintenance on bleachers. Insurance surcharge included.		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. The facilities maintenance service contract associated with the inoperative bleachers can be linked to strategic initiatives. Thus, this purchase meets the usefulness and reactionary criteria.	
130	11-000-262-420-00000-00-34	51454	9/24/2004	Chem-Aqua	\$9,950.00	\$9,950.00	Annual Water/Boiler Treatment for 2004-2005 school year		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. The facilities maintenance service contract associated with the water/boiler treatment can be linked to strategic initiatives. Thus, this purchase meets the usefulness and reactionary criteria.	
131	11-000-261-420-00000-00-33	51442	9/22/2004	Da-Lor Service Co., Inc.	\$9,240.00	\$9,240.00	Annual Preventative Maintenance Service Contract on the Nesbitt HVAC Units all District schools		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. The facilities maintenance service contract associated with the HVAC maintenance can be linked to strategic initiatives. Thus, this purchase meets the usefulness and reactionary criteria.	

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132	11-000-262-420-00000-00-34	52643	2/2/2005	Corby Associates, Inc.	\$6,386.00	\$6,386.00	Service and repair to bleachers for Irvington HS		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. The facilities maintenance service contract associated with the inoperative bleachers can be linked to strategic initiatives. Thus, this purchase meets the usefulness and reactionary criteria.	
133	11-000-262-420-00000-00-34	51133	9/24/2004	Cooper Electric Supply	\$1,478.00	\$1,478.00	System wide electrical components		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. The facilities maintenance service contract associated with the electrical purchase can be linked to strategic initiatives. Thus, this purchase meets the usefulness and reactionary criteria.	
134	11-000-261-420-0000-00-33	61762	11/1/2005	J & A Mower Inc.	\$2,580.00	\$2,580.00	Snowblower Service for all schools in the District		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the grounds maintenance of the District. Hence, this purchase meets the strategic initiatives criteria. This purchase also benefits the students as snowblowers help to ensure the safe and timely arrival of buses and the safety of those walking outside. Moreover, this purchase was made in reaction to a circumstance (snow).	
135	11-000-262-490-0000-00-00	63104	3/3/2006	G&S Electric Motor Service	\$2,296.00	\$10,000.00	Payment for coupling insert, sump pump, pump motor, and tank switch from draw down account for the 05-06 school year		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. The facilities maintenance service contract associated with the pump maintenance can be linked to strategic initiatives. Thus, this purchase meets the usefulness and reactionary criteria.	"31" is a location and the items is for maintenance.
136	11-000-262-590-00000-00-34	52407	1/12/2005	United Welding & Plumbing Corp.	\$1,997.00	\$1,997.00	At University Middle, supplied and installed 2 gas pilot assemblies, 1 amp, 3 circuit breakers, and 3 electrical distribution blocks.		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. The facilities maintenance service contract associated with the electrical purchase can be linked to strategic initiatives. Thus, this purchase meets the usefulness and reactionary criteria. The documentation provided does not include an invoice.	
137	11-000-261-420-00000-00-33	52232	12/8/2004	United Welding & Plumbing Corp.	\$2,550.00	\$2,550.00	At Union Avenue, furnished labor, material, and equipment to replace high temperature insulation which was falling off boiler # 2.		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. The facilities maintenance service contract associated with the insulation purchase can be linked to strategic initiatives. Thus, this purchase meets the usefulness and reactionary criteria. The documentation provided does not include an invoice.	
138	11-000-261-420-00000-00-33	51372	9/15/2004	Consolidated Fire Protection Systems, Inc	\$7,700.00	\$7,700.00	Annual all District schools maintenance of fire extinguishers and kitchen suppression systems 04-05		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. The facilities maintenance service contract associated with the maintenance of the fire extinguishers can be linked to strategic initiatives. Thus, this purchase meets the usefulness and reactionary criteria.	
139	11-000-262-420-00000-00-34	51444	9/23/2004	Consolidated Fire Protection Systems, Inc	\$185.00	\$185.00	1 new extinguisher, 2 recharge, and 3 service collars		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. The facilities maintenance service contract associated with the maintenance of the fire extinguishers can be linked to strategic initiatives. Thus, this purchase meets the usefulness and reactionary criteria.	

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140	11-000-261-420-00000-00-33	51720	10/19/2004	Cortese Corporation	\$56,250.00	\$56,250.00	Provide heat through a portable boiler for the 3 floors at University Six from 9/04-5/05		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. The facilities maintenance service contract associated with the HVAC maintenance can be linked to strategic initiatives. Thus, this purchase meets the usefulness and reactionary criteria. The purchase order exceeds the bid threshold of \$29,000, yet no comparative bids are included in the PO package.	
141	11-000-261-420-00000-00-33	51434	9/22/04	Global Elevator Technologies	\$12,120.00	\$3,030.00	Annual Service Contract for 04-05 School Year all District schools for Elevator Maintenance		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. The facilities maintenance service contract associated with the maintenance of the elevators can be linked to strategic initiatives. Thus, this purchase meets the usefulness and reactionary criteria.	
142	11-000-262-590-00000-00-34	53180	4/4/2005	Hardwood Floors Unlimited	\$2,950.00	\$2,950.00	Application of finish to Irvington High School's gymnasium floor for reconditioning purposes		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the High School. The reconditioning of the gym floor reduces slippage, thus helping to ensure safety for the students. Hence, this purchase meets the strategic initiatives and beneficiary criteria.	
143	15-000-240-500-00000-00-12	50861	8/2/2004	Hardwood Floors Unlimited	\$2,950.00	\$2,950.00	Application of finish to Irvington High School's gymnasium floor for reconditioning purposes		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the High School. The reconditioning of the gym floor reduces slippage, thus helping to ensure safety for the students. Hence, this purchase meets the strategic initiatives and beneficiary criteria.	
144	11-000-261-420-00000-00-33	51986	11/19/2004	J & A Mower Inc.	\$2,580.00	\$2,580.00	Snowblower Service for all schools in the District		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the grounds maintenance of the District. Hence, this purchase meets the strategic initiatives criteria. This purchase also benefits the students as snowblowers help to ensure the safe and timely arrival of buses and the safety of those walking outside. Moreover, this purchase was made in reaction to a circumstance (snow).	
145	11-000-262-490-0000-00-00	61804	11/3/2005	Trane	\$59,559.00	\$59,559.00	Bid awarded to NJ Trane System to service the Trane Tracer, Control Module, Heat Pump Control, and Thermostat Control for 3 District schools			✓	This expense is deemed inconclusive since documentation indicating what servicing needs to be done, such as a work order, is not provided. The amount of \$59,559 appears excessive, but attached documentation indicates that Trane is the sole proprietor of these items. Moreover, it could not be determined if this purchase was made in reaction to an event or circumstance. Further documentation is needed to link this purchase to the strategic initiatives of the District. The purchase order exceeds the bid threshold of \$29,000, yet no comparative bids are included in the PO package.	This is a EUS. Annual price.
146	11-000-222-300-0000-00-00	61243	9/19/2005	Eastern Stereo Service Center	\$1,688.00	\$1,688.00	1 used AGDP HP body, 1 eyepiece unit, and the checkout charge for the Media Services dept. at Grove St.			✓	This expense is deemed inconclusive since documentation describing the need and purpose of this technical equipment is not provided. Without an understanding of what these items are, we cannot ascertain if the amount is reasonable or the goods useful. Moreover, it could not be determined if this purchase was made in reaction to an event or circumstance.	

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147	15-000-218-600-0000-00-07	42734	2/6/2004	Positive Promotions	\$377.06	\$377.06	Black History Month merchandise - 5 packs of bookmarks, 6 packs of buttons, and 2 packs of lollipops for Madison Ave			✓	This expense is deemed inconclusive since documentation indicating these items were even received in February (Black History Month) is not provided. The amount of \$377 appears reasonable, but the beneficiary is not identified. Moreover, there is no curriculum included that this purchase can be linked to. Hence, this merchandise cannot be linked to the promotion of educational achievement and program goals.	
148	11-000-262-420-0000-00-34	63461	4/17/2006	Best Results Development	\$82,000.00	\$82,000.00	Removal of entire library flooring including molded carpet - down to original concrete base. Removal of all contaminated materials		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. Students can directly benefit from this purchase as the mold removal helps to ensure a healthy and comfortable learning environment. Attached documentation justifies the need for the carpet removal. Thus, this purchase meets the usefulness and reactionary criteria. The purchase order exceeds the bid threshold of \$29,000, yet no comparative bids are included in the PO package. The documentation provided does not include an invoice.	
149	15-000-240-300-0000-00-12	64037	6/1/2006	Trills & Thrills	\$3,300.00	\$3,400.00	Admission tickets for 80 students and 5 chaperones to attend a Music Festival at Six Flags Great Adventure	✓			This expense is deemed discretionary since documentation linking this music festival to a course curriculum is not provided. Hence, this purchase cannot be linked to the promotion of educational achievement and program goals. The amount of \$3400 appears excessive and the beneficiary is not identified.	Part of the enrichment curriculum CCCS
150	15-190-100-320-0000-00-12	52997	3/11/2005	Eastern Globe Linkers Corp.	\$5,370.00	\$5,370.50	The amount was used to pay the per diem nursing services rendered at Irvington High School. Hourly rate was \$54.		✓		This expense appears reasonable based on the nature of the purchase as students can directly benefit from these services. Nursing services can be linked to strategic initiatives as they help to promote the safety and well-being of the students. Hence, the purchase of nursing services meets the usefulness criteria.	
151	15-000-240-600-0000-00-12	60711	7/26/2005	E-Spectra System LLC	\$13,600.00	\$13,600.00	The amount was used to pay for 2000 contactless smart cards			✓	This expense is deemed inconclusive since documentation indicating the need and purpose of these smart cards is not provided. Without an understanding of what these smart cards are, it cannot be determined if \$6.50 per smart card is reasonable, or if these cards can be linked to strategic initiatives. Moreover, the beneficiary of this purchase is not identified.	
152	11-000-230-610-0000-00-00	62526	1/12/2006	Hampton Graphics	\$2,145.00	\$1,795.00	The amount was used to pay for 5000 envelopes. The quantity ordered was 5000, the quantity shipped was 6000.		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the office supplies, this purchase meets the usefulness criteria.	
153	11-000-219-600-0000-00-25 11-000-230-590-0000-00-00	50930	8/6/2004	Central Lewmar	\$3,062.88	\$3,062.88	165 cartons of copy paper		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the office supplies, this purchase meets the usefulness criteria.	

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154	15-000-240-600-00000-00-09	50071	7/19/2004	Central Lewmar	\$1,427.20	\$1,427.20	80 cases of duplicating paper for Mt Vernon Ave (\$17.84/each)		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the office supplies, this purchase meets the usefulness criteria.	
155	15-000-240-600-00000-00-05	53489	4/28/2005	Able Office Products	\$1,634.77	\$1,634.77	For University Six - 100 packs of visitor cards, 10 packs of badge holders, and 1000 black notebooks		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the office supplies, this purchase meets the usefulness criteria.	
156	11-000-230-610-0000-00-00	53281	4/15/2005	Allied Printing & Graphics Co.	\$930.00	\$930.00	4,000 labels for the Irvington BOE - 2,000 from "Board Secretary's Office" and 2,000 from "Superintendent's Office"		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the office supplies, this purchase meets the usefulness criteria. The documentation provided does not include an invoice.	
157	15-000-223-600-00000-00-09	53774	6/1/2005	J K Office Machines	\$372.00	\$372.00	Emergency order for 3 Konica toners at Mt. Vernon Ave. School		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the office supplies, this purchase meets the usefulness criteria.	
158	15-000-218-600-00000-00-04	44105	N/A	EduBadge	\$149.00	\$149.00	Visitor, substitute teacher, and field trip badges for Florence Ave Elementary		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the office supplies, this purchase meets the usefulness criteria.	
159	15-000-240-600-00000-00-06	44136	6/30/2004	GANN Law Books	\$133.56	\$133.56	2 subscription renewals of 2004-2005 Edition of New Jersey Administration Code Titles 6 & 6A - Education for Grove Street School		✓		This expense appears reasonable based on the nature of the purchase as the subscribed New Jersey Administration Code is reference materials for school administrators, which is useful for the school district's administrative operations. Hence, the expense meets usefulness criterion.	Reference materials for school administrators
160	15-000-222-600-0000-00-10	63068	2/27/2006	School Speciality	\$703.67	\$703.67	Executive office chair, a chair mat, and an articulating platform for University Middle School	✓			This expense is deemed discretionary since documentation supporting the need for this furniture is not provided. The amount of \$320 per chair appears excessive and supporting documentation does not indicate who the utility table is for. Hence, this purchase does not appear to meet the beneficiary criteria.	
161	15-000-221-600-0000-00-12	53172	4/1/2005	E-Spectra Systems	\$1,875.00	\$1,875.00	500 lanyards and cardholders for Irvington HS		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the office supplies, this purchase meets the usefulness criteria.	
162	15-000-240-600-00000-00-12	43699	5/13/2004	Central Lewmar	\$487.00	\$487.00	Large paper purchase for graduation festivities for Irvington HS		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the office supplies, this purchase meets the usefulness criteria.	

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163	11-000-222-600-00000-00-00	51935	11/17/2004	Computer Resources	\$635.61	\$635.61	10 packs of Attend Registry Paper for the Media Service & Technology Dept		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the office supplies, this purchase meets the usefulness criteria.	
164	11-000-262-590-00000-00-34	52215	12/7/2004	K&A Environmental Contractors	\$2,395.00	\$2,395.00	Removal and disposal of above ground waste oil tank and tank contents		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. The facilities maintenance service contract associated with the removal of the oil tank can be linked to strategic initiatives. Thus, this purchase meets the usefulness and reactionary criteria.	
165	12-000-400-450-00000-00-00	53861	6/13/2005	B.L. Cook Trucking Inc.	\$6,300.00	\$6,300.00	Cut down trees in roadway, remove tree stump, widen roadway, and examine 9 hazardous trees		✓		This expense appears reasonable since documentation supporting the need for the necessary grounds maintenance is provided. The outside maintenance helps to provide a safe learning environment for the students. Moreover, this purchase was made in reaction to fallen trees.	Maintenance on district owned camp facility
166	11-000-261-420-00000-00-33 11-000-262-590-00000-00-34	53810	6/1/2005	Carmine's Landscaping, Inc	\$9,750.98	\$9,750.98	Renovation of HS football field for 2005 football season		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day athletic operations of the High School. The renovation of the football field helps to ensure safety for the students. Hence, this purchase meets the strategic initiatives and beneficiary criteria. The documentation provided does not include an invoice.	
167	11-000-262-590-0000-00-34	61742	10/28/2005	Arizona Landscaping, Inc	\$10,076.00	\$10,076.00	Remove cherry tree stem and tree sapling growing along right side of the house for 47 Orange Pl and 48 Orange Pl			✓	This expense is deemed inconclusive. An attached document states that neighbors have voiced complaints about the overhanging branches and the Public Works Dir agreed that they must be removed. However, there is no documentation supporting this claim. It could not be determined if 47-48 Orange Place is one of the District's facilities. Further documentation is needed in order for this purchase to meet the strategic initiatives of the District.	
168	12-000-400-450-00000-00-00	53860	6/13/2005	Lone Star Consulting, Co.	\$9,200.00	\$9,200.00	Spring 2005 cleanup of Outdoor Recreation Center. Cut grass, remove boards from windows, clean and paint floors, replace tiles, paint all exterior doors, remove all debris		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the grounds maintenance of the District. Hence, this purchase meets the strategic initiatives criteria. The amount of \$9200 appears reasonable for the landscaping services.	
169	11-000-230-339-0000-00-00 20-251-200-300-0000-00-00	61326	9/23/2005	Charles E. Bryant	\$10,875.00	\$10,875.00	Payment to Interim Director for services rendered for 14.5 days in August at \$750/day			✓	This expense is deemed inconclusive since documentation, such as a work agreement, is not provided. The amount of \$750 per day appears excessive. Further documentation is needed for this purchase to be linked to the strategic initiatives of the District. The attached timesheet is missing the signature of the approver. The documentation provided does not include a check. The documentation provided does not include an invoice.	Leadership in special services dept.

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170	15-000-240-500-0000-00-12	64013	5/15/2006	Irvington Board of Education	\$5,000.00	\$5,000.00	Order for payment for Athletic Account for the remainder of the 05-06 school year			✓	This expense is deemed inconclusive since documentation, such as a copy of the approved budget, is not provided. Additional documentation supporting the expenditure transfer is needed to link this purchase to the strategic initiatives of the District. The documentation provided does not include an invoice.	Transfer to cover deficit in agency account
171	15-000-221-320-00000-00-10	52749	2/11/2005	Winceyco Inc.	\$1,445.00	\$1,445.00	(2) performances of "The Promise, Brown vs. Board of Education" on 2/1/05 at 9:30am and 10:30am at University Middle		✓		This expense appears reasonable since documentation linking this performance to the promotion of educational achievement and program goals is provided. This purpose of this performance is for students to witness the re-enactment of pivotal moments in history, such as the Brown vs. Board of Education ruling. Hence, this purchase meets the beneficiary and educational value criteria.	
172	15-000-221-320-00000-00-10	52498	1/26/2005	Winceyco Inc.	\$1,445.00	\$1,445.00	(2) performances of "The Promise, Brown vs. Board of Education" on 2/1/05 at 9:30am and 10:30am at University Middle	✓			This expense is deemed discretionary since documentation linking this purchase to the promotion of educational achievement and program goals is not provided. Additional documentation is needed in order for this purchase to meet the educational value and beneficiary criteria. Moreover, this PO appears to be a duplication of PO # 52749.	
173	11-000-261-420-0000-00-33	60655	N/A	Harris Exterminating Co.	\$35,524.00	\$36,000.00	Extermination Services all District schools for the 05-06 school year		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. The facilities maintenance service contract associated with the pest control service can be linked to strategic initiatives. Thus, this purchase meets the usefulness and reactionary criteria. The purchase order exceeds the bid threshold of \$29,000, yet no comparative bids are included in the PO package.	
174	15-000-240-500-0000-00-12	64359	6/20/2006	Erick D. Watkins	\$200.00	\$200.00	Piano accompaniment for the graduation ceremony on 6/22/06		✓		This expense appears reasonable since the piano accompaniment for graduation can be linked to the promotion of educational achievement and program goals. The amount of \$200 appears reasonable and the beneficiary is identified as the graduates. Hence, this purchase meets the strategic initiatives of the District.	
175	11-000-261-420-00000-00-33	51449	9/22/2004	Leo Hecht, Inc.	\$119,998.25	\$10,948.00	The payment is a part of the Annual Repair Contract all District schools for the 2004-2005 School Year		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. The facilities maintenance service contract associated with the plumbing service can be linked to strategic initiatives. Thus, this purchase meets the usefulness and reactionary criteria.	
176	15-000-240-600-00000-00-05	51492	9/28/2004	Warner Communications	\$2,231.66	\$2,231.66	10 Motorola portable radios and 2 chargers			✓	This expense is deemed inconclusive since documentation indicating the need for these radios is not provided. Moreover, the amount of \$178 for each portable radio appears excessive. Additional documentation is needed in order to link this purchase to the strategic initiatives of the District.	
177	11-000-262-441-0000-00-31	63065	2/27/2006	Resun Leasing Corporation	\$15,453.36	\$15,453.36	12 monthly payments of \$1287.78 for leasing 2 portables at Madison Ave. for the 05-06 school year		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. The portable rentals directly benefit the students as they create learning environments. Hence, this meets the strategic initiatives and usefulness criteria.	

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178	11-000-230-590-0000-00-00 11-000-230-590-00000-00-00	51291	8/27/2004	U.S. Postal Service	\$14,000.00	\$14,000.00	"Postage by Phone" for the Board Office		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the postage supplies, this purchase meets the usefulness criteria. The documentation provided does not include an invoice.	
179	15-000-240-600-00000-00-01	50506	7/1/2004	United Parcel Service	\$123.07	\$3,000.00	Annual purchase order for shipping & handling for Augusta St School for 04-05		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the postage supplies, this purchase meets the usefulness criteria.	
180	11-000-262-590-0000-00-34	62718	1/27/2006	W.H. Chemical Group, Inc.	\$18,100.20	\$18,100.20	Pothole repair for all school roads and playgrounds to be applied April/May '06		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. The facilities maintenance service contract associated with the pothole repair can be linked to strategic initiatives. Thus, this purchase meets the usefulness and reactionary criteria.	
181	15-000-240-600-00000-00-12	44265	6/30/2004	Sign A Rama	\$2,100.00	\$2,100.00	1 Wrestling Championship Recognition plaque for Irvington HS (1 detailing titles, 2 detailing records)		✓		This expense appears reasonable based on the nature of the purchase as it can be linked to the promotion of athletic achievement and program goals. The beneficiary is identified as the wrestling team and the recognition plaque helps to boost student morale.	
182	11-000-230-590-0000-00-00	61291	9/22/2005	Michael G. Steele	\$1,500.00	\$1,500.00	Travel reimbursement for 2005-2006 paid in 3 installments			✓	This expense is deemed inconclusive since documentation supporting the reimbursement is not provided. Without knowledge of what the reimbursements are for, it cannot be determined if the amount of \$1500 is reasonable. Further documentation would be needed to link this reimbursement to the strategic initiatives of the District. The documentation provided does not include an invoice.	Travel allowance per employment contract
183	15-190-100-320-0000-00-02	62362	1/4/2006	Lauren Bond	\$85.00	\$85.00	The amount was paid to reimburse the teacher, Lauren Bond, for attending the workshop "12th Annual Reading Recovery".		✓		This expense appears reasonable since documentation linking this conference to the promotion of educational achievement and program goals is provided. The Conference Request form provides educational justification for attendance at the conference. Hence, this purchase meets the strategic initiatives and beneficiary criteria. The documentation provided does not include an invoice.	Attendance was approved for reimbursement verified by credit card payment. Certificate of attendance not a customary document
184	11-000-223-320-0000-00-27	62194	12/14/2005	Patricia Simo	\$806.74	\$806.74	Reimbursement for travel expenses for Ms Simo to attend the National Staff Development Conference from Dec 4-7			✓	This expense is deemed inconclusive since documentation, such as a conference agenda, is not provided. The amount of \$806 appears reasonable, but further documentation is needed to purpose of the purchase and link it to the promotion of educational achievement and program goals.	Attendance was approved for reimbursement verified by credit card payment. Certificate of attendance not a customary document

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185	11-000-262-590-0000-00-34	61969	12/5/2005	Terence Calmes	\$1,100.00	\$1,100.00	Travel reimbursement for the use of the janitor's vehicle on nights and weekends payable in monthly installments for the 05-06 school year			✓	This expense is deemed inconclusive since documentation supporting the reimbursement is not provided. Without knowledge of what the reimbursement is for, it cannot be determined if the amount of \$1100 is reasonable. Further documentation, such as receipts or a reimbursement agreement, is needed to link this reimbursement to the strategic initiatives of the District. The documentation provided does not include an invoice.	
186	11-000-230-590-0000-00-13	44120	6/30/2004	Enrique Cancio	\$666.70	\$666.70	Reimbursement for 1852 miles for 03-04 school year (0.36/mile)			✓	This expense is deemed inconclusive since documentation supporting the reimbursement is not provided. Without knowledge of what the reimbursement is for, it cannot be determined if the amount of \$666 is reasonable. Further documentation, such as receipts or a reimbursement agreement, is needed to link this reimbursement to the strategic initiatives of the District. The documentation provided does not include an invoice.	
187	11-000-230-590-0000-00-00	61293	9/22/2005	Ethel Davion	\$1,000.00	\$1,500.00	Travel reimbursement for 05-06 school year payable in 3 installments of \$500 each			✓	This expense is deemed inconclusive since documentation supporting the reimbursement is not provided. Without knowledge of what the reimbursements are for, it cannot be determined if the amount of \$1500 is reasonable. Supporting documentation is needed to link this reimbursement to the strategic initiatives of the District. The documentation provided does not include an invoice.	Travel allowance per employment contract
188	11-000-230-590-0000-00-00	61292	9/22/2005	Victor R. Demming	\$500.00	\$1,500.00	Travel reimbursement for 05-06 school year payable in 3 installments of \$500 each			✓	This expense is deemed inconclusive since documentation supporting the reimbursement is not provided. Without knowledge of what the reimbursements are for, it cannot be determined if the amount of \$1500 is reasonable. Supporting documentation is needed to link this reimbursement to the strategic initiatives of the District. The documentation provided does not include an invoice.	Travel allowance per employment contract
189	11-000-230-590-0000-00-00	51157	8/17/2004	DiMeo - Irvington, LLC	\$2,800.00	\$2,800.00	Reimbursement for payment of 04-05 quarterly municipal taxes - First Quarter (Jan-Mar)			✓	This expense appears reasonable as the supporting documentation indicates that the expense was associated with the leased facility garage for storage of motor vehicles such as buses and equipment, which is necessary for the day to day operations of the school district and can be linked to strategic initiatives. Since the bus transportation is beneficial to school students, the beneficiary of the expense is identifiable as school district students. Moreover, per review of the lease agreement provided, the property tax is reimbursable according to the lease agreement. The documentation provided does not include an invoice.	

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190	11-000-230-590-00000-00-00	51158	8/17/2004	DiMeo - Irvington, LLC	\$2,800.00	\$2,777.33	Reimbursement for payment of 04-05 quarterly municipal taxes - Third Quarter (Jul-Sept)		✓		This expense appears reasonable as the supporting documentation indicates that the expense was associated with the leased facility garage for storage of motor vehicles such as buses and equipment, which is necessary for the day to day operations of the school district and can be linked to strategic initiatives. Since the bus transportation is beneficial to school students, the beneficiary of the expense is identifiable as school district students. Moreover, per review of the lease agreement provided, the property tax is reimbursable according to the lease agreement	
191	11-000-262-590-0000-00-34	62629	12/4/2006	Herbert Jones	\$800.00	\$800.00	Reimbursement of annual gas mileage for Chief of Security paid in 2 installments of \$400 each (9/05-6/06)			✓	This expense is deemed inconclusive since documentation supporting the reimbursement is not provided. Without knowledge of what the reimbursement is for, it cannot be determined if the amount of \$800 is reasonable. Further documentation, such as receipts or a reimbursement agreement, is needed to link this reimbursement to the strategic initiatives of the District. The documentation provided does not include an invoice.	
192	11-000-262-441-10000-00-31	40960	9/16/2003	DiMeo - Irvington, LLC	\$3,000.00	\$3,000.00	Reimbursement for payment of 04-05 quarterly municipal taxes - Second Quarter (Apr - Jun)		✓		This expense appears reasonable as the supporting documentation indicates that the expense was associated with the leased facility garage for storage of motor vehicles such as buses and equipment, which is necessary for the day to day operations of the school district and can be linked to strategic initiatives. Since the bus transportation is beneficial to school students, the beneficiary of the expense is identifiable as school district students. Moreover, per review of the lease agreement provided, the property tax is reimbursable according to the lease agreement The documentation provided does not include a check.	See lease agreement
193	11-000-262-340-00000-00-34	51407	9/21/2004	Marcel Ceus	\$725.00	\$725.00	Reimbursement for Local 68 (HVAC Refrigerant Certification) training			✓	This expense is deemed inconclusive since documentation, such as a training agenda, is not provided. The amount of \$725 appears reasonable. However, further documentation is needed to link the HVAC certification to the strategic initiatives of the District.	
194	11-000-262-590-0000-00-34	61756	11/1/2005	Frank Aiello	\$1,100.00	\$1,100.00	Travel reimbursement for the use of Mr. Aiello's vehicle payable in monthly installments for the 05-06 school year			✓	This expense is deemed inconclusive since documentation supporting the reimbursement is not provided. Without knowledge of what the reimbursement is for, it cannot be determined if the amount of \$1100 is reasonable. Further documentation, such as receipts or a reimbursement agreement, is needed to link this reimbursement to the strategic initiatives of the District. The documentation provided does not include an invoice.	Travel allowance per employment contract

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195	11-000-230-590-0000-00-00	62192	12/14/2005	Sandra Branham	\$1,500.00	\$1,500.00	Travel reimbursement for 05-06 school year payable in 3 installments of \$500 each			✓	This expense is deemed inconclusive since documentation supporting the reimbursement is not provided. Without knowledge of what the reimbursements are for, it cannot be determined if the amount of \$1500 is reasonable. Further supporting documentation is needed to link this reimbursement to the strategic initiatives of the District. The documentation provided does not include an invoice.	Travel is a service. Travel allowance per contract
196	11-000-262-590-0000-00-34	62628	1/24/2006	Stanley Kossup	\$800.00	\$800.00	Annual gas mileage reimbursement for Mr. Stanley paid in 2 installments of \$400/each			✓	This expense is deemed inconclusive since documentation supporting the reimbursement is not provided. Without knowledge of what the reimbursement is for, it cannot be determined if the amount of \$800 is reasonable. Further documentation, such as receipts or a reimbursement agreement, is needed to link this reimbursement to the strategic initiatives of the District.	
197	11-000-230-590-00000-00-00	51155	8/17/2004	DiMeo - Irvington, LLC	\$2,800.00	\$2,798.73	Reimbursement for payment of 04-05 quarterly municipal taxes - Second Quarter (Apr-Jun)			✓	This expense appears reasonable as the supporting documentation indicates that the expense was associated with the leased facility garage for storage of motor vehicles such as buses and equipment, which is necessary for the day to day operations of the school district and can be linked to strategic initiatives. Since the bus transportation is beneficial to school students, the beneficiary of the expense is identifiable as school district students. Moreover, per review of the lease agreement provided, the property tax is reimbursable according to the lease agreement	See lease agreement
198	15-000-223-500-00000-00-06	44108	6/30/2004	Alan A. Gamba	\$625.00	\$625.00	Reimbursement to Mr. Gamba (Principal of Grove Street School) for attendance at "Managing and Eliminating Unacceptable Behavior and Other Employee Performance Barriers" in Atlantic City from May 26-27, 2004			✓	This expense is deemed inconclusive since documentation, such as a conference agenda, is not provided. The amount of \$625 appears reasonable, but further documentation is needed to link this purchase to the promotion of educational achievement and program goals. The documentation provided does not include a check.	Completion certificate usually not provided
199	11-000-262-441-10000-00-31	40959	9/16/2003	DiMeo - Irvington, LLC	\$3,100.00	\$3,100.00	Reimbursement for payment of 03-04 quarterly municipal taxes - Fourth Quarter (Oct-Dec) - this was paid in Sept. 2004			✓	This expense appears reasonable as the supporting documentation indicates that the expense was associated with the leased facility garage for storage of motor vehicles such as buses and equipment, which is necessary for the day to day operations of the school district and can be linked to strategic initiatives. Since the bus transportation is beneficial to school students, the beneficiary of the expense is identifiable as school district students. Moreover, per review of the lease agreement provided, the property tax is reimbursable according to the lease agreement The documentation provided does not include a check.	See lease agreement

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200	15-190-100-320-0000-00-02	62648	1/24/2006	Lauren Bond	\$175.00	\$175.00	Reimbursement for Ms Bond's attendance at workshop entitled "Razzle Dazzle Centers & Activities for Reading, Writing, Math" on 11/15/05		✓		This expense appears reasonable since documentation linking this conference to the promotion of educational achievement and program goals is provided. The Conference Request form provides educational justification for attendance at the conference. Hence, this purchase meets the strategic initiatives and beneficiary criteria.	Attendance was approved for reimbursement verified by credit card payment. Certificate of attendance not a customary document
201	12-000-400-450-0000-00-00	60684	7/25/2005	Affordable Home Improvements & Remolding Specialist	\$10,550.00	\$10,550.00	Repair Roof to Mess Hall building that was damaged by fallen tree. Remove all rubbish from camp site and old sheetrock.		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. The facilities maintenance service contract associated with the roof repair can be linked to strategic initiatives. Thus, this purchase meets the usefulness and reactionary criteria.	District owned camp facility
202	12-000-400-450-0000-00-00	60784	7/29/2005	Anthony's Plumbing Service	\$6,100.00	\$6,100.00	Reactivated water/ Tested Water Flow/ Fixed Valves & Water Pump to produce drinkable water & to prepare for County health test		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. Hence, this purchase can be linked to the strategic initiatives of the District. Moreover, effective water treatment resulting in safe, drinkable water directly benefits the students.	District owned camp facility
203	11-000-262-420-0000-00-34	61893	11/21/2005	P.I.R. General Contractor	\$23,305.00	\$23,305.00	Remove old carpet, repair sub floor, and install vinyl tile in the Early Childhood Center (daycare facility)		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. The facilities maintenance service contract associated with the floor repair can be linked to strategic initiatives. Thus, this purchase meets the usefulness and reactionary criteria.	
204	11-000-230-610-00000-00-00	51752	10/21/2004	Stuyvesant Press, Inc	\$4,862.11	\$3,057.25	7500 Kindergarten, primary, and intermediate report cards. 1000 Kindergarten manila jackets, 7000 regular manila jackets		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. Hence, this purchase meets the strategic initiatives of the District. The purchase of the report cards can also be linked to the promotion of educational achievement and program goals. Moreover, the beneficiaries are clearly identified as the students.	Report card is a supply. *610 is a supply account
205	15-000-240-500-00000-00-12	51933	11/17/2004	Camp Speers - Elizabar	\$2,670.00	\$2,670.00	Fee for 30 members of the Shirley L. Waller Peer Leadership Program at Irvington HS to attend a peer leadership retreat from 10/30/04 - 11/1/04		✓		This expense appears reasonable since documentation linking this retreat to the promotion of educational achievement and program goals is provided. Moreover, this retreat directly benefits the students in the Waller Peer Program, who are identified in supporting documentation. The account number this expense was charged to does not match the account number approved by the Board.	
206	12-000-400-390-0000-00-00	64095	6/2/2006	Lone Star Environmental Services	\$16,000.00	\$16,000.00	Roof repair to Irvington HS library due to 2 major leaks disclosed after roof opened due to unsealed pipes		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. The facilities maintenance service contract associated with the roof repair can be linked to strategic initiatives. Thus, this purchase meets the usefulness and reactionary criteria.	
207	11-000-262-590-00000-00-34	53395	4/20/2005	Lone Star Consulting, Co.	\$11,850.00	\$11,850.00	Replace the boy's dorm roof at the Outdoor Education Center. Service includes: removing old shingles, examining and testing wood beams, and checking electrical wiring		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. The facilities maintenance service contract associated with the roof repair can be linked to strategic initiatives. Thus, this purchase meets the usefulness and reactionary criteria.	District owned camp facility

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208	15-190-100-320-00000-00-05	53459	5/2/2005	Scantron Corp.	\$2,413.50	\$2,106.00	Scantron's Test Scoring Machine Mini Essays and Item Analysis/ Mini Blue Books			✓	This expense is deemed inconclusive since documentation supporting the purchase of a scant Ron testing machine is not provided. Testing does promote educational achievement and program goals. However, the beneficiary cannot be identified without documentation indicating which grades this testing is for and how it can be linked to a class curriculum.	
209	15-000-240-600-0000-00-12	50866	8/2/2004	City Music Center	\$1,512.76	\$1,512.76	Marching Band supplies for Irvington HS - chromatic tuner, clarinet reeds, sax reeds, mouthpieces, and drum sticks		✓		This expense appears reasonable based on the nature of the purchase as it can be directly linked to the promotion of extracurricular achievement and program goals. Hence, this purchase meets the strategic initiatives criteria. Moreover, the beneficiary is identified as members of the marching band.	
210	15-000-240-600-00000-00-12	52279	12/13/2004	Successories	\$1,612.10	\$1,612.10	Motivational note cards, books, and certificates		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.	Recognition of superior student achievement.
211	15-000-218-500-0000-00-11	61221	9/13/2005	EAI	\$1,599.06	\$1,599.06	150 Calculators (\$10.66/each) for Union Ave			✓	This expense is deemed inconclusive since documentation indicating the necessity of these calculators is not provided. While the amount of \$10.66 per calculator appears reasonable, the beneficiary is not identified.	
212	11-000-219-592-20000-00-25	50169	7/1/2004	Corporate Express	\$7,074.79	\$7,074.79	37 types of varying school supplies for University Six	✓			This expense is deemed discretionary since documentation describing the need for the chairs and file cabinets is not provided and the amount of \$127.50 per chair and \$373 per file cabinet appears excessive. Due to lack of documentation the purpose of the purchase could not be determined.	
213	11-000-270-890-00000-00-36	50032	7/19/2004	Cascade School Supplies	\$579.44	\$579.44	Office supplies for Irvington BOE - Transportation Dept including: notebooks, post-it notes, envelopes, markers, pens, pencils, erasers, calculator, folders, and labels		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the office supplies, this purchase meets the usefulness criteria. The documentation provided does not include a check.	
214	11-000-230-610-00000-00-00	50035	7/19/2004	Cascade School Supplies	\$287.63	\$287.63	Office supplies for the Payroll dept at Irvington BOE including: clips, liquid paper, tape, envelopes, markers, pens, post-it notes, and staples		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria. The documentation provided does not include a check.	"610" is a supply account.
215	15-000-240-600-00000-00-12	50680	7/29/2004	Cascade School Supplies	\$1,102.83	\$1,102.83	Office supplies for the Principal's Office at Irvington HS including: lesson book refills, clips, markers, envelopes, pens, staples, tape, post-it notes, and legal pads		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria. The documentation provided does not include a check.	

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216	15-000-240-600-00000-00-07	50943	7/1/2004	Cascade School Supplies	\$460.72	\$460.72	School supplies for Madison Ave School including: tabs, index cards, pens, pencils, markers, clips, labels, binders, post-it notes, rubber bands, staples, and tape		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria. The documentation provided does not include a check.	
217	15-000-218-600-00000-00-11	50173	7/1/2004	Cascade School Supplies	\$119.62	\$119.62	School supplies for Union Ave School including: file folders, markers, tape, rubber bands, construction paper, pens, and white out		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria. The documentation provided does not include a check.	
218	15-000-218-600-00000-00-11	50198	7/1/2004	Cascade School Supplies	\$66.41	\$66.41	Office supplies for the Social Services dept at Union Ave School including: pens, tape, staples, pencils, and book plans		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria. The documentation provided does not include a check.	
219	15-000-240-600-00000-00-11	50210	7/1/2004	Cascade School Supplies	\$3,317.43	\$3,317.43	Office supplies for Union Ave School including: glue, batteries, index cards, chalk, clips, correction fluid, tape, envelopes, folders, markers, legal pads, paper, pens, pencils, post-it notes, staples, tape, rulers, and thumb tacks		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria. The documentation provided does not include a check.	
220	11-000-230-590-00000-00-00 11-000-230-600-00000-00-13	51008	8/11/2004	GBC National Service	\$600.24	\$600.24	Emergency order of presentation boxes for the Copy Room of the BOE		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.	
221	15-000-240-600-0000-00-08	63544	5/1/2006	School Speciality	\$1,183.55	\$1,183.55	5 scotch laminating rolls (250 ft) for Thurgood Marshall School		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.	This is a bid item.
222	15-000-218-600-0000-00-05	61334	9/26/2005	School Speciality	\$233.59	\$233.59	Measuring tape, fiskars, crayons, colored pencils, and periodic table of elements charts for University Six School		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.	

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223	15-000-240-600-0000-00-08	53555	5/5/2005	School Speciality	\$838.94	\$838.94	Classroom survival kit, sticker maker, composition books, subfolders, incentive charts, and 6 mailbox super books for Thurgood Marshall School		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.	
224	15-000-222-600-0000-00-11	63605	5/4/2006	School Speciality	\$2,078.27	\$2,078.27	61 DeskJet printers for Union Ave Middle School (\$42.49/each)			✓	This expense is deemed inconclusive since documentation supporting the need for 61 printers is not provided. While the amount of \$42.49 per printer appears reasonable, it cannot be determined who the beneficiary of these 61 printers are. Further documentation is needed to link these printers to the strategic initiatives of the District.	To properly equip the computer labs.
225	15-000-222-600-0000-00-03	61053	8/26/2005	School Speciality	\$175.50	\$175.50	(50) 9-10 week period record books for Chancellor Ave School		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.	
226	15-000-222-600-0000-00-04	60118	7/1/2005	School Speciality	\$122.90	\$122.90	10 headsets (\$12.29/each) for Florence Ave Elementary		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.	
227	15-000-218-600-0000-00-08	53754	5/23/2005	School Speciality	\$507.77	\$507.77	1 button and badge making machine, 5 precut white circles, badge parts, and a rotary glass cutter for Thurgood Marshall School			✓	This expense is deemed inconclusive since documentation indicating the need for the button and badge making machine is not provided. The amount of \$507 appears reasonable, but the beneficiary is not identified. Further documentation, such as a course curriculum, is needed to link these school supplies to the promotion of educational achievement and program goals.	Student identification purposes
228	15-000-240-600-0000-00-07	62991	2/23/2006	School Speciality	\$2,293.22	\$2,404.75	6 steel bookcases, 4 activity tables, 1 storage cabinet, and 12 stacking chairs for Madison Ave School	✓			This expense is deemed discretionary since documentation supporting the need for this purchase is not provided. The amount of \$2404 appears reasonable for all of the furniture, but supporting documentation does not indicate who these items are for. Hence, this purchase does not appear to meet the beneficiary criteria.	
229	15-000-240-600-0000-00-07	63006	2/23/2006	School Speciality	\$703.54	\$703.54	DVD player, classroom charts, wall banners, crayons, literature organizer, and carpet shapes for Madison Ave School			✓	This expense is deemed inconclusive since documentation indicating the need for the DVD player is not provided. The amount of \$703 appears reasonable, but the beneficiary is not identified. Further documentation, such as a course curriculum, is needed to link these school supplies to the promotion of educational achievement and program goals.	
230	15-000-240-600-0000-00-12	60447	7/1/2005	Triarco Arts & Crafts	\$1,210.83	\$1,210.83	Art supplies for Irvington HS including: erasers, markers, x-actos, construction paper, colored pencils, crayons, sharpies, and pencils		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.	
231	15-000-240-600-0000-00-05	60927	8/10/2005	Corporate Express	\$95.00	\$95.00	50 3-ring binders for University Six School		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.	

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232	15-000-213-600-0000-00-08 15-000-240-600-0000-00-08	53995	7/7/2005	School Health Corp.	\$194.81	\$174.40	Health school supplies at Thurgood Marshall - soap, tongue depressors, eye wash and safety pins		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.	
233	15-000-240-600-0000-00-11	61230	9/13/2005	US School Supply	\$1,410.11	\$1,410.11	School supplies for the school store at Union Ave Middle School for 05-06 school year		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.	
234	15-000-221-320-00000-00-09	53384	4/19/2005	Encore Performing Arts, Inc.	\$1,750.00	\$1,750.00	Fee for presentation of Super Scientific Circus "Amazing Activity Zone" at Mt Vernon Ave on 5/25/05 for grades K-5			✓	This expense is deemed inconclusive since documentation linking this presentation to a course curriculum is not provided. Due to the lack of documentation the reasonableness of the amount cannot be determined. The beneficiary is identified as students in grades K-5. However, further documentation is needed to link this purchase to the promotion of educational achievement and program goals.	Enrich student learning experience. Part of CCCS
235	15-190-100-320-0000-00-12	53059	3/22/2005	Riverside Publishing	\$6,726.85	\$6,726.85	Scoring and Reporting Services of 9th & 10th Graders Answer Folders for the New Jersey Proficiency Assessments of State Standards (NJPASS)		✓		This expense appears reasonable based on the nature of the purchase as the scoring and reporting services can be directly linked to the promotion of educational achievement and program goals. Hence, this purchase meets the strategic initiatives criteria. Moreover, the beneficiary is identified as 9th and 10th graders.	
236	11-000-290-500-0000-00-00	62011	12/12/2005	Sgt. Nicholas Gargas	\$980.00	\$980.00	Pay for police officer who worked at construction site for University Six at \$40/hr on: 9/16 (8.5 hrs), 9/17 (7.5 hrs), and 10/12 (8.5 hrs)			✓	This expense is deemed inconclusive due to the lack of documentation. The supporting documentation provided includes a police officer timesheet from Irvington Department of Police, and correspondence indicating that the expense will be paid by Bergen Engineering via a pass-through of the existing Irvington BOE account with the police department. More supporting documentation, such as the proof of monthly reimbursement by Bergen Engineering to Irvington Board of Education, and back-up documentation to verify the incurred costs, e.g. police officer timesheet acknowledged and approved by Bergen Engineering, would be required. The documentation provided does not include an invoice.	
237	11-000-290-500-0000-00-00	62010	12/12/2005	Sgt. Nicholas Gargas	\$2,040.00	\$2,040.00	Pay for police officer who worked at construction site for University Six at \$40/hr on: 10/6 (8.5 hrs), 10/21 (8.5 hrs), 10/28 (8.5 hrs), 11/4 (8.5 hrs), 11/10 (8.5 hrs), and 11/25 (8.5 hrs)			✓	This expense is deemed inconclusive due to the lack of documentation. The supporting documentation provided includes a police officer timesheet from Irvington Department of Police, and correspondence indicating that the expense will be paid by Bergen Engineering via a pass-through of the existing Irvington BOE account with the police department. More supporting documentation, such as the proof of monthly reimbursement by Bergen Engineering to Irvington Board of Education, and back-up documentation to verify the incurred costs, e.g. police officer timesheet acknowledged and approved by Bergen Engineering, would be required. The documentation provided does not include an invoice.	

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238	11-000-230-590-0000-00-00	63016	2/23/2006	Sgt. Nicholas Gargas	\$1,360.00	\$1,360.00	Pay for police officer who worked at construction site for University Six at \$40/hr on: 12/2 (8.5 hrs), 12/9 (8.5 hrs), 12/16 (8.5 hrs), and 12/20 (8.5 hrs)			✓	This expense is deemed inconclusive due to the lack of documentation. The supporting documentation provided includes a police officer timesheet from Irvington Department of Police, and correspondence indicating that the expense will be paid by Bergen Engineering via a pass-through of the existing Irvington BOE account with the police department. More supporting documentation, such as the proof of monthly reimbursement by Bergen Engineering to Irvington Board of Education, and back-up documentation to verify the incurred costs, e.g. police officer timesheet acknowledged and approved by Bergen Engineering, would be required. The documentation provided does not include an invoice.	"590" is a service account.
239	11-000-290-500-0000-00-00	62026	12/12/2005	Christopher Jenkins	\$340.00	\$340.00	Pay for police officer who worked at construction site for University Six at \$40/hr on 9/20 (8.5 hrs)			✓	This expense is deemed inconclusive due to the lack of documentation. The supporting documentation provided includes a police officer timesheet from Irvington Department of Police, and correspondence indicating that the expense will be paid by Bergen Engineering via a pass-through of the existing Irvington BOE account with the police department. More supporting documentation, such as the proof of monthly reimbursement by Bergen Engineering to Irvington Board of Education, and back-up documentation to verify the incurred costs, e.g. police officer timesheet acknowledged and approved by Bergen Engineering, would be required. The documentation provided does not include an invoice.	
240	11-000-290-500-0000-00-00	61297	9/22/2005	Christopher Jenkins	\$600.00	\$600.00	Pay for police officer who worked at construction site for University Six at \$40/hr on: 7/22 (8 hrs) and 7/27 (7 hrs)			✓	This expense is deemed inconclusive due to the lack of documentation. The supporting documentation provided includes a police officer timesheet from Irvington Department of Police, and correspondence indicating that the expense will be paid by Bergen Engineering via a pass-through of the existing Irvington BOE account with the police department. More supporting documentation, such as the proof of monthly reimbursement by Bergen Engineering to Irvington Board of Education, and back-up documentation to verify the incurred costs, e.g. police officer timesheet acknowledged and approved by Bergen Engineering, would be required. The documentation provided does not include an invoice.	

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241	11-000-290-500-0000-00-00	62014	12/12/2005	Sgt. Barry Halpern	\$2,040.00	\$2,040.00	Pay for police officer who worked at construction site for University Six at \$40/hr on: 10/20 (8.5 hrs), 11/1 (7.5 hrs), 11/9 (8.5 hrs), 11/16 (8.5 hrs), 11/21 (8.5 hrs), and 11/28 (8.5 hrs) in 2005			✓	This expense is deemed inconclusive due to the lack of documentation. The supporting documentation provided includes a police officer timesheet from Irvington Department of Police, and correspondence indicating that the expense will be paid by Bergen Engineering via a pass-through of the existing Irvington BOE account with the police department. More supporting documentation, such as the proof of monthly reimbursement by Bergen Engineering to Irvington Board of Education, and back-up documentation to verify the incurred costs, e.g. police officer timesheet acknowledged and approved by Bergen Engineering, would be required. The documentation provided does not include an invoice.	
242	11-000-290-500-0000-00-00	62015	12/12/2005	Sgt. Barry Halpern	\$1,360.00	\$1,360.00	Pay for police officer who worked at construction site for University Six at \$40/hr on: 9/15 (8.5 hrs), 9/22 (7.5 hrs), 10/5 (8.5 hrs), and 10/10 (8.5 hrs) in 2005			✓	This expense is deemed inconclusive due to the lack of documentation. The supporting documentation provided includes a police officer timesheet from Irvington Department of Police, and correspondence indicating that the expense will be paid by Bergen Engineering via a pass-through of the existing Irvington BOE account with the police department. More supporting documentation, such as the proof of monthly reimbursement by Bergen Engineering to Irvington Board of Education, and back-up documentation to verify the incurred costs, e.g. police officer timesheet acknowledged and approved by Bergen Engineering, would be required.	
243	11-000-290-500-0000-00-00	62023	12/12/2005	PO Raymond Hoffman	\$1,360.00	\$1,360.00	Pay for police officer who worked at construction site for University Six at \$40/hr on: 9/16 (8.5 hrs), 9/17 (7.5 hrs), and 10/12 (8.5 hrs)			✓	This expense is deemed inconclusive due to the lack of documentation. The supporting documentation provided includes a police officer timesheet from Irvington Department of Police, and correspondence indicating that the expense will be paid by Bergen Engineering via a pass-through of the existing Irvington BOE account with the police department. More supporting documentation, such as the proof of monthly reimbursement by Bergen Engineering to Irvington Board of Education, and back-up documentation to verify the incurred costs, e.g. police officer timesheet acknowledged and approved by Bergen Engineering, would be required.	
244	11-000-290-500-0000-00-00	62009	12/12/2005	PO Filipe Alfonso	\$340.00	\$340.00	Pay for police officer who worked at construction site for University Six at \$40/hr on 11/14/05 (8.5 hrs)			✓	This expense is deemed inconclusive due to the lack of documentation. The supporting documentation provided includes a police officer timesheet from Irvington Department of Police, and correspondence indicating that the expense will be paid by Bergen Engineering via a pass-through of the existing Irvington BOE account with the police department. More supporting documentation, such as the proof of monthly reimbursement by Bergen Engineering to Irvington Board of Education, and back-up documentation to verify the incurred costs, e.g. police officer timesheet acknowledged and approved by Bergen Engineering, would be required. The documentation provided does not include an invoice.	

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245	11-000-230-590-0000-00-00	63010	2/23/2006	PO Filipe Alfonso	\$340.00	\$340.00	Pay for police officer who worked at construction site for University Six at \$40/hr on 12/6/05 (8.5 hrs)			✓	This expense is deemed inconclusive due to the lack of documentation. The supporting documentation provided includes a police officer timesheet from Irvington Department of Police, and correspondence indicating that the expense will be paid by Bergen Engineering via a pass-through of the existing Irvington BOE account with the police department. More supporting documentation, such as the proof of monthly reimbursement by Bergen Engineering to Irvington Board of Education, and back-up documentation to verify the incurred costs, e.g. police officer timesheet acknowledged and approved by Bergen Engineering, would be required. The documentation provided does not include an invoice.	
246	11-000-230-890-0000-00-00	63515	4/27/2006	Crawford Whiting	\$1,360.00	\$1,360.00	Pay for police officer who worked at construction site for University Six at \$40/hr on: 3/8/06 (8.5 hrs), 3/15/06 (8.5 hrs), 3/23/06 (8.5 hrs), and 3/29/06 (8.5 hrs)			✓	This expense is deemed inconclusive due to the lack of documentation. The supporting documentation provided includes a police officer timesheet from Irvington Department of Police, and correspondence indicating that the expense will be paid by Bergen Engineering via a pass-through of the existing Irvington BOE account with the police department. More supporting documentation, such as the proof of monthly reimbursement by Bergen Engineering to Irvington Board of Education, and back-up documentation to verify the incurred costs, e.g. police officer timesheet acknowledged and approved by Bergen Engineering, would be required.	
247	11-000-290-500-0000-00-31	54150	6/30/2005	Twanda Thomas	\$640.00	\$640.00	Pay for police officer who worked at construction site for University Six at \$40/hr on 4/15/05 (8 hrs) and 4/26/05 (8 hrs)			✓	This expense is deemed inconclusive due to the lack of documentation. The supporting documentation provided includes a police officer timesheet from Irvington Department of Police, and correspondence indicating that the expense will be paid by Bergen Engineering via a pass-through of the existing Irvington BOE account with the police department. More supporting documentation, such as the proof of monthly reimbursement by Bergen Engineering to Irvington Board of Education, and back-up documentation to verify the incurred costs, e.g. police officer timesheet acknowledged and approved by Bergen Engineering, would be required. The documentation provided does not include an invoice.	
248	11-000-270-890-0000-00-36	62719	1/27/2006	Eagle Security & Investigations	\$6,500.00	\$6,500.00	Guard dog rental services for Transportation dept. from 12/1/05 to 6/30/06			✓	This expense is deemed inconclusive since documentation such as a work agreement is not provided to determine the purpose of the purchase. Hiring security for the District's facilities can be linked to strategic initiatives. Thus, this purchase meets the usefulness and reactionary criteria. However due to the lack of documentation the expense has been deemed inconclusive.	"890" is misc expense. . To protect the board motor fleet of approx 75 vehicles mostly special education services

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249	15-000-240-500-00000-00-12	50996	10/13/2004	Canon Business Solution NE	\$11,671.96	\$10,200.00	12 month service contract for Model Canon CLC3900 & CPZ5100 - Includes all supplies, service, and RIP		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the printer/copier, this purchase meets the usefulness criteria.	
250	11-000-261-420-0000-00-33	60656	7/22/2005	JEN Electric	\$6,600.00	\$6,600.00	Monthly monitoring of all intercoms and clocks in the District for the 05-06 school year		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. The facilities maintenance service contract associated with the monitoring of all intercoms and clocks can be linked to strategic initiatives. Thus, this purchase meets the usefulness and reactionary criteria.	
251	11-000-222-300-00000-00-00	52839	2/22/2005	Candle Business Systems, Inc.	\$500.00	\$500.00	Prorated annual contract covering the maintenance of the Media & Tech Dept's copier at Florence Ave School		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the copier, this purchase meets the usefulness criteria.	
252	11-000-230-590-00000-00-00	51286	8/27/2004	Candle Business Systems, Inc.	\$770.04	\$770.04	Annual maintenance for black and white copier for 04-05 school year (7/1/04-6/30/05) at \$64.17 / month		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the copier, this purchase meets the usefulness criteria.	
253	11-000-262-420-0000-00-34	60952	8/11/2005	Karl & Associates	\$14,674.00	\$26,250.00	Environmental services contract for 05-06 school year all District schools as mandated by the NJDOHPS		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. Moreover, the environmental services contract associated with the purchase can be linked to strategic initiatives. The purchase also meets the usefulness and reactionary criteria. The documentation provided does not include a check.	
254	15-000-218-600-0000-00-10	60716	7/26/2005	Scantron Corp.	\$1,175.00	\$1,175.00	Annual Service Contract for 05-06 School Year at University Middle for Maintenance of the Scanner		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the scanner, this purchase meets the usefulness criteria.	
255	12-000-400-390-00000-00-00 12-000-400-450-0000-00-00	51926	11/17/2004	DCM Architecture	\$406,482.46	\$266,000.00	All Abbott-related architectural work design, consulting, administration of 13A grants, liaison to NJDOE, and NJSCC liaison/consultant to Irvington board		✓		This expense appears reasonable since documentation outlining the Abbott-related services is provided. The architectural and consulting services are a progressive step in creating a safe, modern learning environment for students and thus can be linked to strategic initiatives. The purchase order exceeds the bid threshold of \$29,000, yet no comparative bids are included in the PO package.	Professional service. Bid not required

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256	11-000-262-441-0000-00-31	62776	2/1/2006	Christian Penecostal Day Care	\$30,000.00	\$18,000.00	Services rendered for the Kindergarten classroom at Madison Ave School from Sept 2004 through June 2005 at \$3k/month			✓	This expense is deemed inconclusive since documentation outlining an agreement between Madison Ave School and Christian Pentecostal Day Care is not provided. Providing a classroom for kindergarteners can be linked to educational achievement and program goals. Moreover, the amount of \$3000 per month is reasonable and the beneficiary is identified. However, it could not be determined if this purchase was made in reaction to a circumstance such as overcrowding in the schools. The documentation provided does not include an invoice.	
257	11-000-230-339-90000-00-00	51283	8/26/2004	Archie L. Dawson	\$3,800.00	\$3,800.00	Reimbursement for 2004 accounting services performed on the following dates in July: 12-16, 19-23, 26-29, and in August: 10-16 (\$200/day)			✓	This expense is deemed inconclusive since documentation, such as a work agreement, is not provided. The amount of \$200 per day appears excessive. Moreover, the service during the month of August brings the timing of the purchase into question. Further documentation is needed for this purchase to be linked to the strategic initiatives of the District. It is unclear why the accountant is being paid through accounts payable and not payroll.	District was without comptroller/accountant and hired Dawson on a per diem consultant and not an employee. He subsequently became an employee
258	15-000-240-300-00000-00-12	52341	1/7/2005	Dr. Antonio Apigo	\$2,000.00	\$2,000.00	Payment for physician at 8 varsity football games (\$250/each) at Irvington HS		✓		This expense appears reasonable based on the nature of the purchase as athletes can directly benefit from these services. Hence, this purchase meets the beneficiary criteria. Physician services can also be linked to strategic initiatives as they help to promote the safety and well-being of the athletes. The documentation provided does not include an invoice.	
259	15-000-240-300-0000-00-12	63697	5/11/2006	Gwendolyn D. Bridges	\$500.00	\$500.00	Fee for sewing black drapery panels for stage at Irvington HS		✓		This expense appears reasonable as according to the district's comment, the expense was for sewing black the drapery panels for Irvington High School stage to improve the appearance of the stage. Hence, the expense meets reactionary criterion. The documentation provided does not include an invoice.	For the appearance of the stage for the high school stage productions
260	15-000-223-320-0000-00-12	62005	12/8/2005	Steven Engravalle	\$550.00	\$550.00	In-service workshop facilitator for Visual & Performing Arts dept on 11/1/05 at Irvington HS			✓	This expense is deemed inconclusive since documentation, such as a work agreement, is not provided. The amount of \$550 appears reasonable and the beneficiary is identified as members of the visual and performing arts department. However, further documentation is needed to link this workshop to the strategic initiatives of the District. The documentation provided does not include an invoice.	purchase
261	11-000-223-500-0000-00-27	61008	8/19/2005	Baruti K. Kafele	\$1,200.00	\$1,200.00	Fee for speaker to conduct a workshop that addressed leadership and themes associated with African-centered instruction and learning		✓		This expense appears reasonable documentation linking this purchase to the promotion of educational achievement and program goals is provided. Moreover, the amount of \$1200 appears reasonable. The event occurred only 4 days after the PO was approved. The documentation provided does not include an invoice.	Compare date on requisition to purchase order date. Requisition may have been in process

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262	15-000-223-320-0000-00-06	62656	1/25/2006	Consuelo Kennerly	\$490.00	\$490.00	Fee for translation of Grove Street's Student Handbook into Spanish for parents. 14 hours at \$35/hr		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of Grove Street. The translation of the Student Handbook into Spanish can be linked to the strategic initiatives of the school. Moreover, the beneficiary is identified as the recipients of the handbook (students and their families). Thus, this purchase meets the usefulness criteria.	
263	11-000-230-339-0000-00-00	61565	10/12/2005	John Arvanites	\$13,200.00	\$14,400.00	For services rendered as Treasurer of School Monies from 7/05-6/06 in the Business Office.			✓	This expense is deemed inconclusive since documentation, such as a work agreement, is not provided. The amount of \$14,400 for the year appears excessive. Moreover, the service during the months of July and August brings the timing of the purchase into question. Further documentation is needed for this purchase to be linked to the strategic initiatives of the District.	
264	15-000-211-300-00000-00-10 15-000-240-500-00000-00-12	53826	6/30/2005	Township of Irvington	\$43,000.00	\$43,000.00	Services rendered by Officer Richard Wilkins in the "Cops in Schools" Program at Irvington HS for the 04-05 school year			✓	This expense is deemed inconclusive since documentation, such as a work agreement, is not provided. Hiring security for the District's facilities can be linked to strategic initiatives, as well as benefit the students. However, it could not be determined if this purchase was made in reaction to an event or circumstance. The purchase order exceeds the bid threshold of \$29,000, yet no comparative bids are included in the PO package. The documentation provided does not include a check. The documentation provided does not include an invoice.	Reimbursement to the city for police officers use for entire school year.
265	15-000-223-320-00000-00-06	53943	6/28/2005	Nurse Finders	\$21,425.25	\$24,000.00	Per diem nursing services rendered at Irvington HS (\$49/hr) from Feb 2005 thru June 2005		✓		This expense appears reasonable based on the nature of the purchase as students can directly benefit from these services. Nursing services can be linked to strategic initiatives as they help to promote the safety and well-being of the students. Hence, the purchase of nursing services meets the usefulness criteria. The documentation provided does not include a check.	
266	11-000-230-331-10000-00-30	53946	N/A	Joseph Licata	\$550.00	N/A	Arbitration between Irvington BOE and Irvington Education Association. Mr. Licata served as arbitrator and his fee was \$1100 (\$550 split by both parties).			✓	This expense is deemed inconclusive since documentation supporting the arbitration is not provided. The arbitration involved salary increments, yet there is no payroll documentation included. Moreover, it could not be determined if this arbitration occurred in reaction to an event or circumstance. Further documentation is needed to link this purchase to the strategic initiatives of the District. The purchase order exceeds the bid threshold of \$29,000, yet no comparative bids are included in the PO package.	

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267	11-000-262-441-10000-00-31	52224	12/8/2004	Christian Penecostal Day Care	\$30,000.00	\$30,000.00	Services rendered for the Kindergarten classroom at Madison Ave School from Sept 2004 through June 2005 at \$3k/month			✓	This expense is deemed inconclusive since documentation outlining an agreement between Madison Ave School and Christian Pentecostal Day Care is not provided. Providing a classroom for kindergarteners can be linked to educational achievement and program goals. Moreover, the amount of \$3000 per month is reasonable and the beneficiary is identified. However, it could not be determined if this purchase was made in reaction to a circumstance such as overcrowding in the schools. The purchase order exceeds the bid threshold of \$29,000, yet no comparative bids are included in the PO package. The documentation provided does not include an invoice.	
268	11-000-222-300-00000-00-00	51601	10/8/2004	Essex County Education Tech Training Center	\$1,270.00	\$1,270.00	Administration of Nonpublic Technology Initiative Program for 04-05 for the Irvington BOE	✓			This expense is deemed discretionary since documentation supporting the purpose and need for this program is not provided. The amount of \$1270 appears reasonable, but it is unclear how this program benefits the students. Further documentation is needed to link this purchase to the promotion of education achievement and program goals.	This is a state grant earmarked for nonpublic technology. This is administrative fees paid.
269	11-000-230-610-0000-00-00	61041	8/26/2005	Selective Business Systems	\$95.00	\$95.00	Payment for servicing of a typewriter at Irvington BOE - work order shows technician removed label from feed rollers, cleaned, oiled and tested		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the typewriter, this purchase meets the usefulness criteria.	
270	15-000-222-600-0000-00-03	62617	1/23/2006	Educate-me.net	\$388.95	\$388.95	Adobe Creative Suite Premium for MAC Part for the District		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. The computer software can be linked to the promotion of educational achievement and program goals. Moreover, due to the long-term usability of the software, this purchase meets the usefulness criteria.	
271	15-190-100-320-0000-00-11	61962	12/1/2005	Staff Development for Educators	\$10,160.00	\$2,801.00	Invoice indicated a fee for a 6-hour workshop on Classroom Management for 45 teachers from Union Ave on 12/10/05			✓	This expense is deemed inconclusive since documentation, such as a conference request form and workshop agenda, is not provided. Hence, this purchase does not appear to meet the educational values criteria. The amount of \$2801 appears reasonable for 45 teachers. However, further documentation is needed to link this workshop to a course curriculum which will benefit the students.	
272	15-190-100-320-00000-00-11	52301	12/21/2004	Staff Development for Educators	\$2,801.00	\$2,801.00	Invoice indicated a fee for a 6-hour workshop on Classroom Management for 45 teachers from Union Ave on 10/30/04			✓	This expense is deemed inconclusive since documentation, such as a conference request form and workshop agenda, is not provided. Hence, this purchase does not appear to meet the educational values criteria. The amount of \$2801 appears reasonable for 45 teachers. However, further documentation is needed to link this workshop to a course curriculum which will benefit the students.	
273	15-190-100-320-0000-00-02	61629	10/14/2005	Staff Development for Educators	\$660.00	\$660.00	4 Teachers attending SDE Conference on Mathematics on 12/19/05 - \$165/person		✓		This expense appears reasonable since documentation linking this conference to the promotion of educational achievement and program goals is provided. The Conference Request form provides educational justification for attendance at the workshop. Hence, this purchase meets the strategic initiatives and beneficiary criteria.	Completion certificate not customarily provided.

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274	15-190-100-320-0000-00-02	61630	10/14/2005	Staff Development Resources	\$1,320.00	\$1,320.00	8 Teachers attending an Inclusion Conference on 11/30/2005 - \$165/person		✓		This expense appears reasonable since documentation linking this conference to the promotion of educational achievement and program goals is provided. The Conference Request form provides educational justification for attendance at the workshop. Hence, this purchase meets the strategic initiatives and beneficiary criteria.	Completion certificate not customarily provided.
275	15-000-223-320-0000-00-08	61981	12/8/2005	Teacher to Teacher	\$1,600.00	\$1,600.00	2 professional development workshops entitled "Guided Reading/Running Records" for pre-K-2 and grades 3-5			✓	This expense is deemed inconclusive since documentation, such as a conference request form and workshop agenda, is not provided. Hence, this purchase does not appear to meet the educational values criteria. Moreover, the amount of \$800 per workshop appears reasonable. However, further documentation is needed to link this workshop to a course curriculum which will benefit the students.	A workshop summary is the workshop agenda, and a completion certificate is not customarily provided
276	15-190-100-320-0000-00-02	62953	2/23/2006	The Schillinger Group LLC	\$903.00	\$903.00	7 Teachers from Berkley Terrace School attending conference "Countdown to Success."			✓	This expense is deemed inconclusive since documentation, such as a conference request form and workshop agenda, is not provided. Hence, this purchase does not appear to meet the educational values criteria. Moreover, the amount of \$903 appears reasonable. However, further documentation is needed to link this workshop to a course curriculum which will benefit the students.	Completion certificate not customarily provided.
277	15-000-223-320-0000-00-05	61435	10/6/2005	Peace Roots, LLC	\$2,700.00	\$2,700.00	Conflict Resolution Training for 6th grade from Nov 15-17 (2005)		✓		This expense appears reasonable since documentation linking this training to the promotion of educational achievement and program goals is provided. Supporting documentation indicates this purchase is for the sixth grade. Hence, this training meets the beneficiary criteria.	
278	15-000-223-320-0000-00-05	63349	4/7/2006	The Schillinger Group LLC	\$3,000.00	\$3,000.00	2 day workshop for 19 teachers on 5/8+5/9 on NJASK Language Arts exams			✓	This expense is deemed inconclusive since documentation, such as a conference request form and workshop agenda, is not provided. Hence, this purchase does not appear to meet the educational values criteria. Moreover, the amount of \$1500 per workshop appears reasonable. However, further documentation is needed to link this workshop to a course curriculum which will benefit the students.	Completion certificate not customarily provided.
279	11-000-223-500-00000-00-27	53901	6/15/2005	National Staff Development Council	\$3,536.90	\$3,536.90	2 day workshop for District facilitators and the Supervisor of Staff Development on April 28 & 29, 2005. It took place in the Staff Development Conference Room. The topic was "Igniting Professional Learning: Models & Strategies"		✓		This expense appears reasonable since documentation linking this workshop to the promotion of educational achievement and program goals is provided. The skills developed from attendance at this workshop can benefit students. Hence, this purchase meets the strategic initiatives criteria.	
280	15-190-100-320-0000-00-12	53498	4/25/2005	Premier	\$7,625.00	\$7,625.00	Cost for Printing student Handbook/ Student Planner (2500 x \$3.16 per item)		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of Grove Street. The printing of the Student Handbook can be linked to the strategic initiatives of the school. Moreover, the beneficiary is identified as the recipients of the handbook (students and their families). Thus, this purchase meets the usefulness criteria.	
281	15-000-240-600-0000-00-10	62551	1/17/2006	Ever Last Supply Company	\$119.50	\$119.50	This amount was used to pay for the 10 packages of vacuum bags.		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the office supplies, this purchase meets the usefulness criteria.	

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282	15-000-240-600-00000-00-12	43796	6/1/2004	School Speciality	\$1,019.64	\$1,019.64	3 White Plaster Marker boards for the Visual & Performing Arts Dept		✓		This expense is deemed reasonable based on the nature of the purchase as it is necessary for the operation of the Visual & Performing Arts Department of the district and can be linked to strategic initiatives. Moreover, due to the long term usability of the marker boards, the expense meets usefulness criterion as well	
283	15-000-240-300-0000-00-12	63029	2/24/2006	Computer Resources, LLC	\$632.25	\$632.25	Modular Management System Renewal (16th month contract) 3/1/06 - 6/30/06 for Irvington HS			✓	This expense is deemed inconclusive since documentation indicating the purpose and need for this modular management system renewal is not provided. The amount of \$632 appears reasonable, but it is unclear how students can benefit from this purchase. Moreover, further documentation is needed to link this purchase to the strategic initiatives of the District.	Continue use of service.
284	15-000-240-500-0000-00-11	63020	2/24/2006	Computer Resources, LLC	\$632.25	\$632.25	Modular Management System Renewal 3/1/06 - 6/30/06 for Union Ave MS			✓	This expense is deemed inconclusive since documentation indicating the purpose and need for this modular management system renewal is not provided. The amount of \$632 appears reasonable, but it is unclear how students can benefit from this purchase. Moreover, further documentation is needed to link this purchase to the strategic initiatives of the District.	Continue use of service.
285	15-000-240-300-0000-00-10	62972	2/23/2006	Computer Resources, LLC	\$632.25	\$632.25	Modular Management System Renewal 3/1/06 - 6/30/06 for University MS			✓	This expense is deemed inconclusive since documentation indicating the purpose and need for this modular management system renewal is not provided. The amount of \$632 appears reasonable, but it is unclear how students can benefit from this purchase. Moreover, further documentation is needed to link this purchase to the strategic initiatives of the District.	Continue use of service.
286	15-000-240-300-0000-00-10	63484	4/19/2006	Brown Industries	\$1,734.50	\$1,734.50	100 Gold Pins and 100 Gold Pens for University Middle School	✓			This expense is deemed discretionary since documentation indicating the need for these pens and pins is not provided. The amount of \$1734 appears excessive and the beneficiary of these items is not identified. Hence, this purchase cannot be linked to the promotion of educational achievement and program goals.	Student recognition activities
287	12-000-260-730-00000-00-00 12-000-400-390-00000-00-00	51314	8/31/2004	Boise Technologies	\$67,592.00	\$67,592.00	The Dept. of Special Services which consists of 9 main offices and various other locations will be wired for voice and data cabling to 90 locations		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, the voice and data wiring meets the strategic initiatives of the District. This purchase also benefits students as it enriches their learning experience. Thus, this purchase meets the usefulness criteria. The purchase order exceeds the bid threshold of \$29,000, yet no comparative bids are included in the PO package.	
288	15-000-222-500-00000-00-12	52632	2/2/2005	Eos International	\$6,864.26	\$6,864.26	Q Series SMS Renewal and SQL License SMS	✓			This expense is deemed discretionary since documentation indicating the purpose and necessity of this SMS renewal is not provided. The amount of \$6864 appears excessive and the beneficiary is not identified. Moreover, further documentation is needed to link this purchase to the strategic initiatives of the District.	
289	11-000-222-300-00000-00-00	52486	1/20/2005	Boise Office Equipment	\$19,495.73	\$20,000.00	Computer repairs for the 04-05 school year all District schools			✓	This expense is deemed inconclusive since documentation supporting the computer repairs, such as a work order, is not provided. Without documentation indicating what repairs were made, the reasonableness of the amount could not be determined. The purchase does appear to meet the reactionary criteria.	

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290	12-000-400-450-0000-00-00	61252	9/19/2005	BMC Security	\$65,000.00	\$65,000.00	Replace old camera system at Irvington HS with modern color digital cameras and PE system		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the safety and security of the High School students. The security of the students and facilities can be linked to the strategic initiatives of the District. Hence, this purchase meets the usefulness and reactionary criteria.	
291	11-000-222-300-0000-00-00	61882	11/22/2005	Boise Office Equipment	\$29,980.25	\$23,870.00	Computer repairs for the 05-06 school year all District schools			✓	This expense is deemed inconclusive since documentation supporting the computer repairs, such as a work order, is not provided. Without documentation indicating what repairs were made, the reasonableness of the amount could not be determined. The purchase does appear to meet the reactionary criteria.	
292	11-000-230-530-0000-00-00 11-000-230-590-0000-00-00	60889	8/9/2005	Verizon	\$87,404.60	\$40,000.00	Internet connections for schools and offices all District schools for 05-06 from draw-down account		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, the internet connections meets the strategic initiatives of the District. This purchase also benefits students as it enriches their learning experience. Thus, this purchase meets the usefulness criteria. The purchase order exceeds the bid threshold of \$29,000, yet no comparative bids are included in the PO package. The documentation provided does not include a check.	Speak with Jim Casalino/
293	11-000-230-530-0000-00-00	52070	12/2/2004	Verizon	\$33,353.62	\$30,000.00	Telephone equipment for schools and offices all District schools for 04-05		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, the telephone equipment meets the strategic initiatives of the District. This purchase also benefits students as it enriches their learning experience. Thus, this purchase meets the usefulness criteria. The purchase order exceeds the bid threshold of \$29,000, yet no comparative bids are included in the PO package. The documentation provided does not include a check.	Speak with Jim Casalino/
294	15-000-223-320-00000-00-05 15-190-100-610-00000-00-10 20-236-100-610-00000-10-00	43270	3/22/2004	CTB / McGraw Hill	\$19,037.55	\$19,307.55	Grade Six Terra Nova Tests			✓	This expense is deemed inconclusive since documentation linking this testing to a specific curriculum is not provided. Testing does promote educational achievement and program goals. However, the beneficiary cannot be identified without documentation indicating which grades this testing is for and how it can be linked to a class curriculum.	District Grade 6 assessment of student progress
295	11-000-270-890-00000-00-36	51414	9/21/2004	E-Z Pass Customer Service	\$5,000.00	\$5,000.00	E-Z Pass interior pre-payment for the 04-05 school year for all vehicles of the Transportation Dept.		✓		This expense appears reasonable as according to the district's comments, it was for EZ Pass ID furnished to drivers transporting special needs students to out of district placement using toll highways, which is a necessary for the educational operation of the school district. The beneficiary can be linked to school special education students and can be linked to strategic initiatives. Hence, the expense meets beneficiary and strategic initiatives criteria.	EZ Pass ID furnished to drivers transporting special needs students to out of district placement using toll highways
296	11-000-222-500-00000-00-00	51568	9/28/2004	Computer Resources, LLC	\$3,750.00	\$3,750.00	On-site MMS Training on Oct. 18 & 19, 2004 at Irvington BOE			✓	This expense is deemed inconclusive since documentation indicating the purpose and need for this MMS training is not provided. The amount of \$3750 appears reasonable for 2 days of training, but the beneficiary is not identified. Hence, further documentation is needed to link this purchase to the strategic initiatives of the District.	

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	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
297	15-000-223-320-00000-00-06	43566	4/27/2004	SRA/McGraw Hill	\$3,000.00	\$3,000.00	Professional development training for 40 teachers in using the SRA Mathematics curriculum			✓	This expense is deemed inconclusive since documentation, such as a conference request form and training agenda, is not provided. Hence, this purchase does not appear to meet the educational values criteria. Moreover, the amount of \$75 per participant appears reasonable. However, further documentation is needed to link this training to a course curriculum which will benefit the students.	Conference agenda and completion certificates not usually part of payment package
298	11-000-290-500-00000-00-31	53941	6/28/2005	Sandra D. Branham C/O William Thomas	\$0.00	\$210.00	7 total transaction fees (\$30 each) for overdraft from Wachovia	✓			This expense is deemed discretionary since there is no documentation indicating what bank account this is. It could not be determined why 7 transaction fees were charged from this account. The documentation provided does not include a check.	Our records indicate no payment made
299	11-000-270-512-20000-01-36 11-000-290-500-00000-00-31	52375	1/10/2005	Jimmy's Transportation	\$212,935.27	\$143,096.00	For University Six from 9/1/04 thru 6/30/05 - a transportation services contract for 3 buses to transport students to University Six			✓	This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of school district. The purchase of the school bus service can be linked to strategic initiatives and the beneficiary is identifiable as University Six Middle School students. Hence, the expense meets beneficiary and strategic initiatives criteria. The purchase order exceeds the bid threshold of \$29,000, yet no comparative bids are included in the PO package.	This is a bid item./
300	15-000-221-320-0000-00-10	62346	1/4/2006	Ocean County Library	\$215.95	\$215.95	Travel expenses for Sharon Flake, author of "The Skin I'm In" - discussed book with 6th graders, gave 3 presentations, and autographed books			✓	This expense appears reasonable since this presentation can be linked to the promotion of educational achievement and program goals. The amount of \$215 appears reasonable for 3 presentations and this expense benefits the sixth grade students. Hence, this purchase meets the beneficiary criteria.	Board approved curricula experience
301	15-000-240-600-0000-00-09	63956	5/25/2006	Tee-Bag	\$2,352.50	\$2,352.50	495 yellow t-shirts for Mt. Vernon Ave School - the purpose of the t-shirts for the student body was to serve as incentives, raise student self-esteem, foster unity, and encourage community pride	✓			This expense is deemed discretionary since documentation linking this purchase to a course curriculum is not provided. Hence, this purchase does not appear to meet the educational values criteria. Moreover, the beneficiary is not identified as a list of the 495 recipients of the t-shirts is not provided.	
302	11-000-222-300-0000-00-00	62565	1/19/2006	tapeandmedia.com	\$1,338.00	\$1,338.00	300 VHS hubs and 250 VHS tapes			✓	This expense is deemed inconclusive since documentation indicating the need for these VHS tapes is not provided. The amount of \$1300 appears reasonable for 300 VHS hubs and tapes, but the beneficiary of these items is not identified. Further documentation is needed to link these items to the promotion of educational achievement and program goals.	VHS tapes integral part of school media center to provide enrichment for curricula activities
303	15-000-240-500-0000-00-12	63946	5/24/2006	SMI Awards	\$1,671.77	\$1,671.77	104 custom logo watches for Senior Athletic Banquet	✓			This expense is deemed discretionary since documentation indicating the need for these watches is not provided. The amount of \$16 per watch appears reasonable and the beneficiary is identified as senior athletes. However, further documentation is needed to link this purchase to the promotion of athletic achievement and program goals. Hence, this purchase does not meet the perception criteria.	Annual recognition of Senior student athletes
304	15-000-240-500-0000-00-11	61474	10/12/2005	All City Coffee & Water	\$137.80	\$280.80	Bottled Water for the 05-06 school year at Union Ave			✓	This expense appears reasonable based on the nature of the purchase as bottled water as it is necessary for the day to day operations of the District. Hence, this purchase meets the strategic initiatives criteria. The documentation provided does not include a check.	

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305	11-000-261-420-0000-00-33	62302	12/21/2005	Chem-Aqua	\$15,700.00	\$15,700.00	Water Treatment all District schools, Cooling Tower Treatment, Cooling Tower Microbiocide, Polymeric Dispersant, Hot/Chilled Water System Treatment, Steam System Boiler Treatment		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. Hence, this purchase can be linked to the strategic initiatives of the District. Moreover, effective water treatment resulting in safe, drinkable water directly benefits the students.	
306	15-190-100-320-0000-00-02	62337	1/4/2006	Kelly Krawec	\$175.00	\$175.00	The amount was paid to Kelly Krawec to reimburse her for the workshop "Razzle Dazzle Centers and activities for Reading, Writing and Math" on 11/15/05.		✓		This expense appears reasonable since documentation linking this conference to the promotion of educational achievement and program goals is provided. The Conference Request form provides educational justification for attendance at the conference. Hence, this purchase meets the strategic initiatives and beneficiary criteria.	Workshop completion certificates not normally part of payment package.
307	15-190-100-320-0000-00-02	62336	1/4/2006	Kelly Krawec	\$85.00	\$85.00	The amount was paid to Kelly Krawec, to reimburse her for the workshop she attended "12th Annual Reading Recovery" on 12/3/05.		✓		This expense appears reasonable since documentation linking this conference to the promotion of educational achievement and program goals is provided. The Conference Request form provides educational justification for attendance at the conference. Hence, this purchase meets the strategic initiatives and beneficiary criteria.	Workshop completion certificates and agenda not normally part of payment package.
308	15-190-100-320-0000-00-02	62637	1/24/2006	Bureau of Education & Research	\$179.00	\$179.00	Cost for Marquiessa Lewis, 5th grade teacher to attend "Using Guided Reading and Literature Circle to Strengthen your Student's Comprehension, Fluency and Vocabulary Skills".		✓		This expense appears reasonable since documentation linking this workshop to the promotion of educational achievement and program goals is provided. The skills developed from attendance at this workshop can benefit students. Hence, this purchase meets the strategic initiatives criteria.	
309	15-190-100-320-0000-00-02	61628	10/14/2005	Bureau of Education & Research	\$179.00	\$179.00	Cost for Marcia Cooper of Berkeley Terrace School to attend "Using Guided Reading and Literature Circle to Strengthen your Student's Comprehension, Fluency and Vocabulary Skills".			✓	This expense is deemed inconclusive since documentation, such as a conference request form and workshop agenda, is not provided. Hence, this purchase does not appear to meet the educational values criteria. The amount of \$179 appears reasonable. However, further documentation is needed to link this workshop to a course curriculum which will benefit the students.	Workshop completion certificates and agenda not normally part of the payment package
310	15-000-223-320-00000-00-12	52257	12/13/2004	Nurullah Hajra	\$2,417.09	\$2,417.09	Reimbursement for travel expenses for Ms Hajra to attend "The Algebra Project Training" in Miami Beach			✓	This expense is deemed inconclusive since documentation, such as a conference request form and workshop agenda, is not provided. Hence, this purchase does not appear to meet the educational values criteria. Moreover, the amount of \$2417 appears excessive. Further documentation is needed to link this workshop to a course curriculum which will benefit the students. Documentation indicating approval by the Department of Education for an out-of-state conference is not included in the PO package.	Workshop completion certificates and agenda not normally part of payment package.
311	15-000-223-500-00000-00-06	53082	3/25/2005	Rose Franco	\$357.39	\$357.39	Hotel and travel reimbursement for 2nd grade teacher of Grove St School to attend "Second Grade Conference for NJ Teachers" in Atlantic City from Mar 1-3		✓		This expense appears reasonable since a program guide linking this conference to the promotion of educational achievement and program goals is provided. The skills developed from attendance at this conference can benefit students. Hence, this purchase meets the strategic initiatives criteria.	

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312	15-000-223-320-00000-00-09	53222	4/5/2005	Compumaster	\$399.00	\$399.00	Fee for the computer teacher to attend a Microsoft Access class from Apr. 12-13 in Edison, NJ		✓		This expense appears reasonable since documentation linking this workshop to the promotion of educational achievement and program goals is provided. The Conference Request form provides educational justification for attendance at the workshop. Hence, this purchase meets the strategic initiatives and beneficiary criteria.	Workshop completion certificates and agenda not normally part of the payment package
313	11-000-223-320-00000-00-27	50971	8/10/2004	Corn Associates	\$9,000.00	\$9,000.00	Total cost for a series of 3 half-day workshops entitled "Schools as Professional Learning Communities." Located at Irvington HS from 8/9/04-8/11/04 for 40 teachers		✓		This expense appears reasonable since documentation linking this workshop to the promotion of educational achievement and program goals is provided. The skills developed from attendance at this workshop can benefit students. Hence, this purchase meets the strategic initiatives criteria.	
314	15-000-223-320-00000-00-09	63083	3/1/2006	Bureau of Education & Research	\$507.00	\$507.00	Fee for 3 basic skills teachers from Mt Vernon Ave to attend "Accelerate the Reading Achievement" in New Brunswick, NJ		✓		This expense appears reasonable since documentation linking this workshop to the promotion of educational achievement and program goals is provided. The skills developed from attendance at this workshop can benefit students. Hence, this purchase meets the strategic initiatives criteria.	
315	15-000-221-320-00000-00-04	53191	4/5/2005	Educators Training Network	\$695.00	\$695.00	Registration for all first grade teachers at Florence Ave Elementary to attend "Target Math and Reading Workshop" on 4/7/05 in Carteret, NJ		✓		This expense appears reasonable since documentation linking this workshop to the promotion of educational achievement and program goals is provided. The Conference Request form provides educational justification for attendance at the workshop. Hence, this purchase meets the strategic initiatives and beneficiary criteria.	Workshop completion certificates and agenda not normally part of the payment package
316	15-000-240-500-00000-00-12	51859	11/10/2004	Jostens	\$4,582.14	\$4,582.14	Balance for previous year's yearbook order			✓	This expense is deemed inconclusive since the documentation provided does not explain the remaining balance on last year's yearbook order. While yearbooks can benefit students, the amount of \$4582 appears excessive. Moreover, there is no documentation indicating the source of funds. For instance, it is unclear if students order yearbooks or the District provides them for free. Without an understanding of this yearbook purchase process, this purchase does not meet the perception criteria.	
317	15-000-240-300-00000-00-10	63980	5/26/2006	Premium Marketing Group	\$3,100.00	\$3,100.00	Cost for taking yearbook pictures			✓	This expense is deemed inconclusive since the documentation supporting the quantity of yearbook pictures purchased is not provided. While yearbooks can benefit students, the amount of \$3100 appears excessive. Moreover, there is no documentation indicating the source of funds. For instance, it is unclear if students order yearbooks or the District provides them for free. Without an understanding of this yearbook purchase process, this purchase does not meet the perception criteria.	
318	15-000-240-300-00000-00-10	64060	6/2/2006	Premium Marketing Group	\$3,120.00	\$3,120.00	Cost for printing yearbooks			✓	This expense is deemed inconclusive since the documentation supporting the quantity of yearbook printer is not provided. While yearbooks can benefit students, the amount of \$3120 appears excessive. Moreover, there is no documentation indicating the source of funds. For instance, it is unclear if students order yearbooks or the District provides them for free. Without an understanding of this yearbook purchase process, this purchase does not meet the perception criteria.	

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319	11-000-230-590-0000-00-00 11-000-230-890-0000-00-00	61408	10/5/2005	AMERICAN APPRAISAL ASSOCIATES	\$18,590.00	\$2,900.00	Three year appraisal update Appraisal Service Expedite Processing Invoice No. Inv0060857 in amount \$2900 Contract No. 060516 etc.			✓	This expense is deemed inconclusive due to the lack of documentation. More specific documentation indicating why an outsource appraisal service was needed and a service agreement indicating the service scope and extent would be required in order to assess the nature and necessity of the service provided. Additionally, more information regarding the nature and type of fixed assets appraised and how many service hour has been input would be required to determine the reasonableness of the amount.	For insurance purposes and updated appraisal must be submitted.
320	11-000-230-890-0000-00-29	62731	1/30/2006	NORMA CARTY	\$750.00	\$750.00	National School Boards 66Th Annual Conference April 7-April 12, 2006, daily expenses x 5 days			✓	This expense is deemed inconclusive due to the lack of documentation. More specific documentation such as an approved Conference Request Form and a conference agenda would be required in order to assess the nature of the conference and to ascertain how it could have added educational value or be a strategic initiative. Specific documentation regarding conference objectives would be required in order to see how the conference would be beneficial to the students. Since it was an out of state conference, a state approval form would be required.	Board Representation at National School Board Conf provides turnkey inservice to other board members there. .
321	11-000-213-500-0000-00-00 11-000-213-800-0000-00-00	61808	11/3/2005	AMERICAN RED CROSS	\$1,500.00	\$1,500.00	In-service Car Training For Physical Ed And Health Department Teachers, Adult CPR training on November 1, 2005 1:00pm - 5:00pm, COST PER PERSON \$50.00, NUMBER OF PARTICIPANTS 25-30.			✓	This expense is deemed inconclusive due to the lack of documentation. The title of the training indicates that it was a in-service training for Physical Ed and Health Department teachers on Adult CPR. More specific documentation regarding the objective and agenda of the training would be required to ascertain how it could have added educational value and been beneficial to the students by promoting teachers' skills.	
322	11-000-230-890-0000-00-00	64320	6/13/2006	PO CRAWFORD WHITING	\$1,360.00	\$1,360.00	Pay For Police Officer Who Worked At University Six School Site For Construction site @An Hourly Rate Of \$40.00 On The Dates Below: April 3, 2006 - 8.5 Hrs. April 7, 2006 - 8.5 Hrs., April 11, 2006 - 8.5 Hrs., April 28, 2006 - 8.5 Hrs.			✓	This expense is deemed inconclusive due to the lack of documentation. The supporting documentation provided includes a police officer timesheet from Irvington Department of Police, and correspondence indicating that the expense will be paid by Bergen Engineering via a pass-through of the existing Irvington BOE account with the police department. More supporting documentation, such as the proof of monthly reimbursement by Bergen Engineering to Irvington Board of Education, and back-up documentation to verify the incurred costs, e.g. police officer timesheet acknowledged and approved by Bergen Engineering, would be required.	Documentation previously provided
323	11-000-230-890-0000-00-29	62732	1/30/2006	CONFERENCE MANAGEMENT RESOURCES	\$1,000.00	\$1,000.00	Room Deposit For The National School Boards 66Th Annual Conf. April 7 - April 12, 2006 For The Following: Renee C. Burgess #0000247001, Norma Carty #0000290166, Sandra Branham #0000303886, Ethel W. Davion #0000213204, Anna B. Scott #0000165799 \$200 Per Room For Five Rooms			✓	This expense is deemed inconclusive due to the lack of documentation. More specific documentation such as an approved Conference Request Form and a conference agenda would be required in order to assess the nature of the conference and to ascertain how it could have added educational value or be a strategic initiative. Specific documentation regarding conference objectives would be required in order to see how the conference would be beneficial to the students. Since it was an out of state conference, a state approval form would be required.	Names of attendees are indicated in your analysis

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324	11-000-290-890-0000-00-00	64367	6/21/2006	COUNTY CLERK OF ESSEX COUNTY	\$12,882.99	\$12,882.99	Billing For The April 18, 2006 School Board Election; items covered salaries & wages \$930, postage \$2805, printing \$8586			✓	This expense is deemed inconclusive based on the amount of the purchase. The postage fee of \$2805 and printing fee of \$8586 seem excessive. The services provided by Essex county boards of elections were associated with the annual school board election, which can be linked to strategic initiatives; however, a breakdown of the various expenses, such as wages, postage and printing, and original receipts as support were not provided and as such the reasonableness of the amount could not be determined.	Annual School Board Election expenses paid to Essex County Clerk.
325	11-000-230-890-0000-00-00	63235	3/24/2006	CRAWFORD WHITING	\$1,360.00	\$1,360.00	Pay For Police Officer Who Worked At University Six School Site For Construction @An Hourly Rate Of \$40.00 On The Dates Below: February 6, 2006 - 8.5 Hrs. February 10, 2006 - 8.5 Hrs., February 14, 2006 - 8.5 Hrs., February 22, 2006 - 8.5 Hrs.			✓	This expense is deemed inconclusive due to the lack of documentation. The supporting documentation provided includes a police officer timesheet from Irvington Department of Police, and correspondence indicating that the expense will be paid by Bergen Engineering via a pass-through of the existing Irvington BOE account with the police department. More supporting documentation, such as the proof of monthly reimbursement by Bergen Engineering to Irvington Board of Education, and back-up documentation to verify the incurred costs, e.g. police officer timesheet acknowledged and approved by Bergen Engineering, would be required.	Documentation previously provided
326	15-000-240-800-00000-00-12	52994	3/11/2005	JASON CLARK	\$0.00	\$1,211.00	17 Student Admissions @\$64 ea With Meal To Great Adventures Music In The Parks On May 7, 2005; 3 Adult Admissions @\$41 ea With Meal To Great Adventures Music In The Parks On May 7, 2005	✓			This expense is deemed discretionary based on the nature and the amount of the purchase. Supporting documentation indicating that the expense was for Great Adventures admissions, which does not appear educational value and can not be linked to any specific program or achievement goals. More supporting documentation indicating the purpose of the field trip and the list of students who attended the trip would be required in order to assess the nature of the field trip would be required. The amount of \$64 per attendee appears excessive.	
327	11-000-262-520-0000-00-32 11-000-270-512-0000-00-36 11-000-270-593-0000-00-36 11-000-290-890-0000-00-00	61350	9/27/2005	COMMERCE NATIONAL INSURANCE	\$644,297.00	\$644,297.00	Excess Liability - Renewal Policy #Mdb026678 - Policy Date: 8/1/05,8/1/06 @\$317,459.00; Property & Inland Marine - Boiler Auto Physical Damage - Policy Date: 8/1/05 8/1/06 -Policy #7558420 @\$315,000.00; Auto & General Liability - New Policy #Scibalifee Policy Date: 8/1/0 8/1/06 @\$5,015.00; Commercial Umbrella - Policy #U295V Policy Date: 7/1/05 - 7/1/106 @\$6,823			✓	This expense is deemed inconclusive based on the nature and the amount of the purchase. The commercial insurance is necessary for the day to day administrative operation of the school district and can be linked to strategic initiatives. However, to determine the reasonableness of the amount of \$644,297, two other bids would be required as a comparison. Due to the lack of documentation in respect to the bidding, this expense needs further analysis.	
328	11-000-230-890-0000-00-00	61015	8/22/2005	ETHEL W. DAVION	\$956.20	\$956.20	Mystic Institute Conference On "Narrowing The Achievement Gap" Sponsored By Sopris Educational Services Held At: Marriott Hotel, Groton, Ct Date: August 7-10 2005 Board Approved: June 15, 2005 Reimbursement For Transportation To And From Ct Reimbursement For Other Expenses (Meals)			✓	This expense is deemed inconclusive due to the lack of documentation. More specific documentation such as a conference agenda would be required in order to assess the nature of the conference and to ascertain how it could have added educational value or be a strategic initiative. Specific documentation regarding conference objectives would be required in order to see how the conference would be beneficial to the students. Since it was an out of state conference, a state approval form would be required.	Educational training for superintendent is a customary expense, meeting agenda not normally a part of payment package

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329	11-000-290-890-0000-00-00	64366	6/21/2006	ESSEX COUNTY BOARD OF ELECTIONS	\$13,427.34	\$13,427.34	Annual School Board Election Held On April 18,2006 (Board Workers And Overtime \$337.54, Temporary Staff \$215.51, Non-professional services-absentee & provisional ballot chip \$58.98, advertising \$326.44, board workers \$10,359.98, printing \$753.39, rental of furniture \$749.50, rent polling places \$630)		✓		This expense appears reasonable since documentation supporting the reason for this purchase is provided. Board elections can be linked to the strategic initiatives of the District and thus meets the usefulness criteria.	Required by law, see your reviewed documentation
330	11-000-230-890-0000-00-00	64328	6/13/2006	GARGAS, NICHOLAS	\$1,360.00	\$1,360.00	Pay For Police Officer Who Worked At University Six School Site For Construction @An Hourly Rate Of \$40.00 On The Dates Below: May 5, 2006 - 8.5 Hrs. May 12, 2006 - 8.5 Hrs., May 19, 2006 - 8.5 Hrs., May 26, 2006 - 8.5 Hrs.			✓	This expense is deemed inconclusive due to the lack of documentation. The supporting documentation provided includes a police officer timesheet from Irvington Department of Police, and correspondence indicating that the expense will be paid by Bergen Engineering via a pass-through of the existing Irvington BOE account with the police department. More supporting documentation, such as the proof of monthly reimbursement by Bergen Engineering to Irvington Board of Education, and back-up documentation to verify the incurred costs, e.g. police officer timesheet acknowledged and approved by Bergen Engineering, would be required.	Documentation for the police previously provided.
331	11-000-290-890-00000-00-29	53179	4/4/2005	GATEWAY TRAVEL	\$2,724.00	\$2,724.00	Air Line Tickets For A To National School Boards Association Conference In San Diego April 15 - April 19 Leroy Witherspoon 656.00 + 25.00 Fee Linda Vann-Dupree 656.00 + 25.00 Fee Carol Hardy 656.00 + 25.00 Fee Mancel Alnutt 656.00 + 25.00 Fee			✓	This expense is deemed inconclusive due to the lack of documentation. More specific documentation such as an approved Conference Request Form and conference agenda would be required in order to assess the nature of the conference and to ascertain how it could have added educational value or be a strategic initiative. Specific documentation regarding conference objectives would be required in order to see how the conference would be beneficial to the students. Since it was an out of state conference, a state approval form would be required.	National school boards provided training for board members, conf agenda not normally a part of payment package, as well as conf attendance certificates.
332	11-000-230-890-0000-00-29	63315	4/4/2006	HARDY, CAROL	\$750.00	\$750.00	National School Boards 66Th Annual Conference April 7-April 12, 2006 Daily Expense X 5 Days			✓	This expense is deemed inconclusive due to the lack of documentation. More specific documentation such as an Approved Conference Request Form and a conference agenda would be required in order to assess the nature of the conference and to ascertain how it could have added educational value or be a strategic initiative. Specific documentation regarding conference objectives would be required in order to see how the conference would be beneficial to the students. Since it was an out of state conference, a state approval form would be required.	National school boards provided training for board members, conf agenda not normally a part of payment package, as well as conf attendance certificates.

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333	11-000-230-890-0000-00-29	62734	1/30/2006	GATEWAY TRAVEL	\$1,585.50	\$1,585.50	Airline Tickets For National School Boards Association Conference In Chicago, IL April 7 - April 12,2006 Tickets \$292.10 Each - Fee \$25.00 Each Renee Burgess 35177 Norma Crty 35178 Sandra Branham 35179 Ethel Davion 35180 Anna Scott 35181			✓	This expense is deemed inconclusive due to the lack of documentation. More specific documentation such as a conference agenda would be required in order to assess the nature of the conference and to ascertain how it could have added educational value or be a strategic initiative. Specific documentation regarding conference objectives would be required in order to see how the conference would be beneficial to the students. Since it was an out of state conference, a state approval form would be required.	National school boards provided training for board members, conf agenda not normally a part of payment package, as well as conf attendance certificates.
334	11-000-290-890-0000-00-00	62835	2/7/2006	HILLTOP FUEL	\$6,419.85	\$6,419.85	Fuel for St. Leo's school, 3065.1 Gallons Fuel Oil on 1/9/06			✓	This expense is deemed inconclusive due to the lack of documentation. More specific information would be required in order to assess the purpose of the expense and determine whether the oil was bought in reaction to a particular event. Per review of the documentation, it was difficult to ascertain the necessity of the purchase, the reasonableness of the amount and why it was bought hence it was difficult to relate the purchase to a specific strategic initiative.	
335	11-000-290-890-0000-00-00	62836	2/7/2006	HILLTOP FUEL	\$6,188.15	\$6,188.15	Fuel For St. Leo's School, 3087.9 gallon @\$2.0039 on 12/17/05			✓	This expense is deemed inconclusive due to the lack of documentation. More specific information would be required in order to assess the purpose of the expense and determine whether the oil was bought in reaction to a particular event. Per review of the documentation, it was difficult to ascertain the necessity of the purchase, the reasonableness of the amount and why it was bought hence it was difficult to relate the purchase to a specific strategic initiative.	
336	11-000-290-890-00000-00-29	51570	10/10/2004	HOTELS.COM	\$3,091.00	\$3,091.00	Hotel Accommodations For11 Rooms 11 Rooms at Trump Marina - Atlantic City October 20 And 21, 2004	✓			This expense is deemed discretionary since documentation supporting the purpose and the need of the board retreat is not provided. It is difficult to link this expense to any strategic initiatives. Hence, the expense does not meet educational value, Strategic initiatives and perception criteria.	Annual NJ School Boards Conf provides training for school board members, conf agenda and conf attendance certificates not normally a part of payment package.

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	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
337	11-000-230-610-0000-00-00 11-000-262-590-0000-00-34 11-000-262-610-0000-00-34 11-000-270-890-0000-00-36 15-000-240-600-0000-00-04 15-000-240-800-0000-00-11 15-190-100-610-0000-00-03 20-211-200-600-0000-03-00 20-255-100-600-0000-00-00	60826	9/2/2005	IRVINGTON POST OFFICE	\$25,800.50	\$25,800.50	Stamps And Stamped Envelopes 2005-2006 Boxes #10 Large Stamped Envelopes Boxes #63/4 Small Stamped Envelopes, Stamps		✓		This expense appears reasonable as the purchased items were stamps, envelopes and boxes for school year 2005-2006, which in nature are necessary for the day to day administrative operation of the school district. Moreover, due to the long-term usability of these items on a regular basis, the expense meets usefulness criterion.	Purchase predicated on previous postal expenditures.
338	11-000-290-890-0000-00-00	62422	1/5/2006	NATIONAL SCHOOL BOARDS ASSOCIATION	\$3,550.00	\$3,550.00	National School Boards Association 66Th Annual Conference Chicago, Il April 8-11, 2006 Anna B. Scott, Board Member, Norma Carty, Board Member, Renee C. Burgess, Vice President, Ethel W. Davion, Interim Superintendent, Sandra Branham, Interim Assistant Super.			✓	This expense is deemed inconclusive due to the lack of documentation. More specific documentation such as an approved Conference Request Form and a conference agenda would be required in order to assess the nature of the conference and to ascertain how it could have added educational value or be a strategic initiative. Specific documentation regarding conference objectives would be required in order to see how the conference would be beneficial to the students. Since it was an out of state conference, a state approval form would be required.	National school boards provided training for board members, conf agenda not normally a part of payment package, as well as conf attendance certificates.
339	11-000-230-890-00000-00-00	52714	2/9/2005	NATIONAL SCHOOL BOARDS ASSOCIATION	\$8,060.00	\$8,060.00	National School Boards Association 65Th Annual Conference & Exposition, San Diego, Ca April 16-19, 2005 Registration For Members Listed Below: Dr. Ernest H. Smith, Jr., Superintendent Anna B. Scott, Board President, Frank Bryant Iii, Board Member, Lorene Capers, Board Member, Norma Carty, Board Member, Theyc Faustin-Dermain, Board Member, Carol Haardy, Board Member, Leroy Witherspoon, Board Member, Victor R. Demming, Assistant Superintendent, Ethel W. Davion, Assistant Superintendent, Alberta Sharif, Human Resource Director @\$620 each			✓	This expense is deemed inconclusive due to the lack of documentation. More specific documentation such as an approved Conference Request Form and a conference agenda would be required in order to assess the nature of the conference and to ascertain how it could have added educational value or be a strategic initiative. Specific documentation regarding conference objectives would be required in order to see how the conference would be beneficial to the students. Since it was an out of state conference, a state approval form would be required.	National school boards provided training for board members, conf agenda not normally a part of payment package, as well as conf attendance certificates.
340	11-000-230-890-00000-00-00	52652	2/4/2005	NSBA	\$4,050.00	\$4,050.00	Nebo's National Affiliate Membership Period: 10/1/2004 - 09/30/2005 Of Your Annual National Membership Dues, \$60.00 Per Person Will Be Allocated For A One Year Subscription To Nebo's School Board News For Your Superintendent And Each Of Your Board Members		✓		This expense appears reasonable based on the nature of the purchase as supporting documentation indicates that the expense was for the board member's annual membership due of one year subscription to the Nebo's National Affiliate Membership, which is an expense approved by NJDOE Hence, the expense can be linked to strategic initiatives.	Chief School officials and board members receive educational information to assist them in managing a school district

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341	11-000-230-890-0000-00-00	62480	1/9/2006	NSBA	\$4,250.00	\$4,250.00	Nebo's National Affiliate Membership Period: 10/1/2005 - 09/30/2006 Of Your Annual National Membership Dues, \$60.00 Per Person Will Be Allocated For A One Year Subscription To Nebo's School Board News For Your Superintendent And Each Of Your Board Members. Invoice No. 0000467218 Membership No. 0000003354		✓		This expense appears reasonable based on the nature of the purchase as supporting documentation indicates that the expense was for the board member's annual membership due of one year subscription to the Nebo's National Affiliate Membership, which is an expense approved by NJDOE Hence, the expense can be linked to strategic initiatives.	See Above
342	11-000-270-890-0000-00-36	61449	10/7/2005	NJ TRANSIT	\$1,700.00	\$1,700.00	2005-2006 School Year For The Purpose Of Displaced Tickets For The Homeless/Shelter Students 100 Strips Of 10 Each 0 Zone Tickets		✓		The expense appears reasonable since documentation indicates that the purchase was for 2005-2006 school year for the purpose of displaced tickets for the homeless/shelter students. Hence the expense can be linked to strategic initiatives, and the beneficiary is identifiable as school district homeless/shelter students.	
343	15-000-211-800-0000-00-12	53154	4/1/2005	PAPER DIRECT	\$1,201.56	\$1,201.56	3 BOX Bli1020 Nutmeg Brochure Jacket 28Lbs @\$27.99, 15 BOX NI0011 Acropolis 11"X17" @30.99, 15 box NL197 vininidan scroll @30.99, 2 box PC1559 Baccalaureate @\$24.99, A2 Eva 083 Iris Va1900 Roses Va 1800 Ct1188 Triumper Blue etc.	✓			This expense is deemed discretionary since documentation supporting the purpose of the purchase was not provided. The amount of \$1201 for paper decoration seems excessive. Due to the lack of documentation the purchase could not be linked to any specific program or achievement goal. Hence the expense does not meet the educational or strategic initiatives criteria.	
344	15-000-218-800-0000-00-12	53402	4/21/2005	PAPER DIRECT	\$509.79	\$509.79	3 box BT0135 TUNE 8'X11 28 lbs @ \$27.99, 1 box PC1494 imperial 4 1/4"x5 1/2" @24.99, PC4348 TIME 4 1/4"x5 1/2", 2 box gold and silver foil CT1187 @\$28.99 etc.	✓			This expense is deemed discretionary since documentation supporting the purpose of the purchase was not provided. The amount of \$509 for paper decoration seems excessive. Due to the lack of documentation the purchase could not be linked to any specific program or achievement goal. Hence the expense does not meet the educational or strategic initiatives criteria.	
345	11-000-230-890-0000-00-00	64324	6/13/2006	PETON, DANIEL	\$340.00	\$340.00	Pay For Police Officer Who Worked At University Six School Site For Construction @An Hourly Rate Of \$40.00 On The Dates Below: April 12, 2006 - 8.5 Hrs.			✓	This expense is deemed inconclusive due to the lack of documentation. The supporting documentation provided includes a police officer timesheet from Irvington Department of Police, and correspondence indicating that the expense will be paid by Bergen Engineering via a pass-through of the existing Irvington BOE account with the police department. More supporting documentation, such as the proof of monthly reimbursement by Bergen Engineering to Irvington Board of Education, and back-up documentation to verify the incurred costs, e.g. police officer timesheet acknowledged and approved by Bergen Engineering, would be required.	See previously submitted documentation
346	11-000-213-300-0000-00-00 11-000-230-890-0000-00-00	61238	9/14/2005	PREVENTIVE MEDICINE OF NJ	\$39,000.00	\$36,000.00	Professional Medical Services rendered by George J. Mellendick, M.D. For The 2005/2006 School Year For The Irvington Board Of Education Workers Compensation Program Employee Health Center In The Amount Of \$3000 Per Month For 12 Month		✓		This expense appears reasonable based on the nature and necessity of the purchase as the workers compensation is necessary for the administrative operations of the district and can be linked to strategic initiatives. Hence the expense meets strategic initiatives criterion.	
347	11-000-230-890-0000-00-00	64321	6/13/2006	RODRIGUEZ, RAMIRO	\$1,020.00	\$1,020.00	Pay For Police Officer Who Worked At University Six School Site For Construction @An Hourly Rate Of \$40.00 On The Dates Below: May 11, 2006 - 8.5 Hrs, May 15, 2006 - 8.5 Hrs, May 24, 2006 - 8.5 Hrs.			✓	This expense is deemed inconclusive due to the lack of documentation. The supporting documentation provided includes a police officer timesheet from Irvington Department of Police, and correspondence indicating that the expense will be paid by Bergen Engineering via a pass-through of the existing Irvington BOE account with the police department. More supporting documentation, such as the proof of monthly reimbursement by Bergen Engineering to Irvington Board of Education, and back-up documentation to verify the incurred costs, e.g. police officer timesheet acknowledged and approved by Bergen Engineering, would be required.	See previously submitted documentation

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348	11-000-230-890-0000-00-29	61374	10/4/2005	SANDS HOTEL CASINO HOTEL	\$2,904.00	\$2,750.00	October 26, 2005 To October 28, 2005 Housing For 2005 Annual School Boards Convention. See Guest Below: Ethel Davion #323C69D80, Linda Vann-Dupree #323C69Dj0, Norma Carty , Dr. Jean Derisse, Ahmed Acreven, Anna B. Scott, Leroy Witherspoon, Sandra Branham			✓	This expense is deemed inconclusive due to the lack of documentation. More specific documentation such as an approved Conference Request form and a conference agenda would be required in order to assess the nature of the conference and to ascertain how it could have added educational value or be a strategic initiative. Specific documentation regarding conference objectives would be required in order to see the necessity of having a board meeting in a casino hotel for three days and how the conference would be beneficial to the students. The hotel invoices or receipts would be also required to agree to the amount of payment. Due to the lack of documentation, we don't know whether this was a out of state conference. If it was a state approval form would be required.	Housing expense for attendees at NJ annual school board conf held at convention center in Atlantic City. Conf agenda and attendance certificated usually not part of payment package.
349	11-000-230-890-0000-00-29	61375	10/4/2005	SCREVEN, AHMED	\$0.00	\$450.00	Daily Expenses For 2005 Annual School Boards Workshops Oct 26 - 28, 2005 \$150.00X3 Days			✓	This expense is deemed inconclusive due to the lack of documentation. More specific documentation such as a Workshop Approval Form and a workshop agenda would be required in order to assess the nature of the workshop and to ascertain how it could have added educational value or be a strategic initiative. Specific documentation regarding workshop objectives would be required in order to see how the workshop would be beneficial to the students. Due to the lack of documentation, we don't know whether this was an out of state workshop. If it was a state approval form would be required.	Housing expense for attendees at NJ annual school board conf held at convention center in Atlantic City. Conf agenda and attendance certificated usually not part of payment package.
350	11-000-230-890-0000-00-00	61809	11/4/2005	SHARIF, ALBERTA	\$450.00	\$450.00	Daily Expenses For 2005 Annual School Boards Workshops Oct 26 - 28, 2005 \$150.00X3 Days			✓	This expense is deemed inconclusive due to the lack of documentation. More specific documentation such as a Workshop Approval Form and workshop agenda would be required in order to assess the nature of the workshop and to ascertain how it could have added educational value or be a strategic initiative. Specific documentation regarding workshop objectives would be required in order to see how the workshop would be beneficial to the students. Due to the lack of documentation, we don't know whether this was a out of state workshop. If it was a state approval form would be required.	Director of Human Resources benefits from inservice programs conducted at annual NJ School Boards Conference.
351	11-000-230-890-0000-00-00	62171	12/14/2005	SKY ADVERTISING, INC.	\$5,422.36	\$5,422.36	Advertisement For Superintendent Of Schools-Media: The Star Ledger and Media: Education Week		✓		This expense appears reasonable as the supporting documentation indicates that the advertisement on two newspapers was for hiring a superintendent for Irvington Schools, which was a normal and useful means to seek new employees. Moreover, according to the district's response, the District was engaged in intensive recruitment for a superintendent of school, this expense meets reactionary criterion.	District engaged in intensive recruitment for a superintendent of schools
352	11-000-270-890-00000-00-36	52449	1/19/2005	SOFTWARE ADVANTAGE, INC	\$2,000.00	\$2,000.00	2003 - 2004 School Year Professional Support Service For The Transportation Dept., microTRIPS/TRIPS professional support service contract and license agreement for school year July 1, 2003 - June 30, 2004		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the daily bus transportation of the School District. Hence, the purchase of the software service can be linked to strategic initiatives. Moreover, since the School District students are the major riders of the school buses, the beneficiary is identifiable to be students. Due to the daily usability of the software, the expense meets usefulness criterion as well.	

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353	11-000-270-890-00000-00-36	51523	9/28/2004	MOTOR VEHICLE COMMISSION	\$1,275.00	\$25.00	Payment For Registration Privilege For School Bus Inspection Fees		✓		This expense appears reasonable based on the nature of the purchase as bus transportation is necessary for the daily administrative operations of the school district while the inspection is necessary to maintain the vehicles in operational condition. Hence, the purchase can be linked to strategic initiatives. Moreover, since the School District students are the major riders of the school buses, the beneficiary is identifiable to be students.	
354	11-000-290-890-00000-00-16	51856	10/9/2004	SUBSTITUTE SERVICE INC	\$17,527.44	\$17,527.44	Teacher substitute service will be rendered during the academic school year 2004-2005		✓		This expense appears reasonable based on the nature of the purchase as the substitute service is necessary for the day to day operations of the school district and can help assure the school classes not to be affected when any teacher is in emergency absence. Hence, the service can be linked to strategic initiatives, and the beneficiary is identifiable as students.	
355	11-000-290-890-00000-00-16	51096	8/13/2004	URBAN SCHOOLS SUPERINTENDENTS OF NJ	\$3,500.00	\$3,500.00	2004-2005 USSNJ Comprehensive Membership Dues For Special Needs District		✓		This expense appears reasonable based on the nature of the purchase as documentation indicates that the expense was for 2004-2005 USSNJ Comprehensive Membership Dues For Special Needs District, which is an expense approved by NJDOE. Hence, the expense can be linked to strategic initiatives.	Membership in NJ Urban Superintendent Assoc provides training and information regarding managing an urban school district.
356	15-000-240-800-0000-00-02 15-000-262-610-0000-00-02	61620	10/14/2005	Warner Communications Co.	\$2,901.68	\$2,901.68	Five portable radios with the following accessories: antenna, leather case, shoulder strap, and battery			✓	The expense is deemed inconclusive since documentation supporting the purpose of the purchase was not provided. The amount of \$580 per unit radio seems excessive. Due to the lack of documentation the purchase could not be linked to any specific program or achievement goal. It is also difficult to identify the beneficiary as the students. Hence the expense does not meet the educational, beneficiary and amount criteria.	
357	11-000-230-890-0000-00-00	64317	6/13/2006	ALFONSO, FILIPE	\$1,700.00	\$1,700.00	Pay For Police Officer Who Worked At University Six School Site For Construction @An Hourly Rate Of \$40.00 On The Dates Below: May 2, 2006 - 8.5 Hrs, May 9, 2006 - 8.5 Hrs, May 16, 2006 - 8.5 Hrs, May 22, 2006 - 8.5 Hrs, May 30, 2006 - 8.5 Hrs.			✓	This expense is deemed inconclusive due to the lack of documentation. The supporting documentation provided includes a police officer timesheet from Irvington Department of Police, and correspondence indicating that the expense will be paid by Bergen Engineering via a pass-through of the existing Irvington BOE account with the police department. More supporting documentation, such as the proof of monthly reimbursement by Bergen Engineering to Irvington Board of Education, and back-up documentation to verify the incurred costs, e.g. police officer timesheet acknowledged and approved by Bergen Engineering, would be required.	See previously submitted documentation

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358	11-000-290-500-0000-00-00	62030	12/12/2005	WHITING, CRAWFORD	\$1,700.00	\$1,700.00	Pay For Police Officer Who Worked At University Six School Site For Construction @An Hourly Rate Of \$40.00 On The Dates Below: October 17, 2005 - 8.5 Hrs, October 24, 2005 - 8.5 Hrs, October 31, 2005 - 8.5 Hrs, November 7, 2005 - 8.5 Hrs, November 23, 2005 - 8.5 Hrs.			✓	This expense is deemed inconclusive due to the lack of documentation. The supporting documentation provided includes a police officer timesheet from Irvington Department of Police, and correspondence indicating that the expense will be paid by Bergen Engineering via a pass-through of the existing Irvington BOE account with the police department. More supporting documentation, such as the proof of monthly reimbursement by Bergen Engineering to Irvington Board of Education, and back-up documentation to verify the incurred costs, e.g. police officer timesheet acknowledged and approved by Bergen Engineering, would be required.	See previously submitted documentation
359	11-000-230-590-0000-00-00	63014	2/23/2006	WHITING, CRAWFORD	\$340.00	\$340.00	Pay For Police Officer Who Worked At University Six School Site For Construction @An Hourly Rate Of \$40.00 On The Dates Below: December 21, 2005 - 8.5 Hrs			✓	This expense is deemed inconclusive due to the lack of documentation. The supporting documentation provided includes a police officer timesheet from Irvington Department of Police, and correspondence indicating that the expense will be paid by Bergen Engineering via a pass-through of the existing Irvington BOE account with the police department. More supporting documentation, such as the proof of monthly reimbursement by Bergen Engineering to Irvington Board of Education, and back-up documentation to verify the incurred costs, e.g. police officer timesheet acknowledged and approved by Bergen Engineering, would be required.	See previously submitted documentation
360	11-000-230-590-0000-00-00	63012	2/23/2006	CRAWFORD WHITING	\$1,440.00	\$1,440.00	Pay For Police Officer Who Worked At University Six School Site For Construction @An Hourly Rate Of \$40.00 On The Dates Below: December 1, 2005 - 8.5 Hrs, December 8, 2005 - 8.5 Hrs, December 12, 2005 - 8.5 Hrs, December 19, 2005 - 8.5 Hrs, December 23, 2005 - 2 Hrs.			✓	This expense is deemed inconclusive due to the lack of documentation. The supporting documentation provided includes a police officer timesheet from Irvington Department of Police, and correspondence indicating that the expense will be paid by Bergen Engineering via a pass-through of the existing Irvington BOE account with the police department. More supporting documentation, such as the proof of monthly reimbursement by Bergen Engineering to Irvington Board of Education, and back-up documentation to verify the incurred costs, e.g. police officer timesheet acknowledged and approved by Bergen Engineering, would be required.	See previously submitted documentation
361	11-000-230-890-0000-00-00	64330	6/13/2006	ALFONSO, FILIPE	\$680.00	\$680.00	Pay For Police Officer Who Worked At University Six School Site For Construction @An Hourly Rate Of \$40.00 On The Dates Below: April 4, 2006 - 8.5 Hrs, April 25, 2006 - 8.5 Hrs			✓	This expense is deemed inconclusive due to the lack of documentation. The supporting documentation provided includes a police officer timesheet from Irvington Department of Police, and correspondence indicating that the expense will be paid by Bergen Engineering via a pass-through of the existing Irvington BOE account with the police department. More supporting documentation, such as the proof of monthly reimbursement by Bergen Engineering to Irvington Board of Education, and back-up documentation to verify the incurred costs, e.g. police officer timesheet acknowledged and approved by Bergen Engineering, would be required.	See previously submitted documentation

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362	15-190-100-320-00000-00-02 15-190-100-610-00000-00-02	53613	4/25/2005	SUCCESS FOR ALL FOUNDATION	\$22,103.20	\$22,103.20	For Berkeley Terrace School, library books \$21,610.75; school supplies \$492.45		✓		This expense appears reasonable based on the nature of the purchase since supporting documentation indicates that the purchase was for library books and school supplies for Berkeley Terrace School. Per review of the vendor's invoice and packing list, the purchased books appears educational values. The purchased school supplies were necessary for the daily administrative operation of Berkeley Terrace Schools, which can be linked to strategic initiatives. The purchase of both books and school supplies appears to be beneficial to school students. Moreover, due to the long term usability of the library books and daily usage of the school supplies, the expense meets the usefulness criterion as well.	
363	11-000-262-420-00000-00-34 11-000-270-512-20000-01-36 11-000-270-514-40000-00-36 11-000-270-890-00000-00-36 15-000-270-512-20000-00-12	52374	4/25/2005	NATE'S TRANSPORTAION, INC.	\$271,260.00	\$228,666.00	2004-2005 school year university six four bus shuttle effective September 1, 2004 through June 30, 2005 for a 10 month period @\$25,116 per month		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of school district. The purchase of the school bus service can be linked to strategic initiatives and the beneficiary is identifiable as University Six Middle School students. Hence, the expense meets beneficiary and strategic initiatives criteria.	
364	11-000-262-420-0000-00-34	61701	10/24/2005	SUNFIELD CORPORATION	\$8,112.52	\$12,000.00	2005-2006 School Year Monthly monitoring and minor maintenance service to the HVAC system 4h floor administrative offices at a cost not to exceed \$12,000, 4 services on July 2005, October 2005, January 2006, and April 2006 with a contracted amount \$5200 plus tax (@\$1300 each plus tax)		✓		This expense appears reasonable based on the nature of the purchase as the purchased HVAC maintenance service was necessary for the daily administrative operations of the school district and can be linked to strategic initiatives. The school students were benefited from the HVAC maintenance service as well. Hence, the expense meets beneficiary and strategic initiatives criteria.	
365	11-000-230-530-00000-00-00	51307	8/31/2004	PITNEY BOWES GLOBAL MAILING SYSTEM	\$5,300.00	\$5,460.00	Equipment leasing agreement mail creation/ mailing system 48 months lease - beginning 7/1/04-6/30/08 (48 payments @ \$455.00 ea. = \$21,840.00)		✓		This expense appears reasonable based on the nature of the purchase as the leased mail creation/ mailing system was necessary for the daily administrative operations of the school district and can be linked to strategic initiatives. Due to the daily usability of the mailing system, the expense meets usefulness criterion as well.	
366	11-000-230-530-0000-00-00 11-000-230-530-00000-00-00	51313	8/31/2004	POSTMASTER NEWARK	\$10,000.00	\$10,000.00	Annual bulk mailings for 2004-2005 school year \$2000 per quarter		✓		This expense appears reasonable as the purchase of bulk mail was necessary for day to day administrative operations of the school district. According to the district, bulk mail is the least expensive method to uncover for the massive amounts of correspondence the district produces. Therefore, the expense meets usefulness and amount criteria.	Presently bulk mail is the least expensive method we have been able to uncover for the massive amounts of correspondence the district produces. If there are other means more economical, we are open to suggestions.

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367	15-000-222-500-0000-00-12 15-190-100-610-00000-00-12 15-190-100-610-0000-00-12 15-190-100-640-00000-00-12 15-190-100-640-0000-00-12	51336	9/9/2004	PRENTICE HALL SCHOOL DIVISION	\$69,500.00	\$31,271.36	For Irvington High School, 510 copies of Algebra Book Student Edition with Practice Workbook Algebra I 01303777-4 @\$56.47 each plus tax, Invoice in amount of \$31,271.36 was provided.			✓	This expense is deemed inconclusive due to the lack of documentation. The purchase of Algebra Books appears educational value and can be linked to promotional achievement goals. However, since the curriculum and student roster were not provided, the purchased quantity of 510 copies is not supported. Moreover, only one invoice for \$31,271.36 was provided, and there was no documentation or invoice supporting the remaining payment of \$38,228.64. Hence, the nature of the rest \$38,228.64 purchase can not be determined and justified. Therefore, more documentation is required to assess the educational value and beneficiary of the purchase.	
368	15-000-223-320-00000-00-09	53182	4/4/2005	PRISM MONTCLAIR STATE UNIVERSITY	\$500.00	\$500.00	Workshop fee April 19, 2005 in-service for grades k-5 presenter: Eleanor Semel, raise NJASK scores in math, language arts and science, timeframe 1:45-4:00pm		✓		This expense appears reasonable since documentation indicating the workshop was for an in-service for grades k-5 on math, language arts and science in order to help teachers integrate science in language arts and math to help raise NJASK scores. This objective of the workshop can be linked to educational achievement and program goals. Moreover, students can be benefited via the improved teachers' skills. Thus, this purchase meets the educational value, strategic initiatives, and beneficiary criteria.	
369	15-000-221-320-00000-00-10	51732	10/20/2004	PROACTIVE EDUCATIONAL CONCEPTS	\$450.00	\$450.00	Registrations for workshop "Creating a Bully-Free School" 3 Participants: Janice Gallagher, Patricia Greenberg, Arleen Knutsen		✓		This expense appears reasonable since documentation based on the nature of the purchase as supporting documentation indicates that the workshop was for three participants in "Creating a bully-free school", which can be linked to educational achievement and program goals. Moreover, the students could have potentially been benefited through the whole school reform training. Thus, this purchase meets the educational value, strategic initiatives, and beneficiary criteria.	
370	11-000-262-590-00000-00-34	52061	11/30/2004	PROMOTIONAL SPECIALIST	\$957.00	\$957.00	132 Grey Tee-shirts with logo @\$7.25 each ordered by business office			✓	This expense is deemed inconclusive since documentation supporting the purpose of the purchase and the list of students who would be granted the purchased items was not provided. Due to the lack of documentation the purchase could not be linked to any specific program or achievement goal. In order to assess the nature and necessity of the purchase and to ascertain the beneficiary, more supporting information would be required.	
371	15-000-222-500-00000-00-12	53400	4/21/2005	REGENT BOOK COMPANY	\$1,951.22	\$2,417.09	116 various books with security tags and kits for High School Library		✓		This expense appears reasonable based on the nature of the purchase as supporting documentation indicates that the purpose of the purchase was for various library books for Irvington High school. Per review of the list of the book attached, the purchased books appeared educational value and can be linked to strategic initiatives. Moreover, the beneficiary is identifiable as Irvington High School Students. Due to the long-term usability of the library books, the expense also meets the usefulness criterion.	

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372	11-000-262-420-00000-00-34	52067	12/1/2004	RESUN LEASING CORPORATION	\$14,640.72	\$14,640.84	2004-2005 school year 12 month of rental for two portable classroom trailer for Madison Ave school for the months - September 2004-June 30, 2005			✓	This expense is deemed inconclusive due to the lack of documentation. By nature, the leased two portable classroom trailers were necessary for the daily operation of the Madison Avenue Elementary School and can be linked to strategic initiatives. The beneficiary can also be identifiable as Madison Avenue Elementary School students. However, the supporting documentation indicates that the trailers were leased for 12 months in contrast to the 10 month school year. Moreover, per cross-reference, the purchase was duplicated and duplicate payment were paid via P.O. 51807. Therefore, more supporting documentation would be required to justify the necessity of leasing the trailer for 12 months instead of 10 months, and to justify why the P.O. was duplicated by P.O. 51807.	
373	11-000-262-340-00000-00-34	51977	11/18/2004	RESUN LEASING CORPORATION	\$547.86	\$547.86	Insurance coverage for portables classroom trailer at Madison Ave. School 91.31 per month x 6 months		✓		This expense appears reasonable based on the nature of the purchase as the insurance was associated with the leased portable classroom trailers for Madison Avenue Elementary School, which was necessary for the daily operation of the school and can be linked to strategic initiatives and identifiable beneficiaries. Hence, the expense meets the beneficiary and strategic initiatives criteria.	
374	11-000-290-330-00000-00-31	52506	1/27/2005	R-PAT SOLUTIONS, LLC	\$357.50	\$357.50	Review contract salary guides and develop changes, \$330 @\$110 per hr for 3 hrs; prepare final guides with alternates to match settlement \$385 @\$110 per hr for 3.5 hrs; 50% split with remaining amount was on Union Invoice No. 4020		✓		This expense appears reasonable based on the nature of the purchase as the consulting service was for reviewing contract salary guides and developing changes, which was necessary for the administrative operation of the school district and can be linked to promotional achievement goals. Hence, the expense meets strategic initiatives criterion.	
375	11-000-230-332-20000-00-00	51297	8/27/2004	SAMUEL KLEIN AND COMPANY OF NEWARK	\$53,500.00	\$54,750.00	Auditing Services for the Irvington school district for the 2003-2004 school year		✓		This expense appears reasonable based on the nature of the purchase as the auditing service was necessary for the day to day operations of the school district and can be linked to promotional achievement goals. Hence, the expense meets strategic initiatives criterion.	
376	15-000-240-300-00000-00-06	53792	5/24/2005	SKILLPATH SEMINARS	\$399.00	\$399.00	For Grove Street School, Professional Development for Vanessa Hart-secretary Title: Adobe Photoshop Date May 12-13, 2005			✓	This expense is deemed inconclusive based on the nature of the purchase as supporting documentation indicates that it was for Grove Street Elementary School secretary to acquire professional development via Adobe Photoshop training, which can not be linked to any specific educational achievement or program goals. In the absence of a curriculum it is difficult to establish any link between the beneficiary and students. Therefore, the expense needs further analysis on why the training is needed and how it could have added educational value or been beneficial to the students. To justify the nature of the purchase, more supporting documentation would be required.	Workshop completion certificates and agenda are not normally a part of payment package.
377	11-000-223-500-00000-00-27	51320	8/31/2004	SKILLPATH SEMINARS	\$399.00	\$399.00	Registration for Skill Path Seminar #157074, August 3-4, 2004, entitled "how to excel at managing and supervising people" in Princeton, New Jersey for Irvington High School Science Supervisor		✓		This expense appears reasonable based on the nature of the purchase as the attached Conference Request Form indicates that it was for Irvington High School Science Supervisor to learn the vital skills needed to successfully handle all supervisory challenges via the seminar, which can be linked to the promotion of achievement goals. Hence the expense meets strategic initiatives criterion.	Workshop completion certificates and agenda are not normally a part of payment package.

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378	15-000-223-320-00000-00-06	52974	3/11/2005	SKILLPATH SEMINARS	\$399.00	\$399.00	For Grove Street School Secretary, Professional Development for Vanessa Hart-secretary Date April 12-13, 2005 Title: Discovering the secrets of Microsoft Access		✓		This expense appears reasonable based on the nature of the purchase as the attached Conference Request Form indicates that it was for Grove Street Elementary School secretary to acquire professional development via Microsoft Access training, which can be linked to the promotion of achievement goals. Hence, the expense meets strategic initiatives criterion.	Workshop completion certificates and agenda are not normally a part of payment package.
379	11-000-230-590-00000-00-16	52668	2/8/2005	SMITH, DR. ERNEST	\$1,614.54	\$1,614.54	Hotel in Dallas Texas @\$1367.41 and Limousine services in Princeton NJ @\$107.32+113.32. Home Depot purchase of balsam tree @\$26.49			✓	This expense is deemed inconclusive as no supporting documentation was provided regarding the objective of the travel and the purpose of purchasing the Balsam tree. In order to assess the nature and necessity of the purchase, more specific documentation would be required. Due to the lack of documentation, it is hard to link the purchase to strategic initiatives or to ascertain the educational values. The amount of \$220.32 for Limo service seems excessive. To determine the reasonableness of the hotel spending, a hotel bill indicating how many days accommodation and what items were included would be required.	
380	11-000-230-590-0000-00-00 11-000-230-590-00000-00-00	51301	8/27/2005	STAR LEDGER	\$11,186.72	\$12,000.00	Advertising for 2004-2005 school year 7/1/04-6/30/05			✓	This expense is deemed inconclusive since documentation supporting the purpose of each advertisement or a sample of any published advertisement was not provided. The amount of \$11,186 for a school year seems excessive. Due to the lack of documentation the advertisement could not be linked to any specific program or achievement goal. Hence the expense does not meet the educational and beneficiary criteria.	
381	15-000-223-320-00000-00-08	52887	3/3/2005	TEACHER TO TEACHER	\$1,200.00	\$1,200.00	Fees for 2 day professional development in-service ASK workshops for Thurgood Marshall School, "Making math manipulations" and "Making math manageable" on 4/19/05, @\$600 each of 2 presenters, Description of workshop: provides hands-on mathematics instruction, designed so teachers have the resources to implement activities based on NJCCCS immediately into their existing curriculum. Time frame: 1:45-4:00		✓		This expense appears reasonable since documentation indicating the workshop was for in-service ASK workshops, "Making math manipulations" and "Making math manageable", which can be linked to educational achievement and program goals. Moreover, students could have been benefited from the improved instructors' skills. Thus, this purchase meets the educational value, strategic initiatives, and beneficiary criteria.	
382	15-000-223-320-00000-00-09	52491	1/21/2005	TEACHER TO TEACHER	\$1,200.00	\$1,200.00	Professional development fee for January 11, 2005 in service workshop for mathematics, one workshop for grade k,1, and 2, and one workshop for grade 3, 4 and 5, @600 each of two presenters. Description of workshop: provides hands-on mathematics instruction, designed so teachers have the resources to implement activities based on NJCCCS immediately into their existing curriculum. Time frame: 1:30-4:00, # of participants: 11-15		✓		This expense appears reasonable since documentation indicating the workshop was for mathematics, which can be linked to educational achievement and program goals. Moreover, students could have been benefited from the improved instructors' skills. Thus, this purchase meets the educational value, strategic initiatives, and beneficiary criteria.	
383	15-000-220-730-00000-00-12 15-000-240-300-00000-00-12	52836	2/22/2005	TELE-MEASUREMENT INC	\$10,415.59	\$10,415.59	Upgrade I TV room, Sony Model PCS-IS IP compatible digital installation: system total: \$7645.59, installation total: @2010, system option: \$760			✓	This expense is deemed inconclusive as more documentation would be required in order to determine the purpose of the purchase. The amount of \$10,415 appears to be excessive. Due to the lack of documentation, it is difficult to assess the nature of the purchase and to link it to any strategic initiatives. The beneficiary is not identifiable either.	
384	15-000-222-500-0000-00-12	53520	4/25/2005	THOMSON-GALE	\$6,310.00	\$6,310.00	Renewal of subscription to Student Resource Center Gold and Opposing Viewpoints 7/1/05-6/30/06 Member Inforlink Library Consortium		✓		This expense appears reasonable since the purchase of Renewal of subscription to Student Resource Center Gold and Opposing Viewpoints can be linked to educational achievement and program goals, and the beneficiary is identifiable. Moreover, due to the long-term usability of the books, the expense meets usefulness criterion as well.	

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385	11-000-262-400-00000-00-00	52683	2/9/2005	TOWNSHIP OF IRVINGTON	\$54,802.74	\$53,358.00	Annual Sewer Charges for 2004			✓	This expense is deemed Inconclusive based on the nature of the purchase. Since sewer expense is necessary for the day to day administrative operations of the school district, the amount of \$47,079.17 for municipal sewer charge appears to be reasonable. However, the delinquency charge of \$7,723.57 appears excessive and avoidable. Since no supporting documentation was provided to justify the delinquency charge, the amount of \$7,723.57 appears inconclusive.	
386	11-000-230-590-00000-00-00	51593	9/1/2004	TOWNSHIP OF IRVINGTON	\$160,849.37	\$134,000.00	Contract fee for disposal of waste for the 2004-2005 school year to provide service for offices & schools			✓	This expense appears reasonable based on the nature of the purchase as the service is necessary for the day to day administrative operations of the school district. Due to the usability of the service on a regular basis, the expense meets usefulness criterion.	
387	11-000-261-420-00000-00-33	51203	8/18/2004	TRI-TECH ENVIRONMENTAL ENGINEERING, INC.	\$1,223.30	\$1,223.30	Tank investigation and report of bus garage depot conducted on 2/11/04-2/13/04 total 13.25 hours			✓	This expense appears reasonable based on the nature of the purchase as the tank investigation on the bus garage depot was necessary for the school district operation of safety check, and could be linked to strategic initiatives. Moreover, since the students are the major rider of the school bus, the students could be indirectly benefited from this service. Thus, the expense meets the beneficiary and strategic initiatives criteria.	
388	15-000-240-500-00000-00-12 15-000-240-500-00000-00-12	51004	8/17/2004	U.S. POSTAL SERVICE	\$15,000.00	\$15,000.00	postage by phone - 2004-2005 school year acct#36157972			✓	This expense appears reasonable based on the nature of the purchase as the postage is necessary for the day to day administrative operations of the school district. Moreover, due to the usability of the postage on a regular basis, the expense meets usefulness criterion.	
389	11-000-230-530-00000-00-00	50904	8/4/2004	VERIZON	\$377,316.72	\$400,000.00	Annual order for the 2004-2005 school year telephone extensions/local service and lines			✓	This expense appears reasonable based on the nature of the purchase as the telephone service is necessary for the day to day administrative operations of the school district, and can be linked to strategic initiatives. Due to the daily usability, the expense meets usefulness criterion. The purchase order exceeds the bid threshold of \$29,000, yet no comparative bids are included in the PO package.	
390	11-000-262-590-00000-00-34	53263	4/15/2005	WATKINS, PATRICK	\$450.00	\$450.00	Reimbursement for Low Pressure Course, application fee and book as per the maintenance contract school year 2004-2005			✓	This expense appears reasonable since documentation provided, such as a completion certificate and an agreement regarding continuing education between Irvington board of education and the International Union of Operating Engineers, proved the completion of the course and the reimbursable nature of the expense. The title "Training On Low Pressure Boiler Operation" indicates that the training is necessary for the boiler operators to safely run the operation, which can be linked to strategic initiatives and indirectly benefits the students.	

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391	15-000-223-390-0000-00-12	53512	4/25/2005	WELLNESS MANAGEMENT SERVICES	\$550.00	\$550.00	Professional Development In-Service Training April 19, 2005 Guidance Counselors, Nurse			✓	This expense is deemed inconclusive due to the lack of documentations. Although the title of the training "Professional Development In-Service Training April 19, 2005 Guidance Counselors, Nurse" indicates that the expense may be linked to strategic initiatives, more specific documentation, such as a conference request form or a training brochure would be required to ascertain the educational value of the training.	
392	15-000-223-500-0000-00-12	52595	2/2/2005	WELLNESS MANAGEMENT SERVICES	\$550.00	\$550.00	Professional Development In-Service Training October 26, 2004 Guidance School Nurse			✓	This expense is deemed inconclusive due to the lack of documentations. Although the title of the training "Professional Development In-Service Training October 26, 2004 Guidance School Nurse" indicates that the expense may be linked to strategic initiatives, more specific documentation, such as a conference request form or a training brochure would be required to ascertain the educational value of the training.	
393	11-000-261-420-0000-00-33	51807	10/26/2004	WILLIAMS SCOTSMAN INC.	\$23,880.00	\$23,880.00	Lease agreement of portables at Madison Ave. School 7/1/04-6/30/05			✓	This expense is deemed inconclusive due to the lack of documentation. By nature, the leased two portable classroom trailers were necessary for the daily operation of the Madison Avenue Elementary School and can be linked to strategic initiatives. The beneficiary can also be identifiable as Madison Avenue Elementary School students. However, the supporting documentation indicates that the trailers were leased for 12 months in contrast to the 10 month school year. Moreover, per cross-reference, the purchase was duplicated and duplicate payments were made via P.O. 52067. Therefore, more supporting documentation would be required to justify the necessity of leasing the trailer for 12 months instead of 10 months, and to justify why the P.O. was duplicated by P.O. 52067.	
394	11-000-230-590-0000-00-00 11-000-230-590-0000-00-00	51300	8/27/2004	WORRALL COMMUNITY NEWSPAPERS	\$1,272.03	\$5,000.00	advertising for 2004-2005 school year 7/1/04-6/30/05			✓	This expense is deemed inconclusive since documentation supporting the purpose of each advertisement such as newspaper clips was not provided. Due to the lack of documentation the advertisement could not be linked to any specific program or achievement goal. Hence the expense does not meet the educational and beneficiary criteria.	
395	11-000-230-590-0000-00-00	53240	4/11/2005	WORRALL COMMUNITY NEWSPAPERS	\$1,852.20	\$1,852.20	Full page advertisement "An open letter to Irvington Township's residents and Taxpayers"	✓			This expense is deemed discretionary based on the nature and the amount of the purchase. The title of the advertisement can be linked to strategic initiatives; however, per review of the attached newspaper clip, it seems non-necessary to have the advertisement in a full page of newspaper. Without supporting documentation to justify the necessity, the amount of \$1852.20 seems excessive.	
396	11-000-262-420-0000-00-34	51502	9/28/2004	YOUNGS	\$534.30	\$580.50	1 cu yd utility tilt truck and shipping			✓	This expense is deemed questionable due to the lack of documentation. More specific documentation indicating the purpose of the purchase would be required in order to assess the nature and necessity of the purchase and to ascertain how it could be beneficial to the students.	
397	11-000-230-590-0000-00-00	64100	6/2/2006	LAMPTEY, REGINALD	\$500.00	\$500.00	Mileage reimbursement - February -June for 2005-2006 school year			✓	This expense is deemed inconclusive since documentation justifying the mileage reimbursement was not provided. More specific supporting documentation regarding the purpose of the mileage incurred would be required in order to assess the nature and necessity of the expense and to ascertain how it could be a strategic initiative or be beneficial to students.	

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398	11-000-262-590-0000-00-34	62036	12/12/2005	LONE STAR ENVIRONMENTAL SERVICES, INC.	\$14,750.00	\$14,750.00	Close up Camp site for the winter month: remove equipment from mess hall area, turn off propane tanks, board up windows, lock up well and pump are, board up doors, turn off electric, remove trash, secure boat house, clean up buildings and grounds		✓		This expense appears reasonable based on the nature of the service as it was in reaction to the seasonal operation of district, and can be linked to strategic initiatives. Moreover, the beneficiary is identifiable as the school district students. Hence, the expense meets beneficiary, reactionary and strategic initiatives criteria.	
399	11-000-262-490-0000-00-00	63086	3/1/2006	LONE STAR ENVIRONMENTAL SERVICES, INC.	\$11,750.00	\$11,750.00	Emergency repair/replace pipes at the outdoor educational center		✓		This expense appears reasonable based on the nature of the service as it was in reaction to Emergency repair/replace pipes at the outdoor educational center, which was necessary for the daily operation of the outdoor educational center, and can be linked to strategic initiatives. Moreover, the beneficiary is identifiable as the school district students. Hence, the expense meets beneficiary, reactionary and strategic initiatives criteria.	
400	11-000-230-339-0000-00-00	61860	11/17/2005	MITCHELL & TITUS LLP	\$15,000.00	\$15,000.00	Certified public accountants and consultants of Rutherford, NJ to conduct a spot check emergency examination of financial components of the district's finances		✓		This expense appears reasonable based on the nature of the purchase as the professional service rendered is necessary for the daily administrative operations of the school district. Since this is a emergency examination of financial components of the district's finances, the expense meets reactionary criterion as well.	
401	11-000-262-590-0000-00-34	62631	1/24/2006	MONTICCIOLO, PHILLIP	\$800.00	\$800.00	Annual gas mileage September 2005 - June 2006			✓	This expense is deemed inconclusive since documentation justifying the mileage reimbursement was not provided. More specific supporting documentation regarding the purpose of the mileage incurred would be required in order to assess the nature and necessity of the expense.	
402	15-000-200-580-0000-00-06	64126	6/7/2006	NEVILLE, SHEYRL	\$622.59	\$622.59	workshop reimbursement for travel-hotel-food February 23, 2006 in West Windsor, NJ, and March 6-7, 2006 in Atlantic City, NJ			✓	This expense is deemed inconclusive due to the lack of documentation. More specific documentation indicating the purpose of the workshop, such as a conference request form and a workshop brochure, would be required in order to ascertain the nature and necessity of the workshop and to ascertain how it could have added educational value.	
403	15-000-222-600-00000-00-12 15-000-240-600-00000-00-12	51958	11/18/2004	QUILL CORPORATION	\$1,222.61	\$1,222.61	Rubber bands, pens, cartridge, batteries, softs works multimedia file, zip drive		✓		This expense appears reasonable based on the nature of the purchase as office supplies were necessary for the administrative operations of the District. Hence, this purchase can be linked to strategic initiatives. Moreover, due to the daily use of the office supplies, this purchase meets the usefulness criterion.	
404	15-000-240-600-00000-00-09	53080	3/25/2005	PROGRESSIVE GIFTS AND INCENTIVES	\$1,223.28	\$1,238.25	100 H. Silver arrow laser engraved pen, 65 umbrella		✓		This expense appears reasonable based on the nature of the purchase as office supplies were necessary for the administrative operations of the District. Hence, this purchase can be linked to strategic initiatives. Moreover, due to the daily use of the office supplies, this purchase meets the usefulness criterion.	
405	11-000-230-610-00000-00-00	51298	8/27/2004	POSTMASTER NEWARK	\$150.00	\$150.00	First class fee - mailings for 2004-2005 school year district wide		✓		This expense appears reasonable based on the nature of the purchase as the postage is necessary for the day to day administrative operations of the school district. Moreover, due to the usability of the postage on a regular basis, the expense meets usefulness criterion.	

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406	15-000-240-600-00000-00-12	43696	5/13/2004	POSITIVE PROMOTIONS	\$1,049.34	\$1,009.50	"We made a difference" Pin, Appreciation stickers, Teacher's gift box of appreciation, Thank you greeting card, Shining star candle, Staff & volunteer cup of appreciation	✓			This expense is deemed discretionary since documentation supporting the purpose of the purchase was not provided. The amount of \$1049.34 for teacher's gift box seems excessive. Due to the lack of documentation the purchase could not be linked to any specific program or achievement goal. Hence the expense does not meet the educational or strategic initiatives criteria.	
407	11-000-230-600-00000-00-16	43848	6/9/2004	PHI DELTA KAPPA	\$87.00	\$87.00	Kappan magazine subscription renewal, subscriber number: K-187239		✓		This expense appears reasonable since the purchase of Renewal of subscription to Kappan magazine can be linked to educational achievement and program goals, and the beneficiary is identifiable. Moreover, due to the long-term usability of the books, the expense meets usefulness criterion as well.	
408	11-000-230-600-00000-00-13 11-000-230-610-00000-00-00	50003	7/1/2004	PECO	\$217.20	\$217.20	6 black fabric cartridge with reiker for 4800 genitor printer 4a0040b05		✓		This expense appears reasonable based on the nature of the purchase as office supplies were necessary for the administrative operations of the District. Hence, this purchase can be linked to strategic initiatives. Moreover, due to the daily use of the office supplies, this purchase meets the usefulness criterion.	
409	15-000-240-600-00000-00-12	50848	7/30/2004	PASSON'S SPORTS/SPORTS SUPPLY	\$155.30	\$155.30	12 Mac x 1000 volleyball royal for Irvington High School/Volleyball		✓		This expense appears reasonable based on the nature of the purchase as Athletic supplies can be linked to educational achievement and program goals, and the beneficiary is identifiable as school students. Moreover, due to the long-term usability of the supplies, the expense meets the usefulness criterion	
410	15-000-240-600-00000-00-12	50850	7/30/2004	PASSON'S SPORTS/SPORTS SUPPLY	\$116.99	\$116.99	chain set & down boxt vest set, pro down airlite adult knee pd, varsity kicking cage		✓		This expense appears reasonable based on the nature of the purchase as Athletic supplies can be linked to educational achievement and program goals, and the beneficiary is identifiable as school students. Moreover, due to the long-term usability of the supplies, the expense meets the usefulness criterion	
411	11-000-222-600-00000-00-00	53147	3/31/2005	NEXUS CONSORTIUM, INC.	\$6,469.80	\$6,469.80	McAfee Legacy Total Virus Defense Suite-annual connect SW support		✓		This expense appears reasonable based on the nature of the purchase as the technology support is necessary for the day to day administrative operations of the School District Office and can be linked to strategic initiatives. Due to the daily usability of the software, the expense meets usefulness criterion as well.	
412	15-000-222-600-00000-00-06	50027	7/19/2004	NATIONAL AV SUPPLY	\$2,328.66	\$2,477.72	9 DVD/VCR Combo and accessories	✓			This expense is deemed discretionary since documentation supporting the purpose of the purchase was not provided. Due to the lack of documentation the purchase could not be linked to any specific program or achievement goal. The beneficiary is not identifiable. More specific documentation would be required to determine the reasonableness of the quantity and amount.	
413	15-000-222-600-00000-00-10	52445	1/18/2005	NATIONAL AUDIO VISUAL SUPPLY	\$2,012.08	\$2,012.08	6 sonny 128 Memory stick, 3 Pixmob Vid Cab Cart, 1 Pixmob Fixed-shelf-Ht cart and Audio cable			✓	This expense is deemed inconclusive since documentation supporting the purpose of the purchase was not provided. Due to the lack of documentation the purchase could not be linked to any specific program or achievement goal. The beneficiary is not identifiable. More specific documentation would be required to determine the reasonableness of the quantity and amount.	

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414	15-000-240-600-00000-00-12	50814	7/1/2004	MASSAPEQUA SOCCER SHOP	\$698.40	\$698.40	40 Basketball bags and 76 Basketball T-shirts for Irvington high school / Girl's Basketball team			✓	This expense is deemed inconclusive due to the lack of documentation as supporting documentation indicating the purpose of the purchased 76 T-shirts was not provided hence the quantity of 76 could not be justified and the beneficiary is not identified. More specific supporting documentation such as a team roster would be required in order to better assess the nature and necessity of the purchase.	
415	15-000-240-600-00000-00-12	50747	7/1/2004	MASSAPEQUA SOCCER SHOP	\$358.50	\$358.50	30 Basketball bags for Irvington high school			✓	This expense appears reasonable based on the nature of the purchase as Athletic supplies can be linked to educational achievement and program goals, and the beneficiary is identifiable as school students. Moreover, due to the long-term usability of the supplies, the expense meets the usefulness criterion	
416	15-000-222-600-00000-00-06	44144	6/30/2004	MASON CREST PUBLISHERS	\$3,460.16	\$3,460.16	Books for Grove St. School			✓	This expense appears reasonable based on the nature of the purchase as supporting documentation indicates that the purpose of the purchase was for various library books for Grove Street Elementary School. Per review of the list of the book attached, the purchased books appeared educational value and can be linked to strategic initiatives. Moreover, the beneficiary is identifiable as Grove Street Elementary School Students. Due to the long-term usability of the library books, the expense also meets the usefulness criterion.	
417	15-000-240-600-00000-00-07	50905	8/4/2004	LONG'S ELECTRONICS, INC.	\$1,842.10	\$1,842.10	#AP08100d Apollo 2000 Lumen overhead projectors with bretford adjustable carts			✓	This expense appears reasonable based on the nature of the purchase as projectors are necessary for the daily educational operation of the school and can be linked to educational achievement and program goals. The students are benefited from the purchase. Moreover, due to the long-term usability of the projectors, the expense meets usefulness criterion as well.	
418	15-000-240-600-00000-00-12	50845	7/30/2004	LEVY'S, INC.	\$238.00	\$238.00	8 Volleyball @29.75			✓	This expense appears reasonable based on the nature of the purchase as Athletic supplies can be linked to educational achievement and program goals, and the beneficiary is identifiable as school students. Moreover, due to the long-term usability of the supplies, the expense meets the usefulness criterion	
419	15-000-240-600-00000-00-12	50742	7/1/2004	LEVY'S, INC.	\$298.95	\$298.95	5 pair jump shoes			✓	This expense appears reasonable based on the nature of the purchase as Athletic supplies can be linked to educational achievement and program goals, and the beneficiary is identifiable as school students. Moreover, due to the long-term usability of the supplies, the expense meets the usefulness criterion	
420	15-000-240-600-00000-00-12	50847	7/30/2004	LEVY'S, INC.	\$1,005.39	\$1,005.39	94 football girdle, 1 set markers pro down durable rubber sideline			✓	This expense appears reasonable based on the nature of the purchase as Athletic supplies can be linked to educational achievement and program goals, and the beneficiary is identifiable as school students. Moreover, due to the long-term usability of the supplies, the expense meets the usefulness criterion	
421	15-000-223-600-00000-00-09	53775	6/1/2005	J.W. PEPPER & SON, INC.	\$104.20	\$104.20	4 Music CDs			✓	This expense is deemed discretionary since documentation supporting the purpose of the purchase was not provided. Due to the lack of documentation the purchase could not be linked to any specific program or achievement goal. More specific documentation would be required to determine the reasonableness of the quantity and amount.	

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	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
422	11-000-219-592-20000-00-25 11-000-219-600-00000-00-25 11-000-262-420-00000-00-34 11-000-262-590-00000-00-34 11-000-270-890-00000-00-36 15-000-240-600-00000-00-01 15-190-100-610-00000-00-03 20-211-200-600-00000-03-00 20-213-200-600-00000-00-19	51079	8/13/2004	IRVINGTON POST OFFICE	\$26,920.00	\$26,920.00	2004-2005 stamps and envelopes ordered for 10 schools and 6 departments		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the postage supplies, this purchase meets the usefulness criterion.	
423	15-000-240-600-0000-00-11	53594	5/28/2005	ID CONCEPTS	\$73.00	\$65.50	2 set of Type A Badge (visitors) (25 per set) gold, 100 badge clips		✓		This expense appears reasonable based on the nature of the purchase as office supplies were necessary for the administrative operations of the District. Hence, this purchase can be linked to strategic initiatives. Moreover, due to the daily use of the office supplies, this purchase meets the usefulness criterion.	
424	15-000-222-600-00000-00-06	50029	7/19/2004	HIGHSMITH CO INC	\$183.50	\$193.21	Library supplies for Grove Street School Library, such as foam rubber stamp pad, bank dater, bookmark, poster, etc.		✓		This expense appears reasonable based on the nature and the amount of the purchase. The purchase of library supplies can be linked to educational achievement and program goals, and the beneficiary is identifiable. Moreover, due to the daily usability of the supplies, the expense meets the usefulness criterion as well.	
425	15-000-240-600-00000-00-12	52259	12/13/2004	GTM SPORTSWEAR	\$1,775.20	\$1,830.00	75 sportswear for Irvington High School, 50 Legacy warm-up royal 2L-XL, 25 performance polo royal 2X-XL			✓	This expense is deemed inconclusive due to the lack of documentations. More specific documentation supporting the purpose of the purchase would be required in order to assess the nature and beneficiary of the purchase. The amount of \$26 per sportswear appears to be reasonable. However, due to the lack of documentation, it is difficult to link the purchase to any educational achievement or program goal. He	
426	15-000-222-600-00000-00-08 15-000-222-600-0000-00-08	52327	1/5/2005	FOLLETT LIBRARY RESOURCES	\$5,750.00	\$5,844.00	Library automation system hardware, software, catalog and subscription		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the library. Moreover, the purchase of the library automation system can be linked to educational achievement and program goals. Thus, it meets the usefulness, beneficiary and strategic initiatives criteria.	
427	15-000-240-600-00000-00-02	51914	11/16/2004	ETA/CUISENAIRE	\$2,618.00	\$2,546.66	4 sets of T1-12 math explorer calculators sets of 30 for Berkeley Terrace. School			✓	This expense is deemed inconclusive due to the lack of documentation. More specific documentation indicating the purpose of the purchase would be required in order to assess the nature and necessity of the purchase and to determine how it could have added educational value or be a strategic initiative.	
428	15-000-222-600-00000-00-05	50152	7/1/2004	HIGHSMITH CO INC	\$88.88	\$88.88	Library supplies for University Six library		✓		This expense appears reasonable based on the nature and the amount of the purchase. The purchase of library supplies can be linked to educational achievement and program goals, and the beneficiary is identifiable. Moreover, due to the long-term usability of the supplies, the expense meets the usefulness criterion as well.	

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429	11-000-222-600-0000-00-00	53915	6/21/2005	HEWLETT PACKARD	\$4,996.00	\$5,096.00	Two HP Compaq tablets PC for Media Services & Technology Dept: Intel Pentium M 760 processor, 12.1-inch XGA PANEL, 1024 mb 400mhZ Shared DDR II SDRAM, 60GB hard drive, Windows XP tablet PC Edition			✓	This expense is deemed inconclusive since documentation indicating the purpose and the need for this computer is not provided. Moreover, the amount of \$4996 for two computers appears excessive. Since this purchase was for the Technology Department, this purchase does meet the strategic initiatives criteria. Further clarification is needed to determine if this purchase was made in reaction to a circumstance such as if the computer was purchased to replace broken computers.	
430	11-000-230-600-00000-00-13 11-000-230-610-00000-00-00	51224	8/19/2004	HAMPTON GRAPHICS	\$705.00	\$780.00	10,000 #10 standard envelopes window and 5,000 #10 window (Tint) for Purchasing Dept./payroll		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of school district office payroll department. Moreover, the purchase of the office supplies can be linked to educational achievement and program goals. Thus, it meets the usefulness and strategic initiatives criteria.	
431	15-000-240-600-00000-00-12 15-000-262-610-00000-00-12	51003	8/11/2004	E-SPECTRA SYSTEM, LLC	\$13,600.00	\$13,600.00	2000 Smart card for Irvington High School			✓	This expense is deemed inconclusive due to the lack of documentation. More specific documentation indicating the purpose of the purchase and a student roster would be required in order to assess the necessity of the purchase and to ascertain how it could be a strategic initiative or be beneficial to the students.	
432	15-000-222-600-00000-00-12	51971	11/18/2004	EBSCO PUBLISHERS	\$600.00	\$600.00	Renewal of subscription to Novelist - High School and Middle School Electronic Database for high school library		✓		This expense appears reasonable since the purchase of Renewal of subscription to Novelist can be linked to educational achievement and program goals, and the beneficiary is identifiable. Moreover, due to the long-term usability of the books, the expense meets usefulness criterion as well.	
433	15-000-222-600-00000-00-11	52274	12/13/2004	E PLUS	\$7,496.08	\$7,496.08	4 LaserJet printer and accessories, Toners, Cartridges, and 1 LCD, 6 DDR, etc. for Union Avenue Middle School			✓	This expense is deemed inconclusive since documentation indicating the purpose and the need for this computer is not provided. Moreover, the amount of \$7496 for one computer and four printers appears excessive. Further clarification is needed to determine if this purchase was made in reaction to a circumstance such as to replace an existing computer.	
434	15-000-240-600-00000-00-12	50812	7/1/2004	DICK POND ATHLETICS	\$1,488.00	\$1,488.00	48 Jackets for Irvington High School/Winter Track			✓	This expense is deemed inconclusive due to the lack of documentation. More specific documentation indicating the purpose of the purchase and a team roster would be required in order to assess the nature and necessity of the purchase and to ascertain how it could be a strategic initiative or be beneficial to students.	
435	15-000-240-600-00000-00-05	53479	4/28/2005	DELL COMPUTER, INC.	\$2,043.00	\$2,043.00	One dell desktop and accessories for University Six School			✓	This expense is deemed inconclusive since documentation indicating the purpose and the need for this computer is not provided. Moreover, the amount of \$2043 for one desktop appears excessive. Further clarification is needed to determine if this purchase was made in reaction to a circumstance such as if the computer was purchased to replace a broken computer.	
436	15-000-240-600-00000-00-01	51730	10/20/2004	DELL COMPUTER, INC.	\$2,999.40	\$2,999.40	Two dell desktop and accessories for Augusta Elementary School			✓	This expense is deemed inconclusive since documentation indicating the purpose and the need for this computer is not provided. Moreover, the amount of \$2999.40 for two desktop appears excessive. Further clarification is needed to determine if this purchase was made in reaction to a circumstance such as if the computer was purchased to replace broken computers.	

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437	15-000-240-600-00000-00-01	52386	1/10/2005	DELL COMPUTER, INC.	\$2,842.40	\$2,842.40	Two dell desktop and accessories for Augusta Elementary School: Pentium 4 530/3.00GHz, 1M Int Broadcom Gigabit, 512MB, integrated video-Intel DVMT, 80 GB SATA, 7200 RMP HD, Windows XP, Dell AS500 sound Bar			✓	This expense is deemed inconclusive since documentation indicating the purpose and the need for this computer is not provided. Moreover, the amount of \$2842 for two desktop appears excessive. Further clarification is needed to determine if this purchase was made in reaction to a circumstance such as if the computer was purchased to replace broken computers.	
438	15-000-222-600-00000-00-11	52617	2/2/2005	DELL COMPUTER	\$1,099.00	\$1,099.00	One dell desktop and accessories for Union Avenue Middle School			✓	This expense is deemed inconclusive since documentation indicating the purpose and the need for this computer is not provided. Further clarification is needed to determine if this purchase was made in reaction to a circumstance such as if the computer was purchased to replace a broken computer.	
439	15-000-222-600-00000-00-11	51964	11/18/2004	D & D BATTERY, INC.	\$125.82	\$119.75	15pcs 3.5V Lithium computer batteries and 10pcs 9 Volt Pro cell Duracell batteries			✓	This expense appears reasonable based on the nature of the purchase as office supplies were necessary for the administrative operations of the District. Hence, this purchase can be linked to strategic initiatives. Moreover, due to the daily use of the office supplies, this purchase meets the usefulness criterion.	
440	15-000-222-600-00000-00-12	50890	7/1/2004	CORPORATE EXPRESS	\$507.99	\$507.99	7 Toners, staples etc. for Irvington High School library			✓	This expense appears reasonable based on the nature of the purchase as it is necessary for the daily administrative operations of Irvington high school. Moreover, the purchase of the office supplies can be linked to educational achievement and program goals. Thus, it meets the usefulness and strategic initiatives criteria.	
441	15-000-240-600-00000-00-04	50180	7/1/2004	CORPORATE EXPRESS	\$5,316.10	\$5,375.71	Library supplies, computer supplies, office supplies, and janitorial supplies			✓	This expense appears reasonable based on the nature of the purchase as it is necessary for the daily administrative operations of school district. Moreover, the purchase of the office supplies can be linked to educational achievement and program goals. Thus, it meets the usefulness and strategic initiatives criteria.	
442	15-000-240-600-00000-00-12	50894	7/1/2004	CORPORATE EXPRESS	\$565.11	\$565.11	Office supplies for Irvington high school			✓	This expense appears reasonable based on the nature of the purchase as office supplies were necessary for the administrative operations of the District. Hence, this purchase can be linked to strategic initiatives. Moreover, due to the daily use of the office supplies, this purchase meets the usefulness criterion.	
443	11-000-262-420-0000-00-34	60900	8/9/2005	OPEN SYSTEMS INTEGRATION, INC.	\$19,047.81	\$34,464.00	Annual contract for fire/burglar alarm service district wide for the 2005-2006 school year sole bidder			✓	This expense appears reasonable based on the nature of the purchase as the service was necessary for day to day administrative operation of school district , and could be linked to strategic initiatives. The school student could be benefited from the fire/burglar alarm service. Moreover, due to the daily usability of the alarm service, the expense meets usefulness criterion as well.	
444	11-000-230-610-00000-00-00	53464	4/28/2005	HOUGHTON MIFFLIN	\$303,475.87	\$309,475.87	200 books of Math steps Grade 3 student @\$9.30 and 125 books of Math Steps Grade 4 student @\$9.30 for Florence Avenue School			✓	This expense is deemed inconclusive due to the lack of documentations. More specific documentation regarding the bulk purchase of books such as a curriculum related and a students roster of Grade 3 and Grade 4 would be required in order to assess the necessity of the purchase and to ascertain how it could have added educational value or be beneficial to the students.	

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445	11-000-230-340-00000-00-31	50299	7/19/2004	EDU-MET SYSTEMS CO.	\$26,400.00	\$26,400.00	Edu-Met annual software maintenance		✓		This expense appears reasonable based on the nature of the purchase as Edu-Met is a accounting software used district wide and necessary for the day to day administrative operations. Due to the daily usability of the software, the maintenance service expense meets usefulness criterion.	
446	11-000-230-339-90000-00-00	52063	11/30/2004	EDU-MET SYSTEMS CO.	\$3,037.50	\$3,000.00	Software application training on personnel PKG moving of EDU-MET system to 1 university pl.		✓		This expense appears reasonable since the training is about Software application on personnel PKG moving of EDU-MET system, which is necessary for day to day school district wide administrative operations. Due to the daily usability of the system, the expense meets usefulness criterion.	
447	11-000-230-590-00000-00-16 11-000-230-600-00000-00-16	44117	6/30/2004	EYE ON EDUCATION	\$142.85	\$142.85	2 handbooks on teacher evaluation @\$49.95 ea, 1 Achievement Now! How to Assure no child is left behind @\$29.95		✓		This expense appears reasonable based on the nature of the purchase as the purchased handbooks appeared educational value and can be linked to strategic initiatives. Moreover, students could be benefited from teacher's improved skills, and due to the long-term usability of the books, the expense meets the usefulness criteria as well.	
448	15-000-223-500-00000-00-11 15-000-223-600-00000-00-11	51932	11/17/2004	EYE ON EDUCATION	\$1,951.85	\$1,951.85	70 books of "What Great Teachers Do Differently" for Union Ave. Middle			✓	This expense is deemed inconclusive due to the lack of documentations. The title of the book "What Great Teachers Do Differently" appears that the purchase can be linked to educational achievement goals; however, more specific documentation such as a teacher roster would be required to determine the reasonableness of the quantity of 70. Without supporting information, 70 copies of the same book for the same middle school seems excessive.	
449	11-000-223-500-0000-00-27	53087	3/23/2005	FOUNDATION FOR EDUCATIONAL	\$1,975.00	\$1,975.00	Registration for Academic Affairs Department Michelle Brooks-Bey, Administrative Assistant to attend the annual principals' center for educational leadership conference July 11-15, 2005 on the campus of Princeton University		✓		This expense appears reasonable based on the nature of the purchase as the P.O. indicates that it was for Academic Affairs Department Administrative Assistant to attend the annual educational leadership conference, and the conference request form further indicates that the purpose of the attendance is 2005 school leadership institute. Hence, the conference is necessary for the staff's career development and can be linked to strategic initiatives.	
450	11-000-261-420-00000-00-33	51406	9/21/2004	GARDEN STATE WASTE MANAGEMENT	\$2,000.00	\$2,000.00	Renting room 400 - 30 yard roll off containers and dumping garbage		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the school district. The services rendered provide a cleaner environment for the students and therefore promote a strategic initiative. The students can be benefited directly from the purchase service.	
451	11-000-261-420-00000-00-33	53020	3/14/2005	GLOBAL ELEVATOR TECHNOLOGIES, INC.	\$4,233.00	\$4,233.00	Repair elevator damage to all 3 cab safety circuits for University Six		✓		This expense appears reasonable based on the nature of the purchase as the elevator maintenance is necessary for the day to day administrative operations of the University Six High School. The beneficiary is identifiable as University Six Middle School students. Moreover, since this expense was for repair elevator cab safety circuits, the expense meets reactionary criterion as well.	
452	11-000-261-420-00000-00-33	51438	9/22/2004	HANNON FLOOR COVERING	\$6,789.80	\$6,789.80	Janitorial supplies for new office/high school		✓		This expense appears reasonable based on the nature of the purchase as janitorial supplies are necessary for the day to day administrative operations of district office and High School and can be a promotion to the strategic initiative. Moreover, due to the daily usability of the supplies, the expense meets the usefulness criterion as well.	

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453	11-000-261-420-00000-00-33	52322	1/9/2005	GLOBAL ELEVATOR TECHNOLOGIES, INC.	\$5,200.00	\$5,200.00	Remove deflector sheave from top of elevator to machine shop, furnish and install one new pressed on bearing for university six		✓		This expense appears reasonable based on the nature of the purchase as the elevator maintenance is necessary for the day to day administrative operations of the University Six High School. The beneficiary is identifiable as University Six Middle School students. Moreover, since this expense was for repair elevator deflector sheave, the expense meets reactionary criterion as well.	
454	11-000-261-420-00000-00-33	51747	10/21/2004	HILLTOP FUEL HEATING	\$2,000.00	\$2,000.00	Replace low water cut off, USB feed valve and two bearing assembly for Augusta Street Annex (St. Leo's complex)		✓		This expense appears reasonable based on the nature of the purchase as the service was in reaction to a low water cut off and to replace the USB feed valve, which can be linked to strategic initiatives. Hence, the expense meets reactionary and strategic initiatives criteria.	
455	15-000-240-500-00000-00-12	51225	8/19/2004	IRVINGTON BOARD OF EDUCATION	\$22,000.00	\$22,000.00	Annual order for athletic department			✓	This expense is deemed inconclusive based on the nature and the amount of the purchase. By nature athletic supplies can be linked to educational achievement and program goals, and the beneficiary is identifiable as school students. However, more specific documentation such as the historical usage and allocation would be required to justify the annual quantity ordered. Due to the lack of documentation describing the items purchased, the quantity purchased and the reasonableness of the amount could not be determined.	
456	11-000-261-420-00000-00-33	51988	11/19/2004	J & A MOWER INC	\$958.65	\$958.65	Snow plow parts for maintenance		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the operations of the school district in snow days. The purchase of snow plow parts can be linked to strategic initiatives. Due to the long term usability of the purchased item, the expense meets usefulness criterion as well.	
457	11-000-262-420-00000-00-34	44056	6/30/2004	JERSEY BUS SALES INC	\$205.51	\$205.51	For transportation department, 2003-2004 school year, 8 heater resistor @\$8.51, 3 heater motor @\$45.81		✓		This expense appears reasonable based on the nature of the purchase as the heater motor parts purchased for transportation department were necessary for the maintenance of school buses and other vehicles. The school students could be benefited from maintaining the school buses in operational conditions. Moreover, due to the daily usability of the purchased items, the expense meets usefulness criterion as well.	
458	11-000-230-590-00000-00-00	51290	8/27/2004	KANSAS STATE BANK	\$4,690.80	\$4,680.00	Supplier for saving copier, digital, SAVIN 055DP-A 55 copy per minute, black and white copier, including automatic reverse document feeder, model SR 740 finisher, for superintendent's office 4 year lease option \$390.90 per month lease payment			✓	This expense is deemed inconclusive due to the lack of documentation. A copier is necessary for day to day administrative operation of the district office and school; however, the lease amount of \$4,690 per year appears excessive compared to the purchase price of a regular copier. More supporting documentation indicating why an over-functioned copier was needed and what educational achievement or program goals associated would be required.	
459	11-000-262-420-00000-00-34	51447	9/24/2004	KARL & ASSOCIATES	\$1,080.00	\$1,080.00	Indoor environmental quality investigation conducted on 4/13/04 for cafeteria preparation room		✓		This expense appears reasonable based on the nature of the purchase as the indoor environmental quality investigation was necessary for the school district operation of safety check, and could be linked to strategic initiatives. Moreover, the beneficiary can be identifiable as school students. Thus, it meets the beneficiary and strategic initiatives criteria.	

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460	11-000-262-340-00000-00-34	51446	9/23/2004	KARL & ASSOCIATES	\$1,300.00	\$1,300.00	Indoor environmental quality investigation library - Professional labor consultation summary report microbial analysis expenses project/administrative expenses		✓		This expense appears reasonable based on the nature of the purchase as the indoor environmental quality investigation was necessary for the school district operation of safety check, and could be linked to strategic initiatives. Moreover, the beneficiary can be identifiable as school students. Thus, it meets the beneficiary and strategic initiatives criteria.	
461	11-000-262-420-00000-00-34	51448	9/24/2004	LANG EQUIPMENT CO	\$1,197.28	\$1,197.00	Combat series latch for maintenance			✓	The expense is deemed inconclusive due to the lack of documentation. More specific documentation indicating the purpose of the purchase would be required in order to assess the nature and necessity of the purchase and ascertain how it would be beneficial to the students.	
462	15-000-218-500-00000-00-11	53600	4/28/2004	LEGO EDUCATION	\$1,001.47	\$1,010.83	Intellectual gift for Union Avenue Middle School			✓	The expense is deemed inconclusive since documentation supporting the purpose of the purchase and the beneficiary of the gifts could not be determined. Due to the lack of documentation the purchase could not be linked to any specific program or achievement goal and the reasonableness of the amount of \$1001 could not be determined.	
463	11-000-222-500-00000-00-00	50951	8/9/2004	LAYER 3 TECHNOLOGIES, INC.	\$25,080.00	\$25,080.00	R3000 License support, maintenance and software update for three years for Media Services & Technology			✓	This expense is deemed inconclusive due to the lack of documentation. Although the purchased administrative software licenses are necessary for the day to day administrative operations of the school district and can be linked to strategic initiatives, more documentation such as the licensing and maintenance contract would be required in order to determine the coverage and to assess the reasonableness of the amount.	
464	15-000-240-500-00000-00-12	50986	9/21/2004	NATIONAL BUSINESS FURNITURE, LL	\$188.95	\$188.95	High back chair-leather black for Irvington high school			✓	This expense is deemed inconclusive due to the lack of documentation. More specific documentation indicating the purpose and the need of the purchase and who was the user would be required in order to assess the necessity of the purchase and to ascertain whether the purchase was made in reaction to an event or circumstance.	
465	15-000-222-500-00000-00-12	53650	5/12/2005	DEMCO, INC	\$678.73	\$678.73	3 wireworks audio book Mobile Display @214.99 for Irvington high school library		✓		This expense appears reasonable based on the nature of the purchase as it was for 3 library audio book "Mobile Display" which appear educational value and can be linked to achievement goals. The beneficiary is identifiable as Irvington High School students. Moreover, due to the long-term usability of the audio books, the expense meets the usefulness criterion	
466	15-000-240-500-00000-00-12	50856	8/2/2004	ACTION FITNESS USA	\$2,200.00	\$2,200.00	2004 Annual reconditioning& service on the high school weight room equipment		✓		This expense appears reasonable based on the nature of the purchase as the annual reconditioning service to the weight room equipment is necessary for the operation of the High School and can be linked to strategic initiatives. The beneficiary is identifiable as Irvington High School students.	
467	11-000-261-420-0000-00-33	60679	7/22/2005	DA-LOR SERVICE CO INC	\$85,054.46	\$85,272.00	2005-2006 school year service contract for all HVAC units and Nesbit brand units throughout the school system			✓	This expense is deemed inconclusive due to the lack of documentation. Although HVAC maintenance is necessary for the day to day administrative operations of the school district, more specific documentation, e.g. the service contract, indicating the service type and scope covered under the contract and the charge rate contracted would be required to determine the reasonableness of the amount. Since this contracted amount is over \$29,000 threshold, other bids would be required. Per review of the P.O. package, the job ticket provided was not properly acknowledged and signed by the district.	

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468	11-000-262-490-0000-00	61237	9/14/2005	NJ AMERICAN WATER CO	\$140,108.49	\$100,800.00	Annual order for water consumption for the 2005-2006 school year		✓		This expense appears reasonable based on the nature of the purchase as water consumption is necessary for the day to day administrative operation of the school district and can be linked to strategic initiatives. Moreover, due to the daily usability of water on a regular basis, the expense meets the usefulness criterion as well.	
469	11-000-290-890-00000-00-29	53227	4/9/2005	WITHERSPOON, LEROY	\$750.00	\$750.00	National school boards 65th annual conference - April 15, 2005 - April 19, 2005			✓	This expense is deemed inconclusive due to the lack of documentation. More specific documentation such as an approved Conference Request Form and a conference agenda would be required in order to assess the nature of the conference and to ascertain how it could have added educational value or be a strategic initiative. Since it was an out of state conference, a state approval form would be required.	
470	11-000-262-420-00000-00-34	52208	12/7/2004	AL & JEAN'S DRIVING SCHOOL	\$9,841.97	\$10,000.00	2004-2005 school year driver/trainer/consultant-contract renewal, professional services contract, no change in fee, to provide monitoring of all school bus drivers abstracts: driving styles, provide training updates, etc.			✓	This expense is deemed inconclusive due to the lack of documentations. More specific documentation such as the service contract would be required to ascertain the necessity and scope of the service. Without compared to the service contract, the service indicated in the time breakdown such as going to DMV to get a license, assisting with office telephone, appeared deviated from the contracted service described on the P.O.	
471	15-000-223-320-00000-00-08	44251	6/30/2004	ACCELERATED SCHOOLS CENTER	\$15,000.00	\$15,000.00	Payment to the Accelerated Schools Center-Teachers College, Columbia University for year 2003-2004 of the partnership with the Thurgood Marshall school			✓	The expense is deemed inconclusive since documentation supporting the purpose of the partnership was not provided. Due to the lack of documentation the expense could not be linked to any specific program or achievement goal. More specific documentation would be required to assess the nature and necessity of the expense and to ascertain how it would be beneficial to the students.	
472	11-000-262-420-0000-00-34	60823	8/1/2005	ADVANTAGE MOVING SYSTEMS	\$15,360.00	\$15,360.00	Relocate special services from St. Leo's to Florence Ave.		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the school's continuing operations. Moreover, the relocation can be linked to strategic initiatives. Since it was a moving expense, it meets the reactionary criterion as well.	
473	15-000-240-500-0000-00-12	53975	6/30/2005	BURMAX VALUE GUIDE	\$968.80	\$1,116.53	Beauty supplies such as magic hair extension kit, easy care facial, for Irvington High School	✓			This expense is deemed discretionary as the purchased beauty supplies do not indicate any educational value or can be linked to any educational achievement or program goals. The beneficiary is not identifiable due to the lack of documentations. More specific documentation indicating the purpose of purchase would be required to justify the purchase.	
474	11-000-262-590-00000-00-34	53262	4/15/2005	CASSEUS, CLERVEUS	\$450.00	\$450.00	Reimbursement for Low Pressure Course, application fee and book as per the custodial contract		✓		This expense appears reasonable since documentation provided, such as an agreement regarding continuing education between Irvington board of education and the International Union of Operating Engineers, proved the reimbursable nature of the expense. The title "Training On Low Pressure Boiler Operation" indicates that the training is necessary for the boiler operators to safely run the operation, which can be linked to strategic initiatives and indirectly benefits the students.	
475	15-000-223-320-00000-00-05	50706	7/1/2004	CHILDRIGHT	\$835.00	\$835.00	40 books of Getting it right with Children for University Six Middle School, purpose: staff training & discipline		✓		This expense appears reasonable based on the nature of the purchase as the title of the book "Getting it right with Children" appears educational value and can be linked to strategic initiative. The students could be benefited from teacher's promoted skills. Hence, the expense meets the educational value and beneficiary criteria.	

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476	15-000-240-500-0000-00-12	50865	8/2/2004	CITY MUSIC CENTER	\$2,185.00	\$2,185.00	Marching band instrument repair for athletic department		✓		This expense appears reasonable as the Marching band is necessary for the educational operation of the school and can be linked to strategic initiatives. Since the expense was for repair the marching band instrument, the expense meets reactionary criterion as well.	
477	11-000-262-520-00000-00-32 11-000-270-593-30000-00-36	51592	9/1/2004	COMMERCE INSURANCE / TOMS RIVER	\$390,873.87	\$390,873.87	Renewal - package including auto policy # P265V policy date 7/1/04-7/1/05, Endorsement - package including auto 2001 Chevy van SN#242530 1999 international bus SN#68212			✓	This expense is deemed inconclusive due to the lack of documentations. Although auto policy is necessary for the day to day administrative operation of the school district and benefit the students through bus transportation, more specific documentation such as a copy of the auto policy would be required in order to ascertain what autos were covered under this policy and to determine the reasonableness of the amount.	
478	11-000-262-420-00000-00-34	51105	9/24/2005	ACE LOCK & SECURITY SUPPLY	\$142.26	\$142.26	Locks for cafeteria storage room for university middle school		✓		This expense appears reasonable based on the nature of the purchase as the maintenance material for storage room was necessary for the operation of the school and can be linked to strategic initiatives. Since this is in reaction to the door lock broken, this expense meets reactionary criterion as well.	
479	11-000-230-590-00000-00-00	41830	11/20/2003	ARCH WIRELESS	\$388.36	\$388.36	2003-2004 school year rentals of 7 pagers for 12 months for business department			✓	This expense is deemed inconclusive due to the lack of documentation. More specific documentation indicating the purpose of the pagers and a list of users would be required in order to assess the nature and necessity of the purchase.	
480	11-000-230-590-00000-00-00	51285	8/27/2004	ATX	\$799.34	\$11,100.00	Annual order for atx telecommunication service for long distance for administrative office/system wide		✓		This expense appears reasonable based on the nature of the purchase as telecommunication service for long distance is necessary for the day to day administrative operations of the school district. Moreover, the purchase could be linked to strategic initiatives. Hence, the expense meets usefulness and strategic initiatives criteria.	
481	15-000-223-320-00000-00-12	51817	10/28/2004	AUDIGE, MICHELET	\$5,225.00	\$5,225.00	Reimbursement of expenses for "The Algebra Project Training" July 5-30, 2004 27 days for Michelet Audige			✓	This expense is deemed inconclusive due to the lack of documentations. More specific documentation indicating the purpose of the training such as an approved Conference Request Form and a training brochure would be required in order to assess the nature and necessity of the training and to ascertain how it could have added educational value or be a strategic initiative.	
482	12-000-400-390-00000-00-00	52209	12/7/2004	B.L. COOK TRUCKING	\$16,250.00	\$16,250.00	Cut & remove trees from roadway re-gravel path that leads to pond			✓	This expense is deemed inconclusive since documentation supporting the purpose and location of the construction was not provided. Due to the lack of documentation the construction could not be linked to any specific program or achievement goal. Due to the absence of documentation the amount of \$16,250 appears excessive.	
483	11-000-262-420-00000-00-34	44107	6/30/2004	BAYWAY LUMBER INC	\$599.88	\$599.88	Armstrong tile for room 27 high school			✓	This expense is deemed inconclusive since documentation supporting the purpose of the purchase and the event associated with the purchase was not provided. The amount of \$599.88 seems reasonable. However, due to the lack of documentation the purchase could not be linked to any specific program or achievement goal. The beneficiary is not identifiable either.	
484	11-000-262-420-00000-00-34	51113	9/24/2004	BAYWAY LUMBER INC	\$5,184.73	\$5,184.73	Plyscord and armstrong tile for Berkley terrace			✓	This expense is deemed inconclusive since documentation supporting the purpose of the purchase and the event associated with the purchase was not provided. The amount of \$1049.34 seems excessive. Due to the lack of documentation the purchase could not be linked to any specific program or achievement goal. The beneficiary is not identifiable.	

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485	11-000-262-420-00000-00-34	51114	9/24/2004	BAYWAY LUMBER INC	\$262.44	\$262.44	Supply hooks and place in all bathrooms for entire Chancellor avenue school		✓		This expense appears reasonable based on the nature of the purchase as janitorial supplies are necessary for the day to day administrative operations of Chancellor Avenue Elementary School and can be a promotion to the strategic initiative. Moreover, due to the daily usability of the supplies, the expense meets the usefulness criterion as well.	
486	11-000-262-420-00000-00-34	51110	9/24/2004	BAYWAY LUMBER INC	\$951.84	\$951.84	Metal frame & door, lock, pavement repair for pump house		✓		This expense appears reasonable based on the nature of the purchase as the maintenance material and repair for pump house was necessary for the operation of the district and can be linked to strategic initiatives. Since this is in reaction to the door and pavement broken, this expense meets reactionary criterion as well.	
487	11-000-262-420-00000-00-34	51111	9/24/2004	BAYWAY LUMBER INC	\$3,597.22	\$3,597.22	Sandpaper production for district wide maintenance			✓	This expense is deemed inconclusive due to the lack of supporting documentation or information regarding the purpose of the purchase. The amount of \$3,597 is not supported. Due to the lack of documentation the purchase could not be linked to any specific program or achievement goal.	
488	11-000-261-420-00000-00-33	51439	9/23/2004	BAYWAY LUMBER INC	\$34,451.90	\$34,451.90	200 sheetrock, 300 metal stud,150 6"x10' 20 GA metal etc. materials and supplies for new office		✓		This expense appears reasonable based on the nature of the purchase as the maintenance material and supplies for new office was necessary for the operation of the district and can be linked to strategic initiatives. Since this is in reaction to renovation of the new office, this expense meets reactionary criterion as well.	
489	11-000-262-420-00000-00-34	51116	9/24/2004	BAYWAY LUMBER INC	\$277.93	\$277.93	Sandpaper production for district wide maintenance			✓	This expense is deemed inconclusive due to the lack of supporting documentation or information regarding the purpose of the purchase. The amount of \$277.93, in addition to the P.O. 51111 placed on the same day in the amount of \$3,597.22 is not supported. Due to the lack of documentation the purchase could not be linked to any specific program or achievement goal.	
490	11-000-262-420-00000-00-34	51115	9/24/2004	BAYWAY LUMBER INC	\$1,808.24	\$1,808.24	2 door birch @343.06, 2 corbin HD lockset @ 325.00 etc. new door for kitchen		✓		This expense appears reasonable based on the nature of the purchase as the material and installation of a new door for the kitchen was necessary for the operation of the district and can be linked to strategic initiatives. Since this is in reaction to the door broken, this expense meets reactionary criterion as well.	
491	11-000-261-420-00000-00-33	51575	9/29/2004	BAYWAY LUMBER INC	\$1,199.52	\$1,199.52	DW drill hammer etc. maintenance material for Madison Avenue school		✓		This expense appears reasonable based on the nature of the purchase as the purchased maintenance tool were necessary for the administrative operations of the Madison Avenue School and the timely maintenance can be linked to strategic initiatives. Moreover, due to the long term usability of the tool, the expense meets usefulness criterion as well.	
492	11-000-222-300-00000-00-00	52488	1/20/2005	BOISE OFFICE EQUIPMENT	\$4,760.00	\$4,760.00	November phone lines and fax line service from Boise Technology			✓	This expense is deemed inconclusive due to the lack of documentation. Per review of the PO packages, the District also use Verizon as the primary telephone service provider. More specific documentation indicating the telephone service type would be required to distinguish the purchased service from the service rendered by Verizon. More information would be needed to determine the reasonableness of the monthly service fee \$4,760.	

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493	11-000-222-500-00000-00-00	52281	12/13/2004	BOISE OFFICE EQUIPMENT	\$7,720.00	\$7,720.00	Work of wiring and cabling done at new board office			✓	This expense is deemed inconclusive due to the lack of documentation. More specific documentation indicating the purpose of the purchased would be required to assess the nature and necessity of the work and to ascertain how it could be a strategic initiative. More information regarding the work done would be required in order to determine the reasonableness of the amount.	
494	11-000-222-300-00000-00-00	53061	3/22/2005	BOISE OFFICE EQUIPMENT	\$5,937.00	\$5,937.00	24 port 10/100 data switch for connection to network and installation, etc for Media services & technologies			✓	This expense is deemed inconclusive due to the lack of documentation. More specific documentation indicating the purpose of the purchased would be required to assess the nature and necessity of the work and to ascertain how it could be a strategic initiative. More information regarding the work done would be required in order to determine the reasonableness of the amount.	
495	15-000-240-300-00000-00-12	52260	12/13/2004	CANDLE BUSINESS SYSTEMS	\$3,575.00	\$3,575.00	Copier service and supply (not including paper) contract for copier Savin Model 40105 from January 2005 to June 30,2005 for Irvington high school			✓	This expense is deemed inconclusive due to the lack of documentation. A copier is necessary for day to day administrative operation of the district office and school; however, the lease amount of \$3,575 per year appears excessive compared to the purchase price of a regular copier. More supporting documentation indicating why an over-functioned copier was needed and what educational achievement or program goals associated would be required.	
496	15-000-240-300-00000-00-12	52285	12/13/2004	CANDLE BUSINESS SYSTEMS	\$4,225.00	\$4,225.00	Leased digital copier Savin model 2575-a for 12/10/04-6/30/05 for Irvington high school			✓	This expense is deemed inconclusive due to the lack of documentation. A copier is necessary for day to day administrative operation of the district office and school; however, the lease amount of \$4,225 per year appears excessive compared to the purchase price of a regular copier. More supporting documentation indicating why an over-functioned copier was needed and what educational achievement or program goals associated would be required.	
497	15-000-240-300-00000-00-08	52760	2/14/2005	CANDLE BUSINESS SYSTEM	\$4,752.00	\$4,752.00	Savin copier model s2535 for 7/1/04-7/1/05 for Thurgood Marshall School			✓	This expense is deemed inconclusive due to the lack of documentation. A copier is necessary for day to day administrative operation of the district office and school; however, the lease amount of \$4,752 per year appears excessive compared to the purchase price of a regular copier. More supporting documentation indicating why an over-functioned copier was needed and what educational achievement or program goals associated would be required.	
498	11-000-230-590-00000-00-00	50958	8/1/2004	CANDLE BUSINESS SYSTEM	\$925.00	\$925.00	relocate two copiers to a different floors within the same building	✓			This expense is deemed discretionary based on the amount of the service. Although the purpose of the service was linked to day to day operation of the school district and the strategic initiatives, the amount of \$925 seems excessive based on the information provided.	
499	15-000-240-800-00000-00-10	52675	2/9/2005	ALWAYS PROFESSIONAL PRODUCTS FOR	\$2,149.06	\$2,149.06	Sanitary maintenance tool of No8239 typhoon 1612 wet dry with water lift, NO190108 26" front mount squeeze instrument, NO608233 speedshine 2000LS, NO605123 20" Pad driver for University middle school		✓		This expense appears reasonable based on the nature of the purchase as the sanitary maintenance tool were necessary for the day to day administrative operations of the University Middle School and the timely maintenance can be linked to strategic initiatives. Moreover, due to the daily usability of the tool, the expense meets usefulness criterion as well.	

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500	15-000-240-800-00000-00-11	51621	10/13/2004	CANDLE BUSINESS SYSTEMS	\$3,120.00	\$3,120.00	Savion copier model s2535 for 2004-2005 school year for Union Avenue Middle School			✓	This expense is deemed inconclusive due to the lack of documentation. A copier is necessary for day to day administrative operation of the district office and school; however, the lease amount of \$3,120 per year appears excessive compared to the purchase price of a regular copier. More supporting documentation indicating why an over-functioned copier was needed and what educational achievement or program goals associated would be required.	
501	15-000-240-600-00000-00-12	40770	7/1/2003	R&R TROPHY & SPORTING GOODS	\$620.62	\$620.62	NEW Jersey cooperative bid of 2/28/03 Athletic supplies/winter - #26 EDCP for Irvington High School 20 shorts @ \$5.44, 6 umpsoles @ \$62.88, 2 pre game playmaker @ \$51.74, 2 basketball refill inserts @ \$11.74			✓	This expense is deemed inconclusive due to the lack of documentation. More specific documentation indicating the purpose of the purchase and a team roster would be required in order to assess the nature and necessity of the purchase and to ascertain how it could be a strategic initiative or be beneficial to students.	
502	15-402-100-600-0000-00-12	60434	7/1/2005	FLAGHOUSE INC	\$63.50	\$63.50	New Jersey cooperative bid of 2/28/05, athletic supplies, 50 game cone 12" @ \$1.27 each for Irvington High School		✓		This expense appears reasonable based on the nature of the purchase as Athletic supplies can be linked to educational achievement and program goals, and the beneficiary is identifiable as school students. Moreover, due to the long-term usability of the supplies, the expense meets the usefulness criteria	
503	15-402-100-600-0000-00-12	60428	7/1/2005	CURRENT THERAPEUTICS	\$96.00	\$96.00	New Jersey cooperative bid of 2/28/05, athletic supplies, 2 45lb rubber bumper plate @ \$48 each for Irvington High School		✓		This expense appears reasonable based on the nature of the purchase as Athletic supplies can be linked to educational achievement and program goals, and the beneficiary is identifiable as school students. Moreover, due to the long-term usability of the supplies, the expense meets the usefulness criteria	
504	15-402-100-600-0000-00-12	60436	7/1/2005	LEVY'S, INC.	\$117.76	\$117.76	2 Football Bat @ \$58.88 each, New Jersey cooperative bid of 2/28/05 Athletic supplies - #26 EDCP for Irvington High School		✓		This expense appears reasonable based on the nature of the purchase as Athletic supplies can be linked to educational achievement and program goals, and the beneficiary is identifiable as school students. Moreover, due to the long-term usability of the supplies, the expense meets the usefulness criteria	
505	15-402-100-600-0000-00-12	63034	2/24/2006	GOPHER SPORT	\$343.85	\$343.85	GJGG - 655 Bison Elite Competition Breakaway Basketball Goal by Athletic Department		✓		This expense appears reasonable based on the nature of the purchase as Athletic supplies can be linked to educational achievement and program goals, and the beneficiary is identifiable as school students. Moreover, due to the long-term usability of the supplies, the expense meets the usefulness criteria	
506	15-000-240-600-00000-00-12	40832	7/1/2003	O'SHEA ATHLETIC OUTFITTERS	\$400.00	\$400.00	For Irvington High school-Athletics, New Jersey cooperative bid of 2/28/03 athletic supplies- spring- #26 EDCP 16 softball @ \$25.00 ea			✓	This expense is deemed inconclusive due to the lack of documentation. More specific documentation indicating the purpose of the purchase and a team roster would be required in order to assess the nature and necessity of the purchase and to ascertain how it could be a strategic initiative or be beneficial to students. The documentation provided does not include a check.	
507	15-000-240-600-00000-00-12	50758	7/1/2004	Cannon Sports, Inc.	\$480.00	\$480.00	20 women's leather 28.5 "evolution" basketballs (\$24/each) for Irvington HS			✓	This expense is deemed inconclusive since documentation supporting the quantity of the items Purchase of is not provided. The basketballs can be linked to athletic program and achievement goals and this would also directly benefit the athletes on the basketball teams. Moreover, the amount of \$24 per basketball appears reasonable.	Basketballs needed for girls team based on previous experience

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508	15-000-240-600-00000-00-12	50818	7/30/2004	Cannon Sports, Inc.	\$55.88	\$55.88	For Irvington HS softball - 1 softball bag to hold softball helmets and 1 softball mitt		✓		This expense appears reasonable based on the nature of the purchase since the softball bag and mitt are necessary for the athletic operations of the District. Hence, this purchase meets the strategic initiatives criteria. Both items are used on a daily basis and will benefit the students.	
509	15-000-240-600-00000-00-12	50819	7/30/2004	Cannon Sports, Inc.	\$120.00	\$120.00	For Irvington HS volleyball - 20 pairs of knee pads (\$6/each)		✓		This expense appears reasonable based on the nature of the purchase since knee pads help ensure the safety of the HS athletes. The nature of the items Purchase of can be linked to athletic program and achievement goals. Hence, this purchase meets the reactionary and usefulness criteria.	
510	15-190-100-610-00000-00-12 15-402-100-600-00000-00-12	51366	10/8/2004	SMI Awards	\$380.00	\$380.00	20 team photo plaques (\$20.50/each) Purchase of by the Athletic Dept.	✓			This expense is deemed discretionary since documentation supporting the quantity of the photos purchased, such as a team roster, is not provided. Hence, this purchase does not meet the beneficiary criteria. The nature of the items purchased cannot be linked to the promotion of athletic achievement and program goals.	Presentation made to players on the team at conclusion of fall sports program
511	15-000-240-600-00000-00-12	50794	7/1/2004	Cannon Sports, Inc.	\$14.80	\$14.80	For Irvington HS tennis - 2 tennis scorebooks (\$7.40/each)		✓		This expense appears reasonable since tennis scorebooks are "Appears Reasonable" for the day to day athletic operations of the District. Hence, this purchase meets the strategic initiatives criteria. Moreover, due to the daily usability of these books, this purchase meets the usefulness criteria.	
512	15-000-240-300-00000-00-12	52607	2/2/2005	Porta Phone	\$577.67	\$577.67	Digicom sideline offense, single headset for Irvington HS		✓		This expense appears reasonable based on the nature of the purchase as it can be linked to the achievement and program goals of the athletic department. This purchase is necessary for the athletic operations of the football team. Hence, the headset meets the strategic initiatives of the District.	
513	15-000-240-600-00000-00-12	50833	7/30/2004	R&R Trophy & Sporting Goods	\$333.84	\$321.84	For Irvington HS track - 36 lycra compression shorts (\$8.94/each)			✓	This expense is deemed inconclusive since documentation supporting the quantity of 36 pairs of shorts, such as a team roster, is not provided. Hence, this purchase does not meet the beneficiary criteria. The nature of the items purchased can be linked to athletic program and achievement goals. Moreover, the amount of \$8.94 per warm-up pant appears reasonable.	Team roster usually not provided in purchase package. Number of shorts purchased predicated on previous experience.
514	15-000-240-600-00000-00-12	50832	7/30/2004	R&R Trophy & Sporting Goods	\$87.56	\$82.56	For Irvington HS volleyball - 24 t-shirts (\$3.44/each)			✓	This expense is deemed inconclusive since documentation supporting the quantity of the t-shirts, such as a team roster, is not provided. Hence, this purchase does not meet the beneficiary criteria. The nature of the items purchased can be linked to athletic program and achievement goals.	T-shirt presented to team members at conclusion of program, team roster usually not part of payment package.
515	15-402-100-600-0000-00-12	60425	7/1/2005	Circle System Group	\$908.00	\$908.00	100 football girdles (\$9.08/each) for Irvington HS football team			✓	This expense is deemed inconclusive since documentation supporting the quantity of the t-shirts, such as a team roster, is not provided. Hence, this purchase does not meet the beneficiary criteria. The nature of the items purchased can be linked to athletic program and achievement goals.	

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516	15-402-100-600-0000-00-12	62252	12/14/2005	Dick Pond Athletics	\$1,006.80	\$1,006.80	24 Wrestling Shoes purchased in December for Irvington HS			✓	This expense is deemed inconclusive since documentation supporting the quantity of 24 pairs of wrestling shoes, such as a team roster, is not provided. Hence, this purchase does not meet the beneficiary criteria. The nature of the items purchased can be linked to athletic program and achievement goals and the amount of \$42 per shoe appears reasonable.	Shoes purchased for participants in wrestling program, team roster usually not part of payment package
517	15-402-100-600-0000-00-12	62003	12/8/2005	BSN Sports	\$1,594.86	\$1,594.86	100 baseball caps for Irvington HS (\$14/each)			✓	This expense is deemed inconclusive since documentation supporting the quantity of 100 baseball caps, such as a team roster, is not provided. Hence, this purchase does not meet the beneficiary criteria. The nature of the items Purchase of can be linked to athletic program and achievement goals. Shipping cost \$194.86 was included in the total invoice amount.	Baseball caps provided to players, freshman, varsity and jr players, predicated on previous experience. Roster usually not part of payment package.
518	15-402-100-600-0000-00-12	60427	7/1/2005	DC Sports Enterprises	\$990.00	\$990.00	For Irvington HS soccer - 18 pairs of soccer cleats			✓	This expense is deemed inconclusive since documentation supporting the quantity of 18 pairs of soccer cleats, such as a team roster, is not provided. Hence, this purchase does not meet the beneficiary criteria. The nature of the items purchased can be linked to athletic program and achievement goals. The documentation provided does not include a check. The documentation provided does not include an invoice.	Soccer cleats purchased on basis of previous experience for program.
519	15-000-222-600-0000-00-04	60122	7/1/2005	VALIANT I.M.C.	\$2,059.30	\$2,059.30	New Jersey cooperative bid of 9/2/04 Audio visual supplies - #26 EDCP for Florence Avenue Elementary School, 5 Califone CD/CASS/AM-FM @89.97, 4 XYRON 25-2 sided Laminating film @132.89, 4 OHP open hd @\$140.55, 3 Califone 3432 /cassette /rec/player @52.96		✓		This expense appears reasonable based on the nature of the purchase as the supplies were necessary of the school district and can be linked to educational achievement goals. The beneficiary can be identifiable as school students. Moreover, due to the long-term usability of the supplies, the expense meets the usefulness criteria.	
520	11-000-290-890-00000-00-29	53805	6/1/2005	MASTER TEACHER LEADERSHIP LANE	\$1,003.45	\$1,003.45	Crystal globe and base service awards for 2004-2005 Irvington board of education retirees	✓			This expense is deemed discretionary based on the nature of the purchase as supporting documentation indicates that the purchase was for 2004-2005 Irvington board of education retirees award, which does not appear educational value nor can be linked to any strategic initiatives. The beneficiary is identifiable as board retirees who can not be linked to students either.	Award presented to retiring educators recognizing their service to the students attending the Irvington public schools, students must have teachers in classroom

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521	11-000-230-890-00000-00-00	43659	5/12/2004	WACHOVIA BANK CUSTOMER INFORMATION CTR	\$532.23	\$532.23	Bank service on Irvington board of education school boards series 1984	✓			This expense is deemed discretionary based on the nature of the purchase as it is the past due penalty for bank service. Moreover, this expense can not be linked to any educational achievement and program goals. Thus, it does not meet the educational and strategic initiatives criteria.	
522	11-000-261-420-00000-00-33	51347	9/10/2009	PIR Contracting, Inc.	\$7,500.00	\$7,500.00	Paid for the renovation of bathrooms at Grove Street School. Renovations include replacing bathroom fixtures and doors and installing new fixtures and lights. Costs include labor and materials.		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. The facilities maintenance service contract associated with the bathroom repair can be linked to strategic initiatives. Thus, this purchase meets the usefulness and reactionary criteria.	
523	11-000-290-890-00000-00-29	53904	6/15/2005	TOWNSHIP OF IRVINGTON	\$2,679.29	\$2,679.29	Reimbursement of expenses for annual local school board election held April 19,2005, salaries and wages \$1914.89, display ads \$764.40			✓	This expense appears reasonable since documentation supporting the reason for this purchase is provided. Board elections can be linked to the strategic initiatives of the District and thus meets the usefulness criteria.	School board elections required by law, and the law requires that Irvington Board of Ed reimbursement Essex County Board of Elections for their expenses
524	11-000-290-500-00000-00-31	53905	6/15/2005	Office of the Board of Elections of Essex	\$12,018.55	\$12,018.55	Annual school board election held on April 19, 2005			✓	This expense appears reasonable since documentation supporting the reason for this purchase is provided. Board elections can be linked to the strategic initiatives of the District and thus meets the usefulness criteria. The documentation provided does not include a check.	See above.
525	15-000-218-800-00000-00-10	43023	3/15/2004	CTB/MCGRAW-HILL	\$2,147.44	\$1,920.00	NJ custom GEPA Test Grade 6 @\$116x8, Basic multiple assessments @\$124 x 8 for University Six Middle School			✓	This expense appears reasonable based on the nature of the purchases it was for NJ custom GEPA Test Grade 6 and basic multiple assessments, which appears educational value and can be linked to educational achievement goals. The beneficiary is identifiable as University Six Middle School students. Moreover, due to the long-term usability of the purchased books, the expense meets usefulness criteria as well.	
526	15-000-222-600-0000-00-12	61263	9/20/2005	ALA BOOK ORDER FULFILLMENT	\$42.00	\$42.00	For Irvington High School 3 books: 1 "Marc 21 for everyone" @\$48, 1 "Connecting Boys with Books" @\$32, 1 "Irrepressible Reformer" @\$42			✓	This expense appears reasonable based on the nature of the purchase as the title of the books indicate educational value and can be linked to strategic initiatives. The beneficiary is identifiable as Irvington High School students. Moreover, due to the long-term usability, the expense meets usefulness criteria. The documentation provided does not include an invoice.	
527	15-000-222-600-00000-00-12	44236	6/30/2004	ASCD	\$737.05	\$737.05	8 books on the subjects of learning and teaching for Irvington HS library			✓	This expense appears reasonable based on the nature of the purchase as these books can be directly linked to the promotion of educational achievement and program goals. Hence, this purchase meets the strategic initiatives of the District. Given these books were ordered for the library, all students can benefit from this purchase. Moreover, due to the long-term usability of these books, the purchase meets the usefulness criteria.	

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528	15-000-240-600-00000-00-12	41889	10/20/2003	Jamestown Education	\$625.62	\$625.62	2 sets of 25 copies of Jamestown Signature Reading Sets (level E & F) for Irvington HS purchased in October		✓		This expense appears reasonable based on the nature of the purchase as these books can be directly linked to the promotion of educational achievement and program goals. Hence, this purchase meets the strategic initiatives of the District. Given these books were ordered for the library, all students can benefit from this purchase. Moreover, due to the long-term usability of these books, the purchase meets the usefulness criteria.	
529	15-000-218-600-00000-00-04	43837	N/A	Premier	\$4,113.80	\$4,113.80	425 copies of Premier Primary Journal and 430 copies of Elementary Level Agenda for Florence Ave library		✓		This expense appears reasonable based on the nature of the purchase as these books can be directly linked to the promotion of educational achievement and program goals. Hence, this purchase meets the strategic initiatives of the District. Given these books were ordered for the library, all students can benefit from this purchase. Moreover, due to the long-term usability of these books, the purchase meets the usefulness criteria.	
530	15-000-222-600-00000-00-12	44234	6/30/2004	Chelsea House Publishers	\$1,978.63	\$1,978.63	77 biographies on Black Americans of Achievement for the Irvington HS library		✓		This expense appears reasonable based on the nature of the purchase as these books can be directly linked to the promotion of educational achievement and program goals. Hence, this purchase meets the strategic initiatives of the District. Given these books were ordered for the library, all students can benefit from this purchase. Moreover, due to the long-term usability of these books, the purchase meets the usefulness criteria.	
531	15-000-222-600-00000-00-12	44233	6/30/2004	Baker and Taylor	\$1,368.71	\$1,368.71	82 books on the subjects of history, world events, non-fiction, fiction, and world figures for Irvington HS library		✓		This expense appears reasonable based on the nature of the purchase as these books can be directly linked to the promotion of educational achievement and program goals. Hence, this purchase meets the strategic initiatives of the District. Given these books were ordered for the library, all students can benefit from this purchase. Moreover, due to the long-term usability of these books, the purchase meets the usefulness criteria.	
532	15-000-222-600-00000-00-12	44232	6/30/2004	Baker and Taylor	\$743.58	\$743.58	104 fiction and non-fiction books for Irvington HS library		✓		This expense appears reasonable based on the nature of the purchase as these books can be directly linked to the promotion of educational achievement and program goals. Hence, this purchase meets the strategic initiatives of the District. Given these books were ordered for the library, all students can benefit from this purchase. Moreover, due to the long-term usability of these books, the purchase meets the usefulness criteria.	
533	15-000-222-600-00000-00-12	51668	10/14/2004	Baker and Taylor	\$2,127.42	\$2,030.35	81 books on the subjects of history and geography for Irvington HS library		✓		This expense appears reasonable based on the nature of the purchase as these books can be directly linked to the promotion of educational achievement and program goals. Hence, this purchase meets the strategic initiatives of the District. Given these books were ordered for the library, all students can benefit from this purchase. Moreover, due to the long-term usability of these books, the purchase meets the usefulness criteria.	
534	15-000-222-600-00000-00-08	52190	12/6/2004	American Library Preview	\$1,133.71	\$1,133.71	64 books on the subjects of history, geography, biology, math and art for Thurgood Marshall School library		✓		This expense appears reasonable based on the nature of the purchase as these books can be directly linked to the promotion of educational achievement and program goals. Hence, this purchase meets the strategic initiatives of the District. Given these books were ordered for the library, all students can benefit from this purchase. Moreover, due to the long-term usability of these books, the purchase meets the usefulness criteria.	

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535	15-000-240-600-0000-00-11	52615	2/2/2005	Townsend Press Book Center	\$857.66	\$857.66	76 copies of the Bluford series, 14 Teachers Guides for classroom libraries at Union Ave		✓		This expense appears reasonable based on the nature of the purchase as these books can be directly linked to the promotion of educational achievement and program goals. Hence, this purchase meets the strategic initiatives of the District. Given these books were ordered for the library, all students can benefit from this purchase. Moreover, due to the long-term usability of these books, the purchase meets the usefulness criteria.	
536	15-000-222-600-0000-00-12	51143	10/12/2004	Baker and Taylor	\$769.14	\$493.30	77 history, non-fiction, fiction, and geography books for Irvington HS library		✓		This expense appears reasonable based on the nature of the purchase as these books can be directly linked to the promotion of educational achievement and program goals. Hence, this purchase meets the strategic initiatives of the District. Given these books were ordered for the library, all students can benefit from this purchase. Moreover, due to the long-term usability of these books, the purchase meets the usefulness criteria.	
537	15-000-222-600-0000-00-06	52936	3/3/2005	Barnes and Noble.Com	\$1,457.80	\$1,457.80	100 books entitled "Shades of Black: A Celebration of Our Black Children: for Grove Street library (\$15.15/each)		✓		This expense appears reasonable based on the nature of the purchase as these books can be directly linked to the promotion of educational achievement and program goals. Hence, this purchase meets the strategic initiatives of the District. Given these books were ordered for the library, all students can benefit from this purchase. Moreover, due to the long-term usability of these books, the purchase meets the usefulness criteria.	
538	15-000-221-600-0000-00-12	60505	7/1/2005	Career and Job Training Resources	\$1,161.00	\$1,161.00	Purchase of 3 biographies - Trade Industrial Tech. Careers, College Careers and Health Careers for Irvington HS library		✓		This expense appears reasonable based on the nature of the purchase as these books can be directly linked to the promotion of educational achievement and program goals. Hence, this purchase meets the strategic initiatives of the District. Given these books were ordered for the library, all students can benefit from this purchase. Moreover, due to the long-term usability of these books, the purchase meets the usefulness criteria.	
539	15-000-222-600-0000-00-03	61453	10/11/2005	Teacher Created Materials	\$2,441.94	\$2,441.94	6 TechWorks book kits for Chancellor Avenue School. Items include Level 0 TechWorks Activities (\$209.99), Level 1 & Level 2 TechWork activities (\$319.99 each), Level 3 & 4 TechWork activities (\$429.99 each) and Level 5 TechWork activities (\$479.99).		✓		This expense appears reasonable based on the nature of the purchase as these books can be directly linked to the promotion of educational achievement and program goals. Hence, this purchase meets the strategic initiatives of the District. Given these books were ordered for the library, all students can benefit from this purchase. Moreover, due to the long-term usability of these books, the purchase meets the usefulness criteria.	
540	15-000-222-600-0000-00-03	62524	1/1/2006	American Library Preview	\$445.62	\$445.62	58 books on the subjects of science, careers, math, and history for the library at Chancellor Ave		✓		This expense appears reasonable based on the nature of the purchase as these books can be directly linked to the promotion of educational achievement and program goals. Hence, this purchase meets the strategic initiatives of the District. Given these books were ordered for the library, all students can benefit from this purchase. Moreover, due to the long-term usability of these books, the purchase meets the usefulness criteria.	
541	15-000-222-600-0000-00-05	62547	1/17/2006	Bound To Stay Bound Books, Inc.	\$1,730.62	\$2,042.89	135 books for University Six School. Books titles include- a Set of 22 books (\$333.98), Hamorous set of 34 books (\$518.78), Set of 25 African-American books (\$383.51), Holiday set of 24 books (\$357.76), etc			✓	This expense is deemed inconclusive due to the lack of documentations. More specific documentation regarding the bulk purchase of books such as a curriculum related and a students roster would be required in order to assess the necessity of the purchase and to ascertain how it could have added educational value or be beneficial to the students.	

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542	15-000-222-600-0000-00-06	63644	5/4/2006	Clearvuer & SVE	\$1,180.85	\$1,180.85	6 books on plants, math, historical Americans, and the Dewey decimal system for Grove Street School library		✓		This expense appears reasonable based on the nature of the purchase as these books can be directly linked to the promotion of educational achievement and program goals. Hence, this purchase meets the strategic initiatives of the District. Given these books were ordered for the library, all students can benefit from this purchase. Moreover, due to the long-term usability of these books, the purchase meets the usefulness criteria.	
543	15-000-222-600-0000-00-06	63648	5/4/2006	Children's Library Resources	\$1,291.05	\$1,291.05	101 non-fiction books for Grove Street School library		✓		This expense appears reasonable based on the nature of the purchase as these books can be directly linked to the promotion of educational achievement and program goals. Hence, this purchase meets the strategic initiatives of the District. Given these books were ordered for the library, all students can benefit from this purchase. Moreover, due to the long-term usability of these books, the purchase meets the usefulness criteria.	
544	15-000-222-600-0000-00-06	63659	5/4/2006	Follett Library Resources	\$1,267.29	\$1,267.29	94 non-fiction and fiction books for Grove Street School library		✓		This expense appears reasonable based on the nature of the purchase as these books can be directly linked to the promotion of educational achievement and program goals. Hence, this purchase meets the strategic initiatives of the District. Given these books were ordered for the library, all students can benefit from this purchase. Moreover, due to the long-term usability of these books, the purchase meets the usefulness criteria.	
545	11-000-262-490-00000-00-00	50913	8/4/2005	ALL CITY COFFEE & WATER	\$1,329.70	\$1,329.70	Annual order 2004-2005 Water @2.59 per 5 gallon bottle 7/1/04-6/30/05 for board office		✓		This expense appears reasonable based on the nature of the purchase as bottled water is necessary for the day to day operations of the District. Hence, this purchase meets the strategic initiatives criteria.	Water fountains not provided on 4th floor and staff to service students need water to drink.
546	15-000-240-600-00000-00-04	50504	7/1/2004	ALL CITY COFFEE & WATER	\$44.51	\$217.56	5 Gallon bottle water at 18.13 per month for July 2004 - June 2005 per contract A53433		✓		This expense appears reasonable based on the nature of the purchase as bottled water is necessary for the day to day operations of the District. Hence, this purchase meets the strategic initiatives criteria.	
547	15-000-240-600-00000-00-05	50503	7/1/2004	All City Coffee & Water Svc.	\$2.75	\$349.25	Bottled water (\$2.75/per gallon) for University Six School for the period from October 1, 2004 through June 30, 2005		✓		This expense appears reasonable based on the nature of the purchase as bottled water is necessary for the day to day operations of the District. Hence, this purchase meets the strategic initiatives criteria.	
548	15-000-240-600-00000-00-09	50073	7/19/2004	All City Coffee & Water Svc.	\$51.80	\$500.00	Bottled water (\$2.59/per gallon) for Mt. Vernon Ave. School for the 04-05 school year		✓		This expense appears reasonable based on the nature of the purchase as bottled water is necessary for the day to day operations of the District. Hence, this purchase meets the strategic initiatives criteria.	
549	15-000-240-600-00000-00-07 15-000-240-600-0000-00-07	51385	10/13/2004	All City Coffee & Water Svc.	\$393.44	\$393.68	Bottled water (\$2.59/per gallon) for Madison Ave. School for the 04-05 school year		✓		This expense appears reasonable based on the nature of the purchase as bottled water is necessary for the day to day operations of the District. Hence, this purchase meets the strategic initiatives criteria.	
550	15-000-240-600-0000-00-09	61163	9/6/2005	All City Coffee & Water Svc.	\$25.90	\$400.00	Bottled water (\$2.59/per gallon) for Mt. Vernon Ave. School for the 05-06 school year		✓		This expense appears reasonable based on the nature of the purchase as bottled water is necessary for the day to day operations of the District. Hence, this purchase meets the strategic initiatives criteria.	

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551	15-000-240-600-0000-00-10	60831	8/29/2005	All City Coffee & Water Svc.	\$163.17	\$250.00	Bottled water (\$2.59/per gallon) for University Middle School		✓		This expense appears reasonable based on the nature of the purchase as bottled water is necessary for the day to day operations of the District. Hence, this purchase meets the strategic initiatives criteria.	
552	11-000-230-610-0000-00-00	60878	8/5/2005	Allied Printing & Graphics Co., Inc.	\$210.00	\$210.00	500 Business cards each for Alberta Sharif (HR Director), Pat McLoughlin (Benefits Manager), Jodi Dunn (Admin Secretary) and Julissa Velez (Admin Secretary)		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, the purchase of the business cards can be linked to the strategic initiatives of the District.	
553	15-000-240-600-00000-00-01	52515	2/1/2005	Allied Office Products	\$560.00	\$560.00	Purchase of 2 full sized storage cabinets (\$280/each) for Augusta Elementary School	✓			This expense is deemed discretionary since documentation supporting the need for these cabinets is not provided. The amount of \$280 per cabinet appears excessive and it is unclear how students benefit from this purchase.	It is necessary to provide ample storage space in classrooms used by students
554	15-000-240-800-00000-00-05	52536	2/1/2005	DELL COMPUTER, INC.	\$1,197.40	\$1,147.40	one Dell desktop and accessories for University six			✓	This expense is deemed inconclusive since documentation indicating the purpose and the need for this computer is not provided. Further clarification is needed to determine if this purchase was made in reaction to a circumstance such as if the computer was purchased to replace a broken computer.	
555	15-000-240-600-0000-00-04	61586	10/13/2005	DELL COMPUTERS, INC.	\$6,746.00	\$6,746.00	5 Dell computer systems @\$1349.20 each for Florence Ave School per state contract #A81247			✓	This expense is deemed inconclusive since documentation indicating the purpose and the need for this computer is not provided. Moreover, the amount of \$67460 for five desktop appears excessive. Further clarification is needed to determine if this purchase was made in reaction to a circumstance such as if the computer was purchased to replace broken computers.	
556	15-000-222-600-00000-00-04	51906	11/16/2004	Apple Computer, Inc.	\$4,494.00	\$4,494.00	Purchase of 6 Apple EMac combo drive computers (\$799/each) for Florence Avenue School			✓	This expense is deemed inconclusive since documentation indicating the need for these computers is not provided. The amount of \$799 per computer appears reasonable, but no beneficiary is identified. Without additional documentation, this purchase does not meet the strategic initiatives criteria. Further clarification is also needed to determine if this purchase was made in reaction to an event or circumstance.	
557	15-000-222-600-00000-00-11 15-130-100-730-00000-00-11	52593	2/2/2005	Apple Computer, Inc.	\$23,382.00	\$23,382.00	Purchase of 14 EMacs (\$899/each) and 4 Power Mac computers (\$2699/each) for Union Avenue Middle School			✓	This expense is deemed inconclusive since documentation indicating the need for these computers is not provided. The amount of \$899 per computer appears reasonable, but no beneficiary is identified. Without additional documentation, this purchase does not meet the strategic initiatives criteria. Further clarification is also needed to determine if this purchase was made in reaction to an event or circumstance.	
558	12-000-270-732-20000-00-36	53121	3/29/2005	HA DeHart & Son	\$3,875.00	\$3,875.00	Purchase of a magic key and adaptors (\$806), Allison CD for Diag (\$742), laptop computer (\$1106), laptop program (\$920) and adaptor for magic key (\$300). The items were requested by Transportation dept.			✓	This expense is deemed inconclusive since documentation indicating the need for this computer is not provided. The amount of \$1106 appears reasonable, but no beneficiary is identified. Without additional documentation, this purchase does not meet the strategic initiatives criteria. Further clarification is also needed to determine if this purchase was made in reaction to an event or circumstance.	

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559	11-000-230-610-0000-00-00	61309	9/23/2005	Boise Technologies	\$5,566.00	\$5,566.00	Purchase of 3 HP microtower DVD combo units (\$1261/each), 3 ultra slim LCD PC monitors (\$289/each), 1 laser scanner (\$382) and installation of all the above hardware (\$534). The purchases were requested by Purchasing, Accounting and Payroll depts. at the District.	✓			This expense is deemed discretionary since documentation indicating the need for these computers is not provided. The amount of \$289 per LCD monitor appears excessive and no beneficiary is identified. Without additional documentation, this purchase does not meet the strategic initiatives criteria. Further clarification is also needed to determine if this purchase was made in reaction to an event or circumstance. The documentation provided does not include an invoice.	
560	15-000-222-600-0000-00-03 15-120-100-730-0000-00-03	61396	10/5/2005	Dell computer	\$7,105.00	\$7,105.00	Purchase of 3 D410 laptops (\$2,002/each) and 1 Optiplex (\$1099) computer from Dell for Chancellor Ave Elementary school.	✓			This expense is deemed discretionary since documentation indicating the need for these computers is not provided. The amount of \$2002 per computer appears excessive and no beneficiary is identified. Without additional documentation, this purchase does not meet the strategic initiatives criteria. Further clarification is also needed to determine if this purchase was made in reaction to an event or circumstance.	
561	11-000-230-610-0000-00-00	61848	11/17/2005	Boise Technologies	\$13,926.00	\$12,934.00	Purchase of 8 HP microtower DVD combo units (\$1261/each), 8 ultra slim LCD PC monitors (\$289/each) and installation of all the above hardware (\$534). The purchases were requested by Purchasing, Accounting and Payroll depts. at the District.	✓			This expense is deemed discretionary since documentation indicating the need for these computers is not provided. The amount of \$289 per LCD monitor appears excessive and no beneficiary is identified. Without additional documentation, this purchase does not meet the strategic initiatives criteria. Further clarification is also needed to determine if this purchase was made in reaction to an event or circumstance. The documentation provided does not include an invoice.	
562	15-000-240-600-0000-00-02	62071	12/12/2005	Dell	\$2,594.00	\$2,594.00	Purchase of 2 Desktop computers (\$1297/each) from Dell for Berkley Terrace Elementary School			✓	This expense is deemed inconclusive since documentation indicating the need for these computers is not provided. The amount of \$1297 per computer appears reasonable, but no beneficiary is identified. Without additional documentation, this purchase does not meet the strategic initiatives criteria. Further clarification is also needed to determine if this purchase was made in reaction to an event or circumstance.	
563	11-000-222-600-0000-00-00	62827	2/3/2006	Dell computer	\$43.43	\$43.43	Purchase of External Wireless card for a laptop for the Media Services and Tech.			✓	This expense is deemed inconclusive since documentation indicating the need for this computer equipment is not provided. The amount of \$43 appears reasonable, but no beneficiary is identified. It is unclear if this purchase was made in reaction to an event or circumstance.	
564	15-000-222-600-0000-00-03	62619	1/26/2006	Apple Computer, Inc.	\$2,131.95	\$2,131.95	Purchase of 5 25-pack optical mice for Chancellor Avenue School			✓	This expense is deemed inconclusive since documentation indicating the need for these optical mice is not provided. The amount of \$17 per optical mouse devices appears reasonable, but no beneficiary is identified. Without additional documentation, this purchase does not meet the strategic initiatives criteria.	
565	11-000-222-600-0000-00-00	62825	2/3/2006	Dell computer	\$1,009.93	\$1,009.93	Purchase of an 8 port Keyboard/Video/Mouse analog switch for Media Services and Technology dept at the District			✓	This expense is deemed inconclusive since documentation indicating the need for this computer equipment is not provided. The reasonableness of the amount could not be determined and no beneficiary is identified. It is unclear if this purchase was made in reaction to an event or circumstance.	

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566	15-000-240-600-00000-00-12	51959	11/18/2004	Apple Computer, Inc.	\$1,110.95	\$1,110.95	Purchase of a production suite academic (\$499), Virtual PC with Windows 2000 (\$249), I-Life 2005 (\$25), a moviebox DV (\$199), Soundtrack Academic (\$99) and Appleworks (\$39) for Irvington HS			✓	This expense is deemed inconclusive since documentation indicating the need for this computer software is not provided. The amount of \$1110 appears reasonable, but no beneficiary is identified. Additional documentation linking this software to a course curriculum is needed for this purchase to meet the educational value criteria.	
567	11-000-222-600-0000-00	52813	2/17/2005	Dell computer	\$8,960.71	\$8,960.71	Purchase of a Veritas Backup software and PowerVault Backup tapes system for Media Service and Tech dept			✓	This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. The computer software can be linked to the promotion of educational achievement and program goals. Moreover, due to the long-term usability of the software, this purchase meets the usefulness criteria. The documentation provided does not include a check.	
568	12-000-400-390-0000-00-00	51498	9/28/2004	BOISE OFFICE EQUIPMENT	\$83,693.00	\$83,693.00	Wiring of school for technology/ computerization automation per contract #A81199			✓	This expense is deemed inconclusive since documentation supporting the purpose of purchase was not provided. The amount of \$83,693 for the computer automation seems excessive. Due to the lack of documentation the purchase could not be linked to any specific program or achievement goal, and the beneficiary is not identifiable. To assess the nature and necessity of the purchase, more supporting documentation would be required.	
569	11-000-222-600-0000-00-00	53283	4/15/2005	Boise Office Equipment	\$3,955.55	\$3,955.55	Repairs for the Media Services and Technology department in Irvington District. Repairs included replacing floppy drive (\$79.65), running utility to convert file system to NTFS (\$85), setting up a Pentium IV workstation (\$928) and a 17" high resolution display (\$316)			✓	This expense is deemed inconclusive based on the nature of the purchase since documentation, such as a work order, is not provided. The amount of \$3955 appears reasonable for annual computer maintenance. However, further documentation is needed for this purchase to meet the strategic initiatives criteria.	
570	11-000-222-300-0000-00-00	60683	7/1/2005	Boise Office Equipment	\$4,289.65	\$4,289.65	Repairs for the Media Services and Technology department in Irvington District. Repairs included installation of new rack and transfer of old racks t(\$1450), CD cable (\$85), installing new hard drive (\$202.50) defective power supply, tested it (\$233.35), etc.			✓	This expense is deemed inconclusive since documentation, such as a work order, is not provided. The amount of \$4289 appears reasonable for annual computer maintenance. However, further documentation is needed for this purchase to meet the strategic initiatives criteria. The documentation provided does not include a check.	
571	12-000-220-730-00000-00-00 12-000-230-730-00000-00-00 12-000-240-730-00000-00-00 12-000-270-732-20000-00-36	43829	6/8/2004	DELL COMPUTER, INC.	\$27,067.00	\$20,717.00	For business office, 4 erate servers, state contract #A81247, Total cost \$207,172 Erate to pay 90% \$186,455, Irvington to pay 10% \$20,717			✓	This expense is deemed inconclusive due to the lack of documentation. Supporting documentation indicates that the purchase of the four computer servers were purchased under a state contract. However, more particular documentation indicating the purpose of the purchase was not provided. To assess the nature and necessity of the purchase, more information would be required to ascertain how it could be a strategic initiative or be in reaction to any particular event. The amount of \$27067 against original p.o. amount of \$20717 appears excessive. The documentation provided does not include a check. The documentation provided does not include an invoice.	

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572	11-000-230-340-0000-00-31	60804	8/1/2005	Edu-Met Interactive Systems	\$30,980.00	\$30,980.00	Paid for the annual software maintenance of Edu-Met (7/1/05-6/30/06). The software is used by Payroll (\$8850), Accounting (\$8850), Fixed Assets (\$2100), HR-Oracle (\$7500) and ORA (\$3680) depts. in the District.			✓	This expense is deemed inconclusive since documentation, such as a work order, is not provided. Moreover, the amount of \$30,980 appears excessive for the annual software maintenance. Further documentation is needed for this purchase to meet the strategic initiatives criteria.	
573	11-000-222-500-00000-00-00	43540	4/26/2004	BOISE OFFICE EQUIPMENT	\$7,124.87	\$5,390.60	For Media Services & Technology Department, computer system installation and repairs including hard drive, memory, floppy drive etc.		✓		This expense appears reasonable based on the nature of the purchase as it was for the school district computer parts and accessories installation, repairs and upgrades by the Media and Technology Department, which was necessary for the daily administrative operation of the school district and can be linked to strategic initiatives. Moreover, due to the long term usability of the installed computer parts on a regular basis, the expense also meets the usefulness criteria. The documentation provided does not include a check.	
574	11-000-223-500-00000-00-27	50407	7/20/2004	Lucy Schneck	\$481.99	\$481.99	Reimbursement to Lucy Schneck for 2 nights stay in Atlantic City Sheraton Hotel (\$177.37 on 8/1/04 and \$264.34 8/2/04) while attending NJ Annual Literacy Conference. Other miscellaneous expenses amount to \$40.28		✓		This expense appears reasonable since documentation linking this conference to the promotion of educational achievement and program goals is provided. The purpose of this conference to learn turnkey literacy updates can benefit the students. Hence, this purchase meets the strategic initiatives criteria.	
575	11-000-230-590-00000-00-29	52346	1/7/2005	New Jersey School Boards Association	\$705.00	\$705.00	UBC dinner meeting on 10/8/04 and Orientation conference in Sep for Quinzell McKenzie amounting to \$15 .Also, UBC conference/dinner meeting for 4 people on 5/7/04 amounting to \$690.			✓	This expense is deemed inconclusive since documentation, such as an approved conference request form and a conference agenda, is not provided. The amount of \$705 appears reasonable, but it is unclear how students benefit from this purchase. Further documentation indicating the educational justification for attendance at this meeting is needed.	Board member required attendance for training by New Jersey School Boards Association. Agenda usually not part of payment package.
576	15-000-223-320-00000-00-05	43412	4/19/2004	Foundation for Educational Administration Inc.	\$1,950.00	\$1,950.00	Payment for Dr. Crespo to attend the 12th Annual Principal's Center for Educational Leadership conference in Princeton on 7/12 - 7/16 (all costs included)		✓		This expense appears reasonable since a program guide linking this conference to the promotion of educational achievement and program goals is provided. The skills developed from attendance at this conference can benefit students in a learning environment. Hence, this purchase meets the strategic initiatives criteria.	
577	15-000-223-320-00000-00-05	44007	6/24/2004	New Jersey Principal & Supervisors Association	\$700.00	\$700.00	The principal and a teacher of University Six School attended a 3-day conference at the middle level school improvement consortium. The purpose was to acquire leadership achievement skills dealing with middle schools.		✓		This expense appears reasonable since a conference request form linking this conference to the promotion of educational achievement and program goals is provided. The skills developed from attendance at this conference can benefit students in a learning environment. Hence, this purchase meets the strategic initiatives criteria.	Conference attendance certificate and agenda usually not part of payment package.
578	15-000-221-320-00000-00-10	52509	2/1/2005	WALKER LILLIE	\$567.72	\$583.72	Reimbursement for *104th Annual New Jersey PTA Convention, November 29 & December 1, 2004 Trump Taj Mahal, Atlantic City, NJ, reimbursement includes registration \$135, lodging \$313.15, travel \$78 parking \$8 , and meals \$45.57			✓	This expense is deemed inconclusive due to the lack of documentation. More specific documentation such as an approved Conference Request Form and a conference agenda would be required in order to assess the nature of the conference and to ascertain how it could have added educational value or be a strategic initiative. Since it was an out of state conference, a state approval form would be required.	Conference attendance certificate and agenda usually not part of payment package.

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579	11-000-230-590-0000-00-16	52411	1/12/2005	BUSINESS COALITION FOR EDUCATIONAL	\$150.00	\$150.00	"Advancing Achievement for all students" by The Business Coalition for Educational Excellence at New Jersey Chamber of Commerce Wednesday, April 20, 2005 at the Hilton, Woodbridge, NJ, attendees: Ethel W. Davion, Michelle Brooks-Bey @75.00 per person			✓	This expense is deemed inconclusive due to the lack of documentation. More specific documentation such as an approved Conference Request Form and a conference agenda would be required in order to assess the nature of the conference and to ascertain how it could have added educational value or be a strategic initiative. Since it was an out of state conference, a state approval form would be required.	
580	11-000-230-590-0000-00-16	62282	12/19/2005	ANNECHINO, JOSEPH MICHAEL	\$160.00	\$160.00	Reimbursement for New Jersey Music Educators Association State Conference "Music: The Heart in Education 2006" February 23-25, 2006, Brunswick Hilton and Towers, East Brunswick, NJ, Attendee presented a band instrument repair clinic at this convention by visual and performing arts			✓	This expense is deemed inconclusive due to the lack of documentation. More specific documentation such as an approved Conference Request Form and a conference agenda would be required in order to assess the nature of the conference and to ascertain how it could have added educational value or be a strategic initiative. Since it was an out of state conference, a state approval form would be required.	
581	15-190-100-320-00000-00-02 15-190-100-320-0000-00-02	51493	9/24/2004	Berkley Terrace	\$19,250.00	\$19,250.00	Success For All reading contract for Berkley Terrace school. The amount includes 1.5 days of training at \$1650/per day.			✓	This expense is deemed inconclusive since documentation supporting the purpose and need of this training is not provided. It is unclear how this training will benefit the students. Further documentation is needed to determine if \$1650 per day is reasonable.	Educational training program provided to meet requirements of whole school reform program
582	15-000-240-800-00000-00-11	51479	10/12/2004	Savin Corp	\$2,376.80	\$4,675.68	3 year lease option of Savin Model 2560 at Union Ave Middle			✓	This expense is deemed inconclusive due to the lack of documentation. A copier is necessary for day to day administrative operation of the district office and school; however, the lease amount of \$4,675.68 per year appears excessive compared to the purchase price of a regular copier. More supporting documentation indicating why an over-functioned copier was needed and what educational achievement or program goals associated would be required. The documentation provided does not include an invoice.	
583	11-000-230-590-0000-00-00	60805	8/1/2005	GE Capital Corp	\$40,824.41	\$44,535.72	All District schools - state annual contract for 12 Riso copiers (\$3711.31 each copier) from July 1, 2005 to June 30, 2006			✓	This expense is deemed inconclusive due to the lack of documentation. A copier is necessary for day to day administrative operation of the district office and school; however, the lease amount of \$3711.31 per year appears excessive compared to the purchase price of a regular copier. More supporting documentation indicating why an over-functioned copier was needed and what educational achievement or program goals associated would be required. The purchase order exceeds the bid threshold of \$29,000, yet no comparative bids are included in the PO package.	

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584	11-000-270-514-0000-00-36 11-000-290-500-0000-00-00 15-000-240-600-0000-00-11 15-000-240-730-0000-00-03 15-120-100-730-0000-00-07 15-130-100-730-0000-00-05	61004	8/18/2005	Xerox	\$62,585.20	\$99,634.00	All District schools - maintenance charges, lease agreements, and meter usage (overages) for 29 copiers from July 1, 2005 to June 30, 2006			✓	This expense is deemed inconclusive due to the lack of documentation. A copier is necessary for day to day administrative operation of the district office and school; however, the lease amount of \$3,435 per year appears excessive compared to the purchase price of a regular copier. More supporting documentation indicating why an over-functioned copier was needed and what educational achievement or program goals associated would be required. The purchase order exceeds the bid threshold of \$29,000, yet no comparative bids are included in the PO package. The documentation provided does not include a check.	
585	11-000-230-590-00000-00-00	52068	12/1/2004	Xerox Corporation	\$7,278.00	\$7,278.00	Purchase of supplies for the Xerox machine in the Copy room by the Purchasing Dept at the District. Purchases include- 24 fuser agent (\$32 each), 24 dry ink (\$162 each), 6 binder tapes- black (\$98 each), 6 binder tapes-Blue (\$109 each), etc.			✓	This expense is deemed inconclusive since documentation supporting the need for these items is not provided. Moreover, the amount of \$7200 for the copier supplies appears excessive. Further documentation is needed to link this purchase to the strategic initiatives of the District.	Supplies used throughout the school year predicated on previous experience.
586	15-000-222-500-0000-00-11	53153	4/1/2005	NJ STATE DEPT OF EDUCATION	\$1,200.00	\$1,200.00	For Union Avenue Middle School, 100 Core Curriculum Content Standards @\$12.00 each			✓	This expense is deemed inconclusive due to the lack of documentations. More specific documentation regarding the bulk purchase of books such as a curriculum related and a students roster would be required in order to assess the necessity of the purchase and to ascertain how it could have added educational value or be beneficial to the students.	
587	11-000-261-420-00000-00-33	52339	1/7/2004	Stempler Drapery & Carpet	\$1,466.00	\$1,466.00	Paid for the cleaning and alteration of drapery at Augusta Street Elementary School. Service includes removing, cleaning, flame proofing and altering the drapery.	✓			This expense is deemed discretionary since documentation indicating the need for this curtain maintenance is not provided. The amount of \$1466 for the repair appears excessive. Moreover, it could not be determined if the purchase was made in reaction to an event or circumstance. Further documentation is needed to link this purchase to an educational program, such as the theater department.	
588	12-000-400-450-0000-00-00	60738	7/26/2005	P.I.R. General Contractor	\$47,048.00	\$47,048.00	Paved the driveway for the West Side wing of Irvington High School.			✓	This expense is deemed inconclusive since documentation indicating the need for the driveway paving is not provided. Attached comparative bids justify the amount of \$47,048 as reasonable. The paving of the driveway can be linked to strategic initiatives as it helps ensure the safety of the students and faculty and preserves the conditions of their vehicles. However, further documentation is needed to support the need for the paving. The purchase order exceeds the bid threshold of \$29,000, yet no comparative bids are included in the PO package.	Driveway was in a hazardous condition.
589	15-000-240-800-00000-00-12	50864	8/2/2004	SHAPIRO, ROBERT	\$1,600.00	\$1,600.00	2004-2005 Watchung conference annual dues			✓	This expense appears reasonable since membership with the Watchung Conference can be directly linked to the promotion of athletic achievement and program goals. Hence, this purchase meets the strategic initiatives of the District. Moreover, this purchase benefits all student athletes. The documentation provided does not include an invoice.	

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590	15-000-240-300-0000-00-12	60555	7/1/2005	Robert Shapiro	\$1,600.00	\$1,600.00	05-06 Annual dues for the Watchung Conference		✓		This expense appears reasonable since membership with the Watchung Conference can be directly linked to the promotion of athletic achievement and program goals. Hence, this purchase meets the strategic initiatives of the District. Moreover, this purchase benefits all student athletes. The documentation provided does not include an invoice.	
591	11-000-261-420-00000-00-33	51346	9/10/2004	PIR Contracting, Inc.	\$8,500.00	\$8,500.00	Paid for the installation and repairs for Grove Street School. Repairs include installation of switch for air-conditioner, fix the wires for bathroom lights and install new lights in girls locker rooms.		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. The facilities maintenance service contract associated with the electrical work can be linked to strategic initiatives. Thus, this purchase meets the usefulness and reactionary criteria.	
592	11-000-262-420-00000-00-34	51517	9/28/2004	Newark Ironbound Electrical Supply	\$527.35	\$527.35	Purchase of electrical materials for the computer room for the maintenance dept at the District. Purchase of items include 5 lrvy 2-20A duplex 12ft (\$105.47 each)		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. The electric maintenance service associated with the materials can be linked to strategic initiatives. Thus, this purchase meets the usefulness and reactionary criteria.	
593	11-000-262-420-00000-00-34	51515	9/28/2004	Newark Ironbound Electrical Supply	\$525.00	\$525.00	30 Wrap Lens Acrylic for the maintenance department			✓	This expense is deemed inconclusive since documentation supporting the purpose and necessity of the wrap lens is not provided. Without an understanding of what these are used for, this purchase cannot be linked to the strategic initiatives of the District. Moreover, it could not be determined if the purchase of these wrap lens was made in reaction to an event or circumstance.	Electrical supplies used by maintenance department predicated on previous experious.
594	11-000-230-530-00000-00-00	51311	8/31/2004	Pitney Bowes	\$9,450.00	\$5,148.00	12 month lease of a Postage Meter (includes mail machine and electronic scale)		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the postage supplies, this purchase meets the usefulness criteria.	
595	11-000-230-530-00000-00-00	51310	8/31/2004	Pitney Bowes	\$11,255.76	\$5,160.00	13 month lease of a Postage Meter (includes mail machine and electronic scale)		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the postage supplies, this purchase meets the usefulness criteria. The documentation provided does not include a check.	
596	12-000-400-390-0000-00-00	61801	11/3/2005	DCM Architecture, Inc.	\$10,776.43	\$58,760.00	Professional Service for Five Year Long Range Facilities Plan that was approved by the Board in October 2005 and the contract was awarded to DCM Architecture, Inc.			✓	This expense is deemed inconclusive since documentation outlining the five year long range facilities plan is not provided. Architectural services can be linked to the strategic initiatives of the District and does meet the usefulness criteria. However, further documentation is needed to determine if the amount of \$58,760 is reasonable. The purchase order exceeds the bid threshold of \$29,000, yet no comparative bids are included in the PO package. The documentation provided does not include an invoice.	Professional service is not a item to be bid and 5 year long facility plan is a requirement of the State department of Education.

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597	15-000-240-800-00000-00-11	53404	4/21/2005	ONE IF BY LAND TOURS, INC.	\$2,268.00	\$2,268.00	Payment for Grade 8 trip for union avenue middle school			✓	This expense is deemed inconclusive since documentation supporting the purpose of the field trip was not provided. The amount of \$284 per trip seems reasonable. However, due to the lack of documentation the field trip could not be linked to any specific program or achievement goal. Since the list of students who attended the field trip was not provided, the beneficiary is not identifiable as students either. The documentation provided does not include an invoice.	
598	15-000-222-600-00000-00-10	50718	7/1/2004	ATD American Co.	\$9,258.03	\$3,654.52	Purchase of 6 rectangular tables (\$414 each), 1 round table (788) and 32 chairs (\$ 156.58 each) for University Middle School.	✓			This expense is deemed discretionary since documentation supporting the need for this purchase is not provided. The amount of \$3654 for the furniture appears excessive and it is unclear how students can benefit from this purchase.	
599	15-000-222-600-0000-00-10	63166	3/14/2006	Allied Office Supplies Inc.	\$3,935.40	\$3,935.40	Purchase of School Furniture for University Middle School. Purchases include a mahogany right pedestal return (\$505.20), a mahogany 5 shelf bookcase (\$344.40), a corner workstation (\$519), a mahogany stack on storage hutch (\$539.40), traditional exec swivel (\$590) and a guest chair (\$294)	✓			This expense is deemed discretionary since documentation supporting the need for this purchase is not provided. The amount of \$3935 for the furniture appears excessive and it is unclear how students can benefit from this purchase.	
600	11-000-230-890-0000-00-00	62748	2/1/2006	Kim Faszczewski	\$500.00	\$500.00	Payment made by the business office at the District for insurance deductible for personal vehicle damaged by board vehicle. The payment does not indicate board was at fault.			✓	This expense is deemed inconclusive since the supporting documentation does not indicate whether the District had third party/ liability insurance. This expense was paid in response to an Irvington Board vehicle backing into a parked vehicle. The reasonableness of the amount could not be determined without more documentation to assess the nature of the damage.	
601	11-000-230-331-10000-00-30	52664	2/7/2005	Booker, Rabinowitz, Trenk	\$21,232.53	\$21,232.52	Paid the attorney fees for Johnson Vs Irvington Board of Education case			✓	This expense is deemed inconclusive since documentation describing the settlement is not provided. Further information about the case is necessary for us to determine if this would meet the reactionary and strategic initiatives criteria.	
602	11-000-230-331-10000-00-30	54047	6/29/2005	La Rocca, Feeley, Smith & Rosellini LLC	\$1,700.00	\$1,700.00	Michael Gnad vs. Irvington BOE Docket #324-0/04			✓	This expense is deemed inconclusive since documentation describing the settlement is not provided. Further information about the case is necessary for us to determine if this would meet the reactionary and strategic initiatives criteria. The documentation provided does not include an invoice.	
603	11-000-230-331-0000-00-30	54046	6/29/2006	Barry F Gartenberg, Esq.	\$5,534.48	\$4,334.48	Clarence P Roberts vs. Irvington BOE Docket #ESX_L 1907 05			✓	This expense is deemed inconclusive since documentation describing the settlement is not provided. Further information about the case is necessary for us to determine if this would meet the reactionary and strategic initiatives criteria. The documentation provided does not include a check. The documentation provided does not include an invoice.	

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604	11-000-230-820-00000-00-30	53635	6/29/2005	Paul Gruber	\$40,000.00	\$40,000.00	Settlement for Paul Gruber vs. Irvington BOE			✓	This expense is deemed inconclusive since documentation describing the settlement is not provided. Further information about the case is necessary for us to determine if this would meet the reactionary and strategic initiatives criteria. The purchase order exceeds the bid threshold of \$29,000, yet no comparative bids are included in the PO package. The documentation provided does not include a check. The documentation provided does not include an invoice.	
605	15-000-222-600-00000-00-06	44148	6/30/2004	WORLD ALMANAC EDUCATION	\$1,472.68	\$1,578.04	Library books for Grove Street School , such as Hipporene foreign language set @74.99, 100 things you should know about set @255.99, the plant and animal kingdoms set @179.50, Shel Silverstein set @135.99		✓		This expense appears reasonable based on the nature of the purchase as supporting documentation indicates that the purpose of the purchase was for various library books for Grove Street Elementary School. Per review of the list of the book attached, the purchased books appeared educational value and can be linked to strategic initiatives. Moreover, the beneficiary is identifiable as Grove Street Elementary School students. Due to the long-term usability of the library books, the expense also meets the usefulness criteria.	
606	15-000-222-500-00000-00-12 15-000-222-500-0000-00-12	53519	4/25/2005	BAKER & TAYLOR BOOKS	\$662.60	\$662.60	40 books for high school library, catalog products, mylar jackets etc.		✓		This expense appears reasonable based on the nature of the purchase as supporting documentation indicates that the purpose of the purchase was for various library books for Irvington High school. Per review of the list of the book attached, the purchased books appeared educational value and can be linked to strategic initiatives. Moreover, the beneficiary is identifiable as Irvington High School Students. Due to the long-term usability of the library books, the expense also meets the usefulness criteria.	
607	15-000-222-500-00000-00-12 15-000-222-500-0000-00-12	53518	4/25/2005	BAKER & TAYLOR BOOKS	\$581.44	\$581.44	40 books for high school library, catalog products, mylar jackets etc.		✓		This expense appears reasonable based on the nature of the purchase as supporting documentation indicates that the purpose of the purchase was for various library books for Irvington High school. Per review of the list of the book attached, the purchased books appeared educational value and can be linked to strategic initiatives. Moreover, the beneficiary is identifiable as Irvington High School Students. Due to the long-term usability of the library books, the expense also meets the usefulness criteria.	
608	15-000-222-500-00000-00-12	53517	4/25/2005	BAKER & TAYLOR BOOKS	\$862.82	\$862.82	46 books for high school library, catalog products, mylar jackets etc.		✓		This expense appears reasonable based on the nature of the purchase as supporting documentation indicates that the purpose of the purchase was for various library books for Irvington High school. Per review of the list of the book attached, the purchased books appeared educational value and can be linked to strategic initiatives. Moreover, the beneficiary is identifiable as Irvington High School Students. Due to the long-term usability of the library books, the expense also meets the usefulness criteria.	
609	15-190-100-320-00000-00-11	51967	11/18/2004	Follett Software Company	\$1,400.00	\$1,400.00	Union Ave Middle School past due balances for unpaid purchase orders during the 01-02 school year for Circulation Plus and Catalog Plus		✓		This expense appears reasonable since documentation supporting the past due balances is provided. Correspondence from Union Avenue school indicates what the amount is for and which POs went unpaid. Hence, this purchase meets the reactionary criteria.	

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610	15-000-222-600-0000-00-06	60142	7/1/2005	Highsmith Inc.	\$179.20	\$199.92	For Grove Street library - labels, bookmarks, posters, and tape		✓		This expense appears reasonable based on the nature of the purchase as library supplies are necessary for the administrative operations of the District. Hence, this purchase can be linked to the strategic initiatives of the District. Moreover, due to the daily use of the supplies, this purchase meets the usefulness criteria.	
611	15-000-222-600-0000-00-05	60296	7/1/2005	Highsmith Inc.	\$604.12	\$641.20	For University Six library - highlighters, staplers, pens, books, bookmarks, tape, labels, rubber bands, and stamps		✓		This expense appears reasonable based on the nature of the purchase as library supplies are necessary for the administrative operations of the District. Hence, this purchase can be linked to the strategic initiatives of the District. Moreover, due to the daily use of the supplies, this purchase meets the usefulness criteria.	
612	11-000-230-890-00000-00-00	52555	2/1/2005	STATE OF NEW JERSEY DEPT OF EDUC	\$3,933.33	\$3,933.33	Loan interest amount up to 7/02/2004 for Irvington Board of Education loaned \$4,000,000 @ rate 2.95% from State of New Jersey		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of school district. Moreover, the loan borrowed can be linked to promotional achievement goals. Thus, it meets the strategic initiatives criteria.	
613	11-000-230-590-00000-00-00	40651	7/1/2003	General Electric Capital Corp.	\$11,133.93	\$44,535.72	All District schools - state annual contract for 12 Riso copiers (\$3711.31 each copier) from July 1, 2003 to June 30, 2004			✓	This expense is deemed inconclusive due to the lack of documentation. A copier is necessary for day to day administrative operation of the district office and school; however, the lease amount of \$3711.31 per year appears excessive compared to the purchase price of a regular copier. More supporting documentation indicating why an over-functioned copier was needed and what educational achievement or program goals associated would be required. The purchase order exceeds the bid threshold of \$29,000, yet no comparative bids are included in the PO package.	
614	11-000-230-590-00000-00-00	51289	8/27/2004	General Electric Capital Corp.	\$84,535.72	\$44,535.72	All District schools - state annual contract for 12 Riso copiers (\$3711.31 each copier) from July 1, 2004 to June 30, 2005			✓	This expense is deemed inconclusive due to the lack of documentation. A copier is necessary for day to day administrative operation of the district office and school; however, the lease amount of \$3711.31 per year appears excessive compared to the purchase price of a regular copier. More supporting documentation indicating why an over-functioned copier was needed and what educational achievement or program goals associated would be required. The purchase order exceeds the bid threshold of \$29,000, yet no comparative bids are included in the PO package.	
615	12-000-400-390-0000-00-00	52051	11/29/2004	Da-Lor Service Co., Inc.	\$57,309.74	\$13,750.00	Maintenance performed on an a/c unit at the HS: compressor change-out rooftop #1 "B" circuit and rooftop #4 "A" circuit		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. The facilities maintenance service contract associated with the HVAC maintenance can be linked to strategic initiatives. Thus, this purchase meets the usefulness and reactionary criteria.	
616	11-000-262-420-0000-00-34	61603	10/14/2005	R & J Control, Inc	\$948.34	\$2,624.00	Maintain and repair emergency generators for Thurgood Marshall and University Middle		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. The facilities maintenance service contract associated with the generator maintenance can be linked to strategic initiatives. Thus, this purchase meets the usefulness and reactionary criteria.	

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617	11-000-262-420-0000-00-34	61959	11/30/2005	Garden State Fire & Security	\$11,205.00	\$16,320.00	24 hour Central Station Monitoring and providing opening/closing reports for all district location		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. The facilities maintenance service contract associated with the monitoring of a fire alarm panel can be linked to strategic initiatives. Thus, this purchase meets the usefulness and reactionary criteria. The documentation provided does not include an invoice.	
618	11-000-262-590-00000-00-34	52216	12/7/2004	P.I.R. General Contractor	\$5,500.00	\$5,500.00	Repair Secretary Office due to water damage at Grove Street. Work includes: remove water-damaged floor, make necessary repairs to floor, install vinyl tile, install new line and outlet, paint area of wall, and remove all debris		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. The facilities maintenance service contract associated with the floor repair can be linked to strategic initiatives. Thus, this purchase meets the usefulness and reactionary criteria. The documentation provided does not include a check.	
619	11-000-261-420-00000-00-33	52295	12/16/2004	NEWARK PAINT & WALLPAPER CO INC.	\$175.84	\$175.84	16 Red paint @\$10.99 for doors ordered by maintenance department .		✓		This expense appears reasonable based on the nature of the purchase as the purchased red paint for doors ordered by maintenance department can be linked to strategic initiative. Moreover, the maintenance meets reactionary criteria as well.	
620	11-000-290-890-00000-00-16	51572	N/A	MACON, ISAAC	\$3,308.00	\$3,308.00	Breakfast and lunch for Administrators' orientation to be held on 8/23/04-8/27/04 for 50 people			✓	This expense is deemed inconclusive since documentation indicating the purpose of the orientation is not provided. The title of the workshop does not indicate it can be linked to strategic initiatives or be beneficial to students. The amount of \$22 per person per day for the breakfast and lunch seems reasonable. To assess the nature and necessity of the expense, more specific documentation would be required. The documentation provided does not include a check. The documentation provided does not include an invoice.	Annual training for administrative staff at the outset of the school year to provide objectives to be attained by the district.
621	11-000-290-890-00000-00-16	51352	9/14/2004	NJASA	\$1,610.00	\$1,610.00	2004-2005 membership renewal with New Jersey Association of School Administrators for Dr. Ernest H Smith, Jr., Superintendent		✓		This expense appears reasonable based on the nature of the purchase as documentation indicates that the expense was for 2004-2005 membership renewal with New Jersey Association of School Administrators for the superintendent of the district, which is an expense approved by NJDOE. Hence, the expense can be linked to strategic initiatives.	
622	15-000-240-800-00000-00-11	52989	3/11/2005	WINCEY CO., INC	\$1,445.00	\$1,445.00	African Discovery through music troupe 50 min live musical stage play performances for University Avenue Middle School		✓		This expense appears reasonable based on the nature of the purchase as the title of Music Performance appeared educational value and can be linked to promotional achievement and program goals. Moreover, the beneficiary is identifiable as University Avenue Middle School students. Hence, it meets the educational, beneficiary, strategic initiative criteria.	
623	11-000-290-890-00000-00-16	52246	12/8/2004	EASTERN GLOBE LINKERS	\$1,728.00	\$1,728.00	Per Diem Nursing Services rendered at the University Six Middle school, from 10/22/04 thru 10/28/04		✓		The expense appears reasonable since documentation indicates that the purchase was for per diem nursing services rendered at the University Six Middle school which could be linked to strategic initiatives, and the beneficiary was identified as University Six Middle School students. Hence the expense meets the beneficiary and strategic initiatives criteria	

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624	11-000-230-600-00000-00-13 11-000-230-610-00000-00-00	51009	8/11/2004	ALLIED OFFICE SUPPLIES INC.	\$219.48	\$219.84	Premium heavy duty packaging tape 3750-RD-CLR 8 pack @27.48 each by purchasing department		✓		This expense appears reasonable based on the nature of the purchase as office supplies were necessary for the administrative operations of the District. Hence, this purchase can be linked to strategic initiatives. Moreover, due to the daily use of the office supplies, this purchase meets the usefulness criteria. The documentation provided does not include an invoice.	
625	15-000-240-600-00000-00-12	51821	10/28/2004	Oak Tree Office Supply	\$1,095.00	\$1,095.00	1 Canon PC 940 personal copier for Irvington HS			✓	This expense is deemed inconclusive due to the lack of documentation. More supporting documentation indicating the purpose of purchasing the personal copier would be required in order to assess the nature and need of the purchase and to ascertain how it could be beneficial to the students or be reactionary to any particular event.	
626	11-000-290-600-00000-00-31	52174	12/6/2004	All Business Supplies	\$1,152.54	\$1,152.54	Tax forms all District schools - 4,000 W2, 3000 envelopes, 500 W4, 6 1099 Misc, and 5 1096s		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the office supplies, this purchase meets the usefulness criteria.	
627	15-000-240-600-0000-00-07	53567	N/A	Oak Tree Office Supply	\$1,639.30	\$1,639.30	Furniture for Madison Ave including: 1 desk (\$165.90), 1 manager's desk (\$276.50), 3-drawer pedestal (\$227.50), upholstered chair (\$176.40), and a 7-drawer card file (\$748)	✓			This expense is deemed discretionary since documentation supporting the need for this furniture is not provided. The amount of \$1639 for these items appears excessive and it is unclear how students can benefit from this furniture.	
628	15-000-240-600-0000-00-07	53883	6/14/2005	Oak Tree Office Supply	\$430.18	\$874.13	Office supplies for Madison Ave including: 9 drawer frames (\$93.15), 5 boxes of folders (\$31.25), 6 filing systems (\$97.98), computer work center (\$160.30), dry-erase board (\$64.05), and 2 cordless phone systems (\$379.99)			✓	This expense is deemed inconclusive since documentation indicating the need for the computer work center and 2 cordless phone systems is not provided. The amount of \$189.95 per phone system appears excessive, and the beneficiary is not identified. Further documentation is needed to link these two purchases to the strategic initiatives of the District.	
629	11-000-222-600-0000-00-00	61590	10/14/2005	Computer Resources	\$600.00	\$3,000.00	10 boxes of computer paper for Media Services & Technology dept		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the office supplies, this purchase meets the usefulness criteria. The documentation provided does not include an invoice.	
630	15-000-240-600-00000-00-12	51676	10/14/2004	Oak Tree Office Supply	\$2,538.82	\$2,496.22	Office supplies for Irvington HS including: easel pads, diskettes, pens, folders, post its, highlighters, markers, and pencil sharpeners		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the office supplies, this purchase meets the usefulness criteria.	
631	11-000-262-590-00000-00-34	53048	3/17/2005	Lone Star Consulting, Co.	\$9,975.77	\$9,975.77	At Outdoor Educational Center - roof reconstruction/repair on the director/nurse cabin. Urgent repairs - leaks causing wood beams to rot and decay		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the grounds maintenance of the District. Hence, this purchase meets the strategic initiatives criteria. The amount of \$9975 appears reasonable for the maintenance. Moreover, documentation indicated this purchase was made in reaction to an event or circumstance. The documentation provided does not include a check.	

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632	11-000-262-420-0000-00-34	44059	6/30/2004	BUS PARTS WAREHOUSE	\$461.51	\$461.51	Bus boy mirror head and 8-way flasher for transportation department		✓		This expense appears reasonable based on the nature of the purchase as it is for the school bus mirror head and flasher repairs which can be linked to strategic initiatives. The beneficiary is identifiable as school students.	
633	11-000-230-890-0000-00-00	51594	9/1/2004	Booker & Booker Exterminations	\$11,500.00	\$11,500.00	Interim pest control services for July-August 2004 for the entire District. Monitor all 12 schools and Board office. Fumigate and spray bomb all cafeteria feeding areas and classrooms.		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. The facilities maintenance service contract associated with the pest control service can be linked to strategic initiatives. Thus, this purchase meets the usefulness and reactionary criteria.	
634	11-000-262-420-0000-00-34	52218	12/7/2004	Emergency Pest Control, Inc	\$16,863.85	\$6,200.00	Interim pest control services for Sept-Dec 2004 for the entire District		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. The facilities maintenance service contract associated with the pest control service can be linked to strategic initiatives. Thus, this purchase meets the usefulness and reactionary criteria.	
635	11-000-261-420-0000-00-33	60657	7/22/2005	LEO HECHT, INC.	\$150,000.00	\$127,140.91	Plumbing services district wide for the 2005-2006 school year on a 24 hour basis for all schools and offices			✓	The expense is deemed inconclusive due to the lack of documentation. By nature, the plumbing service could be linked to strategic initiatives. However, since documentation tracking each service, such as vendor's work ticket or sufficient invoice, was not provided, the amount of \$150,000 against the original P.O. amount of \$127,140 could not be justified.	This is an award for plumbing services to be provided on a drawdown basis from a \$150,000 based on a bid
636	11-000-290-500-0000-00-31	54145	6/30/2005	YANNOTTI, STEPHEN	\$320.00	\$320.00	Pay For Police Officer Who Worked At University Six School Site For Construction @An Hourly Rate Of \$40.00 On The Dates Below: Sgt. Stephen Yannotti - April 18, 2005 - 8 Hrs.			✓	This expense is deemed inconclusive due to the lack of documentation. The supporting documentation provided includes a police officer timesheet from Irvington Department of Police, and correspondence indicating that the expense will be paid by Bergen Engineering via a pass-through of the existing Irvington BOE account with the police department. More supporting documentation, such as the proof of monthly reimbursement by Bergen Engineering to Irvington Board of Education, and back-up documentation to verify the incurred costs, e.g. police officer timesheet acknowledged and approved by Bergen Engineering, would be required. The documentation provided does not include an invoice.	Documentation concerning police officers previously provided.
637	11-000-290-500-0000-00-31	54146	6/30/2005	CAPERS, CHARLES	\$320.00	\$320.00	Pay For Police Officer Who Worked At University Six School Site For Construction @An Hourly Rate Of \$40.00 On The Dates Below: April 28, 2005 - 8 Hrs.			✓	This expense is deemed inconclusive due to the lack of documentation. The supporting documentation provided includes a police officer timesheet from Irvington Department of Police, and correspondence indicating that the expense will be paid by Bergen Engineering via a pass-through of the existing Irvington BOE account with the police department. More supporting documentation, such as the proof of monthly reimbursement by Bergen Engineering to Irvington Board of Education, and back-up documentation to verify the incurred costs, e.g. police officer timesheet acknowledged and approved by Bergen Engineering, would be required. The documentation provided does not include an invoice.	Documentation concerning police officers previously provided.

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638	11-000-290-500-0000-00-31	54148	6/30/2005	CONTRERAS, VALENTIN	\$320.00	\$320.00	Pay For Police Officer Who Worked At University Six School Site For Construction @An Hourly Rate Of \$40.00 On The Dates Below: April 22, 2005 - 8 Hrs.			✓	This expense is deemed inconclusive due to the lack of documentation. The supporting documentation provided includes a police officer timesheet from Irvington Department of Police, and correspondence indicating that the expense will be paid by Bergen Engineering via a pass-through of the existing Irvington BOE account with the police department. More supporting documentation, such as the proof of monthly reimbursement by Bergen Engineering to Irvington Board of Education, and back-up documentation to verify the incurred costs, e.g. police officer timesheet acknowledged and approved by Bergen Engineering, would be required. The documentation provided does not include an invoice.	Documentation concerning police officers previously provided.
639	11-000-290-500-0000-00-00	61294	9/22/2005	RAMIRO RODRIGUES	\$640.00	\$640.00	Pay For Police Officer Who Worked At University Six School Site For Construction @An Hourly Rate Of \$40.00 On The Dates Below: 7/21/05 8hrs, 7/29/05, 8hrs			✓	This expense is deemed inconclusive due to the lack of documentation. The supporting documentation provided includes a police officer timesheet from Irvington Department of Police, and correspondence indicating that the expense will be paid by Bergen Engineering via a pass-through of the existing Irvington BOE account with the police department. More supporting documentation, such as the proof of monthly reimbursement by Bergen Engineering to Irvington Board of Education, and back-up documentation to verify the incurred costs, e.g. police officer timesheet acknowledged and approved by Bergen Engineering, would be required. The documentation provided does not include an invoice.	Documentation concerning police officers previously provided.
640	11-000-290-500-0000-00-00	61667	10/20/2005	GARGAS, NICHOLAS	\$280.00	\$280.00	Pay For Police Officer Who Worked At University Six School Site For Construction @An Hourly Rate Of \$40.00 On The Dates Below: September 9, 2005 - 7 Hrs.			✓	This expense is deemed inconclusive due to the lack of documentation. The supporting documentation provided includes a police officer timesheet from Irvington Department of Police, and correspondence indicating that the expense will be paid by Bergen Engineering via a pass-through of the existing Irvington BOE account with the police department. More supporting documentation, such as the proof of monthly reimbursement by Bergen Engineering to Irvington Board of Education, and back-up documentation to verify the incurred costs, e.g. police officer timesheet acknowledged and approved by Bergen Engineering, would be required. The documentation provided does not include an invoice.	Documentation concerning police officers previously provided.

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641	11-000-230-890-0000-00	64322	6/13/2006	RODRIGUEZ, RAMIRO	\$1,020.00	\$1,020.00	Pay For Police Officer Who Worked At University Six School Site For Construction @An Hourly Rate Of \$40.00 On The Dates Below: April 6, 2006 - 8.5hrs., April 24, 2006 - 8.5hrs. April 27, 2006 -8.5 hrs.			✓	This expense is deemed inconclusive due to the lack of documentation. The supporting documentation provided includes a police officer timesheet from Irvington Department of Police, and correspondence indicating that the expense will be paid by Bergen Engineering via a pass-through of the existing Irvington BOE account with the police department. More supporting documentation, such as the proof of monthly reimbursement by Bergen Engineering to Irvington Board of Education, and back-up documentation to verify the incurred costs, e.g. police officer timesheet acknowledged and approved by Bergen Engineering, would be required. The documentation provided does not include an invoice.	Documentation concerning police officers previously provided.
642	11-000-230-890-0000-00	64319	6/13/2006	WHITING, CRAWFORD	\$1,660.00	\$1,660.00	Pay For Police Officer Who Worked At University Six School Site For Construction @An Hourly Rate Of \$40.00 On The Dates Below: May 3, 2006 - 8.5hrs., May 10, 2006 - 8.5hrs., May 18, 2006 -8.5 hrs., May 23, 2006 -8.5 hrs. May 31, 2006 -7.5 hrs.			✓	This expense is deemed inconclusive due to the lack of documentation. The supporting documentation provided includes a police officer timesheet from Irvington Department of Police, and correspondence indicating that the expense will be paid by Bergen Engineering via a pass-through of the existing Irvington BOE account with the police department. More supporting documentation, such as the proof of monthly reimbursement by Bergen Engineering to Irvington Board of Education, and back-up documentation to verify the incurred costs, e.g. police officer timesheet acknowledged and approved by Bergen Engineering, would be required. The documentation provided does not include an invoice.	Documentation concerning police officers previously provided.
643	11-000-230-890-0000-00	64325	6/13/2006	HERZER, RICHARD	\$680.00	\$680.00	Pay For Police Officer Who Worked At University Six School Site For Construction @An Hourly Rate Of \$40.00 On The Dates Below: April 5, 2006 - 8.5hrs., April 26, 2006 - 8.5hrs.,			✓	This expense is deemed inconclusive due to the lack of documentation. The supporting documentation provided includes a police officer timesheet from Irvington Department of Police, and correspondence indicating that the expense will be paid by Bergen Engineering via a pass-through of the existing Irvington BOE account with the police department. More supporting documentation, such as the proof of monthly reimbursement by Bergen Engineering to Irvington Board of Education, and back-up documentation to verify the incurred costs, e.g. police officer timesheet acknowledged and approved by Bergen Engineering, would be required. The documentation provided does not include an invoice.	Documentation concerning police officers previously provided.
644	11-000-230-610-00000-00-00	53184	4/4/2005	ACME Rubber Stamp	\$74.00	\$74.00	Purchased US Postage Stamps by the Purchasing Dept at the district for bulk mailing for schools		✓		The expense was deemed "Appears Reasonable" as it was related to general administrative operations of the business district and hence could be linked to a particular strategic initiative. The postage was considered to be a necessity and would used on a routine basis.	

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645	15-190-100-320-0000-003	63203	3/17/2006	Craig Garner	\$500.00	\$500.00	Assembly program on February 24, 2006 at Chancellor Ave - a presentation on technology, African American history and poetry			✓	This expense is deemed inconclusive since documentation linking this presentation to a course curriculum is not provided. The amount of \$500 appears reasonable, but the beneficiary is not identified. Further documentation is needed to link this purchase to the promotion of educational achievement and program goals. The documentation provided does not include an invoice.	Enrichment educational experience at Chancellor Ave School in an assembly program.
646	12-000-240-730-00000-00-00	51404	9/21/2004	PECO Peripheral Company, Inc.	\$6,209.00	\$6,209.00	Purchased a Genicom line matrix printer (\$5190) and 1 year's warranty (\$699) for the Purchasing Dept at the district.			✓	The expense was deemed inconclusive as more documentation would be required in order to determine the nature of goods purchased. It was difficult to determine how the goods purchased could be linked to a particular strategic initiative or the promotion of educational value. Due to the lack of documentation it was difficult to ascertain how the goods purchased would be beneficial to the students.	Equipment needed for efficient handling of purchase orders.
647	11-000-230-890-00000-00-00	51139	8/16/2004	NORTHROP GRUMMAN INFO. TECHNOLOGY	\$2,668.08	\$2,668.08	Printer maintenance contract renewal for two printers at Administrative office and high school for school year 2004-2005			✓	This expense is deemed inconclusive since documentation supporting the purpose of the maintenance was not provided. The amount of \$2668 for two printers maintenance seems excessive compared to the purchase price of two new printers. Due to the lack of documentation the service could not be linked to any specific program or achievement goal. Hence the expense does not meet the educational and strategic initiatives criteria	Need to maintain on a regular basis equipment used excessively
648	15-000-240-800-00000-00-05	52577	2/1/2005	WARNER COMMUNICATIONS CO INC.	\$1,131.45	\$1,131.45	Five Motorola radius CP100 VHF 2 watt, one channel portable radio for University six @226.29 each			✓	The expense is deemed inconclusive since documentation supporting the purpose of the purchase was not provided. The amount of \$226 per unit radio seems excessive. Due to the lack of documentation the purchase could not be linked to any specific program or achievement goal. To assess the nature and necessity of the purchase, more supporting documentation would be required.	Needed to provide instant communications between administrators and security personnel.
649	15-000-240-800-00000-00-05	52576	2/1/2005	WARNER COMMUNICATIONS CO INC.	\$2,930.55	\$2,930.55	Five Motorola radius CP100 VHF 2 watt, one channel portable radio for University six @226.29 each, and Five Motorola radius CP200 UHF 4 watt, four channel portable radio for University six @359.82 each			✓	The expense is deemed inconclusive since documentation supporting the purpose of the purchase was not provided. The amount of \$359 per unit radio seems excessive. Due to the lack of documentation the purchase could not be linked to any specific program or achievement goal. To justify the nature and necessity of the purchase, more supporting documentation would be required.	Needed to provide instant communications between administrators and security personnel.
650	15-000-222-500-0000-00-12	53499	4/25/2005	The Paper Store	\$1,950.50	\$1,950.50	Paper supplies purchased for the Irvington High School		✓		The expense was deemed "Appears Reasonable" as it was related to the administrative operations of the school district. The expense could be linked to a particular strategic initiative and the promotion of educational value. The Beneficiary of the expense was identified to be the students.	
651	11-000-262-420-00000-00-34	51415	9/21/2004	State Of New Jersey	\$2,140.00	\$2,140.00	Paid for the annual life hazard registration fees by the Maintenance dept at the district. 13 businesses/buildings have been registered with NJ division of fire. The registration fee for 12 businesses is \$166 each and for 1 building it is \$ 148.		✓		This expense was deemed "Appears Reasonable" as it was required for the ongoing operations of the school district and hence was considered to be a necessity. The registration fee was to register the District buildings with the NJ division of fire and hence could be linked to a specific strategic initiative. The beneficiary of the expense would be the students and all district personnel.	

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652	11-000-290-890-00000-00-29	52312	10/16/2004	Lorence Capers	\$450.00	\$450.00	Board retreat expense in Atlantic City	✓			This expense is deemed discretionary since documentation indicating the need and purpose of this retreat is not provided. The amount of \$450 appears reasonable, but the beneficiary is not identified. It is unclear what this reimbursement is for and how this retreat can be linked to the strategic initiatives of the District. Hence, this purchase does not meet the perception criteria. The documentation provided does not include an invoice.	Annual fall NJ School Boards Assoc Conf which provides training for school board members as well as administrator
653	11-000-290-890-00000-00-29	52315	10/16/2004	Tracy Faustine	\$450.00	\$450.00	Board retreat expense in Atlantic City	✓			This expense is deemed discretionary since documentation indicating the need and purpose of this retreat is not provided. The amount of \$450 appears reasonable, but the beneficiary is not identified. It is unclear what this reimbursement is for and how this retreat can be linked to the strategic initiatives of the District. Hence, this purchase does not meet the perception criteria. The documentation provided does not include an invoice.	Annual fall NJ School Boards Assoc Conf which provides training for school board members as well as administrator
654	11-000-290-890-00000-00-29	52316	10/16/2004	Norma Carty	\$450.00	\$450.00	Board retreat expense in Atlantic City	✓			This expense is deemed discretionary since documentation indicating the need and purpose of this retreat is not provided. The amount of \$450 appears reasonable, but the beneficiary is not identified. It is unclear what this reimbursement is for and how this retreat can be linked to the strategic initiatives of the District. Hence, this purchase does not meet the perception criteria. The documentation provided does not include an invoice.	Annual fall NJ School Boards Assoc Conf which provides training for school board members as well as administrator
655	11-000-290-890-00000-00-29	52317	10/16/2004	Leroy Witherspoon	\$450.00	\$450.00	Board retreat expense in Atlantic City	✓			This expense is deemed discretionary since documentation indicating the need and purpose of this retreat is not provided. The amount of \$450 appears reasonable, but the beneficiary is not identified. It is unclear what this reimbursement is for and how this retreat can be linked to the strategic initiatives of the District. Hence, this purchase does not meet the perception criteria. The documentation provided does not include an invoice.	Annual fall NJ School Boards Assoc Conf which provides training for school board members as well as administrator
656	11-000-290-890-00000-00-29	52318	10/16/2004	Anna B Scott	\$450.00	\$450.00	Board retreat expense in Atlantic City	✓			This expense is deemed discretionary since documentation indicating the need and purpose of this retreat is not provided. The amount of \$450 appears reasonable, but the beneficiary is not identified. It is unclear what this reimbursement is for and how this retreat can be linked to the strategic initiatives of the District. Hence, this purchase does not meet the perception criteria. The documentation provided does not include an invoice.	Annual fall NJ School Boards Assoc Conf which provides training for school board members as well as administrator

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657	11-000-290-890-0000-00-29	52319	10/16/2004	Carol Hardy	\$450.00	\$450.00	Board retreat expense in Atlantic City	✓			This expense is deemed discretionary since documentation indicating the need and purpose of this retreat is not provided. The amount of \$450 appears reasonable, but the beneficiary is not identified. It is unclear what this reimbursement is for and how this retreat can be linked to the strategic initiatives of the District. Hence, this purchase does not meet the perception criteria. The documentation provided does not include an invoice.	Annual fall NJ School Boards Assoc Conf which provides training for school board members as well as administrator
658	11-000-230-590-0000-00-13	54143	6/30/2005	Elezare Amores	\$189.07	\$189.07	Mileage reimbursement for Elezare Amores, computer technician, for 518 miles driven in the 04-05 school year		✓		This expense appears reasonable since documentation supporting the miles driven is provided. Traveling to different schools is a necessary component of Ms Amores job; thus this purchase can be linked to strategic initiatives. The documentation provided does not include an invoice.	
659	11-000-230-590-0000-00-00	51477	7/31/2004	Victor R. Demming	\$1,950.00	\$1,500.00	Annual mileage reimbursement for 2004-2005 school year for Victor Demming			✓	This expense is deemed inconclusive since documentation supporting the reimbursement is not provided. Without knowledge of what the reimbursements are for, it cannot be determined if the amount of \$1500 is reasonable. Further documentation, such as receipts or travel itineraries, is needed to link this reimbursement to the strategic initiatives of the District. The documentation provided does not include an invoice.	Pursuant to his contract
660	11-000-290-890-0000-00-29	52314	10/20/2004	Linda Van Dupree	\$450.00	\$450.00	Board retreat expense in Atlantic City	✓			This expense is deemed discretionary since documentation indicating the need and purpose of this retreat is not provided. The amount of \$450 appears reasonable, but the beneficiary is not identified. It is unclear what this reimbursement is for and how this retreat can be linked to the strategic initiatives of the District. Hence, this purchase does not meet the perception criteria. The documentation provided does not include a check. The documentation provided does not include an invoice.	Annual fall NJ School Boards Assoc Conf which provides training for school board members as well as administrator
661	11-000-230-820-0000-00-30	62747	2/1/2006	Cambridge Integrated Services	\$1,383.38	\$1,383.38	Payment made as reimbursement for medical bills for Lehisha Burrows who slipped and fell on ice in Irvington High School's parking lot. Lehisha sustained injuries.			✓	The expense was deemed inconclusive as more documentation would be required in order to determine the nature of the reimbursement. It was difficult to determine how the expense could be linked to a particular strategic initiative or for the promotional of educational value. More documentation would be required in order to ascertain the nature of the reimbursement and determine why it was a necessary expense.	

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662	11-000-262-441-10000-00-31	41276	10/8/2003	DiMeo - Irvington, LLC	\$1,816.67	\$21,800.00	Annual contract for the rental of 500 Union Ave (Transportation Dept. Service Center) for the 03-04 school year			✓	This expense is deemed inconclusive since documentation, such as the annual contract, is not provided. The rental of the facility can be linked to strategic initiatives as it houses and protects the transportation fleet of vehicles. Thus, this expense meets the usefulness criteria. However, further documentation is needed to determine if the monthly rate of \$1816.67 is reasonable. Moreover, the timing of the purchase is inconclusive since the date of the PO is October 8, 2003, but the contract period began on July 1, 2003. The documentation provided does not include an invoice.	Annual renewal contract for lease agreement for transportation department center. Lease previously provided
663	11-000-262-441-0000-00-31	61740	10/28/2005	DiMeo - Irvington, LLC	\$21,800.04	\$21,800.00	Annual contract for the rental of 500 Union Ave (Transportation Dept. Service Center) for the 05-06 school year (7/1/05-6/30/06)			✓	This expense is deemed inconclusive due to the timing of the purchase. The rental of the facility can be linked to strategic initiatives as it houses and protects the transportation fleet of vehicles. Thus, this expense meets the usefulness criteria. Moreover, the monthly rate of \$1816.67 appears reasonable for the rental of a garage, office, and parking area. However, the timing of the purchase is inconclusive since the date of the PO is October 28, 2005, but the contract period began on July 1, 2005. The documentation provided does not include an invoice.	Annual renewal contract for lease agreement for transportation department center. Lease previously provided
664	11-000-262-441-10000-00-31	51159	8/17/2004	DiMeo - Irvington, LLC	\$34,910.94	\$21,800.04	Annual contract for the rental of 500 Union Ave (Transportation Dept. Service Center) for the 04-05 school year			✓	This expense is deemed inconclusive since documentation, such as the annual contract, is not provided. The rental of the facility can be linked to strategic initiatives as it houses and protects the transportation fleet of vehicles. Thus, this expense meets the usefulness criteria. However, further documentation is needed to determine if the monthly rate of \$1816.67 is reasonable. Moreover, the timing of the purchase is inconclusive since the date of the PO is August 17, 2004, but the contract period began on July 1, 2004. The documentation provided does not include an invoice.	Annual renewal contract for lease agreement for transportation department center. Lease previously provided
665	11-000-270-890-00000-00-36	51608	10/13/2004	CHRISTY OVERHEAD DOOR COMPANY INC	\$1,576.40	\$1,887.70	vehicle repairs, install two photo cells, replace one motor belt, replace broken internal spring etc.		✓		This expense appears reasonable based on the nature of the purchase as vehicle repairs can be linked to strategic initiatives and the expense for replacing broken internal spring meets the reactionary criteria.	
666	11-000-270-890-00000-00-36	52906	3/3/2005	SUMMIT TRUCK BODY, INC	\$3,548.99	\$3,548.99	Repairs for truck #87 for vandalism			✓	This expense is deemed inconclusive since supporting documentation describing the detailed work conducted, e.g. direct labor hour and material usage, was not provided. The service provided could not be linked to any particular strategic initiative and does not meet the reactionary criteria. Due to the lack of documentation it was difficult to determine the necessity of the expense. The amount appears to be excessive as it was difficult to determine the nature of repair work performed.	
667	11-000-230-610-0000-00-00	61602	10/14/2005	Stuyvesant Press, Inc	\$3,120.73	\$3,120.73	For Superintendent's Office - 700 Kindergarten, 3000 Primary, and 3000 Intermediate report cards. 700 Kindergarten manila jackets, 6000 regular manila jackets		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. Hence, this purchase meets the strategic initiatives of the District. The purchase of the report cards can also be linked to the promotion of educational achievement and program goals. Moreover, the beneficiaries are clearly identified as the students.	

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668	15-000-218-600-0000-00-10	60720	7/26/2005	Computer Resources Inc.	\$1,163.18	\$803.18	Purchased 10 Report Cards Forms (500 units each) for University Middle School		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.	
669	15-000-218-600-0000-00-10	62359	1/4/2006	Computer Resources, Inc.	\$949.05	\$1,017.75	Purchased 2 units of Attendance Forms (\$80 each), 5 units of Report Card Forms (\$75 each) and 5 units of Grade Entry Forms (\$70 each) for University Middle School.		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.	
670	12-000-400-390-00000-00-00	52210	12/7/2004	Lone Star Consulting, Co.	\$14,975.00	\$14,975.00	Repaired roof and installed new sheet rock in bathroom & pantry for the Irvington Outdoor Education Center		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. The facilities maintenance service contract associated with the roof repair can be linked to strategic initiatives. Thus, this purchase meets the usefulness and reactionary criteria.	
671	15-000-240-600-00000-00-12	50760	7/1/2004	Corporate Express	\$868.53	\$868.53	Purchased supplies for Irvington High School's Athletic department from the winning bid vendor		✓		This expense appears reasonable based on the nature of the purchase as it can be linked to the achievement and program goals of the athletic department. This purchase is necessary for the athletic operations of the basketball team. Hence, the expense meets the strategic initiatives of the District.	
672	11-000-230-610-00000-00-00	53101	3/28/2005	Allied Office Products	\$330.12	\$330.12	Purchased 12 toner cartridges (\$16.87 each), 4 push pins (\$3.45 each) and 4 clothing hooks (\$20.13 each) for the Purchasing Dept at Irvington District.		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.	
673	15-000-221-600-00000-00-05	52809	2/1705	Corporate Express	\$301.85	\$301.85	Purchased supplies for University Six School. Supplies includes 2 Cannon Copier Cartridges, 1 box of IBM formatted disks and 1box of MAC formatted disks		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.	
674	15-000-211-600-00000-00-12 15-000-218-600-00000-00-12	52351	1/7/2005	Computer Resources Incorporated	\$7,200.00	\$7,200.00	Purchased supplies for Irvington HS. Supplies includes 60 2-Part Grade Report Mailer		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.	
675	11-000-262-590-00000-00-34	53572	5/5/2005	S. Cooper Brothers Trucking	\$546.74	\$546.74	Purchased a 30 yard Refuse Container for Irvington HS.		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.	
676	11-000-262-590-00000-00-34	53644	5/12/2005	S. Cooper Brothers Trucking	\$546.74	\$546.74	Purchased a 30 yard Refuse Container for Florence Avenue Elementary School.		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.	

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677	15-000-222-600-00000-00-11	53174	4/1/2005	BSC Computer Supplies	\$2,623.06	\$2,623.06	Purchased printer supplies for Union Avenue Middle School. Supplies include 9 cartridges for Epson, 50 black cartridges for HP, 24 color cartridges and 18 3.6V lithium batteries.			✓	This expense is deemed inconclusive due to the lack of documentation. Although the purchased items are useful for the day to day administrative operations of the school district, more supporting documentation indicating the needs of the purchase would be required in order to determine the necessity and reasonableness of the quantities.	Supplies identified on purchase order and quantity predicated on previous use. Printing of educational material to be used by students is a usual occurrence.
678	15-000-240-600-00000-00-12	51951	11/18/2004	Allied Office Supplies Inc.	\$365.29	\$365.29	Purchased school supplies for Irvington HS. Supplies include post-it small flags, calendar holders, scissors, paper clips, envelopes, etc.		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.	
679	15-000-240-600-00000-00-01	52583	2/1/2005	Allied Office Products	\$348.36	\$348.36	Purchased school supplies for Augusta Elementary School. Supplies include 6 portable heaters (\$28.99 each), 3 Address stamps (\$16.98 each) and 3 signature stamps (\$25.20 each).		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.	
680	11-000-230-610-0000-00-00	61445	10/7/2005	Allied Office Products	\$1,034.33	\$1,034.33	Purchased supplies for the Purchasing dept at the district. Supplies include 4 printer cartridges (\$174 each), 2 power strips (\$19.98), 1 electric hole punch (\$125), 1 step tool (\$62.49) and 72 rolls scotch tapes (\$1.54 each). It is an emergency order.		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.	
681	15-000-240-600-0000-00-04	60125	7/1/2005	Allied Office Supplies Inc.	\$3,894.77	\$3,894.77	Purchased supplies for Florence Ave Elementary School. Supplies include card indexes, highlighter, Mouse-keyboard cleaning kit, correction liquid fluid, envelopes, tapes, ballpoint pens, erasers and markers		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.	
682	15-000-240-600-0000-00-09	60202	7/1/2005	Allied Office Supplies Inc.	\$1,258.94	\$1,258.94	Purchased supplies for Mt Vernon Avenue Elementary School. Supplies include 1 shredder (\$62.55), 1 fax machine (\$97.34), 100 flexi grip pens (\$.61 each), correction liquid fluid, envelopes, tapes, ballpoint pens, erasers, markers etc.		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.	
683	15-000-240-600-0000-00-11	60096	7/1/2005	Cascade School Supplies	\$3,773.55	\$3,773.55	Purchased supplies for Union Avenue Middle School. Supplies include card indexes, correction liquid fluid, envelopes, tapes, ballpoint pens, erasers and markers		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.	
684	15-000-240-600-0000-00-06	60109	7/1/2005	Cascade School Supplies	\$702.76	\$702.76	Purchased supplies for Grove St. Elementary School. Supplies include card indexes, dictionary, folders, correction liquid fluid, envelopes, tapes, ballpoint pens, erasers and markers		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.	

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685	15-000-240-600-0000-00-12	60442	7/1/2005	Allied Office Supplies Inc.	\$2,977.32	\$2,869.20	Purchased school supplies for Irvington HS. Supplies include 2 rubber band balls (\$3.05), 1 Expandable cordless answering system (\$169.99), 1 Tower Heater with remote control (\$60.52), 1 Computer Bag (\$47.60), Cordless telephone answering machine (\$67.97), 1 shredder (\$148.92), etc.		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.	
686	15-000-221-600-0000-00-07	61795	11/3/2005	Instruction Inc.	\$689.53	\$689.53	Purchased workbooks for Madison Avenue School. Book titles include 28 Ask 3 Math and 29 Ask 3 Language Arts			✓	This expense is deemed inconclusive due to the lack of documentation. Although the purchased items are useful for the day to day administrative operations of the school district, more supporting documentation indicating the needs of the purchase would be required in order to determine the necessity and reasonableness of the quantities.	It is not unusual to have workbooks to augment the math and language art curriculum that students are involved in.
687	15-000-222-600-0000-00-11	60288	7/1/2005	Cascade School Supplies	\$11.24	\$11.24	Purchased a monthly desk planner, 2 paper clips boxes, liquid paper white, dozen pencil erasers and 3 post it notes for Union Ave Middle School		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.	
688	11-000-223-600-0000-00-27	60786	7/29/2005	Allied Office Products	\$410.52	\$410.52	Purchased printer cartridges for Staff Development dept at the district. Purchases include 8 inkjet printer cartridges (\$33.99 each) and 1 HP LaserJet cartridge (\$138.60)		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.	
689	15-000-240-600-0000-00-08	62689	1/26/2006	Direct Distribution Ctr.	\$479.63	\$479.63	Purchased 432 mechanical Pencils for Thurgood Marshall School by the Business office.		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.	
690	11-000-230-610-0000-00-00	62299	12/21/2005	Allied Office Products	\$592.00	\$592.00	Purchased supplies for Academic Affairs dept at the district. Purchases include 2 black toner cartridges (\$29 each) and 6 colored toner cartridges (\$89 each)		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.	
691	11-000-230-610-0000-00-00	62496	1/10/2006	Allied Office Products	\$405.28	\$405.28	Purchased supplies for HR dept in the district. Purchases include 15 ink cartridges (\$19.88 each), and 2 fax toner cartridges (\$53.54 each).		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.	

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692	15-000-240-600-0000-00-05	61779	11/3/2005	CDW-G	\$2,977.91	\$2,977.91	Purchased cartridges for University Six School. Purchases include 15 black printer cartridges (\$27 each), 15 color cartridges (\$33 each), 15 inkjet cartridges (\$27 each), 10 HP toners (\$86 each), 2 High Cap toners (\$118 each) and 2 print heads (\$32 each)			✓	This expense is deemed inconclusive due to the lack of documentation. Although the purchased items are useful for the day to day administrative operations of the school district, more supporting documentation indicating the needs of the purchase would be required in order to determine the necessity and reasonableness of the quantities.	Supplies identified on purchase order and quantity predicated on previous use. Printing of educational material to be used by students is a usual occurrence.
693	11-000-230-610-0000-00-00	62407	1/4/2006	Allied Office Products	\$7,796.01	\$7,796.01	Purchased supplies for the Purchasing Dept at the district. Supplies include 24 black printer cartridges (\$204 each), 6 colored cartridges (\$276 each), 6 micro toners(\$168.95 each), 25 expanding pockets (\$2.24 each),24 notebooks (\$2.90 each), etc.			✓	This expense is deemed inconclusive due to the lack of documentation. Although the purchased items are useful for the day to day administrative operations of the school district, more supporting documentation indicating the needs of the purchase would be required in order to determine the necessity and reasonableness of the quantities.	Supplies identified on purchase order and quantity predicated on previous use. Printing of educational material to be used by students is a usual occurrence.
694	15-000-240-600-0000-00-12	60448	7/1/2005	Cascade School Supplies	\$117.19	\$117.19	Purchased supplies for Irvington HS. Supplies include energizer batteries, paper, ball points, tapes and markers		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.	
695	15-000-222-600-0000-00-10	62356	1/4/2006	Library Video	\$2,737.81	\$2,722.29	Purchased 17 DVDs and 8 videos for University Middle School. The DVD/video titles include-6 vols of Geography for students (\$239.70), 7 vols of Writing for students (\$279.65), 10 volumes of Greek Mythology in question (\$229.50), Research skills for students (\$239.70) etc.			✓	The expense was deemed inconclusive as more documentation would be required in order to determine the nature of goods purchased. It was difficult to determine how the goods purchased could be linked to a particular strategic initiative or the promotion of educational value. Due to the lack of documentation it was difficult to ascertain how the goods purchased would be beneficial to the students.	Materials commonly found that are utilized in a middle school media center to enrich curricula offerings.
696	11-000-219-600-00000-00-25	50095	7/1/2004	Cascade School Supplies	\$3,609.65	\$3,609.65	Purchased school supplies for University Six School. Supplies include- 32 desk samples (\$1.58 each), 36 monthly school planner (\$2.62 each), 4 48 mechanical pencils (\$.20 each), 96 ink pens cork grease (\$.99 each), 216 ball point pens (\$.64 each), etc.		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria. The documentation provided does not include an invoice.	

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697	15-000-222-600-0000-00-10	63163	3/14/2006	CDW-G	\$2,463.76	\$2,463.76	Purchased supplies for University Middle School. Purchases include 20 colored cartridges (\$52 each), 20 black cartridges (\$28 each), 4 color inkjet cartridges (\$28 each), 4 black inkjet cartridges (\$19 each), etc			✓	This expense is deemed inconclusive due to the lack of documentation. Although the purchased items are useful for the day to day administrative operations of the school district, more supporting documentation indicating the needs of the purchase would be required in order to determine the necessity and reasonableness of the quantities. The documentation provided does not include a check.	Quantity of supplies predicated on previous experience.
698	15-000-222-600-0000-00-09	62858	2/9/2006	American Computer Supplies, Inc.	\$96.03	\$96.03	Purchased 3 Inkjet printer cartridges for Mt. Vernon Avenue School		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.	
699	15-000-240-600-0000-00-12	60443	7/1/2005	Allied Office Supplies Inc.	\$1,005.65	\$710.00	Purchased school supplies for Irvington HS. Purchases include an executive safe (\$710), 24 dz small binder clips (\$.20 each), 24dz medium binder lips (\$.45 each) 4 automatic pencils (\$3.39 each), etc.		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.	
700	15-000-240-600-0000-00-07	62842	2/8/2006	Able Office Products	\$2,952.56	\$2,952.56	Purchased supplies for Madison Avenue School. Purchases include 6 disinfectants (\$122.50 each), 36 all purpose cleaners (\$5.53 each), 36 Lysol disinfectants (\$20.84 each), 36 bleach disinfectants (\$5.39 each), 3 spray crisp linen disinfectants (\$100.35 each), etc.		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.	
701	15-000-222-600-0000-00-10	63322	4/5/2006	CDW-G	\$2,739.37	\$2,739.37	Purchased supplies for University Middle School. Purchases include 1 Phillip LCD (\$215), 1 Sony CD-RW (\$42), 1 HP office Jet (\$195), 1 HP DVR 80GB (\$1325), 2 black printer cartridges (\$ 22 each), 2 colored cartridges (\$30 each), etc.	✓			This expense is deemed "Discretionary" because the supporting documents do not indicate why the dept had to purchase expensive items like HP DVR worth \$1325 or a Phillip LCD worth \$215. It is not clear whether the purchase is useful or the school has a need for the purchased items, or was it made in reaction to an event or circumstance. This expense does not meet the strategic initiative and the beneficiary criteria.	
702	11-000-230-610-00000-00-00	51934	11/17/2004	Boise Office Equipment	\$4,250.00	\$4,250.00	Purchased 2 jet card printer servers (\$268 each), 2 HP jet printers (\$1368 each) and 6 cartridges (\$163 each) for the Purchasing Dept at the district.			✓	This expense is deemed inconclusive due to the lack of documentation. Although the purchased items are useful for the day to day administrative operations of the school district, more supporting documentation indicating the needs of the purchase would be required in order to determine the necessity and reasonableness of the quantities and to ascertain if the purchase was in reaction to any particular event. The documentation provided does not include a check.	
703	15-000-240-800-0000-00-05	52662	2/4/2005	City Music Center	\$1,417.20	\$1,417.20	Purchased school supplies for University Six School. Supplies include- 20 clarinet rico boxes 9 (\$25 each), 30 method of excellence books (\$9.95 each), 4 caps (\$2.25 each), 15 cork grease (\$2 each), conductor score (\$49.95)		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria. The documentation provided does not include a check.	

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704	15-000-240-600-00000-00-12	51957	11/18/2004	Quill	\$1,479.70	\$1,479.70	Purchased 10 fax cartridges for \$189.80 and 10 print cartridges for \$ 1249.90 for Irvington HS		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria. The documentation provided does not include a check.	
705	15-000-240-600-00000-00-06	50146	7/19/2004	Corporate Express	\$1,061.53	\$1,061.53	Purchased supplies for Grove Street Elementary School. Supplies include cards, paper towels, correction liquid fluid, envelopes, tapes, ballpoint pens, erasers, markers etc.		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria. The documentation provided does not include a check.	
706	15-000-240-600-00000-00-09	52226	12/8/2004	Corporate Express	\$1,203.60	\$1,203.60	Purchased supplies for Mt. Vernon Avenue School. Supplies include 3 file cabinets, 2 cobalt chairs without arms and 1 cobalt chair with arms		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria. The documentation provided does not include a check.	
707	15-000-240-600-00000-00-08	51920	N/A	Corporate Express	\$289.00	\$289.00	Purchased supplies for Mt. Vernon Avenue School. Supplies includes 1 cobalt chair with arms.		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria. The documentation provided does not include a check.	
708	11-000-270-890-00000-00-36	41201	10/1/2003	Allied Security Group	\$1,700.00	\$11,400.00	Paid for the K-9 Guard Dog service by the Transportation dept at the district. The contract was renewed for the services and was approved by the board on 6/18/03. Services include-protecting all schools and vehicles overnight for 365 days/yr, food for trained dogs (2) at \$950/month.			✓	The expense was deemed inconclusive as more documentation would be required in order to understand the nature of services provided. Due to the lack of documentation it was difficult to determine how the services provided could be linked to any particular strategic initiative and how the services would be beneficial to the students. It was difficult to ascertain the nature of services provided as more specific documentation would be required in order to determine the necessity of the services rendered.	This is guard dog service provided at school bus parking area to secure buses at non-school hours.
709	12-000-260-730-00000-00-00	52211	12/7/2004	BMC Security LLC	\$16,975.00	\$16,975.00	Payment for maximizing the safety efforts at all computer stations, labs, offices, etc at Irvington HS. Includes-16 channel DVR in principal's office and 12 cameras digitally connected to the computer.			✓	The expense is deemed inconclusive as more information regarding the nature of the services rendered is required. It was difficult to ascertain how the services provided could be linked to a particular strategic initiative or be beneficial to the students. The amount appears to be excessive. Due to the lack of documentation it was difficult to ascertain whether the expense was in reaction to any particular event and whether it was necessary.	Purchase made to provide security measures in order to hinder the loss of school computers.

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710	11-000-262-590-00000-00-34	52684	2/9/2005	Allied Security Group	\$11,400.00	\$11,400.00	Paid for the K-9 Guard Dog service by the Transportation dept at the district. Services include- protecting all schools and vehicles overnight for 365 days/yr, food for trained dogs (2) at \$950/month.			✓	The expense was deemed inconclusive as more documentation would be required in order to understand the nature of services provided. Due to the lack of documentation it was difficult to determine how the services provided could be linked to any particular strategic initiative and how the services would be beneficial to the students. It was difficult to ascertain the nature of services provided as more specific documentation would be required in order to determine the necessity of the services rendered.	This is guard dog service provided at school bus parking area to secure buses at non-school hours.
711	11-000-230-890-0000-00-00	63070	2/28/2006	Sgt. Nicholas Gargas	\$1,360.00	\$1,360.00	Paid to the Police Officer (Sgt. Nicholas Gargas) that worked at University Six School site for construction. The officer worked for 34hrs and the hourly rate was \$40.			✓	This expense is deemed inconclusive due to the lack of documentation. The supporting documentation provided includes a police officer timesheet from Irvington Department of Police, and correspondence indicating that the expense will be paid by Bergen Engineering via a pass-through of the existing Irvington BOE account with the police department. More supporting documentation, such as the proof of monthly reimbursement by Bergen Engineering to Irvington Board of Education, and back-up documentation to verify the incurred costs, e.g. police officer timesheet acknowledged and approved by Bergen Engineering, would be required.	Documentation concerning police officers previously provided.
712	11-000-230-890-0000-00-00	63522	4/27/2006	PO Filipe Alfonso	\$1,360.00	\$1,360.00	Paid to the Police Officer (Filipe Alfonso) that worked at University Six School site for construction. The officer worked for 34hrs and the hourly rate was \$40.			✓	This expense is deemed inconclusive due to the lack of documentation. The supporting documentation provided includes a police officer timesheet from Irvington Department of Police, and correspondence indicating that the expense will be paid by Bergen Engineering via a pass-through of the existing Irvington BOE account with the police department. More supporting documentation, such as the proof of monthly reimbursement by Bergen Engineering to Irvington Board of Education, and back-up documentation to verify the incurred costs, e.g. police officer timesheet acknowledged and approved by Bergen Engineering, would be required.	Documentation concerning police officers previously provided.
713	11-000-230-590-00000-00-00	43500	N/A	Scott Loeffler	\$2,380.00	\$3,710.00	Professional services rendered in connection with payroll tax review and various accounting issues			✓	This expense is deemed inconclusive since documentation, such as a work agreement, is not provided. A review of payroll taxes is an administrative function and can be linked to the strategic initiatives of the District. However, there is no supporting documentation indicating the hours worked, so we cannot ascertain if \$3710 is a reasonable amount. Moreover, it could not be determined if this purchase was made in reaction to an event or circumstance. The documentation provided does not include an invoice.	Professional services provided to assist in helping to abate unemployment tax penalties.
714	11-000-223-500-0000-00-27	61428	10/6/2005	Dr. Deanne Burney	\$2,000.00	\$2,000.00	Fee for Dr Burney who spoke at the New Teacher Orientation Program on the topic "Closing the Achievement Gap" at University Middle on August 26, 2005			✓	This expense is deemed inconclusive since documentation linking this presentation to a course curriculum is not provided. The amount of \$2000 appears excessive for a 75 minute speech. Further documentation is needed to link this purchase to the promotion of educational achievement and program goals. The documentation provided does not include an invoice.	Principal speaker used as part of annual orientation program for new teachers.

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715	15-000-223-320-0000-00-06	62726	1/27/2006	Joseph Clitus	\$490.00	\$490.00	Fee for translation of Grove Street's Student Handbook into French/Creole for parents. 14 hours at \$35/hr		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of Grove Street. The translation of the Student Handbook into French/Creole can be linked to the strategic initiatives of the school. Moreover, the beneficiary is identified as the recipients of the handbook (students and their families). Thus, this purchase meets the usefulness criteria. The documentation provided does not include an invoice.	
716	15-000-240-600-0000-00-12	60554	7/1/2005	Dr. Anonio Apigo	\$2,500.00	\$2,500.00	Payment made by the athletic dept to the doctor (Physician) for up to 12 varsity football games for the year 2005-2006		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day athletic operations of the HS. The beneficiary is identified and the amount of \$2500 appears reasonable. Moreover, the purchase of the medical services can be linked to achievement goals and the services provided by the physician would be used on a long-term basis hence making it useful.	
717	15-000-240-300-00000-00-12	42567	12/19/2003	Monarch	\$800.00	\$800.00	Payment for ambulance coverage at 4 varsity football games (\$200/each) at Irvington HS		✓		This expense appears reasonable based on the nature of the purchase as athletes can directly benefit from these services. Hence, this purchase meets the beneficiary criteria. Ambulance services can also be linked to strategic initiatives as they help to promote the safety and well-being of the athletes. The documentation provided does not include an invoice. The documentation provided does not include a check.	
718	15-000-222-600-00000-00-11	52988	3/11/2005	Brainchild	\$3,980.00	\$3,980.00	Purchased 4 mobile storage carts (\$995 each) for Union Avenue Middle school. Shipping and handling was \$200 each.	✓			This expense is deemed "Discretionary" because the supporting documents do not indicate description of the items purchased. Therefore, there is no evidence what these items were used for, whether the school had a requirement for them or will the students benefit from the items purchased. It was difficult to determine whether the expense was in reaction to a particular event and whether it was a necessary expense.	Portable storage carts used for teachers assigned to more than one classroom
719	11-000-290-890-00000-00-16	51857	10/9/2004	SUBSTITUTE SERVICE INC	\$2,190.93	\$2,190.93	Teacher substitute service will be rendered during the academic school year 2004-2005		✓		This expense appears reasonable based on the nature of the purchase as the substitute service is necessary for the day to day operations of the school district and can help assure the school classes not to be affected when any teacher is in emergency absence. Hence, the service can be linked to strategic initiatives, and the beneficiary is identifiable as students. The documentation provided does not include an invoice.	
720	11-000-290-890-0000-00-16	60818	8/1/2005	SUBSTITUTE SERVICE INC	\$22,909.30	\$22,909.30	Substitute calling services for the Irvington Board of Education for the months of September through June, 2006 Service rendered included substitute placement service, 24 hour telephone answering service contract period September 2005-June 2006		✓		This expense appears reasonable based on the nature of the purchase as the substitute service is necessary for the day to day operations of the school district and can help assure the school classes not to be affected when any teacher is in emergency absence. Hence, the service can be linked to strategic initiatives, and the beneficiary is identifiable as students.	

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721	11-000-261-420-00000-00-33	51992	11/19/2004	Open Systems	\$2,000.00	\$2,000.00	Paid for the replacement of nine speakers at Florence Avenue School. The request was made by the Maintenance dept at the district.			✓	The expense was deemed inconclusive as more documentation would be required in order to determine the exact nature of the expense. It was difficult to determine how the expense could be linked to any particular strategic initiative or the promotion of educational value. Due to the lack of documentation it was difficult to determine whether the expense was in reaction to any particular event.	
722	11-000-222-500-00000-00-00	52487	1/20/2005	Sargon Consulting	\$14,000.00	\$14,000.00	Paid the fee for installing, configuring and active directory migration of 2003 exchange server for Irvington School District. The fee includes support for 1 year		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, the internet connections meets the strategic initiatives of the District. This purchase also benefits students as it enriches their learning experience. Thus, this purchase meets the usefulness criteria.	
723	11-000-230-530-00000-00-00	52798	2/16/2005	Nextel Communications, Inc.	\$5,000.00	\$5,000.00	Phone and Radio bills for 3 phones and radios used by the Media Services and Technology Dept at the district.			✓	The expense was deemed inconclusive as more documentation would be required in order to ascertain the nature of services rendered. It was difficult to determine how the services provided could be linked to any particular strategic initiative or the promotion of educational value. Due to the lack of documentation it was difficult to determine who the beneficiary of the services rendered was. The documentation provided does not include a check.	
724	15-000-240-600-00000-00-10	53042	3/16/2005	Allied Office Supplies Inc.	\$189.90	\$189.90	Purchased Panasonic phone, integrated, for University Middle School.		✓		This expense appears reasonable because it is necessary in carrying out the day to day operations of the District and the amount also appears to be reasonable. Moreover, the purchase of office supplies can be linked to a particular strategic initiative. The telephone would be used on a routine basis and was considered to be useful as it was a necessity.	
725	11-000-230-530-00000-00-00	51312	8/31/2004	Nextel Communications, Inc.	\$32,000.00	\$25,000.00	Phone bills for 31 phone lines used by the Maintenance and other depts. at the district.			✓	The expense was deemed inconclusive as more documentation would be required in order to ascertain the nature of services rendered. It was difficult to determine how the services provided could be linked to any particular strategic initiative or the promotion of educational value. Due to the lack of documentation it was difficult to determine who the beneficiary of the services rendered was. The documentation provided does not include a check.	
726	15-000-240-300-00000-00-12 15-190-100-320-00000-00-12 15-190-100-500-00000-00-12	53493	4/25/2005	Boise Technologies	\$6,231.00	\$6,231.00	The expenditure is for new Data wiring for 600 wing labs, repair of internet labs, cabling for lab, installations and h/w.			✓	The expense was deemed inconclusive as more documentation would be required in order to determine the exact nature of the expense. It was difficult to determine how the expense could be linked to any particular strategic initiative or the promotion of educational value. Due to the lack of documentation it was difficult to determine whether the expense was in reaction to any particular event.	
727	15-000-240-800-00000-00-12	52946	3/7/2005	SHIRLEY WALLER PEER LEADERSHIP	\$1,000.00	\$1,000.00	Black college tour for the purpose of student incentives for Irvington high school			✓	This expense is deemed inconclusive since documentation supporting the purpose of the trip was not provided. Due to the lack of documentation the trip could not be linked to any specific program or achievement goal. . Since the list of students who attended the trip was not provided, the beneficiary is not identifiable as students either. The documentation provided does not include an invoice.	Arrangement fee for students with college plans to present opportunities for them in post secondary education.

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728	15-000-223-320-00000-00-05	50658	7/1/2004	Peace Roots, L.L.C	\$2,025.00	\$2,025.00	Conflict Resolution training for 6th grade presented in the classrooms including hands on exercises		✓		This expense is deemed "Appears Reasonable" because the training was related to integrate conflict resolution in the classroom, to understand different conflict styles and enhance conflict resolution skills. The training objectives could be linked to a particular strategic initiative and the promotion of educational value.	
729	15-000-223-320-0000-00-06	60578	6/20/2005	NJEA Summer Institute	\$300.00	\$300.00	Training for Problem-Based Learning techniques. Fee is for Linda McBride and Janeen Carter @ \$150/each			✓	This expense is deemed inconclusive since the attached program guide indicates that this learning workshop is designed for educators of grades 4-12; however, one of the trainee was a para-professional for special education and the other trainee was a para-professional for the 1st grade. It is unclear how their attendance is necessary and useful. Hence, the beneficiary cannot be identified. Further documentation is needed to link this training to the strategic initiatives of the District.	Required inservice training to assist para professionals in their assignments in the special education program
730	11-000-262-340-00000-00-34	51204	8/19/2004	BARATTO, ALDO	\$450.00	\$450.00	Reimbursement for Low Pressure Course, application fee and book as per the maintenance contract school year 2003-2004		✓		This expense appears reasonable since documentation, such as a completion certificate and agreement between Irvington board of education and The International Union of Operating Engineers regarding continuing education, is provided. The amount of \$450 seems reasonable, and the title of the training "Training On Low Pressure Boiler Operation" indicates it can be linked to strategic initiatives. Hence, this expense meets the beneficiary and strategic initiatives criteria.	
731	11-000-290-592-20000-00-31	41312	10/9/2003	NATE'S TRANSPORTATION, INC.	\$1,969.00	\$217,778.00	For University Six School, bus shuttle 2003-2004 school year, 4 buses @ \$299.15 per bus for 182 school days, monthly payment \$23,940		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of school district. The purchase of the school bus service can be linked to strategic initiatives and the beneficiary is identifiable as University Six Middle School students. Hence, the expense meets beneficiary and strategic initiatives criteria. The documentation provided does not include an invoice.	
732	11-000-230-890-00000-00-00	41364	10/16/2003	National Fuel Oil	\$58,214.71	\$29,770.00	Annual contract for gasoline transportation for 03-04 school year for \$95,000		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. The facilities maintenance service contract associated with the transportation of gasoline can be linked to strategic initiatives. Thus, this purchase meets the usefulness and reactionary criteria. The purchase order exceeds the bid threshold of \$29,000, yet no comparative bids are included in the PO package.	
733	15-190-100-320-00000-00-05	53047	3/16/2005	HOPE FOUNDATION	\$1,013.25	\$1,013.25	For University Six Middle School, 1 copy of the original video series- Failure is Not an Option: How High-Achieving Schools Succeed with All Students , video series for \$890 each, 2 copies of the bestselling book- Failure is Not an Option: Six Principles That Guide Student Achievement in High-Performing Schools @ \$32.95 each, shipping and handling \$57.35		✓		This expense appears reasonable based on the nature of the purchase as it was for 2 library video series "Failure is Not an Option: How High-Achieving Schools Succeed with All Students" and "Failure is Not an Option: Six Principles That Guide Student Achievement in High-Performing Schools" which appeared educational value and can be linked to achievement goals. The beneficiary is identifiable as University Six Middle School students. Moreover, due to the long-term usability of the video series, the expense meets the usefulness criteria. The documentation provided does not include a check. The documentation provided does not include an invoice.	Note that no payment was made against purchase order. This item was ordered but never delivered that is why there is no check or invoice.

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734	15-000-240-500-0000-00-12	60557	7/1/2005	Action Fitness	\$2,200.00	\$2,200.00	2005 annual reconditioning and service on the HS weight room equipment performed on 10/13/05			✓	This expense is deemed inconclusive since documentation, such as a work order, is not provided. The amount of \$2200 appears reasonable and the reconditioning of the equipment helps to ensure the safety of the students using it. However, it cannot be determined if this purchase was made in reaction to an event or circumstance. Thus, further documentation is needed to link this purchase to the strategic initiatives criteria.	This service required in order to maintain equipment
735	15-000-223-320-00000-00-07	43913	6/23/2004	NJ ASK workshop	\$2,460.00	\$2,460.00	3rd Grade teachers from schools within the district attended mathematical workshop at Rutgers University		✓		The expense was deemed "Appears Reasonable" as it was related to the promotion of educational value and could be linked to a particular strategic initiative. The conference was related to providing the teachers with improved techniques to manage mathematical issues and better communicate with their respective classes. The students would indirectly benefit from the services provided.	
736	15-000-223-320-00000-00-12	44126	6/30/2004	Phi Delta Kappa	\$3,300.00	\$3,300.00	Paid for Staff development Training on "Instructional Strategies for getting results for reluctant readers" for Irvington HS.			✓	The expense was deemed inconclusive as more documentation such as a conference request form would be required in order to ascertain the nature of the workshop. Due to the lack of documentation it was difficult to determine how the workshop could be linked to a particular strategic initiative or promote any sort of educational value. It was difficult to see how the workshop objectives could be beneficiary to the students. The reasonableness of the amount was difficult to determine as documentation was not provided as to how many teachers actually attended the workshop	Educational inservice activity for teachers at high school to enhance their skills in teaching reading
737	15-000-223-320-00000-00-12	44127	6/30/2004	Phi Delta Kappa	\$3,300.00	\$3,300.00	Paid for Staff development Training on "Instructional Strategies for achieving high levels of success with ESL students" for Irvington HS.			✓	The expense was deemed inconclusive as more documentation such as a conference request form would be required in order to ascertain the nature of the workshop. Due to the lack of documentation it was difficult to determine how the workshop could be linked to a particular strategic initiative or promote any sort of educational value. It was difficult to see how the workshop objectives could be beneficiary to the students. The reasonableness of the amount was difficult to determine as documentation was not provided as to how many teachers actually attended the workshop	Educational inservice activity for teachers at high school to enhance their skills in teaching reading
738	11-000-223-320-00000-00-27	51276	8/25/2004	The Living Circle	\$4,433.25	\$4,433.25	Payment made for a 2 days workshop titled "From Competence to Confidence: The dynamics of teams and achievement". The workshop took place at University Six School. The professionals conducting the workshop were entitled to meals per day amounting to \$100/day.		✓		The expense was deemed "Appears Reasonable" as it could be linked to a particular strategic initiative and the promotion of educational value. The conference was related to staff development and Dynamics of how to improve team achievement and communication. The conference objectives were considered to be useful as the knowledge provided at the conference would be used on a routine basis to improve the learning process throughout the District	
739	11-000-223-500-00000-00-27	50191	8/18/2004	Phi Delta Kappa	\$9,820.00	\$12,250.00	Professional development in-service workshop for administrators on 8/24/04-8/25/044 by Phi Delta Kappa			✓	The expense was deemed inconclusive as more documentation such as a conference request form would be required in order to ascertain the nature of the workshop. Due to the lack of documentation it was difficult to determine how the workshop could be linked to a particular strategic initiative or promote any sort of educational value. It was difficult to see how the workshop objectives could be beneficiary to the students. The reasonableness of the amount was difficult to determine as documentation was not provided as to how many administrators actually attended the workshop	Workshops designed to improve teaching skills

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740	15-000-223-320-00000-00-12	52641	2/4/2005	Phi Delta Kappa	\$3,300.00	\$3,300.00	Professional development in-service workshop on 1/11/04 by Phi Delta Kappa			✓	The expense was deemed inconclusive as more documentation such as a conference request form would be required in order to ascertain the nature of the workshop. Due to the lack of documentation it was difficult to determine how the workshop could be linked to a particular strategic initiative or promote any sort of educational value. It was difficult to see how the workshop objectives could be beneficiary to the students. The reasonableness of the amount was difficult to determine as documentation was not provided as to how many Teachers actually attended the workshop	Workshops designed to improve teaching skills
741	15-000-223-320-00000-00-12	52638	2/4/2005	Phi Delta Kappa	\$3,300.00	\$3,300.00	Paid for Staff development Training on "Strategies for Problem Solving" for Mathematics teachers for Irvington HS.			✓	The expense was deemed inconclusive as more documentation such as a conference request form would be required in order to ascertain the nature of the workshop. Due to the lack of documentation it was difficult to determine how the workshop could be linked to a particular strategic initiative or promote any sort of educational value. It was difficult to see how the workshop objectives could be beneficiary to the students. The reasonableness of the amount was difficult to determine as documentation was not provided as to how many teachers actually attended the workshop	Workshops designed to improve teaching skills for math teachers at high school
742	15-000-223-320-00000-00-05	52383	1/10/2005	Diane Tait	\$600.00	\$600.00	Paid for the professional development workshop on Designing Instruction and the Rationales for Backward Design for University Six School. The workshop was conducted by Diane Tait on 1/11/05, 1/18/05 and 2/1/05 (\$200 for each session)			✓	The expense was deemed inconclusive as more documentation such as a conference request form would be required in order to ascertain the nature of the workshop. Due to the lack of documentation it was difficult to determine how the workshop could be linked to a particular strategic initiative or promote any sort of educational value. It was difficult to see how the workshop objectives could be beneficiary to the students. It was difficult to determine who attended the workshop and how they would gain from attending this particular workshop	
743	15-000-223-320-00000-00-12	52639	2/2/2005	Phi Delta Kappa	\$3,300.00	\$3,300.00	Professional development in-service workshop on 4/19/04 by Phi Delta Kappa			✓	The expense was deemed inconclusive as more documentation such as a conference request form would be required in order to ascertain the nature of the workshop. Due to the lack of documentation it was difficult to determine how the workshop could be linked to a particular strategic initiative or promote any sort of educational value. It was difficult to see how the workshop objectives could be beneficiary to the students. The reasonableness of the amount was difficult to determine as documentation was not provided as to how many Teachers actually attended the workshop	Workshop required to enhance teaching skills of instructional staff.
744	11-000-230-590-00000-00-16	52830	2/22/2005	Rutgers Univ, School of Social Work	\$1,200.00	\$1,200.00	Paid for traveling workshop on "Ethics for school social workers" by the office of Asst. Superintendent on 10/26/04. The location for the workshop was Irvington Board office		✓		The expense was deemed "Appears Reasonable" as it could be linked to a specific strategic initiative and was for the promotion of educational value. The conference objectives related to Ethics training and issues for social workers. The conference objectives would be considered to be useful as knowledge attained from the training would used on a routine basis throughout the district.	

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745	15-000-223-320-0000-00-05	52267	12/13/2004	Staff Development	\$4,240.00	\$4,240.00	Paid for Nancy Jennison to attend the Staff development workshop for Reading (1/22/05) and Literature Circles (1/29/05). Each workshop amounts to \$2120			✓	The expense was deemed inconclusive as more documentation such as an conference request form would be required in order to ascertain the nature of the workshop. Due to the lack of documentation it was difficult to determine how the workshop could be linked to a particular strategic initiative or promote any sort of educational value. It was difficult to see how the workshop objectives could be beneficiary to the students. The amount appears to be excessive as it was a registration fee for one person	
746	15-000-223-500-0000-00-12	60563	7/1/2005	Academic Innovations	\$7,908.63	\$7,908.63	Staff development workshop for 90 participants focused on career strategies on Aug. 16-18			✓	This expense is deemed inconclusive since documentation, such as a workshop agenda, is not provided. The Board meeting minutes provides educational justification for attendance at the workshop. Hence, this purchase can be linked to the promotion of educational achievement and program goals. Moreover, the amount of \$88 per person appears reasonable. However, further documentation is needed to link this workshop to a course curriculum which will benefit the students.	
747	15-000-223-320-0000-00-05	62638	1/24/2006	Staff Development Workshop	\$2,000.00	\$2,000.00	Adjunct presenter leading a workshop on "Differentiated Instruction" on 3/21 + 3/28 - topics include: flexible grouping, direct instruction/multiple intelligence, inquiry-based learning, cooperative learning/learning centers, and information process learning			✓	The expense was deemed inconclusive as more documentation such as an conference request form would be required in order to ascertain the nature of the workshop. Due to the lack of documentation it was difficult to determine how the workshop could be linked to a particular strategic initiative or promote any sort of educational value. It was difficult to see how the workshop objectives could be beneficiary to the students. The amount appears to be excessive as it was a registration fee for one person.	
748	15-190-100-320-0000-00-11	53446	4/29/2005	The Principal's Center	\$1,896.00	\$1,896.00	Paid for an ESL (English as Second Language) Workshop Tuition for Principals' leadership Institute, Princeton NJ. 11th Annual 5 Days Residential Institute from 7/18/05 through 7/22/05			✓	The expense was deemed inconclusive as more documentation such as an conference request form would be required in order to ascertain the nature of the workshop. Due to the lack of documentation it was difficult to determine how the workshop could be linked to a particular strategic initiative or promote any sort of educational value. It was difficult to see how the workshop objectives could be beneficiary to the students. The amount appears to be excessive as it was a registration fee for one person.	
749	15-000-240-600-0000-00-12 15-000-240-800-0000-00-12	63026	2/24/2006	Jostens	\$5,351.00	\$5,351.00	Balance for 2005's yearbook order for Irvington HS			✓	This expense is deemed inconclusive since the documentation provided does not explain why there is a remaining balance on last year's yearbook order. While yearbooks can benefit students, the amount of \$5351 appears excessive. Moreover, there is no documentation indicating the source of funds. For instance, it is unclear if students order yearbooks or the District provides them for free. Without an understanding of this yearbook purchase process, this purchase does not meet the perception criteria.	Yearbooks are presented to graduating students who do not have the financial ability to pay for them.
750	15-000-222-600-0000-00-11	53852	6/9/2005	Inserts for Laser	\$27.24	\$27.24	1/2" Label Inserts for Laser Printer		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the office supplies, this purchase meets the usefulness criteria.	

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751	15-000-240-600-00000-00-12	50759	7/1/2004	Sportsman's	\$27.80	\$27.80	Basketball Clipboard - 12x18 blue clip pen spirit playmaker for Irvington High School		✓		This expense appears reasonable based on the nature of the purchase as it can be linked to the achievement and program goals of the athletic department. This purchase is necessary for the athletic operations of the basketball team. Hence, the playmaker meets the strategic initiatives of the District.	
752	15-000-240-600-00000-00-12	43883	6/14/2004	JAEGER FLORIST	\$47.50	\$47.50	8 Single Caution Corsage and 2 bout. Whit tip			✓	This expense is deemed inconclusive since the documentation supporting the purpose and necessity of the purchase or indicating the linkage to educational achievement and program goal was not provided. The amount of \$47.50 appears reasonable; however, due to the lack of documentation, the expense does not meet the educational or beneficiary goal.	
753	15-000-240-600-00000-00-12	50751	7/1/2004	Sportsman's	\$72.50	\$72.50	6 basketball clipboards and 10 basketball scorebooks for Irvington High School		✓		This expense appears reasonable based on the nature of the purchase as it can be linked to the achievement and program goals of the athletic department. This purchase is necessary for the athletic operations of the basketball team. Hence, these items meet the strategic initiatives of the District.	
754	11-000-230-590-0000-00	63380	4/11/2006	ACME RUBBER STAMP	\$75.80	\$75.80	Standard and first class presorted US postage for Purchasing Department		✓		This expense appears reasonable based on the nature of the purchase as the postage is necessary for the day to day administrative operations of the school district. Moreover, due to the usability of the postage on a regular basis, the expense meets usefulness criterion.	
755	15-000-223-800-0000-00-12	63689	5/11/2006	WILLIAMS, GRETA	\$76.00	\$76.00	Reimbursement for ticket to see Michael Fowlin " You don't know me until you know me" at Diversity Council of Kean University on 3/20/06 for Greta Williams, social studies		✓		This expense appears reasonable since the supporting documentation, such as the program flyer and the meeting agenda, indicates that the program added educational value and can be linked to the promotion of program goals on the issues of race, discrimination, violence prevention and personal identity. Moreover, the students could have been benefited from the attendee's improved social study skills acquired from the workshop. The documentation provided does not include an invoice.	
756	15-000-222-600-00000-00-12	50684	7/29/2004	CASCADE SCHOOL SUPPLIES	\$78.58	\$78.58	For Irvington High School library, Essex county Cooperative Bid of 8/29/03, general classroom supplies - #26 EDCP. 25 items of school supplies include planner monthly, DS index, cards index, clipboard, liquid paper correction fluid, labels, marker, const PPR, pen, post-it note, sharpener pencil, spelling blank, stapler, staples, tape, paper, tacks thumb,		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the daily operations of the school and can be linked to strategic initiatives. The beneficiary is identifiable as Irvington High School students. Moreover, due to the usability of the school supplies on a regular basis, the expense meets usefulness criterion as well. The documentation provided does not include a check.	
757	15-000-240-600-0000-00-06	61081	8/29/2005	Nextel	\$90.00	\$90.00	Nextel basic data service for the principal at Grove Street School from July 1, 2005 to March 31, 2006 @ \$10 per month			✓	This expense is deemed inconclusive. Although the amount of \$10 per month appears reasonable, there was no documentation that would support the necessity of the cell phone service for the principal. Due to the absence of documentation, we could not determine the usefulness of this expense and whether this could be attached to any strategic initiative. The documentation provided does not include a check.	

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758	11-000-262-340-0000-00-34	61960	12/1/2005	BECKLES, PATRICK	\$100.00	\$100.00	Reimbursement for work shoes as per the custodial contract school year 2005-2006; 1 pair @\$100 from NEET FEET IRVINGTON		✓		This expense appears reasonable based on the nature of the purchase as the custodial service is necessary for the day to day administrative operations of school district and can be linked to educational achievement and program. Per the contract with custodian, the purchase of work shoes is refundable once a year. Moreover, due to the daily usability of the shoes, the expense meets usefulness criterion as well. The documentation provided does not include an invoice.	
759	15-000-240-600-0000-00-07	62417	1/5/2006	The Motivational Manager	\$119.00	\$119.00	12 Issues of the Motivational Manager for Madison Ave School	✓			This expense is deemed discretionary since documentation linking this purchase to the promotion of educational achievement and program goals is not provided. It is unclear how this subscription directly benefits the students. Moreover, the amount of \$119 for an annual subscription appears excessive.	
760	11-000-230-610-0000-00-00	62924	2/23/2006	Lawrence Ragan Communications, Inc.	\$119.00	\$119.00	payment for 12 issues of employee recruitment and retention as requested by the department of human resources for University Middle School		✓		This expense appears reasonable since documentation linking this subscription to the promotion of educational achievement and program goals is provided. Moreover, the professional development benefits that can be derived from membership with the ASCD meets the strategic initiatives criteria.	
761	11-000-262-340-00000-00-34	51206	8/19/2004	BENJAMIN, JACOB	\$119.99	\$119.99	Reimbursement for work shoes as per the custodial contract school year 2003-2004; 1 pair @\$119.99 from Spot		✓		This expense appears reasonable based on the nature of the purchase as the custodial service is necessary for the day to day administrative operations of school district and can be linked to educational achievement and program. Per the contract with custodian, the purchase of work shoes is refundable once a year. Moreover, due to the daily usability of the shoes, the expense meets usefulness criterion as well. The documentation provided does not include an invoice.	
762	15-000-218-600-0000-00-08	53755	5/23/2005	Quill	\$124.88	\$124.88	2 compartment letter-size desk top sorters (\$62.44/each) for Thurgood Marshall School		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the office supplies, this purchase meets the usefulness criteria.	

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763	15-190-100-320-0000-00-11	63314	4/4/2006	Morris Union -Jointure Center	\$125.00	\$125.00	workshop for a math teacher at Union Avenue Middle School on April 25, 2006 entitled Maintain your sanity with cooperative discipline strategies		✓		This expense appears reasonable since documentation linking this workshop to the promotion of educational achievement and program goals is provided. The Conference Request form provides educational justification for attendance at the workshop. Hence, this purchase meets the strategic initiatives and beneficiary criteria.	
764	11-000-230-610-00000-00-00	52654	2/4/2005	Montclair Florist, Inc.	\$534.00	\$126.00	A cheer up floral arrangement for a member of the board of education and 60 balloons delivered to the Thurgood Marshall School Library. Invoice numbers (820390 and 820391) and invoice dates (6/16/04 and 6/19/04)	✓			This expense is deemed discretionary since documentation linking this purchase to the promotion of educational achievement and program goals is not provided. Moreover, the flowers do not benefit the students. Hence, this purchase does not meet the perception criteria.	
765	15-000-240-600-00000-00-12	50737	7/1/2004	Sportsman's	\$132.42	\$132.42	Dimple Baseball, Catchers Leg Guard, and Rawlings Practice Baseball for Irvington High School		✓		This expense appears reasonable based on the nature of the purchase as it can be linked to the achievement and program goals of the athletic department. This purchase is necessary for the athletic operations of the baseball team. Hence, these items meet the strategic initiatives of the District.	
766	11-000-262-340-00000-00-34	51208	8/19/2004	BUCHHOLZ, WERNER	\$135.00	\$135.00	Reimbursement for work shoes as per the custodial contract school year 2003-2004; 1 pair @\$169.99 from Red Wing Shoe Store		✓		This expense appears reasonable based on the nature of the purchase as the custodial service is necessary for the day to day administrative operations of school district and can be linked to educational achievement and program. Per the contract with custodian, the purchase of work shoes is refundable once a year. Moreover, due to the daily usability of the shoes, the expense meets usefulness criterion as well. The documentation provided does not include an invoice.	
767	11-000-262-340-00000-00-34	52239	12/8/2004	BESS, BENNIE	\$135.00	\$135.00	Reimbursement for eye glasses and exam as per the Head Custodian contract once every two years school year 2004-2005		✓		This expense appears reasonable based on the nature of the purchase as the custodial service is necessary for the day to day administrative operations of school district and can be linked to educational achievement and program. Per the contract with head of custodian, the purchase of eye glasses is refundable once every two years. Moreover, due to the daily usability of the eye glasses, the expense meets usefulness criterion as well. The documentation provided does not include an invoice.	
768	15-000-218-600-0000-00-05 15-000-240-600-0000-00-05	62643	1/24/2006	IDEA ART	\$155.40	\$145.50	For University Six School, ambassador Certificates 2 @\$62.95, Certificates Folder 1 @\$19.60			✓	This expense is deemed inconclusive due to the lack of documentation. More specific documentation on the purpose of the purchase is required to assess the nature of the purchase and to ascertain how it could have added educational value or be a strategic initiative. The beneficiary is not identified without supporting documentation. The amount of purchased items appears excessive.	
769	11-000-230-590-00000-00-00 11-000-230-600-00000-00-13	50908	8/4/2004	POSTMASTER NEWARK	\$150.00	\$150.00	First class fee - mailings for 2004-2005 school year district wide for business department		✓		This expense appears reasonable based on the nature of the purchase as the postage is necessary for the day to day administrative operations of the school district. Moreover, due to the usability of the postage on a regular basis, the expense meets usefulness criterion. The documentation provided does not include an invoice.	

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770	11-000-230-610-0000-00-00	61836	11/14/2005	Allied Office Products	\$150.00	\$150.00	Purchase of a Black leather chair for Purchasing Dept at the District.			✓	This expense is deemed inconclusive since documentation describing the need for the black leather chair is not provided. The amount of \$150 appears reasonable, but it is unclear how students can benefit from this purchase.	
771	15-000-240-500-0000-00-12	62399	1/4/2006	DELSEA REGIONAL HIGH SCHOOL	\$150.00	\$150.00	Admission fee Drill Meet Saturday, December 10, 2005 for Irvington High School			✓	This expense is deemed inconclusive due to the lack of documentation. By nature, a drill meet can be linked to educational program goals. However, since a list of participants was not provided, the beneficiary is not identifiable. More specific documentation would be required to determine the beneficiary of the expense. The documentation provided does not include an invoice.	
772	15-000-222-600-0000-00-04	60120	7/1/2005	Troxell Communications, Inc.	\$166.76	\$166.76	New Jersey Cooperative bid of 9/2/04 audio visual supplies for Florence Avenue Elementary School- table, plastic 26"			✓	This expense is deemed inconclusive because documentation showing the purpose of purchasing 4 plastic tables was not provided; thus, we could not ascertain if this was made in reaction to a certain event or circumstance, whether its use will be for a regular basis and whether this could benefit the students directly. Amount; however, appears to be reasonable.	
773	15-000-222-600-0000-00-12	43448	4/20/2004	School Media Associates	\$149.64	\$169.77	8 movies (non-educational) for Irvington High School library	✓			This expense is deemed discretionary since these movies do not promote educational achievement and program goals. The amount of \$169 appears reasonable, but the beneficiary is not identified. Hence, this purchase cannot be linked to the strategic initiatives of the District.	
774	11-000-290-600-0000-00-31	53911	6/20/2005	Michael G. Steele	\$174.27	\$174.27	Miscellaneous business expenses relative to work as School Business Administrator/Abbott Liaison. Expenses include: NJSCC trip to Jersey City (parking, tolls, lunch) and office materials (stamps, mailings)		✓		This expense appears reasonable since documentation indicating the purpose of the travel is provided. Moreover, the receipts equal the reimbursement request. Hence, this purchase meets the strategic initiatives of the District. The documentation provided does not include an invoice. The documentation provided does not include a check.	
775	15-190-100-320-0000-00-02	62967	2/23/2006	NJECC	\$175.00	\$175.00	workshop for a computer teacher at Berkeley Terrace Elementary on March 14 and 15, 2006 at Montclair State University Title: Digital Media Institute		✓		This expense appears reasonable since documentation linking this workshop to the promotion of educational achievement and program goals is provided. The Conference Request form provides educational justification for attendance at the workshop. Hence, this purchase meets the strategic initiatives and beneficiary criteria.	
776	15-000-240-600-0000-00-04	63167	3/14/2006	Corporate Express	\$181.41	\$181.41	Purchased a Speaker phone, Executable Label Marker and Label marker adapter for Florence Avenue Elementary School		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.	

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777	11-000-230-590-00000-00-13	52493	1/25/2005	BEY-BROOKS, MICHELLE	\$199.31	\$199.31	Mileage and toll reimbursement for conferences attended in September (9/23 Kean University, 48 miles @.365, 9/29 NUPSA 120 miles @.365); Mileage and toll reimbursement for conferences attended in October (10/4 Montclair, 15 miles @.365, 10/5 to 10/8, CAPA Training, 58 miles per day @.365, 10/13, 42 miles @.365) for Academic affairs; Tolls - \$7.60, Lunch - \$14.80, Mileage - \$105.49			✓	This expense is deemed inconclusive since the nature and purpose of the conference which incurred the mileage can not be determined due to the lack of documentation. More specific documentation regarding the conference attended such as a conference request form or a conference agenda would be required in order to assess the nature and necessity of the conference and to ascertain how it could have added educational value or be beneficial to students. The documentation provided does not include an invoice.	
778	11-000-290-600-0000-00-31	62750	2/1/2006	Boise Technologies	\$249.00	\$249.00	Purchase of an intellifax fax/copier/printer machine for the business office at the District.		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, the fax/copier/printer meets the strategic initiatives and usefulness criteria.	
779	11-000-290-890-0000-00-16	62834	2/6/2006	NJ Superintendents Study Council	\$250.00	\$250.00	Membership dues with NJ Superintendents Study Council for 05-06 school year for the Superintendent's Office			✓	This expense is deemed inconclusive since documentation highlighting the benefits of membership with the NJ Superintendents Study Council is not provided. The amount of \$250 appears reasonable, but it is unclear how membership with this association will benefit students. Further documentation is needed to link this association to the promotion of educational achievement and program goals.	
780	11-000-230-590-00000-00-16	42456	1/16/2004	LORMAN PUBLISHING CO.	\$269.00	\$269.00	Seminar " New Development In Special Education In New Jersey" on January 21, 2004 at Parsippany, NJ tuition \$269 per attendee for Eileen Walton		✓		This expense appears reasonable based on the nature of the conference as supporting documentation indicates that the title of the seminar is " New Development In Special Education In New Jersey" and the purpose of the attendance is to learn best practices in Special Education in New Jersey, which appeared educational value and can be linked to strategic initiatives. Through the attendee's improved educational skills, the Irvington High School Special Education students can be directly benefited.	
781	15-000-240-600-00000-00-01	52525	2/1/2005	Transtronic Lab	\$293.96	\$293.96	Repair of 2 laser disc players for Augusta Elementary		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, the laser repairs meet the strategic initiatives of the District. Moreover, this purchase meets the usefulness and reactionary criteria.	
782	11-000-230-610-0000-00-00	60975	8/12/2005	NOWDOCS	\$350.00	\$300.00	Signature stamp for Board Member Linda Van-Dupree, Victor Demming, and John Arvanites		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the office supplies, this purchase meets the usefulness criteria. The documentation provided does not include an invoice. The documentation provided does not include a check.	

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783	11-000-230-590-0000-00-00	63404	4/11/2006	UPS	\$92.39	\$300.00	annual service for the remainder of the school year 2005-2006 for shipping charges			✓	This expense is deemed inconclusive because documentation showing the nature and purpose of this expense was not provided. Consequently, we could not determine if the service is necessary for the day to day operations of the school nor could we ascertain the reasonableness of the amount since we do not know what this represents. The documentation provided does not include an invoice. The documentation provided does not include a check.	
784	15-000-240-600-00000-00-09	52960	3/9/2005	Winter Stamp Co.	\$319.00	\$312.50	125 Parking signs green on white @ \$2.50 for Mt. Vernon Avenue School		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. The purchase of the parking signs can be linked to strategic initiatives. Hence, the purchase meets the usefulness criteria.	
785	15-000-240-600-00000-00-04	52810	2/17/2005	Warner Communications Co. Inc.	\$328.00	\$328.00	Repair on 3 portable radios for Florence Ave		✓		This expense appears reasonable since this purchase was made in reaction to broken portable radios. Hence, this purchase meets the reactionary criteria. The purchase order was created and approved after services rendered and invoice received.	
786	11-000-230-590-0000-00-00	61984	12/8/2005	ARTHUR MINUSKIN, ADR	\$337.50	\$337.50	Board share of mediation in the Harrison v. Irvington Board of Education docket Nol EXS-L-001486-05			✓	This expense is deemed inconclusive due to the lack of documentation. The legal fee was incurred by the Board share of mediation in the Harrison v. Irvington Board of Education lawsuit. The amount of \$337.50 seems reasonable; however, since no supporting documentation indicating the detail of the lawsuit is provided, it needs further analysis to identify the beneficiary and to determine whether the expense meets reactionary criterion. The documentation provided does not include an invoice.	
787	15-190-100-320-0000-00-02	61627	10/14/2005	SDR Staff Dev. Resources	\$350.00	\$350.00	Cost of workshop "Razzle centers and activities" for Reading, Writing, Math for 2 kindergarten teachers at Berkeley Terrace Elem. School on Nov. 15, 2005 @ \$175 each		✓		This expense appears reasonable. Based on documentation provided, the conference could be linked to program or achievement goals applicable to Reading, Writing and Math and could also add educational value to the students.	

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788	15-000-218-600-0000-00-04	62341	1/4/2006	CANDLE BUSINESS SYSTEMS	\$350.00	\$350.00	Annual Service contract for Savin AC104 for parts and labor July 1, 2005 - June 30, 2006, non metered, for Florence Avenue School		✓		This expense appears reasonable based on the nature and amount of the lease. A copier is necessary for day to day administrative operation of the Florence Avenue School, which can be linked to the strategic initiatives. The lease amount of \$350.00 per year appears reasonable. Moreover, due to the daily usability of the copier, the expense meets the usefulness criterion as well.	
789	15-000-240-600-0000-00-04	61581	10/13/2005	PIONEER LOCK CORPORATION	\$351.00	\$351.00	9 Flexlok c7.5 with master pad lock model #1 with 2 metal plate installed on Florence Avenue School			✓	This expense is deemed inconclusive due to the lack of documentation as the supporting documentation indicating the purpose of the lock installation and why it was needed was not provided. The beneficiary is not identifiable either. More specific documentation would be required to assess the nature and necessity of the purchase and to determine whether this installation was in reaction to a particular event.	
790	15-000-222-600-00000-00-10	52384	1/10/2005	FOLLETT LIBRARY RESOURCES	\$13,839.88	\$356.28	Follett Library Resource for University Middle School Library			✓	This expense is deemed inconclusive since documentation indicating the list of purchased items such as a invoice or packing list was provided. More specific documentation would be required to assess the nature and the necessity of the purchase and to ascertain how it could have educational value or be beneficial to the students. To determine the reasonableness of the amount, documentation regarding the bidding would be required as well. The documentation provided does not include an invoice.	
791	15-190-100-320-0000-00-11	63313	4/4/2006	Morris Union -Jointure Center	\$375.00	\$375.00	workshop for 3 teachers at Union Avenue Middle School on April 25, 2006 entitled Maintain your sanity with cooperative discipline strategies		✓		This expense appears reasonable since documentation linking this workshop to the promotion of educational achievement and program goals is provided. The Conference Request form provides educational justification for attendance at the workshop. Hence, this purchase meets the strategic initiatives and beneficiary criteria.	
792	15-000-240-600-0000-00-04	62549	1/17/2006	Irvington Post Office	\$400.00	\$400.00	500 pcs. 2 cents stamps and 1000 pcs. 39 cents stamps for Florence Avenue Schools		✓		This expense appears reasonable based on the nature of the purchase as the postage is necessary for the day to day administrative operations of the school district. Moreover, due to the usability of the postage on a regular basis, the expense meets usefulness criterion. The documentation provided does not include an invoice.	
793	15-000-240-600-00000-00-12	51646	10/14/2004	NATIONAL PEN CORPORATION	\$410.00	\$410.00	For Irvington High School, 250 deluxe Laser Key Tag @\$1.64 each and free laser engraved imprint compliments of Irvington High School	✓			This expense is deemed discretionary as the P.O. description of the purchased items does not indicate any educational value or being a strategic initiative. Beneficiary of the expense is not identifiable either from the supporting documentation provided. To justify the nature and necessity of the expense, more supporting documentation would be required indicating the purpose and necessity of the purchase. The documentation provided does not include an invoice. The documentation provided does not include a check.	

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794	11-000-222-500-00000-00-00	51873	11/15/2004	Nextiraone	\$423.40	\$423.40	4 supplies for Media Services and Technology dept. PO only indicates the model number (NT8B30AE-03 M7208)	✓			This expense is deemed discretionary since documentation indicating the need and purpose of these items is not provided. Hence, this purchase does not meet the strategic initiatives of the District. Further documentation is needed to determine if the amount of \$423 is reasonable.	
795	11-000-230-590-00000-00-13	52489	1/21/2005	CASALINO, JAMES M.	\$430.71	\$430.71	Reimbursement for Mileage from July through December mileage @ .365 on Wildwood, NJ , Atlantic city and Irvington High School			✓	This expense is deemed inconclusive since the nature and purpose of the conference and other activities which incurred the mileage can not be determined due to the lack of documentation. More specific documentation regarding the conference and activities attended such as a conference request form or a reimbursement agreement would be required in order to assess the nature and necessity of the expense and to ascertain how it could have added educational value or be beneficial to students. The documentation provided does not include an invoice.	
796	15-000-221-320-0000-00-01	52380	1/10/2005	REXPLEX	\$432.00	\$432.00	54 Admission tickets for Rexpex - Colonial Living - for three 1st grade classes on January 7, 2005 @\$8.00 each - Adults are free			✓	This expense appears reasonable since the P.O. indicates that the objective of the field trip was for students to participate in a hands on learning experience about colonial living, which appeared educational value for the 1st grade classes. Moreover, the beneficiary of the field trip is identifiable since a list of students who attended the field trip is provided as well. Hence the expense meets the educational and beneficiary criteria. The documentation provided does not include an invoice.	
797	15-000-211-800-00000-00-12	42014	12/3/2003	PSAT/NMSQT	\$433.50	\$433.50	check for PSAT student Testing fees - October 18, 2003 administration 30 students @10.50 per student			✓	This expense appears reasonable based on the nature of the purchase as PSAT student testing is necessary for Irvington High School to achieve the educational goals, and can be linked to strategic initiatives. Moreover, the beneficiary is identifiable as the Irvington High School students. Hence, the expense meets educational, beneficiary, and strategic initiatives criteria.	
798	15-000-218-800-0000-00-12	63783	5/18/2006	PSAT/NMSQT	\$433.50	\$433.50	PSAT student testing fees on 10/18/03 for Irvington High School, billing reference #100000347316 2003 P.O. reference #042014	✓			This expense is deemed discretionary due to the double payment of the purchase as the P.O. indicates that the payment was for PSAT student testing fees on 10/18/03 for Irvington High School, billing reference #100000347316 2003 P.O. reference #042014. Per review of P.O.042014 package, a check in amount of \$433.50 was already paid on 9/30/2004 against the same P.O. To justify the payment, more specific documentation would be required to ascertain whether P.O. 63783 was adjustment for P.O. 042014 for additional 30 students to take the same test on the same day of 10/18/03. The documentation provided does not include an invoice.	
799	15-190-100-320-0000-00-12	61689	10/28/2005	Morris Union Jointure Commission	\$435.00	\$435.00	3 teachers from Union Ave Middle to attend workshop entitled "Making Mathematics Come Alive Through Manipulative Activities, Grades 5 - 9"			✓	This expense appears reasonable since documentation linking this workshop to the promotion of educational achievement and program goals is provided. The Conference Request form provides educational justification for attendance at the workshop. Hence, this purchase meets the strategic initiatives and beneficiary criteria.	

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800	11-000-230-890-0000-00-29	61367	10/4/2005	Hardy, Carol	\$450.00	\$450.00	daily expenses for 2005 annual school boards workshops from October 26 to October 28, 2005 (\$150 x 3 days)			✓	This expense is deemed inconclusive. The only documentation provided was the PO which merely indicates daily expenses for 2005 annual school boards workshops at \$150 per day. Hence, we could not determine nature and purpose of this expense and if this could be linked to strategic initiatives. Further, we could not also ascertain reasonableness of the amount since we do not have any information on what this amount represents. The documentation provided does not include an invoice.	
801	11-000-230-590-00000-00-13	50888	8/3/2004	CASCADE SCHOOL SUPPLIES	\$237.79	\$475.58	For Irvington board of education business office, Essex county cooperative bid of 8/29/03 General classroom supplies - #26 EDCP, received by Lawrence B/E, Trenton, New Jersey total 24 items such as book telephone, planner, dispenser tape, marker, post-it, staple remover, tape scotch, etc.		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the daily operations of the school and can be linked to strategic initiatives. The beneficiary is identifiable as school district students. Moreover, due to the usability of the school supplies on a regular basis, the expense meets usefulness criterion as well.	
802	15-000-240-500-00000-00-12	51861	11/10/2004	Jostens	\$480.00	\$480.00	30 rental for graduation hoods for Irvington High School			✓	This expense is deemed inconclusive. Although the purchase appears to be necessary for the graduation event and the amount seems reasonable, documentation listing the students benefited by the purchase was not provided. The documentation provided does not include an invoice.	
803	15-000-240-600-00000-00-12	43483	4/20/2004	SPORTDECALS, INC.	\$495.41	\$495.41	Tablecloths for graduation for Irvington High School 2 @199 each and 1 table throw for @65.00 shipping \$32.41		✓		This expense appears reasonable based on the nature of the purchase as the tablecloths are necessary for Irvington High School on the graduation, which can be linked to strategic initiatives. The beneficiary is identifiable as graduation students of Irvington High School. Hence, the expense meets beneficiary and strategic initiatives criteria.	
804	15-000-240-600-0000-00-08	60909	8/10/2005	Nationwide School & Office Supplies	\$503.07	\$503.07	576 bookmarks (\$0.69/each) for Thurgood Marshall		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.	
805	15-000-221-320-00000-00-01	52435	1/18/2005	MARINE SCIENCE CONSORTIUM	\$565.00	\$555.00	Admission fee for Marsh & Ocean Study program at NJ Marine Science Consortium in Sandy Hook, NJ on May 31, 2005 for all 3rd grade classes and 6 adults of Augusta Elementary School		✓		This expense appears reasonable base on the nature of the field trip as the P.O. indicates that the field trip was for students' attending NJ Marine Science Consortium and could be linked to Marsh & Ocean Study program, which appeared educational value and can be directly beneficial to Augusta Elementary School 3rd grade classes students. Hence, the expense meets educational, beneficiary and strategic initiatives criteria. The documentation provided does not include an invoice.	
806	15-000-240-600-0000-00-08	53930	6/28/2005	Quill	\$592.44	\$592.44	2 Sandusky Economical Storage Cabinets (\$249.99/each) for Thurgood Marshall	✓			This expense is deemed discretionary since documentation supporting the need for these cabinets is not provided. The amount of \$250 per cabinet appears excessive and it is unclear how students benefit from this purchase. Moreover, it could not be determined if this purchase was made in reaction to an event or circumstance.	

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807	11-000-262-590-0000-00-34	52196	12/7/2004	CALMES, TERENCE	\$600.00	\$600.00	Reimbursement for achieving the New Jersey State Boiler Operator License for Terence L Calmes, licensed on March 26, 2003			✓	This expense is deemed inconclusive due to the lack of documentation. By nature, a boiler operator license is necessary for the day to day administrative operation of the school district and can be linked to strategic initiatives. However, supporting documentation, such as license fee paid receipt from New Jersey State, the agreement between the operator and the school district indicating that the license fee is reimbursable, and an explanation why the license was dated March 26, 2003 while the P.O. was dated 12/7/2004, was not provided. More specific documentation would be required in order to justify the reimbursement. The documentation provided does not include an invoice.	
808	15-000-223-600-0000-00-09	53782	6/1/2005	Treasurer State of New Jersey	\$750.00	\$600.00	50 core curriculum content standards for Mt. Vernon Ave			✓	This expense is deemed inconclusive since documentation indicating the purpose and need for these content standards is not provided. It is unclear how this purchase can be linked to the promotion of educational achievement and program goals. Further documentation is needed for this purchase to meet the strategic initiatives of the District.	
809	15-000-240-500-0000-00-12	63396	4/11/2006	Vonda's Catering	\$600.00	\$600.00	Catering for Sunday, February 26, 2006			✓	This expense is deemed inconclusive. The only documentation provided was the PO which merely indicates catering for Sunday. Hence, we could not determine purpose of the catering and whether this could be linked to strategic initiatives. Further, we could not also establish beneficiary and reasonableness of the amount since we do not have any information regarding the event. The documentation provided does not include a purchase order. The documentation provided does not include an invoice.	
810	15-000-240-300-0000-00-12	61880	11/22/2005	COMMUNITY DRY CLEANERS	\$622.00	\$622.00	Clean band uniforms 38 Jackets @\$5.00, 41 overalls @\$9.00, 7 dresses @\$9.0 for Irvington High School			✓	This expense appears reasonable based on the nature of the service as it was for cleaning the band uniform, which was necessary on a regular basis for the band activities of Irvington High School and can be linked to strategic initiatives. The beneficiary is identifiable as the school band students. Hence, the expense meets beneficiary, usefulness and strategic initiatives criteria. The documentation provided does not include an invoice.	
811	15-000-222-600-0000-00-06	63661	5/4/2006	Island Magazine Service	\$634.50	\$634.50	Boys Life - Magazines, child life, cobblestone, Disney adventure, girls life, highlights for children, humpty dumpty, instructor, Jack and Jill, Mailbox - Intermediate, Mailbox - Primary, National Geographic Kids, Ranger Rick, School Library Journal, Science and Children, Sports Illustrated for Kids, Stone soup, teaching Pre-K 8, technology and learning, time, time for kids, US Kids, US News and World report			✓	This expense is deemed inconclusive. The purchase was for various magazines for the library; thus appear to benefit the students directly. However, due to the absence of the curriculum that would support the purchase of these magazines, we could not link it to a particular educational program nor determine its educational value.	
812	11-000-261-420-0000-00-33	51417	9/21/2004	R&J Control Inc.	\$704.49	\$704.49	Paid for emergency maintenance of generator at Thurgood Marshall School. Maintenance includes oil and coolant change, oil filter, engine coolant and disposal of old oil and coolant			✓	This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. The facilities maintenance service contract associated with the preventative maintenance on the generator can be linked to strategic initiatives. Thus, this purchase meets the usefulness and reactionary criteria.	

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813	11-000-230-590-00000-00-16 11-000-230-600-00000-00-16	51746	0/21/04	Quill	\$719.23	\$719.23	Office supplies for the office of Superintendent including: 5 Quill message books, wastebasket, keyboard manager, rechargeable desktop vacuum and white-laser mailing labels.		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the office supplies, this purchase meets the usefulness criteria.	
814	11-000-222-300-00000-00-00	50941	8/5/2004	Verizon Teleproducts	\$731.91	\$719.96	4 call waiting speakerphones (50 names/number) @ \$179.99 each plus shipping and handling for Media Services and Technology			✓	This expense is deemed inconclusive since documentation supporting the purpose of the purchase of 4 speakerphones was not provided. It could not be determined whether this was made in reaction to a certain event or circumstance. Moreover, the amount of \$179 per phone appears excessive. The documentation provided does not include an invoice. The documentation provided does not include a check.	
815	11-000-230-610-0000-00-00 11-000-230-610-00000-00-00	50034	7/19/2004	CASCADE SCHOOL SUPPLIES	\$5,713.01	\$724.39	For Irvington board of Education, Essex county cooperative bid of 8/29/03 general classroom supplies - #26 EDCP, total 40 items include calendar, cleaner, correction, paper, dispenser tape, file PPKT, pencil, pen, post-it, rubber, scissors, staple remover, tape scotch, tissue, marker, etc.		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the daily operations of the school and can be linked to strategic initiatives. The beneficiary is identifiable as school district students. Moreover, due to the usability of the school supplies on a regular basis, the expense meets usefulness criterion as well.	
816	11-000-222-600-00000-00-00	51603	10/12/2004	Computer Resources	\$782.25	\$782.25	Purchased supplies for the district's Media Services and Technology dept. Supplies include 10 attend registry paper.		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.	
817	11-000-230-610-0000-00-00	61553	10/12/2005	Association for Supervision	\$0.00	\$799.00	Membership fee for Association for Supervision and Curriculum Development. Includes: 10 subscriptions to Education Leadership Magazine and Education Update Newsletter; 10 Prof Development online courses; and 2 Prof Development Institute Vouchers for the Interim Superintendent		✓		This expense appears reasonable since documentation linking this subscription to the promotion of educational achievement and program goals is provided. Moreover, the professional development benefits that can be derived from membership with the ASCD meets the strategic initiatives criteria.	
818	11-000-230-610-0000-00-00	60791	7/1/2005	Cascade School Supplies	\$824.44	\$823.85	Office supplies for the Human Resource dept including: batteries, clips, correction fluid, envelopes, folders, pens, rubber bands, scissors, tape, post-it notes, and a pencil sharpener.		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the office supplies, this purchase meets the usefulness criteria.	
819	11-000-262-420-00000-00-34	51508	9/28/2004	R & J CONTROL, INC	\$825.00	\$825.00	Jacket water heater installed emergency generation, Thurgood Marshall		✓		This expense appears reasonable based on the nature of the purchase as the water heater maintenance was necessary for the day to day administrative operations of the Thurgood Marshall School and can be linked to strategic initiatives. The Thurgood Marshall School students were directly benefited from the installation. Moreover, since it was an emergency installation, the expense meets reactionary criterion as well.	
820	15-402-100-600-0000-00-12	62581	1/19/2006	Print Tech	\$836.65	\$836.65	1,200 Fall Athletic Schedules (\$0.14/each) and 2,400 Athletic Competition Permission Forms for the Athletic Office.		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of these supplies, this purchase meets the usefulness criteria.	

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821	15-000-240-800-00000-00-12	50854	8/2/2004	NJSIAA	\$850.00	\$850.00	Annual Dues for the New Jersey State Interscholastic Athletic Association 2004-2005		✓		This expense appears reasonable since membership with the NJSIAA can be directly linked to the strategic initiatives of the District. Hence, this purchase meets the usefulness criteria.	
822	15-000-240-800-00000-00-12	61259	9/20/2005	NJSIAA	\$850.00	\$850.00	2005 - 2006 NJSIAA Annual Dues for the Athletic Dept		✓		This expense appears reasonable since membership with the NJSIAA can be directly linked to the strategic initiatives of the District. Hence, this purchase meets the usefulness criteria.	
823	11-000-262-590-00000-00-34	51501	9/28/2004	VINCENT DELGUERCIO, INC.	\$900.00	\$900.00	Power wash boys locker room at the High School due to in-house power washer broken This service was requested to clean up the dust and dirt from cleaning and replacing the Boys' Shower heads over Christmas break for high school	✓			This expense is deemed discretionary as the need of hiring outsourced service to complete the routine custodian's work was not justified by the only reason indicated in the P.O. that the service was requested due to in-house power washer broken. Moreover, the quote was dated 12/29/03, and the invoice was dated 1/12/04, but the P.O. was dated 9/28/04, which showed great discrepancy. Hence, the expense does not meet reactionary criterion.	
824	11-000-230-890-00000-00-00	50959	8/9/2004	NEW JERSEY SCHOOL BOARDS ASSOCIATION	\$950.00	\$950.00	Salary guide construction 10 hours @95 per hour for human resources department		✓		This expense appears reasonable based on the nature of the expense as it was for the Human Resource Department salary guide from NJ School Board Association, which was necessary for the routine administrative operation of the school district and could be an improvement for the administration. Hence, the expense meets usefulness and perception criteria. The documentation provided does not include an invoice.	
825	15-190-100-320-0000-00-07	63001	2/23/2006	TheatreWorks USA	\$900.00	\$950.00	Theatre Performance for 1st grade students at Madison Ave Elementary School on 3/8/06. The performance was to celebrate the African-American heritage		✓		This expense appears reasonable. The performance was to celebrate African-American heritage and inspire the audience; therefore, it can be linked to a program or achievement goals and educational value. The direct beneficiary of the expense were the students.	
826	15-000-218-800-00000-00-01	50722	7/1/2004	Positive Promotions	\$950.46	\$950.46	Glancer's with sayings on them such as "Do Well In School", "Help Child W/ Homework". And "10 Ways To Help Child."	✓			This expense is deemed discretionary since documentation linking this purchase to the promotion of educational achievement and program goals is not provided. It is unclear how this purchase directly benefits the students.	
827	15-402-100-600-0000-00-12	60437	7/1/2005	Metro Team Outfitters	\$951.84	\$951.84	18 pairs of basketball shoes (\$52.88/each) Basketball Nike "Air Force High" White/Royal for Irvington High School			✓	This expense is deemed inconclusive since documentation supporting the quantity of 18 pairs of basketball shoes, such as a team roster, is not provided. Hence, this purchase does not meet the beneficiary criteria. The nature of the items purchased can be linked to athletic program and achievement goals.	
828	15-000-222-600-00000-00-09	51175	8/17/2004	Tanner School Furniture Corp.	\$975.00	\$975.00	25 - 16" Chairs for Mt. Vernon Ave (\$39/each)		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the chairs, this purchase meets the usefulness criteria.	
829	15-000-221-800-00000-00-01 15-190-100-800-00000-00-01	43416	4/19/2004	School Health	\$895.95	\$984.50	1 instrument and treatment cabinet for Augusta Street School			✓	This expense is deemed inconclusive because documentation showing the purpose of purchasing a new instrument and treatment cabinet was not provided; hence, it could not be determined if this was made in reaction to a certain event or circumstance or if the purchase is really necessary.	

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830	15-000-221-320-0000-00-01	52902	3/3/2005	Project Use	\$1,000.00	\$1,000.00	Program fee for one day at Wildcat Mountain Wilderness Center in Hewitt, NJ on May 3, 2005, 5th graders, second day of 2 day trip.			✓	This expense is deemed inconclusive since documentation, such as a field trip request form, is not provided. The amount of \$1000 appears reasonable, but the beneficiary is not identified. Further documentation linking this purchase to the promotion of educational achievement and program goals is needed.	
831	15-190-100-320-0000-00-06	62250	12/15/2005	Essex Shillelagh Pipes and Drums	\$1,000.00	\$1,000.00	Assembly program for Grove Street School for all grades on March 17, 2006 Title of Program: Music form Ireland One performance at \$1,000		✓		This expense appears reasonable since it appears that the performance could be linked to program goals pertaining to Language Arts Literacy and Visual and Performing Arts. Moreover, the performance is intended for all grade levels at Grove Street School which would then appear to benefit the students directly as well as contribute to their learning.	
832	15-402-100-600-0000-00-12	61196	9/12/2005	My Cheer Gear	\$1,003.50	\$1,003.50	18 pairs of cheerleading shoes (\$55.75/each) for Irvington High School			✓	This expense is deemed inconclusive since documentation supporting the quantity of 18 pairs of cheerleading shoes, such as a team roster, is not provided. Hence, this purchase does not meet the beneficiary criteria. The nature of the items purchased can be linked to athletic program and achievement goals.	
833	11-000-230-890-0000-00-00	64326	6/13/2006	Halpern, Barry	\$1,020.00	\$1,020.00	payment for police officer who worked at the University Six school site for construction @ an hourly rate of \$40 on the following dates: May 1, 2006 (8.5 hours) May 8, 2006 (8.5 hours) May 16, 2006 (8.5 hours) all from 4pm to 12:30 am			✓	This expense is deemed inconclusive due to the lack of documentation. The supporting documentation provided includes a police officer timesheet from Irvington Department of Police, and correspondence indicating that the expense will be paid by Bergen Engineering via a pass-through of the existing Irvington BOE account with the police department. More supporting documentation, such as the proof of monthly reimbursement by Bergen Engineering to Irvington Board of Education, and back-up documentation to verify the incurred costs, e.g. police officer timesheet acknowledged and approved by Bergen Engineering, would be required.	
834	15-000-240-600-0000-00-11	50444	9/21/2004	Scranton Service Group	\$1,049.00	\$1,049.00	Annual scanner maintenance service contract from 6/04-6/05		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, the copier contract meets the strategic initiatives and usefulness criteria. The documentation provided does not include an invoice. The documentation provided does not include a check.	
835	11-000-270-890-0000-00-36	51418	9/21/2004	New Jersey Division of Motor Vehicles	\$1,075.00	\$1,075.00	Inspection fee for 40 vehicles in the District's transportation fleet.		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. Hence, this purchase can be linked to the strategic initiatives of the District. The service also meets the usefulness and reactionary criteria.	

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836	11-000-230-610-0000-00-00	61030	8/23/2005	Allied Office Products	\$1,087.70	\$1,087.70	Purchased supplies for Academic Affairs dept at the district. Purchases include 20 expanding file pockets (\$12.97/box), 20 Hanging file folders (\$33.90/box), 2 XL filing labels (\$22.65/pack) and 4 boxes of colored file folders (\$26.25 each)		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.	
837	15-000-240-600-00000-00-12	51825	10/28/2004	Amsterdam Printing	\$1,097.73	\$1,097.73	Purchase of 288 mugs (\$2.89 each) for Irvington High School	✓			This expense is deemed discretionary since documentation indicating the need for these mugs is not provided. The amount of \$2.89 per mug appears reasonable, but the beneficiary is not identified. Further documentation is needed to link this purchase to the promotion of educational achievement and program goals. Hence, this purchase does not meet the perception criteria.	
838	15-190-100-320-0000-00-12	63597	5/4/2006	RUTGERS UNIVERSITY	\$1,100.00	\$1,100.00	For Irvington High School, World Language Institute In-service Literacy for the 21st Century Language Learner May 2, 2006 Approved at the 4/12/06 BOE meeting			✓	This expense is deemed inconclusive due to the lack of documentation. The P.O. indicates that the workshop was for World Language Institute In-service "Literacy for the 21st Century Language Learner" in Irvington High School. More specific documentation indicating the objective of the workshop such as a workshop request form or agenda would be required in order to assess the nature and necessity of the workshop and to ascertain how it could have added educational value or be beneficial to students. To determine the reasonableness of the amount, additional documentation indicating the length of training time and how many teachers attended would be required.	
839	15-402-100-600-0000-00-12	60429	7/1/2005	DICK POND ATHLETICS	\$1,102.80	\$1,102.80	new Jersey cooperative bid of 2/28/05 athletic supplies for Irvington High School 24 pairs of cross country miscellaneous shoe-men's training NIKE @ \$45.95 each			✓	This expense is deemed inconclusive since documentation supporting the quantity of 24 pairs of shoes, such as a team roster, is not provided. Hence, this purchase does not meet the beneficiary criteria. The amount of \$45.95 per pair of shoes appears reasonable.	
840	15-190-100-320-00000-00-04	53190	4/5/2005	SDE Staff Development for Educators	\$1,127.00	\$1,127.00	Teacher's workshop from 1:45 pm to 4:00 pm entitled Making Math Meaningful for K-5			✓	This expense is deemed inconclusive. Although the workshop could be linked to the mathematics curriculum and could ultimately add educational value to the students, documentation supporting the number of attendees was not provided. Thus, reasonableness of the amount could not be ascertained. The documentation provided does not include an invoice. The documentation provided does not include a check.	
841	15-000-240-600-00000-00-09	44124	6/30/2004	Adirondack Direct	\$1,136.00	\$1,136.00	2 single pedestal desk @ \$317 each and 1 double pedestal desk @ \$361 plus shipping to Mt. Vernon Ave. School - Kindergarten		✓		This expense appears reasonable. The purchase of new desks was to replace desks which had collapsed; thus, meets the reactionary criteria. Further, amount appears to be reasonable and the purchase could benefit the school on a long term basis and thus meets the amount and usefulness criteria as well.	
842	15-000-240-600-0000-00-05	62054	12/12/2005	Quill	\$1,104.94	\$1,156.94	1 Sony Huge 2.5 LCD & Large 7.2 Mega pixel CCD (Digital Camera) @ 349.99, 1 Palm One Life Drive Mobile Manager @ 499.99, 2 USB 2.0 Drive 512 MB @ 59.99 each, USB 2.0 Drive 1 GB @ 99.99, and USB 2.0 Drive 256 MB @ 34.99 each.	✓			This expense is deemed discretionary since documentation indicating the need for this camera is not provided. The amount of \$400 for a camera appears excessive. Moreover, no beneficiary is identified. Without additional documentation, this purchase does not meet the strategic initiatives criteria. Further clarification is also needed to determine if this purchase was made in reaction to a circumstance or an event.	

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843	11-000-230-610-0000-00-00	62308	12/21/2005	Allied Office Supplies Inc.	\$1,161.01	\$1,161.01	Purchased supplies for Purchasing dept at the district. Supplies include 2 commercial printing calculators (\$209 each), 12 letter openers (\$ 1.31 each), 3 toner cartridges (\$29.99 each), 6 staplers (\$11.99 each), etc.		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.	
844	11-000-230-610-0000-00-00	62903	2/16/2006	Allied Office Products, Inc.	\$1,177.92	\$1,177.92	Purchased supplies for the Purchasing Dept at the district. Purchases include 1 high backed chair (\$299), 5 file jackets (\$4.75 each), 4 office scissors (13.30 each), etc		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.	
845	11-000-262-420-00000-00-34	52028	11/22/2004	MICHAEL GIORDANO CONTRACTOR	\$1,200.00	\$1,200.00	Fill in potholes in main and west wing parking lots, prepare existing area and fill holes with asphalt at Clinton Ave. Irvington High School			✓	This expense is deemed inconclusive due to the lack of documentation as supporting documentation indicating the purpose and need of the landscape and whether it was in reaction to a particular event was not provided. More specific documentation would be required in order to assess the nature and necessity of the landscape work and to ascertain how it could be a strategic initiative to students or be reactionary to a event.	
846	11-000-230-890-0000-00-00	61283	9/21/2005	NJSBA	\$1,200.00	\$1,200.00	2005 Annual School Boards workshop registration on October 26-28, 2005		✓		This expense appears reasonable since membership with the NJSBA can be directly linked to the strategic initiatives of the District. Hence, this purchase meets the usefulness criteria. The documentation provided does not include an invoice.	
847	15-000-240-600-00000-00-12	51819	10/28/2004	ALLIED OFFICE SUPPLIES INC.	\$1,213.08	\$1,213.08	For Irvington High School, 4 rechargeable batteries @ \$15.89, 2 chargers @ \$21.67, 2 quick chargers @ \$40.59, 50 boxes of Envelopes #10, #24, @ \$20.50			✓	This expense is deemed inconclusive due to the lack of documentations. Supporting documentation indicates that the purchase was for chargers, batteries and envelopes but does not indicate the purpose of the purchase and who will be the user. More specific documentation would be required in order to assess the nature and necessity of the purchase and to ascertain how the students would be benefited from the purchase or how it could be a strategic initiative.	
848	15-000-223-500-0000-00-12	53500	4/25/2005	Lane, Gail D.	\$1,242.79	\$1,242.79	Lodging for 3 nights for \$317.79, airfare for \$500, meals for \$25, registration for \$300 and transportation for \$25			✓	This expense is deemed inconclusive since documentation supporting the purpose of the conference was not provided. Consequently, this expense could not be linked to a specific program goal. Moreover, based on the nature of the expenses, it appears that this is an out-of-state conference; however, it could not be determined if proper approval was obtained from the New Jersey Department of Education. The amount seems reasonable. The documentation provided does not include an invoice.	

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849	15-000-240-800-00000-00-12	52994A	3/11/2005	CLARK, JASON	\$1,211.00	\$1,252.00	For Irvington High School, 17 student admissions with meal to Great adventures music in the parks on May 7, 2005 @\$64.00, 4 adult admissions with meal to Great adventures music in the parks on May 7, 2005 @\$41.00	✓			This expense is deemed discretionary based on the nature of the purchase as it was for Irvington High School student admissions to Great Adventure amusement park, which does not appear educational value and can not be linked to any educational program or promotional goal. Hence, the expense does not meet educational and strategic initiatives criteria. The documentation provided does not include an invoice. The documentation provided does not include a check.	
850	11-000-230-610-0000-00	61658	10/19/2005	Allied Office Products	\$1,278.54	\$1,278.54	Purchased supplies for HR dept in the district. Purchases include calendar refill pad (\$9.29), black leather chair (\$150), 4 desk shelves(\$23.62 each), 6 file pockets (\$49.95 each), 4 intellifax (\$50.99 each), etc.		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.	
851	15-000-240-800-0000-00-11	62885	2/14/2006	Positive Promotions	\$1,286.63	\$1,298.26	100 Teacher's Deluxe Briefcase Bag (\$11.75/each) for Union Avenue Middle School	✓			This expense is deemed discretionary since documentation linking this purchase to the promotion of educational achievement and program goals is not provided. Moreover, these briefcases do not benefit the students. Hence, this purchase does not meet the perception criteria.	
852	15-000-240-600-0000-00-08	61458	10/11/2005	Central Lewmar	\$1,308.00	\$1,308.00	Purchased 60 white Generic Xerographic paper (8 1/2 x 11) for Thurgood Marshall School.		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.	
853	11-000-262-420-00000-00-34	44051	6/30/2004	State of New Jersey, Treasurer	\$1,362.00	\$1,362.00	Annual elevator inspection fee for Myrtle Avenue School, Thurgood Marshall School, Union Avenue School, and Florence Avenue School		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. The facilities maintenance service contract associated with the generator maintenance can be linked to strategic initiatives. Thus, this purchase meets the usefulness and reactionary criteria.	
854	11-000-262-590-00000-00-34	40911	9/9/2003	UNIVERSAL UNIFORMS	\$510.00	\$1,369.40	Year 2003-2004 Full uniforms for security personnel 65 staff persons @\$455.00 per person uniform allotment, as per bid specifications: Each guard is entitled to \$455.00 worth of uniform apparel and accessories		✓		This expense appears reasonable based on the nature of the purchase as the security uniform is necessary for the day to day administrative operations of the school district and the purchase can be linked to strategic initiatives. Moreover, due to the daily usability of the uniform, the expense meets usefulness criterion as well.	
855	15-000-222-600-00000-00-11	53156	4/1/2005	Brewer Associates	\$1,383.68	\$1,383.68	Purchased 4 Poster Paper (4 packs) and 1 poster paper (single role) for Union Avenue Middle School		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.	
856	15-000-222-600-0000-00-11	61202	9/13/2005	Brewer Associates	\$1,383.68	\$1,383.68	Purchased 8 Poster Paper for Union Avenue Middle School		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.	

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857	15-190-100-320-0000-00-12	63585	5/4/2006	Middlesex County Educational	\$1,440.00	\$1,440.00	Payment for facilitator to provide a workshop entitled Instructional Activities and Assessments into the Social Studies curriculum at Irvington High School			✓	This expense is deemed inconclusive. Although the workshop could be linked to the Social Studies curriculum and could ultimately add educational value to the students, documentation supporting the number of attendees as well as the length of the workshop was not provided. Thus, reasonableness of the amount could not be ascertained. The documentation provided does not include an invoice.	
858	11-000-261-420-00000-00-33	51416	9/21/2004	United Welding & Plumbing Corp.	\$1,487.00	\$1,487.00	Paid for the maintenance of the Boiler #3 by the Maintenance dept for Madison Avenue School. It was an emergency request because the combustion chamber side of the boiler had fallen down and had to be replaced.		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. The facilities maintenance service contract associated with the preventative maintenance on the boiler can be linked to strategic initiatives. Thus, this purchase meets the usefulness and reactionary criteria.	
859	11-000-262-420-00000-00-34	51507	9/28/2004	R&J Control Inc.	\$1,497.00	\$1,497.00	Paid for maintenance and repairs of generator at Thurgood Marshall School. The maintenance and repairs include replacing the bypass hoses.		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. The facilities maintenance service contract associated with the preventative maintenance on the generator can be linked to strategic initiatives. Thus, this purchase meets the usefulness and reactionary criteria.	
860	11-000-230-590-00000-00-00	51476	9/14/2004	Ethel Davion	\$1,500.00	\$1,500.00	travel reimbursement for SY 2004-2005 payable in 3 installments of \$500 each (August to December 2004)			✓	This expense is deemed inconclusive since documentation showing the purpose of the travel reimbursement of \$500 per month was not provided. Consequently, we could neither establish strategic initiative nor ascertain the reasonableness of the amount. The documentation provided does not include an invoice. The documentation provided does not include a check.	
861	11-000-222-500-00000-00-00	51872	11/16/2004	NJ Telestar System	\$1,500.00	\$1,500.00	Fee for fixing the satellite system at Florence Ave School. Services include relining the 12 foot fiberglass dish and reprogramming the satellite receiver. Labor was for 2 workers for 6 hrs (\$125/hr).		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. The facilities maintenance service contract associated with the satellite repair can be linked to strategic initiatives. Thus, this purchase meets the usefulness and reactionary criteria. The documentation provided does not include an invoice.	
862	15-190-100-320-00000-00-06	52202	4/25/2005	PITTMAN, STEVE	\$1,500.00	\$1,500.00	For Grove Street Elementary School, Assembly Program for all students, Title: Winter Music Spectacular Performed by Steve Pittman Bank on December 2, 2004 9:30 and 1:30, two performances at \$750.00 each.			✓	This expense is deemed inconclusive due to the lack of documentations. More specific documentation supporting the purpose of the performance and a performance program would be required in order to assess the nature of the performance and to ascertain how it could have added educational value or be a strategic initiative. To determine the reasonableness of the amount, additional documentation indicating the length of performance would be required. The documentation provided does not include an invoice.	

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863	15-190-100-320-00000-00-06	53606	4/25/2005	PITTMAN, STEVE	\$1,500.00	\$1,500.00	For Grove Street Elementary School, Assembly Program for all students, Title: Spring Concert Spectacular Performed by Steve Pittman Bank on April 28, 2005 9:30 and 1:30, two performances at \$750.00 each. The program supports the NJCCCS in Visual and Performing Arts.			✓	This expense is deemed inconclusive due to the lack of documentations. More specific documentation supporting the purpose of the performance and a performance program would be required in order to assess the nature of the performance and to ascertain how it could have added educational value or be a strategic initiative. To determine the reasonableness of the amount, additional documentation indicating the length of performance would be required. The documentation provided does not include an invoice.	
864	15-190-100-320-0000-00-03	62685	1/25/2006	WINCEY CO., INC	\$1,500.00	\$1,500.00	For Chancellor Avenue School, Assembly Program African Discovery through music 1 troupe on February 22, 2006 Grades K-5. This program supports the NJCCCS 1.B1, 1.B2, 1.B3, 1.C1, 1.C2, 1.C4 in Visual and Performing Arts as well as Social Studies.		✓		This expense appears reasonable based on the nature of the purchase as the supporting documentation indicating that the music troupe was to meet the objective in visual and performing arts as well as social studies for the Grades K-5 students, which appears educational value and can be linked to a specific educational program and achievement goal. Moreover, the beneficiary is identifiable as Chancellor Avenue School Grades K-5 students.	
865	11-000-222-300-0000-00-00	62229	12/20/2005	Seton Identification Products	\$1,480.38	\$1,510.24	1,500 labels (Property of Irvington Public Schools- Color Blue and Silver) for \$1,459.50 plus freight of \$21		✓		This expense appears reasonable because asset labels are necessary control procedures over equipment inventory and amount appears to be reasonable. The documentation provided does not include a purchase order. The documentation provided does not include a check.	
866	11-000-230-820-0000-00-30	64124	6/6/2006	PFIZENMAYER, WILLIAM	\$1,549.25	\$1,549.25	Reimbursement for personal truck damaged on board property; Employee personal vehicle hit and damaged by board maintenance vehicle during snow removal			✓	This expense is deemed inconclusive since documentation supporting the time, place and exist of the car accident was not provided. More specific documentation as proof of the employment and car accident would be required in order to assess the nature and necessity of the reimbursement and to ascertain how it could be a strategic initiative and be in reaction to a particular event. The documentation provided does not include an invoice.	
867	15-000-223-600-00000-00-12	44231	6/30/2004	Advantage Press	\$1,642.85	\$1,642.85	1 classroom management toolkit on CD, physical education 1 notebook, physical education 2 notebook, sports 2 academic learning notebook, health 2 academic learning notebook, special ed notebook c - blue packets, special ed notebook 1 - minor packets, special ed notebook 2 - major packets, special ed notebook 3 - attitude packets, high school detention version A notebook, high school suspension version A notebook, high school detention version B notebook, high school suspension version B notebook			✓	This expense is deemed inconclusive. Based on the transaction description, it already appears that these items could be linked to strategic initiatives, however, documentation showing the purpose of these materials should still be provided. Due to the absence of documentation, we could then not ascertain if the purchase would add educational value and benefit the students directly.	
868	15-000-240-600-00000-00-11	52609	2/2/2005	Warner Communications Co. Inc.	\$1,667.28	\$1,667.28	4 Motorola radios (\$416.82/each) for security guards at Union Ave Middle			✓	This expense is deemed inconclusive since documentation indicating the need for these radios is not provided. Moreover, the amount of \$416 for each portable radio appears excessive. It could not be determined if this purchase was made in reaction to an event or circumstance.	

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869	11-000-230-530-0000-00-00	50862	8/2/2004	Verizon Teleproducts	\$1,679.00	\$1,679.88	12 - 2 line phone to be used at the new location until phone system can be moved from Board Office.		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, the telephone equipment meets the strategic initiatives of the District. Thus, this purchase meets the usefulness criteria. The documentation provided does not include an invoice.	
870	11-000-270-890-0000-00-36	61242	9/19/2005	New Jersey Motor Vehicle	\$1,696.50	\$1,696.50	Registration of 9 school buses (\$188.50/each) with the State		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. Hence, this purchase can be linked to the strategic initiatives of the District. The service also meets the usefulness and reactionary criteria. The documentation provided does not include an invoice.	
871	15-190-100-320-0000-00-07	62999	2/23/2006	TheatreWorks USA	\$1,600.00	\$1,700.00	Theatre Performance for 3rd,4th and 5th grade students at Madison Ave Elementary School on 3/15/06.The amount was paid for 2 performances in 1 day.		✓		This expense appears reasonable. The performance was to celebrate African-American heritage and inspire the audience; therefore, it can be linked to a program or achievement goals and educational value. The direct beneficiary of the expense were the students.	
872	11-000-230-890-0000-00-00	63071	2/28/2006	Halpern, Barry	\$1,700.00	\$1,700.00	payment for police officer who worked at the University Six school site for construction @ an hourly rate of \$40 on the following dates: Jan. 3, 2006 (8.5 hours) Jan. 11, 2006 (8.5 hours) Jan. 16, 2006 (8.5 hours) Jan. 23, 2006 (8.5 hours) Jan. 30, 2006 (8.5 hours) all from 4pm to 12:30 am			✓	This expense is deemed inconclusive due to the lack of documentation. The supporting documentation provided includes a police officer timesheet from Irvington Department of Police, and correspondence indicating that the expense will be paid by Bergen Engineering via a pass-through of the existing Irvington BOE account with the police department. More supporting documentation, such as the proof of monthly reimbursement by Bergen Engineering to Irvington Board of Education, and back-up documentation to verify the incurred costs, e.g. police officer timesheet acknowledged and approved by Bergen Engineering, would be required. The documentation provided does not include an invoice.	
873	15-000-240-600-0000-00-08	51921	11/17/2004	Central Lewmar	\$1,717.50	\$1,717.50	Purchased 75 white paper bundles, 1 canary and 2 8 1/2 x 14 paper for Thurgood Marshall School's office.		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.	
874	15-000-222-600-0000-00-03	53994	7/7/2005	World Almanac Education	\$1,764.74	\$1,763.78	48 books for the Chancellor Avenue School library		✓		This expense appears reasonable based on the nature of the purchase as these books can be directly linked to the promotion of educational achievement and program goals. Hence, this purchase meets the strategic initiatives of the District. Given these books were ordered for the library, all students can benefit from this purchase. Moreover, due to the long-term usability of these books, the purchase meets the usefulness criteria.	

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875	15-000-222-600-0000-00-10	61782	11/3/2005	Librarians Books Express	\$1,776.09	\$1,776.09	80 books for University Middle School library		✓		This expense appears reasonable based on the nature of the purchase as these books can be directly linked to the promotion of educational achievement and program goals. Hence, this purchase meets the strategic initiatives of the District. Given these books were ordered for the library, all students can benefit from this purchase. Moreover, due to the long-term usability of these books, the purchase meets the usefulness criteria.	
876	15-000-218-600-00000-00-04	52572		School Specialty	\$1,794.52	\$1,794.52	2 drawer file cabinet, 4 drawer file cabinet, and executive high back chair for Florence Ave Elementary	✓			This expense is deemed discretionary since documentation supporting the need for this furniture is not provided. The amount of \$1794 appears excessive and it is unclear how students can benefit from this furniture. Moreover, there is no date on the PO and in the absence of supporting documentation the timing of the purchase appears "Inconclusive".	
877	15-402-100-600-0000-00-12	62284	12/19/2005	GTM Sportswear	\$1,851.20	\$1,851.20	Various sporting goods for the Irvington High School			✓	This expense was deemed inconclusive as more documentation would be required in order to ascertain the nature of the expense. Due to the lack of documentation it was difficult to link the purchase of athletic supplies to any specific strategic initiative. it was difficult to determine who the direct beneficiary of the purchase was as more specific documentation would be required.	
878	15-000-223-600-00000-00-03 15-000-240-600-00000-00-03	53741	5/19/2005	Central Lewmar	\$1,950.00	\$1,950.00	Purchased 15 bundles each of pink, golden rod, yellow, blue and green paper for Chancellor Avenue School		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.	
879	15-000-240-600-00000-00-10	51728	10/20/2004	Presentation Systems	\$1,978.00	\$1,978.00	Office supplies for University Middle including: Ribbons, blank cards, and professional cleaning kit		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the office supplies, this purchase meets the usefulness criteria.	
880	11-000-230-890-00000-00-00	51571	9/1/2004	SOFTWARE ADVANTAGE, INC	\$2,000.00	\$2,000.00	Micro TRIPS/TRIPS professional support service contract and license agreement for school year 2004-2005 (July 1, 2004-June 30, 2005)		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the daily bus transportation of the School District. Hence, the purchase of the software service can be linked to strategic initiatives. Moreover, since the School District students are the major riders of the school buses, the beneficiary is identifiable to be students. Due to the daily usability of the software, the expense meets usefulness criterion as well.	
881	11-000-230-331-0000-00-30	62527	not indicated	Lentz & Gengaro	\$2,000.00	\$2,000.00	Re: A/J vs. Irvington Board of Education: settlement pursuant to above in which the district was directed to pay legal fees to the law firm of Lentz & Gengaro broken down as follows: hours spent for review of file, preparation of due process request, preparation of correspondence to NJ Dept. of Ed., telephone conference, preparation of correspondence, review of notice from NJ Dept. of Ed., perform legal research, appearance at OAL, conferences with client, Judge and attorney for school district totaling 11.10 hours - \$2,220 Disbursements for copies, travel, courier, delivery totaling \$ 32			✓	This expense is deemed inconclusive. Complete information about the case is necessary for us to determine if this would meet the reactionary and strategic initiatives criteria. The documentation provided does not include an invoice.	

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882	11-000-230-610-00000-00-00	52507	1/28/2005	Oaktree Office Supply, Inc.	\$2,057.88	\$2,057.88	Toner cartridges, extension cord, power strips, adapters, binders, coffee, dividers, and white envelopes for the Purchasing Dept.			✓	This expense is deemed inconclusive since the purchase of coffee is not necessary for the administrative operations of the District. The amount of \$2057 appears reasonable for all of the supplies. However, due to the purchase of coffee, this expense does not meet the strategic initiatives criteria.	
883	15-000-240-600-0000-00-01	62072	12/12/2005	Creative Visual Systems	\$2,073.53	\$2,073.53	Office supplies for Augusta Elementary School including: standard variety pack (\$242.16) and 8 dual-sided laminates (\$223.15/each)			✓	This expense is deemed inconclusive since documentation indicating the need and purpose of these smart cards is not provided. Without an understanding of what these smart cards are, it could be determined if \$223.15 per laminate is reasonable, or if these supplies can be linked to strategic initiatives. Moreover, the beneficiary of this purchase is not identified.	
884	15-000-240-600-00000-00-12	51808	10/28/2004	PROMOTIONAL SPECIALIST	\$2,125.00	\$2,125.00	For Irvington High School, 250 R.I.P. T-Shirts for rally @\$8.50 each			✓	This expense is deemed inconclusive due to the lack of documentation. The P.O. indicates that the purchase was for a rally; more specific documentation supporting the purpose of the rally and how many students attended would be required in order to assess the nature and the necessity of the purchase and to ascertain how it could have been beneficial to the students and whether it was in reaction to the certain circumstances. The amount of \$8.50 per T-Shirt appears reasonable. The documentation provided does not include an invoice.	
885	11-000-223-500-0000-00-27	61007	8/18/2005	BLASUCCI MICHAEL D. (PD)	\$2,150.00	\$2,150.00	Full day workshop on Wednesday, August 24, 2005 "Moving From Management To Educational Leadership", administrators orientation, ordered by Assistant Superintendent Office			✓	This expense is deemed inconclusive since documentation, such as a conference request form, is not provided. To determine the reasonableness of the amount, additional documentation indicating the length of training time and how many teachers attended would be required. The documentation provided does not include an invoice.	
886	11-000-262-420-00000-00-34	52037	11/22/2004	Open Systems	\$2,166.00	\$2,166.00	Paid for the services to replace the missing processor (\$1400) of the intercom with new program schedules at Thurgood Marshall School. Also checked the power supply for the school (\$172). The labor amounted to \$352 (4hrs at \$88/hr). Replaced the bath units at the school for \$242 (2.45 hrs at the rate of \$88/hr)		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. The facilities maintenance service contract associated with the installation of the processor for the intercom system can be linked to strategic initiatives. Thus, this purchase meets the usefulness and reactionary criteria.	
887	15-000-222-600-00000-00-05	50673	7/1/2004	Welwood/Fertig	\$2,188.25	\$2,188.25	Purchase of 25 lift lid desk light oak (\$87.53 each) for University Six School.	✓			This expense is deemed discretionary since documentation indicating the need and purpose of these items is not provided. Hence, this purchase does not meet the strategic initiatives of the District. Further documentation is needed to determine if the amount of \$423 is reasonable. Moreover, it could not be determined if this purchase was made in reaction to an event or circumstance.	
888	15-000-240-600-0000-00-02	62038	12/12/2005	K-Log, Inc.	\$2,301.26	\$2,301.26	2 Executive Desk Item @ \$299 each, 2 desk return flush @ \$114 each, 1 Executive Desk Standard @ \$389, 1 extra plush upholstered executive high back chair @ \$199 and 3 lateral file @ \$199 each plus shipping (for Berkeley Terrace School)			✓	This expense is deemed inconclusive. Although the amount appears reasonable, documentation showing the purpose of buying new office furniture was not provided; thus, we could not ascertain if this was made in reaction to a certain event or circumstance or if this would be used on a long term basis.	

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889	11-000-230-610-0000-00-00	62622	1/23/2006	Papermart, Inc.	\$2,553.60	\$2,373.60	120 cartons / 3 Pallets copy paper ordered for Purchasing Department / Copy Room		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the office supplies, this purchase meets the usefulness criteria.	
890	15-000-240-600-00000-00-12	52264	12/13/2004	Card Data Systems	\$2,437.80	\$2,437.80	Purchased 4 Ribbon kits and 6 Cleaning Cards for Irvington High School		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.	
891	11-000-261-420-00000-00-33	51431	9/21/2004	Cipollini Roofing	\$2,450.00	\$2,450.00	Install new drain and run new piping at Grove Street School		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. The facilities maintenance service contract associated with the drain installation can be linked to strategic initiatives. Thus, this purchase meets the usefulness and reactionary criteria.	
892	15-000-223-320-00000-00-07	44025	6/28/2004	Rutgers University	\$2,460.00	\$2,460.00	For Madison Avenue Elementary School teachers - registration fees for four (4) teachers for the 3rd and 4th grade math workshops on 2/12/2004, 2/6/2004, 2/5/2004 and 2/13/2004 (4 days each x 4 teachers x \$160 = \$2,560 less \$100 discount)		✓		This expense appears reasonable. The professional development workshop could be linked to the mathematics curriculum which could ultimately add educational value to the students.	
893	11-000-262-590-0000-00-34	62248	12/16/2005	DCM ARCHITECTURE, INC.	\$2,500.00	\$2,500.00	Inputting student information and creating student location maps as needed		✓		This expense appears reasonable based on the nature of the purchase as the service was for inputting student information and creating student location maps as needed, which was useful on a regular basis for the daily bus transportation of the school district, and can be linked to strategic initiatives. Moreover, the beneficiary is identifiable as school district students. Hence, the expense meets beneficiary, usefulness and strategic initiatives criteria. The documentation provided does not include an invoice.	
894	15-000-221-600-0000-00-05 15-000-240-600-0000-00-05 15-213-100-610-0000-00-05	62347	1/4/2006	Central Lewmar	\$2,551.25	\$2,551.25	Purchased 90 cartons of white paper, 4 cartons each of gold, yellow, blue, pink and green paper for University Six School		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.	
895	15-000-240-600-00000-00-09	51183	8/17/2004	Premier School Agendas	\$2,658.00	\$2,610.00	500 inserts for students planners for Mt. Vernon Ave		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.	
896	15-000-222-300-00000-00-08	53624	5/9/2005	NextiraOne, LLC	\$2,625.00	\$2,625.00	Onsite work done at Board Office - moving lines to new location and de-install and relocate BCM and 50 sets.		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, the technology services meets the strategic initiatives of the District. Moreover, this purchase meets the usefulness and reactionary criteria. The documentation provided does not include a check.	

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897	15-000-240-600-00000-00-09 15-000-240-800-00000-00-09	53865	6/13/2005	Tee Bag	\$2,825.00	\$2,825.00	550 T-Shirts for Mt. Vernon Ave. The purpose of the t-shirts is for the student body and volunteers to serve as incentives, rewards, raise student self-esteem, foster unity, and encourage community pride.		✓		This expense appears reasonable since documentation linking this purchase to the promotion of educational achievement and program goals is provided. Supporting documentation indicates this purchase is for the students of Mt. Vernon Ave school. Hence, these t-shirts meet the beneficiary criteria.	
898	11-000-262-420-0000-00-34	62243	12/16/2005	ANTHONY'S PLUMBING SERVICES	\$2,850.00	\$2,850.00	Shut-off water and winterize tanks until spring, 2006 at the outdoor educational center - camp Flemington for Outdoor Educational Center - Camp		✓		This expense appears reasonable based on the nature of the service as it was in reaction to the seasonal close work of Camp Flemington for Outdoor Educational Center, which was necessary for the seasonal operation of Outdoor Educational Center, and can be linked to strategic initiatives. Moreover, the beneficiary is identifiable as the school district students. Hence, the expense meets beneficiary, reactionary and strategic initiatives criteria.	
899	15-000-240-600-00000-00-03	52588	2/1/2005	Warner Communications Co. Inc.	\$2,878.56	\$2,879.00	8 Motorola radios (\$359.82/each) for Chancellor Ave			✓	This expense is deemed inconclusive since documentation indicating the need for these radios is not provided. Moreover, the amount of \$359 for each portable radio appears excessive. It could not be determined if this purchase was made in reaction to an event or circumstance.	
900	11-000-290-890-0000-00-00	63736	5/17/2006	TOWNSHIP OF IRVINGTON	\$2,895.32	\$2,895.32	April 18, 2006 local school board election expense reimbursement to Township, including salaries and wages \$2,205.32, display Ads \$690		✓		This expense appears reasonable since documentation supporting the reason for this purchase is provided. Board elections can be linked to the strategic initiatives of the District and thus meets the usefulness criteria.	
901	11-000-262-441-10000-00-31	40961	9/16/2003	DIMEO-IRVINGTON L.L.C.	\$3,000.00	\$3,000.00	Reimbursement for payment of 2004 1st Quarter Municipal tax and sewer (496 Union Avenue - Irvington, NJ Block number: 243, Lot number:1, facility property		✓		This expense appears reasonable as the supporting documentation indicates that the expense was associated with the leased facility garage for storage of motor vehicles such as buses and equipment, which is necessary for the day to day administrative operation of the school district and can be linked to strategic initiatives. Since the bus transportation is beneficial to school students, the beneficiary of the expense is identifiable as school district students. Moreover, per review of the lease agreement provided, the property tax and sewer are reimbursable according to the lease agreement..	
902	15-000-240-600-00000-00-06	50147	7/19/2004	Central Lewmar	\$3,064.72	\$3,064.72	Purchased 135 cartons of white copy paper, 5 cartons of canary, 5 cartons of green,35 cartons of pink, 5 cartons of lilac, 15 cartons of blue, 5 cartons of Salmon and 3 cartons of Gold Rod paper for Grove Street Elementary School		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.	
903	15-000-240-600-0000-00-09	60659	7/22/2005	Premier School Agenda	\$3,338.25	\$3,338.25	569 Premier Discover agendas, 4 page handbook @ \$4.85 a piece for Mt. Vernon Avenue Elementary School.		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.	

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904	15-000-240-600-00000-00-11	51382	10/8/2004	Tanner School Furniture Corp.	\$3,341.68	\$3,341.68	4 lunch tables with 16 stools for Union Ave. Middle (\$855.69/each)		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the lunch tables, this purchase meets the usefulness criteria.
905	11-000-230-610-0000-00-00	63336	4/7/2006	Papermart, Inc.	\$3,404.80	\$3,404.80	160 cartons / 4 pallets copy paper for Purchasing Department / Copy Room		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the office supplies, this purchase meets the usefulness criteria.
906	15-000-240-600-0000-00-12	62174	12/14/2005	CANDLE BUSINESS SYSTEMS	\$3,412.50	\$3,412.50	Annual copier maintenance and supplies includes labor, parts, blades, rollers, drum, PM & toner, for Savin Model 4075 with SR850, based on contract 525000 @\$0.0065 per copy 12/2005-6/2006, teachers' room #2 for Irvington High School			✓	This expense is deemed inconclusive due to the lack of documentation. A copier is necessary for day to day administrative operation of the district office and school; however, the lease amount of \$3,412.50 per year appears excessive compared to the purchase price of a regular copier. More supporting documentation indicating why an over-functioned copier was needed and what educational achievement or program goals associated would be required.
907	11-000-230-590-0000-00-00 11-000-230-890-0000-00-29	63248	not indicated	Crowne Plaza Chicago Metro	\$3,587.15	\$3,587.15	hotel accommodations for NSBA convention (5 rooms from April 7 to April 12) for 5 people @ 717.43 per person			✓	This expense is deemed inconclusive. There was no documentation that would show the purpose of the conference and also approval for the out-of-state conference. Consequently, we could neither link this to a program or achievement goal nor could we determine whether proper approval was obtained to support the out-of-state conference. Amount of \$3,587 appears to be reasonable for 5 rooms at \$143 per night per room. The documentation provided does not include an invoice.
908	15-000-221-600-00000-00-12 15-000-240-800-00000-00-12	53178	4/1/2005	The Westwood	\$3,546.21	\$3,628.50	Rental and food for the Nat'l Honor Society Banquet on 5/19/05			✓	This expense is deemed inconclusive since the amount of 150 meals at \$24 per meal appears excessive. Hence, this purchase does not meet the perception criteria. The purchase can be linked to the promotion of educational achievement and program goals since this is for the National Honor Society. Moreover, the beneficiary is identified as members of the National Honor Society.
909	11-000-230-600-00000-00-13 11-000-230-610-00000-00-00	51299	8/27/2004	UPS (ANNUAL)	\$812.77	\$4,000.00	Annual UPS service for 2004-2005 school year for school district		✓		This expense appears reasonable based on the nature of the service as UPS service is necessary for the routine administrative operations of the school district. Moreover, due to the usability of the UPS service on a regular basis, the expense meets usefulness criterion.
910	11-000-290-500-0000-00-00	61552	10/12/2005	Urban Schools Superintendents of NJ	\$4,000.00	\$4,000.00	2005-2006 USSNJ comprehensive membership dues for Abbott District - Tier 2 structure based on enrollment of between 5,001 to 10,000 plus an additional \$3,000 contribution to the legal fund.		✓		This expense appears reasonable based on the nature of the purchase as documentation indicates that the expense was for 2005-2006 USSNJ Membership Dues for special needs Districts, which is an expense approved by NJDOE. Hence, the expense can be linked to strategic initiatives.
911	15-000-240-600-0000-00-04	60123	7/1/2005	Papermart, Inc.	\$4,041.77	\$4,041.77	195 cartons of Xerox paper for Florence Avenue Elementary School		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the office supplies, this purchase meets the usefulness criteria.

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912	15-000-240-600-00000-00-12	50682	7/29/2004	Cascade School Supplies	\$3,904.18	\$4,058.42	2000 book composition, 10 planners, 18 sets markers, 10 rolls laminating film, 200 dozen pencils, 3 staplers, 20 boxes tissue, 7 wastebaskets, posters, desk monthly calendars, 2 punchers, 7 paper shredders, 20 packs paper napkins, 20 TB drinking cups, 40 boxes tissue, 7 reversible organizers with pens		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.	
913	15-000-240-600-0000-00-08	53882	6/14/2005	Quill	\$4,214.22	\$4,087.53	Laser Printer Drum, Toner Ctg, Drum Unit, Replacement Drum, Toner Cartridge, Hi-Yield Toner Cartridge, Plan Paper Laser Fax, Economy View Binder, File Folders - Letter & Legal, and Wedgy Coil Pen for Thurgood Marshall - Office.		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the office supplies, this purchase meets the usefulness criteria.	
914	11-000-261-420-00000-00-33	51306	8/30/2004	Arizona Landscaping, Inc.	\$21,950.00	\$4,100.00	Payment made for District wide maintenance - monthly grass cutting, removal of weeds and overgrown trees, and football field cutting.		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the grounds maintenance of the District. Hence, this purchase meets the strategic initiatives criteria. The amount of \$9200 appears reasonable for the landscaping services.	
915	15-000-240-600-0000-00-08	61250	9/19/2005	Pioneer Lock Corporation	\$4,134.00	\$4,134.00	106 Flexlock 25 (7.5 ft. padlock, keyhole fastener w/ glue disk machine attachments. Proposal includes mouse/kbd washers. Ordered 106 @ \$39 for Thurgood Marshall.			✓	This expense is deemed inconclusive since documentation supporting the need for these flexlocks is not provided. The amount of \$39 each appears reasonable, but the beneficiary is not identified. Further documentation is needed linking this purchase to the strategic initiatives of the District.	
916	15-000-240-600-00000-00-04	50179	7/1/2004	Central Lewmar	\$4,287.92	\$4,287.92	Purchased 161 cartons of white paper, 15 cartons of canary, 15 cartons of green, 15 cartons of pink and 15 cartons of blue for Florence Avenue Elementary School		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.	
917	15-000-223-320-00000-00-05	51948	11/18/2004	Susan R. O'Connell	\$4,332.90	\$4,332.90	Consultant stipend including hotel, food, and airfare on 9/5/04 and 10/2/04. The consultant conducted a full-day workshop on math problem solving.			✓	This expense is deemed inconclusive since documentation, such as a workshop agenda, is not provided. The title of the workshop provides educational justification for attendance at the workshop. Hence, this purchase can be linked to the promotion of educational achievement and program goals. However, the amount of \$4332 appears excessive. Further documentation is needed to link this workshop to a course curriculum which will benefit the students.	
918	11-000-262-590-0000-00-34	61358	9/29/2005	NJDEP - AIR QUALITY PERMITTING PROGRAM	\$4,500.00	\$4,500.00	System wide permit fee for boiler registration; total of 18 permits		✓		This expense appears reasonable based on the nature of the purchase as the boiler registration is necessary for the day to day administrative operation of the school district and can be linked to strategic initiatives. Additionally, students could have been indirectly benefited from properly registered and maintained boiler and heater. Moreover, the boiler registration is mandatory by the New Jersey Department of Environmental Protection as such can be regarded as being in reaction to the particular event of meeting the requirement. The documentation provided does not include an invoice.	

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919	15-000-218-600-0000-00-04	53376	4/19/2005	NATIONAL REGISTER'S WHO'S WHO	\$0.00	\$4,583.20	For Florence Avenue Elementary School, 800 elementary handbooks @\$4.78		✓		This expense appears reasonable based on the nature of the purchase as the guidance supplies are necessary for the day to day administrative operations of the school and can be linked to strategic initiatives. Moreover, due to the daily usability of the supplies, the expense meets usefulness criterion as well. The documentation provided does not include a check.	
920	11-000-261-420-00000-00-33	52042	11/22/2004	United Welding & Plumbing Corp.	\$4,600.00	\$4,600.00	Paid for the maintenance of the Boiler by the Maintenance dept for Berkley Terrace School. It was an emergency request because the boiler was heating too much. The corded gas train was removed. 1 yr warranty is included in the contract.		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. The facilities maintenance service contract associated with the preventative maintenance on the boiler can be linked to strategic initiatives. Thus, this purchase meets the usefulness and reactionary criteria.	
921	15-000-240-800-0000-00-11	61213	9/13/2005	Savin Natural Acct. Div.	\$4,675.68	\$4,675.68	Savin model 2560 (3 year lease option of \$389.64 per month), purchase price of \$11,400 year 2 (2005-2006)			✓	This expense is deemed inconclusive due to the lack of documentation. A copier is necessary for day to day administrative operation of the district office and school; however, the lease amount of \$4,675.68 per year appears excessive compared to the purchase price of a regular copier. More supporting documentation indicating why an over-functioned copier was needed and what educational achievement or program goals associated would be required. The documentation provided does not include an invoice. The documentation provided does not include a check.	
922	15-000-240-300-00000-00-11	52589	2/2/2005	New Jersey Performing Arts Center	\$4,690.00	\$4,690.00	Artist in Residency Dance Academy Program for 6th grade magnet students (February 2005 to June 2005) at Union Avenue Middle School			✓	This expense is deemed inconclusive. Per documentation provided, it appears that this expense could be linked to education goals pertaining to Arts and thus, could add educational value to the students as well. However, we could not identify beneficiary since the list of students who attended this program was not provided. Documentation needed: curriculum that would support the purchase and also list of students	

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923	15-190-100-320-0000-00-11	62108	12/13/2005	New Jersey Performing Arts Center	\$4,690.00	\$4,690.00	Purchased professional educational services performed by the NJ Performing Arts Center in their Artist In Residence Program Dance One residency program for 24 students (grade 6) for Union Avenue Middle School from January-April, 2006.		✓		This expense appears reasonable since documentation linking this performance to the promotion of educational achievement and program goals is provided. This program can be connected to a course curriculum. Hence, this purchase meets the beneficiary criteria.	
924	15-190-100-320-0000-00-05	62683	1/25/2006	New Jersey Performing Arts Center	\$4,690.00	\$4,690.00	Purchased professional educational services performed by the NJ Performing Arts Center in their Artist In Residence Program Dance One residency program for 24 students (grade 6) for University Six School.		✓		This expense appears reasonable since documentation linking this performance to the promotion of educational achievement and program goals is provided. This program can be connected to a course curriculum. Hence, this purchase meets the beneficiary criteria.	
925	15-000-240-300-00000-00-12	52838	2/22/2005	EDUCATIONAL NETWORKS, INC.	\$9,600.00	\$4,800.00	For Irvington High School 97-2078-30-4 educational networks content management software developed by educational networks featuring web based communication, student/alumni information, homework, courses department: training sessions unlimited customer support, allowing schools to post course descriptions, homework assignments, and power point presentations on the official website of the school	✓			This expense is deemed discretionary since the supporting documentation is not provided regarding why the total paid amount is \$9,600 against the original P.O. amount \$4,800 in two payment: once by computer print in amount \$4,800 with check no. 537401, and once by hand in amount \$4,800 with check no.536137. Due to the lack of documentation, the second payment of \$4,800 can not be linked to any education achievement or program goal. Hence, the expense does not meet educational, amount and strategic initiatives criteria. The documentation provided does not include an invoice.	
926	15-000-240-300-00000-00-10	41593	11/3/2003	Nextel Communications	\$4,718.58	\$5,000.00	telephone bill for January 2004 for University Middle School			✓	This expense is deemed inconclusive since documentation supporting the necessity of the 10 mobile phones and the users was not provided. Although this expense meets the usefulness criteria since the mobile phones can be used on a regular basis, there was no documentation that could help us link this to a specific program goal. The documentation provided does not include a check.	
927	11-000-230-590-0000-00-00	61837	11/14/2005	WORRALL NEWSPAPERS	\$831.41	\$5,000.00	Annual advertisement fee for 2005/2006 school year special meeting & etc. advertising 7/1/05-6/30/06			✓	This expense is deemed inconclusive due to the lack of documentations. A clip of the advertisement related to one invoice is provided. For the rest of invoices, more specific documentation indicating the purpose and content of the advertisement would be required to assess the nature of the purchase and to ascertain how it could have added educational value or whether it was in reaction to any particular event. The amount of \$831.41 appears reasonable.	
928	11-000-270-890-0000-00-36	61894	11/21/2005	EZ Pass Customer Service	\$5,000.00	\$5,000.00	2005-2006 EZ Pass interior pre-payment for each vehicle			✓	This expense is deemed inconclusive. Payment pertains to prepaid toll fees which is a necessary expense; however, it could not be determined if this was used only for school transportation. Further, reasonableness of the amount could not be verified due to the lack of information such as the number of vehicles involved. The documentation provided does not include an invoice.	

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929	11-000-262-340-0000-00-34	62309	12/22/2005	S. COOPER BROTHERS TRUCKING, INC.	\$2,666.18	\$5,000.00	For School year 2005-2006, draw down account for Dumpsters ordered by maintenance department,			✓	This expense is deemed inconclusive due to the lack of documentation. The P.O. indicates that the expense was for reserved annual maintenance expense, which can be linked to strategic initiatives. However, no invoice or work order or any other documentation was provided to support when the maintenance was conducted, how many materials and labors were applied to justify the expensed amount of \$2,666.18. More specific documentation is required to assess the nature and necessity of the expense and to ascertain how it could be strategic initiatives or be in reaction to any particular event. The documentation provided does not include an invoice.	
930	11-000-230-890-0000-00-00	63062	2/27/2006	New Jersey School Boards Association	\$5,000.00	\$5,000.00	First & second half payments for a search for a superintendent			✓	This expense is deemed inconclusive since documentation supporting the purchase, such as how the search was conducted (advertising, headhunting), is not provided. Filling the role of superintendent meets the strategic initiatives of the District and can lead to the promotion of educational achievement and program goals. However, further documentation is needed to determine if the amount of \$5000 is reasonable. Moreover, it could not be determine if this purchase was made in reaction to an event or circumstance.	
931	11-000-270-890-0000-00-36	63960	5/26/2006	EZ Pass Customer Service	\$5,000.00	\$5,000.00	2005-2006 EZ Pass interior pre-payment for each vehicle			✓	This expense is deemed inconclusive. Payment pertains to prepaid toll fees which is a necessary expense; however, it could not be determined if this was used only for school transportation. Further, reasonableness of the amount could not be verified due to the lack of information such as the number of vehicles involved. The documentation provided does not include an invoice.	
932	15-000-240-600-0000-00-11	53582	4/28/2005	Jostens	\$6,312.80	\$5,250.00	346 cap/gown/tassel combination school measurements (\$17/each) for Union Avenue Middle School plus shipping			✓	This expense is deemed inconclusive. Although the payment for graduation outfits could be linked to achievement goals and also appear to benefit the students directly, it could not be determined if the quantity ordered is reasonable. Documentation such as a list of graduating students should be provided. The documentation provided does not include a purchase order. The documentation provided does not include a check.	
933	15-000-240-800-00000-00-11	53429	4/29/2005	Newark Performing Arts Corporation	\$5,486.00	\$5,486.00	Expenses for rental of facility for the 8th Grade Graduation for Union Middle School			✓	This expense appears reasonable based on the nature as it can be directly linked to the promotion of educational achievement and program goals. The beneficiaries are identified as the 8th grade graduating students. Hence, this purchase meets the strategic initiatives criteria. The documentation provided does not include an invoice.	
934	12-000-400-390-00000-00-00	44068	6/30/2004	Lone Star Environmental Services	\$5,575.00	\$5,575.00	Paid for the services to remove 1800 ft of worn and cracked asbestos-tile from lower level of Mt. Vernon Elementary School. Services also include replacing the asbestos-tile with non-asbestos vinyl tile.			✓	This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. The facilities maintenance service contract associated with the asbestos removal can be linked to strategic initiatives. Thus, this purchase meets the usefulness and reactionary criteria.	

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935	15-000-222-600-00000-00-06	53394	4/11/2005	Sargon Consulting	\$6,000.00	\$6,000.00	fee for installing completely the back-up system using verities back-up for the Media Services and Technology department. This includes software for the entire district 2003 server and active directory		✓		This expense appears reasonable. Per documentation provided, the purchase of a back-up system is necessary for the ongoing operations of the school and appears to be useful on a long term basis since this will ensure the effective maintenance of school data. The documentation provided does not include an invoice. The documentation provided does not include a check.	
936	15-000-222-600-0000-00-03	61641	10/18/2005	Pearson Digital Learning	\$6,000.00	\$6,000.00	For 6 users at Chancellor Avenue Elementary School - Full curriculum licenses at \$1,000 each which includes algebra topics, discover English, first adventures bookshelf, initial reading, math corner, math concepts and skills (English and Spanish), Math Investigations with Math processor, reading adventures, reading investigations, reading readiness, reader's workshop, reading adventures primary with story painter, science discovery, spelling skills, Spanish story painter and writer's studio		✓		This expense appears reasonable because it appears that the purchase of the curriculum licenses could be linked to various educational programs of the school such as Mathematics, Reading, Science and English; thus, could also contribute educational value to the students. Moreover, it appears that the software can be used on a regular basis since it is necessary for instruction purposes; thus, this expense also meets the usefulness criteria.	
937	15-000-240-600-00000-00-12	43436	4/19/2004	Premier School Agendas	\$6,175.00	\$6,175.00	2500 inserts for students planners for Mt. Vernon Ave		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria. The documentation provided does not include an invoice.	
938	15-190-100-320-0000-00-11	62564	1/19/2006	STAFF DEVELOPMENT FOR EDUCATORS	\$2,666.00	\$6,701.00	Staff development fee, as approved on December 21, 2005 board agenda for Saturday workshop for Union Avenue Middle School Staff Ms. Sue O'Connell on January 14, 2006 @\$2,280.00 and Mr. Joanne Hines on January 21, 2006 @\$4,421.00,			✓	This expense is deemed inconclusive due to the lack of documentation. The P.O. indicates that the workshop was for staff development. More specific documentation indicating the objective of the workshop such as a workshop request form or agenda would be required in order to assess the nature and necessity of the workshop and to ascertain how it could have added educational value or be beneficial to students. To determine the reasonableness of the amount, additional documentation indicating the length of training time would be required. The documentation provided does not include an invoice.	

Control Number	Transaction Detail (as per District system)						Analysis Performed			Results of Analysis	Irvington Township School District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
939	11-000-230-339-90000-00-00 11-000-230-890-00000-00-00	53917	6/29/2005	ARVANITES, JOHN	\$10,400.00	\$7,300.00	Bank Reconciliations Prem, requested by business office			✓	This expense is deemed inconclusive due to the lack of documentation. The P.O. indicates that the expense was for bank reconciliations prem, a necessary job function for the day to day administrative operation of the school district. However, no documentation was provided with regard to the service agreement or the service time and service rate. The P.O. was not properly approved either by missing originator's, supervisor's and superintendent's signatures. Therefore, More documentation indicating the purpose and necessity of hiring an outsource consultant to conduct the described service and a service agreement would be required to determine the reasonableness of the amount of \$10,400 paid against the P.O. original amount of \$7,300 and to further analyze whether this expense is "Appears Reasonable" or not. The documentation provided does not include an invoice.	
940	12-000-260-730-00000-00-00	53254	4/14/2005	BMC Security LLC	\$7,500.00	\$7,500.00	Paid for renovations at Florence Avenue Elementary School. Renovation was a District obligation, a part of NJSCC. Renovations include installing security monitor, a wall bracket for the monitor and three card reader.		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the safety and security of the High School students. The security of the students and facilities can be linked to the strategic initiatives of the District. Hence, this purchase meets the usefulness and reactionary criteria. The documentation provided does not include a check.	
941	11-000-230-331-0000-00-30	62830	2/3/2006	BOOKER RABINOWITZ TRENK	\$7,683.96	\$7,683.96	Payment for legal services rendered and disbursement made through Oct. 2005 on Ezra Naughton matter. Services include preparation of pleadings, telephone call with Ezra Naughton and others, prepare a case information statement, Draft correspondence, internal meeting, etc. @ 150 per hour			✓	This expense is deemed inconclusive. The legal fee was incurred by the lawsuit of Ezra Naughton v. the Irvington Board of Education against discrimination claim and tort claim. The amount of \$150 per hour seems reasonable; however, since no supporting documentation indicating the detail of the lawsuit is provided, it needs further analysis to identify the beneficiary and to determine whether the expense meets reactionary criterion.	
942	12-000-400-390-00000-00-00	51604	10/12/2004	Lone Star Consulting, Inc.	\$7,700.00	\$7,700.00	Payment made for replacing shingles/gutters to correct leaks, clear drains and smooth tars to keep excess water from flowing and repainting the exterior of the building.		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. The facilities maintenance service contract associated with the roof repair can be linked to strategic initiatives. Thus, this purchase meets the usefulness and reactionary criteria.	
943	15-190-100-320-0000-00-12	63027	2/24/2006	Premier Agendas, Inc.	\$7,850.00	\$7,925.00	2500 Agenda Cover Options (\$3.16/each) for Irvington High School		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the office supplies, this purchase meets the usefulness criteria.	
944	11-000-230-339-0000-00-00 11-000-230-339-90000-00-00	52554	2/1/2005	Scott J. Loeffler	\$5,145.00	\$8,000.00	Preparation of all federal and state payroll returns and review of the year end W-2's for the District, review and resolution of any correspondences with the payroll reporting requirements. Assist the controller in the maintenance and preparation of internal reports as deemed necessary and provide accounting advice when requested Fee based upon a lower than standard hourly rate of \$100, but not to exceed \$8,000		✓		This expense appears reasonable because the services of the Certified Public Accountant are necessary for ensuring that reports are prepared correctly on a timely basis and thus, also ensure an overall smooth operation of the school. The documentation provided does not include an invoice.	

Control Number	Transaction Detail (as per District system)						Analysis Performed			Results of Analysis	Irvington Township School District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
945	11-000-230-610-0000-00-00	63063	2/27/2006	Printing De-Lite	\$8,080.00	\$8,080.00	5000 Transfer cards, 8000 Registration Cards, 8,000 Office Records Cards, 6,000 Pass to Health Office, 8,500 Pupils Address Cards, 8,000 Pupil Book Report, 7,500 Admit to Class / Admit to Class Tardy / Excuse from Class, 10,000 Gym Excuses, 8,000 High School. Only, and 8,000 Mantoux Test Card		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the office supplies, this purchase meets the usefulness criteria.	
946	11-000-261-420-00000-00-33	51715	10/18/2004	United Welding & Plumbing Corp.	\$8,120.00	\$8,120.00	Paid for the maintenance of the Boiler by the Maintenance dept for Berkley terrace School. It was an emergency request because the boiler was heating too much. The rear mudleg of the boiler was removed and a new one was welded in.		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. The facilities maintenance service contract associated with the preventative maintenance on the boiler can be linked to strategic initiatives. Thus, this purchase meets the usefulness and reactionary criteria.	
947	15-000-240-800-0000-00-12	63025	2/24/2006	Riverside Publishing Co.	\$7,373.33	\$8,172.00	New Jersey Proficiency Assessments of State Standards, High School Edition for grades 9 and 10 Grade 9 spring/Grade 10 fall Reusable test booklets (language arts and mathematics) - package of 25, includes 1 for Administration (25 x \$100) Answer booklets (language arts and mathematics) - package of 25 (25 x \$50) Directions for Administration (single copy) - 2 x \$15 Grade 10 spring/Grade 11 fall Reusable test booklets (20 x \$100) Answer booklets (20 x \$50) Directions for Administration (2 x \$15) plus shipping of 563.33		✓		This expense appears reasonable. Based on documentation provided, the purchase of the testing materials could be linked to the educational program for Language & Arts and Mathematics and thus could add to the learning of the students as well. Further, since these are testing materials for grades 9 and 10 students, this expense also benefits the students directly.	
948	12-000-222-732-20000-00-10	43828	6/8/2004	Veretex Technologies, Inc.	\$9,450.00	\$9,450.00	Paid for Erate server installation by the Business Office at the District. Services include 7 Vertex Installation Student domain controller, 7 Vertex installation DHCP File server, and 7 Vertex installation web server.			✓	This expense is deemed inconclusive since documentation supporting the purpose of the technology installations is not provided. The amount of \$9450 appears excessive and it is unclear how students can benefit from this purchase. Hence, further documentation is needed to link this purchase to the strategic initiatives of the District.	
949	11-000-261-420-00000-00-33	51509	9/28/2004	Open Systems Integrators, Inc.	\$4,941.50	\$9,480.00	Monthly monitoring of all intercoms and clocks in the District for the 04-05 school year		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. The facilities maintenance service contract associated with the monitoring of all intercoms and clocks can be linked to strategic initiatives. Thus, this purchase meets the usefulness and reactionary criteria.	
950	11-000-230-590-00000-00-00	40632	7/1/2003	ATX	\$1,169.42	\$9,787.28	Annual order for atx telecommunication service for long distance for administrative office/system wide		✓		This expense appears reasonable based on the nature of the purchase as telecommunication service for long distance is necessary for the day to day administrative operations of the school district. Moreover, the purchase could be linked to strategic initiatives. Hence, the expense meets usefulness and strategic initiatives criteria.	
951	15-000-240-300-0000-00-10	61349	9/27/2005	ACHIEVEMENT TECHNOLOGIES	\$11,045.00	\$11,045.00	Skills Tutor online software- 2 year subscription 10/5/05-10/14/07 15 Modules of Curriculum for University Middle School		✓		This expense appears reasonable based on the nature of the purchase as supporting documentation indicates that the purchase was for 2 year subscription of Skills Tutor online software with 15 Modules of Curriculum for University Six Middle School, which could have added educational value and been beneficial to school students. Since this software was solely provided by the vendor, the amount of purchase was justified.	
952	15-000-240-300-00000-00-12 15-000-240-600-00000-00-12	50973	7/29/2004	Central Lewmar	\$11,718.40	\$11,718.40	Purchased 520 cartons of white copy paper, 20 cartons of canary, 20 cartons of green, 15 cartons of pink, 5 cartons of lilac, 15 cartons of blue and 25 cartons of Gold Rod paper for F.H Morrell High School		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.	

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	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
953	11-000-230-590-0000-00-00	51288	8/27/2004	Faheem J. Ra'Oof & Co., LLC	\$12,000.00	\$12,000.00	Treasurer of School Monies for the 2004-2005 school year at a rate of \$1,000 a month for 12 months at the High School.			✓	This expense is deemed inconclusive since documentation, such as a work agreement, is not provided. The amount of \$12,000 for the year appears excessive. Moreover, the service during the months at the High School of July and August brings the timing of the purchase into question. Further documentation is needed for this purchase to be linked to the strategic initiatives of the District. The documentation provided does not include an invoice.	
954	12-000-400-450-0000-00-00	61434	10/6/2005	P.I.R. GENERAL CONTRACTING	\$12,000.00	\$12,000.00	Renovation for early childhood center 1064 Clinton Ave, additional work and changer order for P.O. 61410, work includes install ten additional kiddy toilets, build and install seven windows, and install security gate			✓	This expense is deemed inconclusive due to the lack of documentation. Supporting documentation indicating the purpose of the renovation was not provided. More specific documentation would be required in order to assess the nature and necessity of the renovation and to ascertain whether it was in reaction to a particular event. Since this is a capital project, state approval would be required.	
955	11-000-222-600-0000-00-00	53370	4/11/2005	Verizon Network - Integration	\$12,478.32	\$12,478.32	Based on Verizon Quote: Firewall chassis \$2,520, software \$3,146.85, Ethernet \$126, cable \$10.83, cord patch \$31.68, labor charges \$4,068, maintenance price \$2,574.96			✓	This expense is deemed inconclusive because we could not determine for whose computer the firewall would be installed and whether this could benefit the students directly. The documentation provided does not include an invoice. The documentation provided does not include a check.	
956	12-000-400-390-0000-00-00	51978	11/18/2004	George Meadows, R.A.	\$12,900.00	\$12,900.00	Field surveys, preparation of schematic and preliminary construction drawings, and related services for miscellaneous proposed improvements and alterations for Transportation Center and Maintenance Garage.			✓	This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. Supporting documentation indicates this expense is part of the Abbott pre-schematic planning to develop additional options for space (a Board responsibility). Hence, this purchase can be linked to the strategic initiatives of the District. This purchase also meets the usefulness and reactionary criteria.	
957	11-000-230-339-0000-00-00	52962	3/10/2005	Edumet	\$13,500.00	\$13,500.00	Training for new implementation of software (15 days of training and will consist of initial packages training as well as for first time prints of payroll checks, vendor checks, purchase orders, etc.)			✓	This expense is deemed inconclusive since documentation showing what system was upgraded and the purpose for upgrading such was not provided; hence, we could not link this to a strategic initiative nor determine its usefulness. Moreover, it could not be determined if this was made in reaction to a certain event or circumstance. The documentation provided does not include an invoice. The documentation provided does not include a check.	
958	11-000-262-420-0000-00-34	62306	12/21/2005	P.I.R. GENERAL CONTRACTING	\$14,120.75	\$14,120.75	Emergency roof repairs for the High School: flat roof over bridge-west wing, roof areas - drains - near Gym, roof repairs - areas room 227 & 309, roof leaks over Gym			✓	This expense appears reasonable based on the nature of the purchase as it was for a emergency roof repairs for the Irvington High School, which can be regarded as in reaction to a particular event and can be linked to strategic initiatives. Moreover, the school students can be benefited from the timely repairs and maintenance. Hence, the expense meets beneficiary, strategic initiatives and reactionary criteria. The documentation provided does not include an invoice.	

Transaction Detail (as per District system)							Analysis Performed			Results of Analysis	Irvington Township School District Comments
Control Number	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments
959	11-000-290-600-00000-00-31	50091	7/15/2004	Central Lewmar	\$14,270.86	\$14,272.00	Purchased paper by the Business Department at the district. 20 pallets (\$713.60 each) of paper was purchased.			✓	The expense was deemed inconclusive as more documentation would be required in order to determine the nature of the purchase. It was difficult to determine who the direct beneficiary of the purchase was. Due to the lack of documentation it was difficult to establish who the expense could be related to any particular strategic initiative. It was difficult to determine whether the purchase was in reaction to any particular event. The amount appears to be excessive.
960	12-000-400-710-0000-00	61098	8/30/2005	Agreement with the vendor, Insurance Liability	\$14,966.25	\$14,966.25	Payment for leasing Gold Plus restroom trailer for University Six School. The rental charges for 7 weeks were \$1373.75/week, delivery setup and removal for \$450 and 14 weekday services for \$350 each.			✓	The expense was deemed inconclusive as more specific documentation would be required in order to ascertain the exact nature of services rendered. Due to the lack of documentation it was difficult to determine how the expense could be related to a particular strategic initiative or for the promotion of educational value. The documentation provided does not include a check.
961	11-000-230-339-90000-00-00 11-000-230-890-00000-00-00	52313	10/19/2004	FIELDS COMMUNICATIONS	\$15,000.00	\$15,000.00	Communication service for superintendent office	✓			This expense is deemed discretionary as no supporting documentation was provided to justify the nature and the amount of the expense. Due to the lack of documentation, it is difficult to assess the nature and necessity of the service, and to ascertain how it could have added educational value or be strategic initiatives. The beneficiary can not be identified or linked to the school district students either. Without supporting documentation the amount of \$15,000 appears excessive. The documentation provided does not include an invoice.
962	11-000-222-600-0000-00-00	63024	2/24/2006	Nexus Consortium Inc.	\$15,330.00	\$15,330.00	1000 Anti-Spyware (\$10/each) and 1000 Anti-Spyware Support (\$5.33/each) for Media Services & Technology			✓	This expense is deemed inconclusive since documentation supporting the quantity of software packages ordered is not provided. The anti-spyware software can be linked to the strategic initiatives of the District as it helps protect confidential information. However, further documentation is needed to justify the amount of 1000 ordered packages.
963	12-000-400-450-0000-00-00	61633	10/17/2005	BMC Security LLC	\$16,450.00	\$16,450.00	Payment for installation of a motion detector, long range wireless receiver, 16 zone master control panel, replacing DVR and a tilt-zoom camera and re-establishing DSL connection through Sprint.			✓	This expense is deemed inconclusive since documentation indicating the need for the motion detectors and wireless access is not provided. Supporting documentation indicates that the DVR and zoom camera are being replaced due to vandalism. However, further documentation is needed in order to link this entire purchase to the strategic initiatives of the District.
964	11-000-262-590-00000-00-34	52217	12/7/2004	P.I.R General Contracting	\$16,500.00	\$16,500.00	Installation of drain system in the parking lot at Grove St Elementary School		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. The facilities maintenance service contract associated with the installation of the drain system can be linked to strategic initiatives. Thus, this purchase meets the usefulness and reactionary criteria.
965	11-000-222-300-00000-00-00	43825	6/30/2004	IMPACT TECHNOLOGY SOLUTIONS LLC	\$16,580.79	\$16,580.79	Installation of Polycom Viewstation FXH.323 - the Distance Learning for 8 schools in the district, 5@ \$1,758.66, 3@ \$2,595.83, Irvington Board of Education's portion of the payment is 10-20% in addition to E-Rate funding		✓		This expense appears reasonable based on the nature of the purchase as the installation of polycom viewstation for the distance learning can be linked to the educational achievement and promotional goals. The beneficiary is identifiable as school. Moreover, due to the long term usability of the installed viewstation on a regular basis, the expense meets usefulness criterion as well.

Control Number	Transaction Detail (as per District system)						Analysis Performed			Results of Analysis	Irvington Township School District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
966	11-000-222-600-00000-00-00	42938	not indicated	Boise Office Equipment, Inc.	\$21,413.19	\$17,952.37	outstanding invoices from Boise Office Equipment, some of which are 2 years old. Per PO, all invoices have been checked by Media Services and are still outstanding			✓	This expense is deemed inconclusive since documentation showing the purpose of the purchase of the equipment was not provided. Only the purchase order was provided which merely indicates that payment pertains to unpaid invoices from Boise Office Equipment. Hence, we could not determine educational value, link to strategic initiatives, beneficiary and reasonableness of the amount. Further, we could not establish if the equipment could be used on a long term basis. The documentation provided does not include an invoice. The documentation provided does not include a check.	
967	15-000-223-320-00000-00-05	53759	5/23/2005	Nurse Finders	\$18,328.45	\$18,328.45	Requesting payment account to be set up for the above named vendor for per diem nursing services rendered to the following school, University Six. The hourly rate is \$49. Estimated time of usage is February 2005 until May 6, 2005.		✓		This expense appears reasonable based on the nature of the purchase as students can directly benefit from these services. Nursing services can be linked to strategic initiatives as they help to promote the safety and well-being of the students. Hence, the purchase of nursing services meets the usefulness criteria.	
968	11-000-262-490-0000-00-00	62910	2/21/2006	ARIZONA LANDSCAPING, INC.	\$20,500.00	\$20,500.00	Refurbish football field for the High School, total 23602 s.f. area being prepared for sod., tilled and strained, new applications of topsoil being applied, starter fertilizers and premium grass seeds and grub control requested by Business office		✓		This expense appears reasonable based on the nature of the purchase as the refurbishing of football field and other work described on the P.O. were necessary for maintaining the Irvington High School football field in a regularly usable condition and can be linked to strategic initiatives. The beneficiary is identifiable as Irvington High School students. Hence, the expense meets usefulness, beneficiary and strategic initiatives criteria. The documentation provided does not include an invoice.	
969	11-000-290-890-00000-00-29	51870	11/1/2004	New Jersey School Boards Association	\$50,830.00	\$23,911.00	Based on membership invoice Irvington Board of Education membership from 7/1/2005 to 6/30/2006 @ \$25,803		✓		This expense appears reasonable based on the nature of the purchase as documentation indicates that the expense was for 2005-2006 NJSBA Membership Dues for special needs Districts, which is an expense approved by NJDOE. Hence, the expense can be linked to strategic initiatives.	
970	11-000-230-820-00000-00-30	52715	2/9/2005	Trust Account of Loughlin & Latimer Esquire at Loughlin and Latimer	\$25,000.00	\$25,000.00	Alston vs. Irvington BOE			✓	This expense is deemed inconclusive. Complete information about the case is necessary for us to determine if this would meet the reactionary and strategic initiatives criteria. The documentation provided does not include a purchase order. The documentation provided does not include an invoice.	

Control Number	Transaction Detail (as per District system)						Analysis Performed			Results of Analysis	Irvington Township School District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
971	11-000-230-530-0000-00-00	60808	8/29/2005	University Middle	\$32,969.03	\$25,000.00	Draw down account for University Middle			✓	This expense is deemed inconclusive since nature and purpose of the expense is unclear. Due to the absence of supporting documentation, we could not determine the reasonableness of the amount and link to strategic initiatives. The documentation provided does not include an invoice.	
972	11-000-230-590-0000-00-00	61433	10/6/2005	LTC Consulting	\$27,077.70	\$27,077.70	Telephone consulting services eligible rate (representing 50 % of the total refund)			✓	This expense is deemed inconclusive since documentation showing the purpose of engaging the services of LTC Consulting is unclear. Per documentation provided, it appears that the District received credits on its Nextel and Verizon accounts representing various charges for tax, non-existent line, message unit misbilling and monthly charges and subsequently paid LTC 50% of the credits/savings received. However, we could not determine the purpose given the nature of some of these items (message unit misbilling - \$12,862 non-existent lines \$ 1,172) which could already be identified by the District as billing errors. Amount also appears to be excessive and has no proper basis. The district should likewise provide a copy of its agreement with LTC Consulting. The documentation provided does not include a purchase order. The documentation provided does not include an invoice.	
973	11-000-222-600-0000-00-00	61901	11/22/2005	Pearson Digital Learning	\$32,975.00	\$32,975.00	For University six middle school 24 full curriculum software at \$1,000 each, 1 full curriculum user guide (3 onsite course days) at \$4,500, 1 installation server up to 30 computers at \$1,500, 1 basic support (customer link, bug fixes, hot topics training, telephone support, total media support and product updates) at \$1,000 and 1 district module software at \$1,900 plus shipping for \$75 for a total of \$32,975. Software includes: algebra topics, discover English, first adventures bookshelf, initial reading, math corner, math concepts and skills (English and Spanish), Math Investigations with Math Processor, Reading Adventures, Reading Investigations, Reading Readiness, Reader's workshop, Reading Adventures Primary with Story Painter, Science Discovery, Spelling skills, Spanish story painter and writer's studio			✓	This expense appears reasonable because it appears that the purchase of the curriculum licenses could be linked to various educational programs of the school such as Mathematics, Reading, Science and English; thus, could also contribute educational value to the students. Moreover, it appears that the software can be used on a regular basis since it is necessary for instruction purposes; thus, this expense also meets the usefulness criteria. The purchase order exceeds the bid threshold of \$29,000, yet no comparative bids are included in the PO package.	
974	11-000-230-339-0000-00-00	52961	3/10/2005	Edumet	\$33,500.00	\$33,500.00	software for upgrade proprietary system for \$23,900 and additional charge for unlimited license user for \$9,600 for the Business office Details per invoice: Oracle - runtime license - \$16,000, conversion - \$14,500 and server set-up \$3,000			✓	This expense is deemed inconclusive since documentation showing what system was upgraded and the purpose for upgrading such was not provided; hence, we could not link this to a strategic initiative nor determine its usefulness. Moreover, it could not be determined if this was made in reaction to a certain event or circumstance. The documentation provided does not include a check. The purchase order exceeds the bid threshold of \$29,000, yet no comparative bids are included in the PO package.	

Control Number	Transaction Detail (as per District system)						Analysis Performed			Results of Analysis	Irvington Township School District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
975	15-000-221-320-00000-00-10 15-000-222-600-00000-00-06	44000	N/A	PROFESSIONAL SOFTWARE INSTITUTE, INC.	\$38,758.00	\$35,758.00	For Media services & technology, software licenses for Irvington School District: 1800 Microsoft Exchange Client Licenses 2003, 1200 Windows 2003 Client Access Licenses, 150 Microsoft Terminal services Client Licenses 2003, 70 Microsoft windows 2003 standard server license, 1 CD for Microsoft Windows XP OS upgrade, 200 Microsoft office Pro 2003		✓		This expense appears reasonable based on the nature of the purchase as the purchased administrative software licenses are necessary for the day to day administrative operations of the school district and can be linked to strategic initiatives. Moreover, due to the daily usability of the software, the expense meets the usefulness and strategic initiatives criteria. The purchase order exceeds the bid threshold of \$29,000, yet no comparative bids are included in the PO package.	
976	11-000-230-590-00000-00-00 11-000-290-890-00000-00-30	42892	2/18/2004	VERIZON CENTREX	\$36,866.61	\$36,866.61	Annual order for the 2003-2004 school year Telephone line service 973-399-6800		✓		This expense appears reasonable based on the nature of the purchase as the telephone service is necessary for the day to day administrative operations of the school district, and can be linked to strategic initiatives. Moreover, due to the daily usability of the telephone service on a regular basis, the expense meets usefulness criterion as well. The purchase order exceeds the bid threshold of \$29,000, yet no comparative bids are included in the PO package.	
977	12-999-999-999-99999-99-99	42170	12/22/2006	SEYFFER & SKYLAR	\$41,400.00	\$41,400.00	Professional service for the school district: underground storage tank removal and installation of above ground storage tank and dispensing station 2003-2004 capital budget			✓	This expense is deemed inconclusive due to the lack of documentation as the supporting documentation indicating the purpose and need of the removal of underground storage tank and the installation of above ground storage tank was not provided. The beneficiary is not identifiable either. More specific documentation would be required to assess the nature and necessity of the purchase and to determine whether this installation was in reaction to a particular event. Since this is a capital project, a state approval would be also required. The purchase order exceeds the bid threshold of \$29,000, yet no comparative bids are included in the PO package.	
978	12-000-220-730-00000-00-00	51363	9/15/2004	Xerox Corporation	\$25,350.00	\$48,952.00	Accessories/features maintenance charges for the Docutech and general administrative copiers for the 04-05 school year. The administrative office charges totaled \$23,214. The general administrative departments charges totaled \$25,738.			✓	This expense is deemed inconclusive due to the lack of documentation. Copiers are necessary for day to day administrative operation of the district office and school; however, the maintenance amount of \$2,350 per year appears excessive. More supporting documentation indicating why the over-functioned copiers were needed and what educational achievement or program goals associated would be required. The purchase order exceeds the bid threshold of \$29,000, yet no comparative bids are included in the PO package.	
979	11-000-290-890-00000-00-16 11-000-290-890-00001-00-16	51576	9/29/2004	Star Ledger	\$18,396.82	\$50,000.00	Star Ledger Human Resource Advertising for the 2004/2005 school year			✓	This expense is deemed inconclusive since documentation supporting the purpose of the advertisement is not provided. The amount of \$15,000 appears reasonable, but the beneficiary is not identified. Moreover, without understanding the purpose of the advertising, this purchase cannot be linked to strategic initiatives. The documentation provided does not include an invoice. The purchase order exceeds the bid threshold of \$29,000, yet no comparative bids are included in the PO package.	

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	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
980	11-000-230-610-0000-00-00	62034	12/12/2005	CTB/Mc Graw Hill	\$17,349.86	\$50,171.47	Terra nova test books for Grades K, 1 and 2 and scoring estimated for 2006 terra nova first edition (for math and assessment) for Irvington Public Schools <u>For the total paid against PO (based on the invoice).</u> 6 test booklets (package of 25) plus shipping			✓	This expense is deemed inconclusive since documentation linking this testing to a specific curriculum is not provided. Testing does promote educational achievement and program goals. However, the beneficiary cannot be identified without documentation indicating which grades this testing is for and how it can be linked to a class curriculum. The documentation provided does not include an invoice. The purchase order exceeds the bid threshold of \$29,000, yet no comparative bids are included in the PO package.	
981	12-000-400-710-0000-00-00	61410	10/5/2005	P.I.R. GENERAL CONTRACTING	\$55,220.00	\$55,220.00	Renovation for early childhood center 1064 Clinton Ave, work includes remove all interior walls, re-configure six classrooms, provide sufficient electrical output, create open gross group motor room, paint interior walls, clean/shampoo existing carpet			✓	This expense is deemed inconclusive due to the lack of documentation. Supporting documentation indicating the purpose of the renovation was not provided. More specific documentation would be required in order to assess the nature and necessity of the renovation and to ascertain whether it was in reaction to a particular event. Since this is a capital project, state approval would be required.	
982	11-000-230-530-0000-00-00	60827	7/1/2005	Verizon Select Services, Inc.	\$34,186.09	\$60,000.00	yearly expense for SY 2005-2006			✓	This expense is deemed inconclusive because documentation showing the nature and purpose of this expense was not provided. Consequently, we could not determine if the service is necessary for the day to day operations of the school nor could we ascertain the reasonableness of the amount since we do not know what this represents. The documentation provided does not include a purchase order. The documentation provided does not include an invoice. The purchase order exceeds the bid threshold of \$29,000, yet no comparative bids are included in the PO package.	

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983	11-000-262-420-0000-00-34	63462	4/17/2006	LONESTAR CONSULTING INC.	\$65,542.00	\$65,542.00	Irvington High School - Library mold abatement/renovations - removal of skylights - insulation - new ceiling & lights - roof - new tile floor after mold abatement Pursuant to 18A:18-7, emergency approval by county superintendent		✓		This expense appears reasonable based on the nature of the purchase as the expense was for Irvington High School library renovation pursuant to an emergency approval by the county superintendent, which appears necessary to the administrative operation of Irvington High School and can be linked to the strategic initiatives. Moreover, due to the emergency renovation, the expense meets the reactionary criterion as well.	
984	11-000-252-500-0000-00-00	63284	3/10/2006	Verizon Netwk Integ Corp.	\$86,778.47	\$86,778.47	Verizon network integration (hardware and maintenance) for Media Services and Technology consisting of 5 invoices as follows: DN17889 - \$30,822.66 DN18049 - \$28,169.09 DN18050 - \$30,574.64 1158896 - \$4,882 1158895 - \$4,810 less: credit for \$12,478 for check sent to the wrong address.			✓	This expense is deemed inconclusive. Although the networking appears to be necessary for school operations, documentation that would show the specific schools and departments for which the networking was installed was not provided. Moreover, proof of competitive bidding obtained for this expense which exceeded the district's threshold of \$29,000 was also not provided. The purchase order exceeds the bid threshold of \$29,000, yet no comparative bids are included in the PO package.	
985	11-000-262-441-10000-00-31	51292	8/27/2004	Estate of George Moskowitz	\$92,800.00	\$96,000.00	Rental of the administrative building at 1150 Springfield Avenue, Irvington at \$24,000 per month beginning July 1, 2004 to October 30, 2004			✓	This expense is deemed inconclusive. Payment of rent for the administrative building is a necessary expense for the day to day operations of the district; however, there was no lease contract supporting the payment. The documentation provided does not include an invoice. The purchase order exceeds the bid threshold of \$29,000, yet no comparative bids are included in the PO package.	
986	11-000-252-500-0000-00-00 11-000-252-500-00000-00-00	53809	12/8/2004	Ms. Bonnie L. Williams	\$107,099.74	\$96,583.27	Grade Six Terra Nova Tests for the Dept. of Mathematics & Assessment			✓	This expense is deemed inconclusive since documentation linking this testing to a specific curriculum is not provided. Testing does promote educational achievement and program goals. However, the beneficiary cannot be identified without documentation indicating which grades this testing is for and how it can be linked to a class curriculum. The documentation provided does not include an invoice. The documentation provided does not include a check. The purchase order exceeds the bid threshold of \$29,000, yet no comparative bids are included in the PO package.	

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	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
987	11-000-262-490-00000-00-32	51294	1/0/1900	NJ AMERICAN WATER CO	\$103,637.76	\$100,000.00	Annual order for water consumption for the 2004-2005 school year		✓		This expense appears reasonable based on the nature of the purchase as water consumption is necessary for the day to day administrative operation of the school district and can be linked to strategic initiatives. Moreover, due to the daily usability of water on a regular basis, the expense meets the usefulness criterion as well. The purchase order exceeds the bid threshold of \$29,000, yet no comparative bids are included in the PO package.	
988	11-000-230-820-00000-00-30	52062	11/30/2004	Trust Account of Zatuchni & Associates	\$225,000.00	\$100,000.00	Partial payment of case number ESx-083-03 as per the settlement agreement.			✓	This expense is deemed inconclusive based on the payment amount. There is no invoice or supporting documentation to pay the \$100,000 so therefore the amount appears to be excessive. The payment also meets the perception criteria. The documentation provided does not include an invoice.	
989	11-000-230-820-00000-00-30	53049	3/17/2005	Slowinski, Atkins & Czyn, LLP	\$100,000.00	\$100,000.00	Settlement for Grant vs. Irvington BOE Civil Action no: 98CV04939			✓	This expense is deemed inconclusive since documentation describing the settlement is not provided. Further information about the case is necessary for us to determine if this would meet the reactionary and strategic initiatives criteria. The documentation provided does not include an invoice. The purchase order exceeds the bid threshold of \$29,000, yet no comparative bids are included in the PO package.	
990	11-000-252-500-0000-00-00 12-000-260-730-0000-00-00	61192	9/14/2005	XEROX CORPORATION	\$104,540.76	\$104,540.76	State contract T2075 - Xerox #A-51145, lease plan for 1 Xerox docutech 6135 production publisher, interposer, PHUB, Binder/Finisher, DocuTech Controller 3, DigiPath PC 4 w/Make-Ready Table, PPS2MKK FreeFlow MakeReady Software, Photoshop Software, SCAN665 FreeFlow Color Scanner. Lease period: Junly 1 2005 - June 30 2006 1st year of a 60 months lease, maintenance includes 400,000 prints, toner, developer, fuser lubricant, monthly rent \$8,706.73			✓	This expense is deemed inconclusive due to the lack of documentation. A copier is necessary for day to day administrative operation of the district office and school; however, the lease amount of \$8,706 per year appears excessive compared to the purchase price of a regular copier. More supporting documentation indicating why an over-functioned copier was needed and what educational achievement or program goals associated would be required. The documentation provided does not include an invoice. The purchase order exceeds the bid threshold of \$29,000, yet no comparative bids are included in the PO package.	
991	11-000-230-530-00000-00-00	41142	9/30/2003	Verizon Internet Service	\$137,000.00	\$148,900.00	Dedicated internet access services - ATM access fee for a monthly charge of \$5,622 for August 2004 plus unpaid balances from February to July 2004 of \$40,447.22			✓	This expense is deemed inconclusive. Although the internet access is for the ATM machines which appears to benefit the students directly and is also useful on a regular basis, documentation that would show the number of ATM machines was not provided. Due to the absence of such documentation, reasonableness of the amount could not be determined. The purchase order exceeds the bid threshold of \$29,000, yet no comparative bids are included in the PO package.	

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992	11-000-252-500-00000-00-00	52394	6/30/2005	NCS PEARSON, INC.	\$204,850.00	\$204,850.00	For Media services & technology, Installation of SuccessMaker including curriculum license and modules in 10 Schools, support etc., 192 licenses, 24 SME full curriculum license per school @\$750.00			✓	<p>This expense is deemed inconclusive due to the lack of documentation. Supporting documentation indicates that the purchase was for installation of SuccessMaker including curriculum license and modules in 10 Schools, which by nature appears educational value and being beneficial to school students. However, documentation indicating the necessity of the purchase was not provided. More specific documentation would be required in order to determine the necessity of the purchase with regard to whether the software was highly rated for elementary school education or whether the software was recommended by NJDOE. To determine the reasonableness of the amount, supporting documentation such as sole vendor declaration or other bids would be also required.</p> <p>The purchase order exceeds the bid threshold of \$29,000, yet no comparative bids are included in the PO package.</p>	
993	12-000-260-730-0000-00-00 12-000-400-390-0000-00-00 12-000-400-450-0000-00-00	54044	6/29/2005	AIRTRON TECHNOLOGY INC	\$293,470.81	\$300,000.00	Requested by business office, HVAC repairs, water leak, replace compressor, cleaning of tower etc. maintenance service conducted between 4/4/03 and 4/26/04			✓	<p>This expense is deemed inconclusive due to the lack of documentation. By nature, the maintenance service described on the vendor's statement can be linked to strategic initiatives. However, since no supporting documentation was provided, (such as work tickets/ work orders acknowledged by the district or a service agreement if the service was contracted), the amount on the vendor's statement can not be justified. More specific documentation to prove the exist of the service and to support the materials and labor hours would be required to further analyze whether the expense is "Appears Reasonable" or not.</p> <p>The documentation provided does not include an invoice.</p> <p>The purchase order exceeds the bid threshold of \$29,000, yet no comparative bids are included in the PO package.</p>	
994	11-000-230-530-0000-00-00	60888	8/9/2005	VERIZON	\$366,908.62	\$300,000.00	For School District system wide, annual order for the 2005-2006 school year telephone extensions/local service			✓	<p>This expense is deemed inconclusive based on the nature and the amount of the purchase as the telephone service is necessary for the day to day administrative operations of the school district, and can be linked to strategic initiatives; however, the amount of \$366,908.62 for the annual telephone service appears excessive.</p> <p>The purchase order exceeds the bid threshold of \$29,000, yet no comparative bids are included in the PO package.</p>	

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995	12-000-400-390-00000-00-00	42890	1/22/2004	DCM ARCHITECTURE, INC.	\$24,708.34	\$800,000.04	For business office, consulting fee for professional services rendered \$66,666.67 per month x 12 months			✓	<p>This expense is deemed inconclusive due to the lack of documentation. More specific documentation indicating the purpose and description of the service or a copy of service agreement would be required in order to assess the nature and necessity of the service rendered and to ascertain whether it was in reaction to any particular event. To determine the reasonableness of the amount of \$66,666.67 per month, more information regarding the service rate and service time involved would be required as well.</p> <p>The documentation provided does not include a check. The purchase order exceeds the bid threshold of \$29,000, yet no comparative bids are included in the PO package.</p>	

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1	15-000-223-500-0000-00-06	61423	10/6/2005	BUREAU OF LECTURES CONCERT	\$270.00	\$270.00	Assembly program entitled "From Aesop's Fables to American Tall Tales" for grades K-5 on Nov. 16, 2005 at Grove Street School			✓	This expense is deemed inconclusive since documentation linking this assembly to the promotion of educational achievement and program goals is not provided. The amount of \$270 appears reasonable and the beneficiaries are identified as K-5 students. However, further documentation is needed for this purchase to meet the strategic initiatives of the District.	
2	15-190-100-610-0000-00-12	60535	7/20/2005	SPIRAL BINDING CO., INC.	\$51.20	\$64.00	Audio/Visual supplies for Irvington HS including 4 laminating rolls		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of these supplies, this purchase meets the usefulness criteria.	
3	15-190-100-610-0000-00-10	50162	7/1/2004	VALIANT I.M.C.	\$189.27	\$189.27	Audio/Visual supplies for University Middle School: (2) 9 volts alkaline batteries, (2) extension cord, (12) super lamp, (10) 4 color flip chart market set, (2) three wire outlets, (3) cable RCA plugs		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of these supplies, this purchase meets the usefulness criteria.	
4	15-190-100-610-0000-00-03	51136	7/1/2004	TROXELL COMMUNICATIONS INC.	\$341.12	\$341.12	Audio/Visual supplies for Chancellor Avenue Elementary School: 2 Overhead projectors (\$170.56/each)		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of these supplies, this purchase meets the usefulness criteria.	
5	11-000-270-420-0000-00-36	51281	8/25/2004	DUBIN AUTO/PLATE GLASS CO	\$280.00	\$280.00	Windshield replacement for a school bus		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the automotive maintenance of the District's transportation fleet. Hence, this purchase meets the strategic initiatives of the District. Moreover, this purchase also meets the usefulness and reactionary criteria. The documentation provided does not include an invoice.	
6	11-000-270-420-0000-00-36	63923	5/15/2006	SUMMIT TRUCK BODY, INC	\$6,712.64	\$6,712.64	The following repairs were done on 54-passenger school bus: rails, cross members, rear bumpers, taillights, wheelchair door, entrance door panel, trim molding, rewiring, reflective tape		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the automotive maintenance of the District's transportation fleet. Hence, this purchase meets the strategic initiatives of the District. Moreover, this purchase also meets the usefulness and reactionary criteria.	

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7	11-999-999-999-9999-99	43618	5/12/2004	AWARDS TROPHY CO	\$81.00	\$87.00	1st place winner plaques (3) for the Multi-cultural essay contest, 7x9 with 8 line engraving		✓		This expense appears reasonable since it can be directly linked to the promotion of educational achievement and program goals. These plaques benefit the students. Hence, this purchase meets the strategic initiatives of the District.	Trophies presented to students who excelled in a NCLB activity
8	11-999-999-999-9999-99	44211	6/29/2004	Essex County Board of Elections	\$11,169.98	\$11,169.98	Expenses incurred with the school board elections held April 20, 2004		✓		This expense appears reasonable since documentation supporting the reason for this purchase is provided. Board elections can be linked to the strategic initiatives of the District and thus meets the usefulness criteria. The documentation provided does not include an invoice. The documentation provided does not include a check.	Expenses required by law to be reimbursed to the Essex County Board of Elections. This is a service item and therefore properly coded to "Misc Purchase Service" (590). Please refer to the NJ 2R2.
9	15-000-223-320-0000-00-09	53220	4/5/2005	APPLEBAUM TRAINING INSTITUTE	\$159.00	\$159.00	Registration for Mt Vernon elementary school teacher to attend "Inclusion A to Z" on April 6, 2005.		✓		This expense appears reasonable since documentation linking this conference to the promotion of educational achievement and program goals is provided. The conference objective was to learn best practices for diverse learners; hence, this purchase meets the strategic initiatives criteria. Moreover, the amount of \$159 appears reasonable.	
10	15-000-223-320-0000-00-05	44113	6/30/2004	DELUCIA MICHAEL	\$250.00	\$250.00	Attendance for the NJMEA state conference- Purpose : professional development in the music field.		✓		This expense appears reasonable since documentation linking this conference to the promotion of educational achievement and program goals is provided. The conference pertained to providing better knowledge to the respective teachers on how better to manage their classes; hence, this purchase meets the strategic initiatives criteria. Moreover, the amount of \$250 appears reasonable.	
11	15-190-100-610-0000-00-05	60842	8/29/2005	CANDLE BUSINESS SYSTEM	\$3,250.00	\$3,250.00	Copier service for University Six School - 1 Savin 4060 and 1 Savin 2560 based on 500,000 copies from July 1, 2005 through June 30, 2006 (\$0.0065/per copy)		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, the copier service meets the strategic initiatives and usefulness criteria.	
12	15-130-100-730-0000-00-11	51364	9/15/2004	XEROX CORPORATION	\$118,192.37	\$120,201.00	All District schools - maintenance charges, lease agreements, and meter usage (overages) for 20 copiers from July 1, 2004 to June 30, 2005		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, the copier service meets the strategic initiatives and usefulness criteria. The documentation provided does not include a check. The documentation provided does not include an invoice. The purchase order exceeds the bid threshold of \$29,000, yet no comparative bids are included in the PO package.	

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13	20-283-100-600-0000-00-00	63759	5/18/2006	NIMCO	\$210.43	\$210.44	Drug education charts for University Middle including: Dangers of Inhalants, Dangers of Smoking, and Dangers of Drugs		✓		This expense appears reasonable since the drug education paraphernalia can be linked to the promotion of educational value and program goals. The purchase benefits students as it sharpens their drug awareness. Hence, this purchase meets the strategic initiatives of the District.	
14	15-190-100-890-0000-00-06	62197	12/14/2005	THEATERWORKS USA	\$221.00	\$221.00	Grove Street's 2nd grade class trip to see "Play to Win" at Montclair State University on March 13, 2006. Attendees included 36 students and 2 adults. The purpose is for students to develop an awareness of various types of reading and literature through performance of a book in play form.		✓		This expense appears reasonable since documentation indicates that the objective is for students to develop an awareness of various types of reading and literature through performance of a book in play form. The beneficiary is identifiable as 2nd grade students at Grove Street School.	
15	15-190-100-800-0000-00-08	43150	3/25/2004	VOGEL BUS COMPANY INC	\$350.00	\$350.00	55 passenger coach bus for trip to Jenkinson's Aquarium at Point Pleasant, NJ for 3 special education classes - June 14, 2004 (44 students and 8 teachers)		✓		This expense appears reasonable since documentation describing the purpose of the field trip is provided. Hence, this purchase can be linked to the promotion of educational achievement and program goals. Moreover, a list of the students who attended the field trip is also included; therefore, this purchase also meets the beneficiary criteria. The documentation provided does not include an invoice.	
16	15-000-270-512-0000-00-06	62610	1/23/2006	QUALITY COACHWAY	\$500.00	\$500.00	Grove Street's 2nd grade class trip to see "Pineapple Soup" in Morristown, NJ on Feb. 7, 2006. Attendees included 43 students and 3 adults. The purpose is for students to develop an awareness of various types of reading and literature through performance of a book in play form.		✓		This expense appears reasonable since documentation indicates that the objective is for students to develop an awareness of various types of reading and literature through performance of a book in play form. The beneficiary is identifiable as 2nd grade students at Grove Street School.	
17	15-000-270-512-0000-00-05	44114	6/30/2004	CHAMBLEE'S BUS TOURS INC	\$600.00	\$600.00	To transport 44 students and 5 chaperones from University Six School to New Jersey State Aquarium.			✓	This expense is deemed inconclusive since documentation supporting the purpose of the field trip was not provided. Due to the lack of documentation the field trip could not be linked to any specific program or achievement goal. More supporting documentation such as a field trip request form indicating the objective of the field trip would be required to justify the educational value.	
18	15-999-999-999-9999-99-99	43513	4/26/2004	JENKINSON'S AQUARIUM	\$602.50	\$602.50	Student Admissions for kindergarten class (75 students, 1 adult) to visit Jenkinson's Aquarium		✓		This expense appears reasonable since documentation indicates the objective of the field trip, i.e. field trip authorization form, was provided. The beneficiary is identifiable as kindergarten class 75 students and 1 adult.	

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19	15-999-999-999-999-99	43536	4/26/2004	STUMP PRINTING COMPANY, INC.	\$42.95	\$34.00	200 silk tassel royal blue cords 11" @ \$.17 each plus shipping and handling		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the graduation ceremonies. Hence, this purchase can be linked to the promotion of educational achievement and program goals. Moreover, the gowns benefit the graduating students.	
20	13-601-100-610-0000-00-22	62721	1/27/2006	HERFF JONES, INC.	\$250.34	\$250.94	120 classkeeper gowns for the Irvington Adult HS		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the graduation ceremonies. Hence, this purchase can be linked to the promotion of educational achievement and program goals. Moreover, the gowns benefit the graduating students.	
21	15-190-100-610-0000-00-05	60188	7/1/2005	Efinger Sporting Goods Co.	\$243.35	\$243.35	Physical education supplies for University Six including: 8 basketballs, 20 scrimmage vest, 10 foam football, 10 wiffle baseball, 10 wiffle softball, 1 scrabble game, 1 twister game and 4 UNO game.		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the gym supplies, this purchase meets the usefulness criteria.	
22	15-190-100-610-0000-00-10	50389	7/20/2004	EFINGER SPORTING GOODS CO.	\$524.08	\$524.08	Physical education supplies for University Middle including: volleyballs, volleyball nets, exercise posters, soccer balls, scrimmage vests, and wiffle balls		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the gym supplies, this purchase meets the usefulness criteria.	
23	15-000-213-600-0000-00-06	53772	5/24/2005	HENRY SCHEIN, INC.	\$81.00	\$80.00	(2) Tubersol Tuberculin 10 test vials for Grove Street		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, the health supplies meets the usefulness and reactionary criteria.	
24	15-190-100-610-0000-00-01	62350	1/4/2006	SOPRIS WEST EDUCATIONAL SERVICES	\$455.40	\$455.40	DIBELS (Dynamic Indicators of Basic Early Literacy Skills) materials for 1/9/06 administration: 3 kindergarten classroom sets (\$69/each) and 3 first grade classroom sets (\$69/each) for Augusta Elementary		✓		This expense appears reasonable based on the nature of the purchase since these education materials can be directly linked to the promotion of educational achievement and program goals. The beneficiaries are identified as students in kindergarten and the first grade. Hence, this purchase meets the strategic initiatives and usefulness criteria.	
25	15-999-999-999-9999-99	43451	4/20/2004	UCS	\$200.00	\$200.00	For Union Ave Middle school - installation of a wood frame to support the gymnasium wall pads		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. The facilities maintenance service contract associated with the gymnasium wall pads can be linked to strategic initiatives. Thus, this purchase meets the usefulness and reactionary criteria.	

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			Irvington Township School District Comments
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26	11-000-262-610-0000-00-34	53871	6/14/2005	MAPLEWOOD PLUMBING SUPPLY INC	\$954.85	\$954.85	Materials needed to repair boilers throughout the District		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of the District. The facilities maintenance service contract associated with the boiler repair can be linked to strategic initiatives. Thus, this purchase meets the usefulness and reactionary criteria. The documentation provided does not include an invoice.
27	15-190-100-610-0000-00-05	51484	9/28/2004	CORPORATE EXPRESS	\$1,529.39	\$1,772.96	Office supplies for University Six including: file jackets, label maker, batteries, typewriter, computers disks, name badges, correction pens, and disk cases		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the office supplies, this purchase meets the usefulness criteria.
28	20-999-999-999-9999-99-99	53762	5/25/2005	CDW-G	\$2,158.18	\$2,156.23	For Grove Street: 12 HP DeskJet 6840 color inkjet printers (\$172/each)	✓			This expense is deemed discretionary since documentation supporting the need for 12 printers, such as an inventory sheet, is not provided. The amount of \$172 per printer appears excessive and it cannot be determined who the beneficiary of these 12 printers are. Moreover, the timing of the purchase on May 25, 2005 is questionable.
29	15-190-100-890-0000-00-01	51890	11/16/2004	DAIDONE COMMUNICATIONS & ELEC LLC CORP	\$2,279.40	\$2,279.40	Local wireless phone services (using Nextel touch-to-speak phones) for Augusta Elementary. Purpose is for school safety - communications between 100 Linden Ave and 97 Augusta St			✓	This expense is deemed inconclusive since documentation indicating the need for this service is not provided. The nature of the purchase can be linked to strategic initiatives as the communication between schools promotes a safe learning environment. However, the amount of \$2279 is questionable since there are 2 prices on the PO and both are titled "Local Instant Connect 500 I205. Moreover, it could not be determined if this purchase was made in reaction to an event or circumstance. The documentation provided does not include an invoice.
30	20-999-999-999-9999-99-99	43377	4/14/2004	OFFICE BUSINESS SYSTEMS INC.	\$2,544.00	\$2,544.00	Toner for the printers (black, cyan, magenta, yellow)		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the office supplies, this purchase meets the usefulness criteria.

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31	15-213-100-610-0000-00-05	62347	1/4/2006	CENTRAL LEWMAR LLC	\$2,551.25	\$2,551.25	Cartons of paper for University Six including: 90 white, 4 gold, 4 yellow, 4 blue, 4 pink, and 4 green		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the office supplies, this purchase meets the usefulness criteria. The documentation provided does not include an invoice.	
32	20-251-100-600-0000-00-00	62184	12/14/2005	Psychological Corp	\$4,527.78	\$4,827.90	For special services: 5 packages of record forms, 9 packages of response booklets, and 1 basic kit			✓	This expense is deemed inconclusive since documentation indicating the need and purpose of these items is not provided. The amount of \$4827 appears excessive and the beneficiary is not identified. Further documentation is needed linking this purchase to the promotion of educational achievement and program goals.	Materials needed by child study team to perform their everyday duties and responsibilities.
33	15-190-100-610-0000-00-06	50148	7/14/2004	CENTRAL LEWMAR LLC	\$6,244.00	\$6,244.00	350 cases of Xerox copy paper (\$17.84/each) for Grove Street School		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the office supplies, this purchase meets the usefulness criteria.	
34	15-999-999-999-9999-99-99	43600	5/10/2004	JK OFFICE MACHINES, INC	\$254.00	\$254.00	Ink Toner (2) purchased for the Mount Vernon Elementary School		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the office supplies, this purchase meets the usefulness criteria.	
35	20-999-999-999-9999-99-99	44249	6/30/2004	VIKING OFFICE PRODUCTS	\$652.29	\$661.24	Office supplies for the Office of Government Programs including: construction paper, pencils, scissors, glue, crayons, folders, and notebooks		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the office supplies, this purchase meets the usefulness criteria.	
36	15-190-100-610-0000-00-06	61956	11/30/2005	UNIBIND, INC.	\$707.40	\$707.40	For Grove Street: a binding machine, 50 3mm white steelbooks, 100 3mm black steelbooks, and 100 5mm black steelbooks		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the office supplies, this purchase meets the usefulness criteria.	

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37	20-999-999-999-9999-99	44084	6/30/2004	CENTRAL LEWMAR LLC	\$896.00	\$896.00	40 cartons of copy paper (3 month supply) for the Special Services Department.		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the office supplies, this purchase meets the usefulness criteria.	
38	15-999-999-999-9999-99	43752	5/28/2004	STADIUM APPLIANCE CENTER	\$440.00	\$440.00	Air conditioner bought for the University Six School			✓	This expense is deemed inconclusive since documentation supporting the need for the air conditioner is not provided. The amount of \$440 appears reasonable, but the beneficiary is not identified. Moreover, it could not be determined if this purchase was made in reaction to an event or circumstance.	
39	15-999-999-999-9999-99	44257	6/30/2004	EROMENOK, DARLENE J.	\$82.83	\$82.83	Expenses for an employee of Thurgood Marshall school at the Cohort IIA & III Coach Meetings: lunch (\$13.83) and parking (\$69)			✓	This expense is deemed inconclusive as more specific documentation would be required in order to determine the exact nature of the services provided. It was difficult to determine how the services provided could be a strategic initiative or promote educational value due to the lack of documentation. Moreover, it was difficult to determine who the direct beneficiary of the services were.	reimbursement is a district practice when representing the district at various functions
40	11-000-291-280-0000-00-00	44063	6/30/2004	LEWIS, JERMAL	\$40.00	\$40.00	Reimbursement for Paraprofessional Praxis Exam			✓	This expense is deemed inconclusive since documentation linking this testing to the promotion of educational achievement and program goals is not provided. The amount of \$40 appears reasonable, but it is unclear if this testing is a required component of the para-professional's job. Hence, additional documentation is needed to determine if this purchase was made in reaction to an event or circumstance.	
41	11-000-262-610-0000-00-34	62598	1/23/2006	MCLEAN, JOHN	\$140.00	\$140.00	Reimbursement for eye exam and glasses as per the maintenance contract once every 2 years for the school year 05-06			✓	This expense is deemed inconclusive since documentation supporting the need for the eye exam, such as the maintenance contract, is not provided. The amount of \$140 for the eye exam and glasses appears reasonable. However, further documentation is needed to determine if this purchase was made in reaction to the terms of the maintenance contract.	Reimbursement required pursuant to collective bargaining agreement.

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42	11-000-291-280-0000-00-00	63310	4/4/2006	SIMO, PATRICIA	\$225.00	\$225.00	Tuition reimbursement for Patricia Simo, a teacher at Madison Ave, who took "Learning Math: Geometry" (3 credits) at Colorado State University in Spring 2004			✓	This expense is deemed inconclusive since documentation indicating the need and purpose of this additional education is not provided. The amount of \$225 appears reasonable and the continued development of the faculty can ultimately contribute to the strategic initiatives of the school. However, additional documentation linking this graduate course to the current curriculum is needed in order for this reimbursement to meet the educational value criteria.	Tuition reimbursement pursuant to collective bargaining agreement. Part of teacher inservice activities
43	11-000-291-280-0000-00-00	62377	1/4/2006	MULLMAN, CHERYL	\$350.00	\$350.00	Tuition reimbursement for Cheryl Mullman, a 6th grade teacher at Union Ave Middle, who took "The High-Performing Teacher" (3 credits) at Marygrove College in Detroit, MI in Spring 2003			✓	This expense is deemed inconclusive since documentation indicating the need and purpose of this additional education is not provided. The amount of \$350 appears reasonable and the continued development of the faculty can ultimately contribute to the strategic initiatives of the school. However, additional documentation linking this graduate course to the current curriculum is needed in order for this reimbursement to meet the educational value criteria.	Tuition reimbursement pursuant to collective bargaining agreement. Part of teacher inservice activities
44	11-999-999-999-9999-99-99	44180	6/30/2004	GUIDROZ, JOYCE	\$399.60	\$399.60	Reimbursement for Medicare B premium which is a requirement for Horizon Blue Cross Blue Shield coverage for retirees/spouses over age 65. 6 month reimbursement @ \$66.60/month			✓	This expense is deemed inconclusive since supporting documentation indicating the beneficiary, Medicare reimbursement election, and eligibility or years of service is not provided. Hence, this purchase does not appear to meet the beneficiary and strategic initiatives criteria.	Documentation requested not part of payment package for ongoing retiree
45	11-000-291-270-0005-00-21	52093	12/3/2004	DOLCH, HELEN	\$399.60	\$399.60	Reimbursement for Medicare B premium which is a requirement for Horizon Blue Cross Blue Shield coverage for retirees/spouses over age 65. 6 month reimbursement @ \$66.60/month			✓	This expense is deemed inconclusive since supporting documentation indicating the beneficiary, Medicare reimbursement election, and eligibility or years of service is not provided. Hence, this purchase does not appear to meet the beneficiary and strategic initiatives criteria. The documentation provided does not include an invoice.	Documentation requested not part of payment package for ongoing retiree
46	11-000-291-270-0005-00-21	52144	12/6/2004	YUNDZEL, ROBERT	\$399.60	\$399.60	Reimbursement for Medicare B premium which is a requirement for Horizon Blue Cross Blue Shield coverage for retirees/spouses over age 65. 6 month reimbursement @ \$66.60/month			✓	This expense is deemed inconclusive since supporting documentation indicating the beneficiary, Medicare reimbursement election, and eligibility or years of service is not provided. Hence, this purchase does not appear to meet the beneficiary and strategic initiatives criteria. The documentation provided does not include an invoice.	Documentation requested not part of payment package for ongoing retiree

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47	11-000-291-290-0000-00-00	53670	5/18/2005	ZARRA, CATHERINE	\$469.20	\$469.20	Reimbursement for Medicare B premium which is a requirement for Horizon Blue Cross Blue Shield coverage for retirees/spouses over age 65. 6 month reimbursement @ \$78.20/month			✓	This expense is deemed inconclusive since supporting documentation indicating the beneficiary, Medicare reimbursement election, and eligibility or years of service is not provided. Hence, this purchase does not appear to meet the beneficiary and strategic initiatives criteria. The documentation provided does not include an invoice.
48	11-000-291-290-0000-00-00	53732	5/18/2005	RUSIGNUOLO, CAROL	\$469.20	\$469.20	Reimbursement for Medicare B premium which is a requirement for Horizon Blue Cross Blue Shield coverage for retirees/spouses over age 65. 6 month reimbursement @ \$78.20/month			✓	This expense is deemed inconclusive since supporting documentation indicating the beneficiary, Medicare reimbursement election, and eligibility or years of service is not provided. Hence, this purchase does not appear to meet the beneficiary and strategic initiatives criteria. The documentation provided does not include an invoice.
49	11-000-291-290-0000-00-00	53690	5/18/2005	SROKA, LOIS	\$469.20	\$469.20	Reimbursement for Medicare B premium which is a requirement for Horizon Blue Cross Blue Shield coverage for retirees/spouses over age 65. 6 month reimbursement @ \$78.20/month			✓	This expense is deemed inconclusive since supporting documentation indicating the beneficiary, Medicare reimbursement election, and eligibility or years of service is not provided. Hence, this purchase does not appear to meet the beneficiary and strategic initiatives criteria. The documentation provided does not include an invoice.
50	11-000-291-270-0005-00-21	52142	12/6/2004	UVA, CARINA	\$799.20	\$799.20	Reimbursement for Medicare B premium which is a requirement for Horizon Blue Cross Blue Shield coverage for retirees/spouses over age 65. 6 month reimbursement @ \$66.60/month			✓	This expense is deemed inconclusive since supporting documentation indicating the beneficiary, Medicare reimbursement election, and eligibility or years of service is not provided. Hence, this purchase does not appear to meet the beneficiary and strategic initiatives criteria. The documentation provided does not include an invoice.
51	15-190-100-610-0000-00-03	52182	12/7/2004	FISHER SCIENCE EDUCATION	\$34.25	\$31.85	3 10-packs of diffraction viewing glasses for the Young Scientist Club at Chancellor Ave		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. The beneficiary is also identified as the Young Scientists Club. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.
52	15-190-100-610-0000-00-12	60502	7/19/2005	SCHOOL SPECIALTY	\$54.98	\$55.73	School supplies for Irvington HS including 5 boxes of heavy-duty pocket folders and 2 boxes of Crayola markers		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.

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53	15-190-100-610-0000-00-05	50090	7/1/2004	CASCADE SCHOOL SUPPLIES	\$68.96	\$68.96	School supplies for University Six including: binders, composition books, index cards, clips, correction fluid, pens, staples, and tape		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria. The documentation provided does not include a check.	
54	15-190-100-610-0000-00-05	60261	7/1/2005	CASCADE SCHOOL SUPPLIES	\$74.85	\$74.85	School supplies for University Six including: composition books, clips, envelopes, folders, legal pads, pens, tape, and post-it notes		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.	
55	15-190-100-610-0000-00-11	50099	7/1/2004	CASCADE SCHOOL SUPPLIES	\$91.63	\$91.63	School supplies for Union Avenue including: glue sticks, erasers, pens, markers, staples, tape, monthly planners, and clips		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria. The documentation provided does not include a check.	
56	20-211-200-600-0000-03-00	53232	4/7/2005	DISCOUNT SCHOOL SUPPLY	\$104.54	\$108.93	For Early Childhood Dept - easy play fruit and vegetable toys, unscented dough, and building bricks			✓	This expense is deemed inconclusive since documentation indicating the purpose and need of these supplies is not provided. The amount of \$108 appears reasonable and the beneficiary is identified. However, further documentation is needed to link this purchase to strategic initiatives.	
57	15-190-100-610-0000-00-11	50172	7/1/2004	CASCADE SCHOOL SUPPLIES	\$109.58	\$109.58	School supplies for Union Ave including: chalk, clips, correction fluid, markers, labels, erasers, paper, stamp pads, staples, and pens		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria. The documentation provided does not include a check.	

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58	15-190-100-610-0000-00-05	50115	7/1/2004	CASCADE SCHOOL SUPPLIES	\$105.52	\$116.92	School supplies for University Six including: chalk holders, composition books, dominoes, clips, rulers, pens, and protractors		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria. The documentation provided does not include a check.	
59	15-190-100-610-0000-00-04	50287	7/1/2004	CASCADE SCHOOL SUPPLIES	\$117.89	\$117.89	School supplies for Florence Avenue including: composition books, folders, pens, pencils, clock, and books		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria. The documentation provided does not include a check. The documentation provided does not include an invoice.	
60	15-190-100-610-0000-00-11	50175	7/1/2004	CASCADE SCHOOL SUPPLIES	\$125.23	\$125.23	School supplies for Union Ave including: clipboards, correction fluid, markers, post-it notes, tape, folders, tissues, and pens		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria. The documentation provided does not include a check.	
61	15-190-100-610-0000-00-04	50282	7/1/2004	CASCADE SCHOOL SUPPLIES	\$127.52	\$127.52	School supplies for Florence Avenue including: chart pads, chalk, correction fluid, erasers, crayons, markers, legal pads, construction paper, pencils, post-it notes, tape, and scissors		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria. The documentation provided does not include a check.	
62	15-190-100-610-0000-00-04	50302	7/1/2004	CASCADE SCHOOL SUPPLIES	\$128.27	\$128.27	School supplies for Florence Ave including: glue, crayons, pencils, scissors, stickers, pencil sharpeners, and bookmarks		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria. The documentation provided does not include a check.	

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63	15-190-100-610-0000-00-09	60290	7/13/2005	TRIARCO ART & CRAFTS	\$126.29	\$129.35	Art supplies for Mt. Vernon Ave. including: crayons, markers, pens, dollies, modeling clay, and paint		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.	
64	15-190-100-610-0000-00-04	50295	7/1/2004	CASCADE SCHOOL SUPPLIES	\$132.32	\$132.32	School supplies for Florence Avenue including: composition books, index cards, clips, correction fluid, markers, paper, pens, tape, and sharpies		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria. The documentation provided does not include a check.	
65	15-190-100-610-0000-00-05	60257	7/1/2005	CASCADE SCHOOL SUPPLIES	\$134.80	\$134.80	School supplies for University Six including: book composition, calendar refill, clips, white out, expo dry erase kit, envelopes, erasers, file folder, labels, markers, paper, pencils, pens, post-it, and stapler		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria. The documentation provided does not include a check.	
66	15-190-100-610-0000-00-11	60163	7/1/2005	CASCADE SCHOOL SUPPLIES	\$135.26	\$135.26	School supplies for Union Avenue Middle School including: pens, post-it note, reinforcements, stapler, staples, masking tape, cellophane tape, expo cleaner, tape dispenser, marker, magnetic clips, and pencils		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria. The documentation provided does not include a check.	
67	15-190-100-610-0000-00-11	60149	7/1/2005	CASCADE SCHOOL SUPPLIES	\$136.78	\$136.78	School supplies for Union Avenue including: record books, correction fluid, pens, markers, staples, tape, monthly planner, and post-it notes		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria. The documentation provided does not include a check.	

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68	15-190-100-610-0000-00-06	50009	7/19/2004	CASCADE SCHOOL SUPPLIES	\$168.96	\$168.96	School supplies for Grove Street including: composition books, erasers, paper, pens, pencils, tape, scissors, markers, crayons, glue sticks, and monthly planners		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria. The documentation provided does not include a check.
69	15-190-100-610-0000-00-04	60386	7/14/2005	CASCADE SCHOOL SUPPLIES	\$186.54	\$187.38	School supplies for Florence Ave Middle including: beads, erasers, puzzles, tape, yardstick, paper, books, notepads, crayons, and pencils		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria. The documentation provided does not include a check.
70	15-190-100-610-0000-00-06	50138	7/19/2004	CASCADE SCHOOL SUPPLIES	\$196.73	\$196.73	School supplies for Grove Street including: index cards, crayons, markers, tape, correction fluid, staples, rubber bands, pens, and post-it notes		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria. The documentation provided does not include a check.
71	15-190-100-610-0000-00-06	60089	7/1/2005	CASCADE SCHOOL SUPPLIES	\$184.75	\$200.15	School supplies for Grove Street including: composition books, folders, paper, pens, pencils, tape, games, markers, and flash cards		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria. The documentation provided does not include a check.
72	15-190-100-610-0000-00-11	60160	7/1/2005	CASCADE SCHOOL SUPPLIES	\$207.33	\$207.33	School supplies for Union Avenue including: binders, composition books, index cards, envelopes, markers, pens, pencils, crayons, and folders		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria. The documentation provided does not include a check.

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Control Number	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Irvington Township School District Comments
73	15-190-100-610-0000-00-06	50079	7/15/2004	CASCADE SCHOOL SUPPLIES	\$194.54	\$212.58	School supplies for Grove Street including: crayons, posters, bulletin boards, cassettes, government chart, and animal chart		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria. The documentation provided does not include a check.	
74	15-190-100-610-0000-00-06	60030	7/1/2005	CASCADE SCHOOL SUPPLIES	\$235.84	\$241.04	School supplies for Grove Street including: composition books, erasers, paper, pens, pencils, tape, staplers, markers, binders, books, stickers, and scissors		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria. The documentation provided does not include a check.	
75	15-190-100-610-0000-00-04	60353	7/14/2005	CASCADE SCHOOL SUPPLIES	\$249.45	\$249.45	School supplies for Florence Ave Middle including: markers, paper, books, notepads, crayons, pencils, pens, calendar, correction fluid, and tape		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria. The documentation provided does not include a check.	
76	15-190-100-610-0000-00-07	50326	7/1/2004	CASCADE SCHOOL SUPPLIES	\$250.13	\$250.13	School supplies for Madison Ave Elementary including: correction fluid, erasers, crayons, markers, paper, pens, scissors, rubber bands, staples, tape, chalk, dominos, and post-it notes		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria. The documentation provided does not include a check.	
77	15-190-100-610-0000-00-07	60641	7/21/2005	CASCADE SCHOOL SUPPLIES	\$256.48	\$256.48	School supplies for Madison Ave Elementary including: binders, staple remover, pencils, manacle, Chinese checkers, books, dry erase kit, and tape		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.	

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78	15-190-100-610-0000-00-07	50369	7/1/2004	CASCADE SCHOOL SUPPLIES	\$290.32	\$290.32	School supplies for Madison Ave Elementary including: glue sticks, chalk, envelopes, construction paper, erasers, markers, files, pens, pencils, clips, and tape		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria. The documentation provided does not include a check.	
79	15-190-100-610-0000-00-08	60523	7/20/2005	CASCADE SCHOOL SUPPLIES	\$292.30	\$292.30	School supplies for Thurgood Marshall including: brushes, construction paper, pencils, markers, clipboard, glue, flash cards, correction fluid, and scissors		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria. The documentation provided does not include a check.	
80	15-190-100-610-0000-00-11	60326	7/1/2005	S.A.N.E.	\$292.45	\$292.45	Home economics supplies for Irvington HS including: disposable gloves, digital timers, graters, nut mill, tapestry needles, felt squares, embroidery needles, parers, peelers, broadcloths, plastic bags, and baking cups		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria. The documentation provided does not include a check.	
81	20-211-200-600-0000-03-00	50256	7/1/2004	CASCADE SCHOOL SUPPLIES	\$313.48	\$313.48	School supplies for the Early Childhood Center at Irvington HS including: composition books, monthly planners, clips, index cards, correction fluid, envelopes, folders, markers, construction paper, pens, post-it notes, staplers, and tape		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria. The documentation provided does not include a check.	
82	15-190-100-610-0000-00-08	60496	7/19/2005	CASCADE SCHOOL SUPPLIES	\$294.97	\$315.78	School supplies for Thurgood Marshall including: batteries, composition books, chalk, clips, erasers, construction paper, pencils, glue, markers, pens, latex gloves, tape, and thesaurus		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria. The documentation provided does not include a check.	

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83	15-190-100-610-0000-00-07	50342	7/1/2004	CASCADE SCHOOL SUPPLIES	\$320.33	\$320.33	School supplies for Madison Ave Elementary including: glue sticks, index cards, clay, construction paper, erasers, calculators, tacks, post-it notes, and pencil sharpeners		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria. The documentation provided does not include a check.
84	15-190-100-610-0000-00-12	60544	7/1/2005	Fisher Science Education	\$354.89	\$354.89	Properties of acids bases experiment, Lenz's law demonstrator, dissecting forceps curved, iris scissors, sodium fluoride, zinc nitrate, zinc metal shot, sonix II glasses, chemical formulas		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.
85	15-190-100-610-0000-00-03	50514	7/1/2004	CASCADE SCHOOL SUPPLIES	\$386.49	\$386.49	School supplies for Chancellor Ave including: book manuscripts, index cards, clips, correction fluid, markers, paper, pens, post-it notes, pencils, rulers, erasers, Spanish tapes, and tacks		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria. The documentation provided does not include a check.
86	20-241-100-600-0000-00-00	63654	5/4/2006	SCHOOL SPECIALTY & BECKLEY CARDY	\$478.25	\$619.80	School supplies for Grove Street including: 30 money activity books, 40 rubrics, 12 fairy tale books, and 1 measurement set		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.
87	15-190-100-610-0000-00-03	60694	7/26/2005	CASCADE SCHOOL SUPPLIES	\$720.44	\$725.58	School supplies for Chancellor Ave Street including: composition books, calendar, index cards, clips, correction fluid, markers, paper, pens, post-it notes, rubber bands, rulers, tape, and stickers		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria. The documentation provided does not include a check.
88	15-190-100-610-0000-00-01	60137	7/13/2005	TRIARCO ART & CRAFTS	\$917.12	\$917.12	Art supplies for Augusta Street including: glue, chalk, crayons, markers, x-acto blades, paint, beads, and pencils		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.

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89	15-190-100-610-0000-00-12	60614	7/21/2005	CLEARVUE/EAV	\$968.24	\$1,058.95	Videos for Irvington HS - "High Schools to Career" (\$619.95) and "Careers in the 21st Century" (\$439).		✓		This expense appears reasonable since these videos can be linked to the promotion of educational achievement and program goals. The students can benefit from these career videos. Hence, this purchase meets the strategic initiatives of the High School.	
90	15-190-100-610-0000-00-11	61691	10/28/2005	Hampton Brown	\$1,377.02	\$1,341.03	School supplies for Union Avenue Middle School including: 1 high point the basics CD pack, 1 reading basics package, 1 high point the basics teacher's resource book, 1 high point the basics assessment handbook, 1 high point the basics reading and language practice book teacher's annotated edition set, 18 high point the basics reading and language practice book set, 1 high point the basics teacher's edition, 18 high point the basics student book		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.	
91	20-999-999-999-9999-99-99	54078	6/30/2005	CASCADE SCHOOL SUPPLIES	\$2,404.80	\$2,404.80	School supplies for the Summer School Program at Florence Ave including: pencils, staplers, pencil sharpeners, scissors, journals, folders, glue sticks, markers, pens, lesson plan books, push pins, erasers, index cards, papers, chalk, and rulers		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria. The documentation provided does not include a check.	
92	20-237-100-600-0000-00-00	63652	5/4/2006	SCHOOL SPECIALTY & BECKLEY CARDY	\$1,106.37	\$3,774.06	School supplies for Grove Street including: 35 place value sets, 33 measurement sets, 20 time flash card sets, calendar set, and an argus wall banner		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria.	
93	20-231-200-300-0000-00-00	63642	5/4/2006	INNOVATIVE EDUCATIONAL PROGRAMS, LLC	\$486.00	\$486.00	Payment for supplemental education services for the month of February 2006 for the Office of Government Programs. 18 services hours at an hourly rate of \$27 for No Child Left Behind		✓		This expense appears reasonable based on the nature of the purchase since these services can be directly linked to the promotion of educational achievement and program goals. Supporting documentation identifies the recipients of these educational services. Moreover, this purchase was made in reaction to the No Child Left Behind Act. Hence, this purchase meets the strategic initiatives criteria.	
94	11-000-270-600-0001-00-36	62537	1/17/2006	UNIVERSAL AUTOMOTIVE DIST.	\$238.69	\$5,000.00	2005-2006 State Contract for automotive parts and accessories		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the automotive maintenance of the District's transportation fleet. Hence, this purchase meets the strategic initiatives of the District. Moreover, this purchase also meets the usefulness and reactionary criteria. The documentation provided does not include an invoice.	

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95	15-999-999-999-9999-99	42023	12/5/2003	VANDERHOOF TRANSPORTATION	\$800.00	\$800.00	(2) 54 passenger bus to Weis Ecology Center at Ringwood, NJ for Union Avenue Middle School for approximately 89 students, 4 teachers, 5 parents		✓		This expense appears reasonable. Based on documentation provided, the field trip is intended to develop the communication and cooperation skills of the students since they are expected to evaluate the field trip through journal writing. This expense then contributes to the learning of the students as well as benefits them directly. Amount also appears reasonable.	
96	15-000-223-320-0000-00-01	60798	8/1/2005	WIESER JESSICA	\$145.00	\$145.00	Professional development workshop for Jessica Wieser, K-5 teacher at Augusta Elementary, to attend "Art Educators of NJ Conference" on October 11-12, 2005 at the NJ Exhibit Center.		✓		This expense appears reasonable since documentation linking this workshop to the promotion of educational achievement and program goals is provided. The skills developed from attendance at this workshop can benefit students. Hence, this purchase meets the strategic initiatives criteria. The documentation provided does not include an invoice.	
97	15-000-223-320-0000-00-06	61780	11/3/2005	BUREAU OF EDUCATION & RESEARCH	\$179.00	\$179.00	Professional development for Language Arts Specialist at New Brunswick, NJ Title: Using Six Trait Writing Strategies with Modeled Writing, Interactive Writing and Guided Writing to Strengthen your student's writing skills		✓		This expense appears reasonable since documentation linking this workshop to the promotion of educational achievement and program goals is provided. The skills developed from attendance at this workshop can benefit students. Hence, this purchase meets the strategic initiatives criteria.	
98	15-000-223-320-0000-00-06	61781	11/3/2005	BUREAU OF EDUCATION & RESEARCH	\$179.00	\$179.00	Professional development for a 4th grade teacher at Grove Street School Title: What's new in Children's Literature and How to Use it in your program Location: Newark, NJ		✓		This expense appears reasonable since documentation linking this workshop to the promotion of educational achievement and program goals is provided. The skills developed from attendance at this workshop can benefit students. Hence, this purchase meets the strategic initiatives criteria.	
99	15-000-223-320-0000-00-03	63157	3/14/2006	BUREAU OF EDUCATION & RESEARCH	\$179.00	\$179.00	Title: Outstanding technology projects to enhance content learning for a Grade 4 Teacher in Technology. Location: New Brunswick, NJ		✓		This expense appears reasonable since documentation linking this workshop to the promotion of educational achievement and program goals is provided. The skills developed from attendance at this workshop can benefit students. Hence, this purchase meets the strategic initiatives criteria.	
100	15-000-223-320-0000-00-06	61425	10/6/2005	STAFF DEVELOPMENT FOR EDUCATORS	\$299.00	\$299.00	Professional development workshop for Alan Gamba, Principal at Grove Street, and Ramona Franco, kindergarten teacher at Grove Street, to attend "Mathematics for NJ Teachers" on Dec. 12-13, 2005 in Atlantic City, NJ. The \$299 fee is for Ms Franco - the Principal is free.		✓		This expense appears reasonable since documentation linking this workshop to the promotion of educational achievement and program goals is provided. The Conference Request form provides educational justification for attendance at the workshop. Hence, this purchase meets the strategic initiatives and beneficiary criteria.	

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101	15-000-223-320-0000-00-06	61822	11/4/2005	SDE, INC	\$299.00	\$299.00	Professional development workshop for Michael Byock, 4th grade teacher at Grove Street, to attend "Mathematics for NJ Teachers" in Dec. 12-13, 2006 in Atlantic City, NJ		✓		This expense appears reasonable since documentation linking this workshop to the promotion of educational achievement and program goals is provided. The Conference Request form provides educational justification for attendance at the workshop. Hence, this purchase meets the strategic initiatives and beneficiary criteria.	
102	15-000-223-320-0000-00-08	62623	1/23/2006	STAFF DEVELOPMENT FOR EDUCATORS	\$299.00	\$299.00	Professional development workshop for Phyllis McEnroe, 1st grade teacher at Thurgood Marshall, to attend "First Grade Conference for NJ Teachers" on March 8-9, 2006 in Atlantic City. The purpose was to discover new research-based strategies that will enhance reading and math skills.		✓		This expense appears reasonable since documentation linking this workshop to the promotion of educational achievement and program goals is provided. The Conference Request form provides educational justification for attendance at the workshop. Hence, this purchase meets the strategic initiatives and beneficiary criteria.	
103	15-000-223-320-0000-00-05	53187	4/4/2005	COMPUMASTER	\$895.00	\$895.00	Payment for Barbara Skoczylas, tech coordinator at University Six, to attend "Advanced Troubleshooting, Maintaining & Upgrading PC's" in Princeton, NJ on May 9-10, 2005		✓		This expense appears reasonable since documentation linking this workshop to the promotion of educational achievement and program goals is provided. The Conference Request form provides educational justification for attendance at the workshop. Hence, this purchase meets the strategic initiatives and beneficiary criteria.	
104	11-000-270-420-0000-00-36	63398	4/11/2006	THE RADIATOR STORE II, INC.	\$95.00	\$99.29	Clean, flushed, and repaired a radiator			✓	This expense is deemed inconclusive since documentation indicating that the radiator that was repaired belongs to a District vehicle is not provided. The amount of \$95 appears reasonable, but the beneficiary is not identified. Moreover, it could not be determined if this purchase was made in reaction to an event or circumstance. Further documentation linking this auto part to a vehicle in the District's transportation fleet is needed for this purchase to meet the strategic initiatives criteria.	Normal vehicle maintenance unable to be performed at district garage
105	11-000-270-600-0001-00-36	62505	1/11/2006	AIR BRAKE & EQUIPMENT CORPORATION	\$3,353.31	\$10,000.00	oil bath seal, switch, brake pads, fitting, thermostat kit, filter, tire repair kit, disc/b pads			✓	This expense is deemed inconclusive since documentation indicating that the repairs done belonged to a District vehicle is not provided. The amount of \$2549 appears excessive and the beneficiary is not identified. Moreover, it could not be determined if this purchase was made in reaction to an event or circumstance. Further documentation linking these auto parts to a vehicle in the District's transportation fleet is needed for this purchase to meet the strategic initiatives criteria.	

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106	20-233-200-500-0000-00-00	63737	5/18/2006	AWARDS TROPHY CO	\$525.00	\$525.00	50 lamps of knowledge (\$10.50/each) for University Middle School (Trophies)			✓	This expense is deemed inconclusive since documentation indicating the purpose of the trophies is not provided. Hence, this purchase could not be linked to the promotion of educational achievement and program goals. The amount of \$10.50 per trophy appears reasonable, but the recipients of the awards are not identified.	Trophies are awarded for various Parental Involvement activities to promote increase involvement as required by the NCLB regs
107	15-190-100-610-0000-00-06	51089	8/13/2004	SRA	\$1,691.18	\$1,617.60	Annual book order for Grove Street for 04-05 school year: 125 Grade 5 practice workbooks, 5 Grade 5 teacher's editions, 5 Grade 5 lesson plans			✓	This expense is deemed inconclusive since documentation, such as a course curriculum, is not provided. The amount of \$1617 appears reasonable and this purchase can be linked to the promotion of educational achievement and program goals. However, further documentation is needed for this to meet the beneficiary criteria. The documentation provided does not include a check.	Workbooks used as part of curriculum at Grove St School. Copy of Curriculum available at the Academic Affairs Department of the District
108	15-190-100-610-0000-00-06	42872	2/17/2004	PREMIER SCHOOL AGENDAS	\$1,673.75	\$1,673.75	325 Student Agenda Books for the 2004-2005 school year for grades 3-5 for Grove Street School		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the office supplies, this purchase meets the usefulness criteria.	Booklets provided to record their assignments
109	15-190-100-610-0000-00-08	50776	7/29/2004	HARCOURT BRACE INC.	\$5,787.88	\$6,093.36	For the kindergarten at Thurgood Marshall - 6 book collections (100 per collection): Spelling Practice, Phonics Practice Books			✓	This expense is deemed inconclusive since documentation, such as a list of the kindergarten students, is not provided. The nature of the purchase can be linked to the promotion of educational achievement and program goals. Moreover, the amount of \$10.15 per book appears reasonable and the beneficiary is identified as the kindergarten students. However, further documentation is needed to support the amount of the books ordered.	Listing of students not normal procedure in a payment package. However detail list of Kindergarten students are contained in the ASSA report.
110	15-209-100-640-0000-00-12	62704	1/27/2006	PRENTICE HALL SCHOOL DIVISION	\$9,593.22	\$9,820.50	Science books for Irvington HS - 125 biology textbooks and various teachers editions. The shipping cost \$1636.75			✓	This expense is deemed inconclusive since documentation, such as a list of the science students, is not provided. The nature of the purchase can be linked to the promotion of educational achievement and program goals. Moreover, the amount of \$65.47 per book appears reasonable and the beneficiaries are identified as the science class. However, further documentation is needed to support the amount of the books ordered, as well as an explanation of \$1636 in shipping costs.	The listing of students for purchasing books is not a customary practice in a payment package.

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111	20-251-200-600-0000-00-00	61914	11/29/2005	ALLIED OFFICE PRODUCTS, INC.	\$878.40	\$878.40	6 two-drawer file cabinets (\$146.40/each) for Union Avenue Middle School			✓	This expense is deemed inconclusive since documentation supporting the need for the file cabinets is not provided. The amount of \$146 per cabinet appears reasonable, but it is unclear how students benefit from this purchase. Hence, further documentation is needed to link this purchase to the strategic initiatives of the District.	File cabinets are usual equipment provided to teachers to use in their classroom as needed.
112	15-000-223-320-0000-00-01	52948	3/9/2005	LIBRARIES UNLIMITED	\$169.00	\$169.00	Payment for Kathy LaMotta, a librarian at Augusta Elementary, to attend "Winners! A Closer Look at the Year's 100 Best Books" in Whippany, NJ on May 4, 2005		✓		This expense appears reasonable since documentation linking this conference to the promotion of educational achievement and program goals is provided. The Conference Request form provides educational justification for attendance at the workshop. Hence, this purchase meets the strategic initiatives and beneficiary criteria.	Conference agenda is not usually included in the payment package
113	15-000-223-320-0000-00-06	62259	12/14/2005	LIBRARIES UNLIMITED	\$169.00	\$169.00	Payment for Carol Cohen, a librarian at Grove Street, to attend "Winners! A Closer Look at the Year's 100 Best Books" in Whippany, NJ on April 26, 2006		✓		This expense appears reasonable since documentation linking this conference to the promotion of educational achievement and program goals is provided. The Conference Request form provides educational justification for attendance at the workshop. Hence, this purchase meets the strategic initiatives and beneficiary criteria.	Conference agenda is not usually included in the payment package
114	20-361-200-580-0000-00-00	61128	9/8/2005	CASALINO, JAMES M.	\$584.57	\$584.57	Room, mileage and tolls and meals for 1 attendee at the New Jersey Elite Conference in Wildwood, NJ on July 20, 2005 to July 22, 2005			✓	This expense is deemed inconclusive since documentation, such as a conference agenda, is not provided. The amount of \$584 appears reasonable, but further documentation is needed to link this purchase to the promotion of educational achievement and program goals. The documentation provided does not include an invoice.	Conference agenda is not usually included in the payment package
115	20-211-200-321-0000-03-00	50533	7/23/2004	BLESSED DAY CARE	\$269,545.00	\$274,062.00	Early Childhood pre-school tuition for 30 children (\$9135.40/per child) from July 2004 through June 2005			✓	This expense is deemed inconclusive as it is difficult to determine what the Day Care Services was intended for as more information would be required in order to determine how the program could be linked to any particular strategic initiative or promote educational value. The purchase order exceeds the bid threshold of \$29,000, yet no comparative bids are included in the PO package.	Annual tuition for students at early childhood center as approved by NJSDOE Early Childhood Department

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116	15-000-270-512-0000-00-04	63970	5/30/2006	JOHN HENRY'S EXPRESS	\$500.00	\$1,000.00	Buses to Waterloo Village on May 31, 2006 in Stanhope, NJ for the 3rd grade at Florence Ave Middle. The objective is to provide a realistic view of communities of the past to reinforce knowledge of how communities were started.			✓	This expense is deemed inconclusive since documentation supporting the purpose of the field trip was not provided. Due to the lack of documentation the field trip could not be linked to any specific program or achievement goal. More supporting documentation such as a field trip request form indicating the objective of the field trip would be required to justify the educational value.	Activity was to enrich social studies lesson
117	15-000-291-210-0000-00-12	60618	7/21/2005	Horizon Blue Cross & Blue Shield of NJ	\$11,023,585.88	\$11,758,214.00	Annual premium for employees/retirees traditional; and PPO health, dental, and prescription health insurance provided by Horizon Blue Cross/Blue Shield of NJ for the school year 05-06 all schools in the District			✓	This expense is deemed inconclusive since documentation detailing the insurance coverage is not provided. Hence, we cannot ascertain if this purchase can be linked to strategic initiatives. Moreover, it could not be determined if the insurance purchase was made in reaction to an event or circumstance. The documentation provided does not include an invoice.	Insurance is not a bid item and coverage is provided pursuant to collective bargaining agreement with various school groups.
118	11-000-262-610-0000-00-34	62511	1/11/2006	MARTINEZ, JORGE	\$119.99	\$119.99	Reimbursement for work shoes as per the custodian contract for the school year 05-06			✓	This expense is deemed inconclusive since documentation supporting the need for the shoes, such as the custodian contract, is not provided. Moreover, the amount of \$120 for a pair of shoes appears excessive. Hence, this purchase does not meet the perception criteria. Further documentation is needed to determine if this purchase was made in reaction to the terms of the custodian contract.	Shoes provision pursuant to collective bargaining agreement.
119	11-000-262-610-0000-00-34	61755	11/1/2005	NEUTRON INDUSTRIES, INC.	\$7,760.00	\$7,760.00	Odor eliminators and programmable dispensers for all schools in the District			✓	This expense is deemed inconclusive since the necessity of these items is not provided. While these components aid in providing a comfortable learning environment for the students, the amount of \$7760 appears excessive. Moreover, it could not be determined if these supplies were purchased in reaction to an event or circumstance.	This supply utilized throughout the district locations.
120	15-999-999-999-9999-99-99	42842	2/17/2004	WOODWIND & BRASSWIND	\$65.00	\$65.00	5 joint cork strips at \$13 each for Madison Avenue School			✓	This expense is deemed inconclusive since documentation indicating the need and purpose of the joint corks is not provided. The amount of \$65 appears reasonable, but it could not be determined if this purchase was made in reaction to an event or circumstance. Hence, additional documentation is needed to link this purchase to the strategic initiatives of the District.	cork strips are installed in classrooms to display student work.

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121	15-190-100-610-0000-00-04	60937	8/10/2005	BUREAU FOR AT-RISK YOUTH	\$916.10	\$883.39	3 program kits for Florence Avenue School: Dealing with Death (\$69.95), Can you See the Color Gray? (\$149) and Kelly Bear C.A.R.E.S (\$599)			✓	This expense is deemed inconclusive since documentation, such as the curriculum that supports these materials, is not provided. Hence, this purchase can not be linked to the promotion of educational achievement and program goals. Moreover, the amount of \$883 appears excessive for 3 kits and the beneficiary is not identified.	Materials supplement health curriculum
122	11-999-999-999-9999-99-99	43444	4/20/2004	INSIGHT MEDIA	\$1,106.70	\$1,106.70	2 cooperative learning, 1 social studies, 1 mathematics, 2 teaching multiple intelligences, 1 learning styles and 1 classroom management			✓	This expense is deemed inconclusive since documentation indicating the need for this purchase is not provided. The beneficiary is not identified. Further documentation, such as a description of how this relates to a class curriculum, is needed to link this purchase to the promotion of educational achievement and program goals.	Information requested not usual in payment package.
123	20-211-200-600-0000-03-00	50928	8/4/2004	COMMITTEE FOR CHILDREN	\$3,830.60	\$4,025.00	30 learning supply kits ordered for pre-K students for the Office of Early Childhood			✓	This expense is deemed inconclusive as more documentation would be required in order to assess what kind of goods were purchased. Due to the lack of documentation it was difficult to ascertain the nature and the necessity of the goods ordered. It was difficult to see how the goods ordered could be linked to any educational criteria or strategic initiative.	Information requested not usual in payment package.
124	11-999-999-999-9999-99-99	44269	6/29/2004	D'Asia English	\$22,500.00	\$22,500.00	Settlement agreement in the Special Ed placement agreement			✓	This expense is deemed inconclusive since documentation describing the settlement is not provided. Further information about the case is necessary for us to determine if this would meet the reactionary and strategic initiatives criteria. The documentation provided does not include a check. The documentation provided does not include an invoice.	Settlement agreements not part of payment package.
125	15-190-100-610-0000-00-04	60333	7/13/2005	INTERSTATE MUSIC	\$4.08	\$4.08	Instrument supplies for Florence Ave Middle including an alto sax cap, a clarinet cap, and a clarinet ligature			✓	This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. The beneficiary is also identified as members of the school orchestra. Moreover, due to the daily use of the musical supplies, this purchase meets the usefulness criteria.	This purchase according to the KPMG comments met all tests, however still classified as "questionable". Please change to "essential"
126	11-999-999-999-9999-99-99	43784	6/1/2004	BUDGETEXT CORPORATION	\$33.19	\$33.49	Everyday Language Reference Set for the Language Arts Department.			✓	This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the office supplies, this purchase meets the usefulness criteria.	Please change this to "essential" also. As KPMG shown that no issues here

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127	15-190-100-610-0000-00-10	60023	7/12/2005	MIDWEST SHOP SUPPLIES	\$90.44	\$90.44	Office supplies for University Middle including: saw-coping blades, erasers, pencils, lettering templates, file cleaners, and triangular rulers		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the office supplies, this purchase meets the usefulness criteria.	Please change this to "essential" also. As KPMG shown that no issues here
128	20-251-200-600-0000-00-00	62951	2/23/2006	CANDLE BUSINESS SYSTEM	\$97.60	\$92.50	Office supplies for the Special Service department including: staple cartridge with 1 refill for \$44 and staple refill for \$48.50		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the office supplies, this purchase meets the usefulness criteria.	Please change this to "essential" also. As KPMG shown that no issues here
129	15-190-100-610-0000-00-11	63604	5/4/2006	QUILL CORPORATION	\$299.98	\$359.98	Personal digital copier for Union Ave Middle			✓	This expense is deemed inconclusive since documentation indicating the need for this copier is not provided. The amount of \$300 appears reasonable, but the beneficiary is not identified. While a copier is necessary for the administrative operations of the District, it could not be determined if this purchase was made in reaction to an event or circumstance.	Copier needed to download photos taken by digital camera in curricula activities
130	20-211-200-600-0000-03-00	61683	10/24/2005	CENTRAL LEWMAR LLC	\$438.50	\$438.50	Office supplies for Early Childhood dept. including 10 boxes of paper (\$20.35/each) and 10 boxes of hole-punch paper (\$23.50/each)		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the office supplies, this purchase meets the usefulness criteria.	Please change this to "essential" also. As KPMG shown that no issues here
131	20-211-200-600-0000-03-00	53835	6/7/2005	DELL INC.	\$501.00	\$501.00	20 printer cartridges (13 black, 7 color) for the Early Childhood Dept.		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the office supplies, this purchase meets the usefulness criteria.	Please change this to "essential" also. As KPMG shown that no issues here
132	20-999-999-999-9999-99-99	43651	5/12/2004	VIKING OFFICE PRODUCTS	\$470.94	\$522.26	Office supplies for the Office of Early Childhood including: pens, mini flags, post it, tape refills, notebooks, staple remover and 1 grey chair for \$169.99		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the office supplies, this purchase meets the usefulness criteria.	Please change this to "essential" also. As KPMG shown that no issues here
133	15-999-999-999-9999-99-99	43470	4/20/2004	Oak Tree Office Supply	\$624.25	\$624.25	Office supplies for Irvington HS including: 10 units of labels (\$56.45/each) and 5 dust blasters (\$11.95/each)		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the office supplies, this purchase meets the usefulness criteria.	Please change this to "essential" also. As KPMG shown that no issues here

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Control Number	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Irvington Township School District Comments
134	13-601-100-610-0000-00-22	61849	11/17/2005	QUILL CORPORATION	\$782.70	\$775.27	Office supplies for Union Ave Middle including surge protectors, computer disks, laser toner, literature organizers, and ink cartridges		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the office supplies, this purchase meets the usefulness criteria.	Please change this to "essential" also. As KPMG shown that no issues here
135	13-999-999-999-9999-99-99	43805	6/1/2004	SCHOOL SPECIALTY & BECKLEY CARDY	\$1,443.30	\$1,447.50	Paper supplies ordered for the Irvington evening adult school - 25 packs of 500 sheets		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the office supplies, this purchase meets the usefulness criteria.	Please change this to "essential" also. As KPMG shown that no issues here
136	20-231-200-600-0000-00-00	51034	8/11/2004	CORPORATE EXPRESS	\$789.92	\$1,579.84	Office supplies for University Six including: highlighters, staplers, tape, glue, binders, toner, pens, notepads, folders, batteries, and computer disks		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the office supplies, this purchase meets the usefulness criteria.	Please change this to "essential" also. As KPMG shown that no issues here
137	15-120-100-730-0000-00-02	62520	1/11/2006	RISO INC.	\$8,100.00	\$8,100.00	The purchase of 1 Riso Model RZ 390 (digital printer) with an automatic document feeder for Berkeley Terrace			✓	This expense is deemed inconclusive since documentation indicating the need for this printer is not provided. The amount of \$8100 appears excessive and the beneficiary is not identified. While a printer is necessary for the administrative operations of the District, it could not be determined if this purchase was made in reaction to an event or circumstance.	Printer needed to process downloaded photos taken by digital camera in curricula activities
138	15-999-999-999-9999-99-99	43852	6/9/2004	WIDEMAN, NANCY	\$16.00	\$16.00	Reimbursement for parking fee for attendance at NJ ASK workshop on Feb. 5-6 and 12-13, 2004			✓	This expense is deemed inconclusive since documentation supporting the purpose of the workshop is not provided. Hence, expenses associated with the workshop cannot be linked to the promotion of educational achievement and program goals. The amount of \$16 for 4 days of parking appears reasonable. However, further documentation is needed to link this workshop to the promotion of educational value. The documentation provided does not include an invoice.	reimbursement is a district practice when representing the district at various functions

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139	11-000-291-290-0000-00-00	53799	5/24/2005	CICALESE, JOSEPHINE	\$469.20	\$469.20	Reimbursement for Medicare B premium which is a requirement for Horizon Blue Cross Blue Shield coverage for retirees/spouses over age 65. 6 month reimbursement @ \$78.20/month			✓	This expense is deemed inconclusive since supporting documentation indicating the beneficiary, Medicare reimbursement election, and eligibility or years of service is not provided. Hence, this purchase does not appear to meet the beneficiary and strategic initiatives criteria. The documentation provided does not include an invoice.	Documentation requested not part of payment package for ongoing retiree
140	11-000-291-290-0000-00-00	62131	12/15/2005	NISCH, JOAN	\$469.20	\$469.20	Reimbursement for Medicare B premium which is a requirement for Horizon Blue Cross Blue Shield coverage for retirees/spouses over age 65. 6 month reimbursement @ \$78.20/month			✓	This expense is deemed inconclusive since supporting documentation indicating the beneficiary, Medicare reimbursement election, and eligibility or years of service is not provided. Hence, this purchase does not appear to meet the beneficiary and strategic initiatives criteria. The documentation provided does not include an invoice.	Documentation requested not part of payment package for ongoing retiree
141	11-000-291-290-0000-01-00	63142	3/8/2006	SKEETE, VERA	\$519.00	\$519.00	Tuition reimbursement for Vera Skeete, a paraprofessional at Union Ave Middle, who took "Psychology and Education" (3 credits) at New Jersey City University in Fall 2005			✓	This expense is deemed inconclusive since documentation indicating the need and purpose of this additional education is not provided. The amount of \$519 appears reasonable and the continued development of the faculty can ultimately contribute to the strategic initiatives of the school. However, additional documentation linking this graduate course to the current curriculum is needed in order for this reimbursement to meet the educational value criteria.	To enhance educational skills of para-professional as required.
142	11-000-291-290-0000-00-00	64089	6/2/2006	WIECZOREK, JULIE	\$531.00	\$531.00	Reimbursement for Medicare B premium which is a requirement for Horizon Blue Cross Blue Shield coverage for retirees/spouses over age 65. 6 month reimbursement @ \$88.50/month			✓	This expense is deemed inconclusive since supporting documentation indicating the beneficiary, Medicare reimbursement election, and eligibility or years of service is not provided. Hence, this purchase does not appear to meet the beneficiary and strategic initiatives criteria. The documentation provided does not include an invoice.	Documentation requested not part of payment package for ongoing retiree
143	11-000-291-290-0000-00-00	64169	6/7/2006	CICALESE, JOSEPHINE	\$531.00	\$531.00	Reimbursement for Medicare B premium which is a requirement for Horizon Blue Cross Blue Shield coverage for retirees/spouses over age 65. 6 month reimbursement @ \$88.50/month			✓	This expense is deemed inconclusive since supporting documentation indicating the beneficiary, Medicare reimbursement election, and eligibility or years of service is not provided. Hence, this purchase does not appear to meet the beneficiary and strategic initiatives criteria. The documentation provided does not include an invoice.	Documentation requested not part of payment package for ongoing retiree

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144	11-000-291-290-0000-00-00	64162	6/7/2006	BELLINO, MARGARET	\$531.00	\$531.00	Reimbursement for Medicare B premium which is a requirement for Horizon Blue Cross Blue Shield coverage for retirees/spouses over age 65. 6 month reimbursement @ \$88.50/month			✓	This expense is deemed inconclusive since supporting documentation indicating the beneficiary, Medicare reimbursement election, and eligibility or years of service is not provided. Hence, this purchase does not appear to meet the beneficiary and strategic initiatives criteria. The documentation provided does not include an invoice.	Documentation requested not part of payment package for ongoing retiree
145	11-000-270-511-0000-00-36	64219	6/7/2006	Ms. Soloman	\$601.80	\$619.00	Transportation reimbursement for student who attended the Essex County Vocational Technical School for the 05-06 school year. 182 days @ \$3.40 per day.			✓	This expense is deemed inconclusive since documentation indicating the reason why this student attended vocational school is not provided. The amount of \$3.40 per day appears reasonable and the beneficiary is identified. Further documentation indicating the student attended the school is needed for this purchase to meet the strategic initiatives criteria. The documentation provided does not include an invoice.	
146	11-999-999-999-9999-99-99	44163	6/30/2004	BURNS, RICHARD	\$799.20	\$799.20	Reimbursement for Medicare B premium which is a requirement for Horizon Blue Cross Blue Shield coverage for retirees/spouses over age 65. 6 month reimbursement @ \$66.60/month			✓	This expense is deemed inconclusive since supporting documentation indicating the beneficiary, Medicare reimbursement election, and eligibility or years of service is not provided. Hence, this purchase does not appear to meet the beneficiary and strategic initiatives criteria.	Documentation requested not part of payment package for ongoing retiree
147	11-999-999-999-9999-99-99	44212	6/30/2004	SAUER, JOSEPH	\$799.20	\$799.20	Reimbursement for Medicare B premium which is a requirement for Horizon Blue Cross Blue Shield coverage for retirees/spouses over age 65. 6 month reimbursement @ \$66.60/month			✓	This expense is deemed inconclusive since supporting documentation indicating the beneficiary, Medicare reimbursement election, and eligibility or years of service is not provided. Hence, this purchase does not appear to meet the beneficiary and strategic initiatives criteria. The documentation provided does not include an invoice.	Documentation requested not part of payment package for ongoing retiree
148	11-000-291-280-0000-00-00	62387	1/4/2006	ALLRICH, WAYLAND	\$1,872.00	\$1,872.00	Tuition reimbursement for Wayland Allrich, a 6th grade teacher at University Six, who took "Intro to Counseling" (3 credits) and "Group Process in Counseling" (3 credits) at Kean University in Fall 2003			✓	This expense is deemed inconclusive since documentation indicating the need and purpose of this additional education is not provided. The amount of \$1872 appears reasonable for both courses and the continued development of the faculty can ultimately contribute to the strategic initiatives of the school. However, additional documentation linking this graduate course to the current curriculum is needed in order for this reimbursement to meet the educational value criteria.	Tuition reimbursement pursuant to collective bargaining agreement. Part of teacher inservice activities

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149	11-000-291-280-0000-00-00	62433	1/6/2006	FILS-AIME, FREDERIC	\$3,618.00	\$3,618.00	Tuition reimbursement for Frederic Fils-Aime, a teacher at University Middle, who took "Phonology & Structure for Language Acquisition" (3 credits) and "TESL II" at Seton Hall University in Spring 1999 and Summer 2001			✓	This expense is deemed inconclusive since documentation indicating the need and purpose of this additional education is not provided. The amount of \$3618 appears reasonable for two courses and the continued development of the faculty can ultimately contribute to the strategic initiatives of the school. However, additional documentation linking this graduate course to the current curriculum is needed in order for this reimbursement to meet the educational value criteria. Moreover, the timing of the purchase is questionable since this reimbursement occurred five years after the classes were taken.	Tuition reimbursement pursuant to collective bargaining agreement. Part of teacher inservice activities
150	11-000-291-280-0000-00-00	52709	2/9/2005	WEATHERINGTON, FAYETTE	\$4,014.00	\$4,014.00	Kean University for Spring 02, Summer 02 and Fall 02 for a total of 15 credits 3rd Grade teacher taking up courses for P3- Certification as follows: - Development theories for Teaching in Early Childhood \$858 - Language & Thought in the Young Child Theory and Practice \$789 - Creative and Critical Thinking in Early Childhood \$789 - Conference course in Early Childhood/Family Studies \$ 789 - Integrated Curriculum Development \$789			✓	This expense is deemed inconclusive since documentation, such as a tuition reimbursement form and transcript, is not provided. The amount of \$4014 appears reasonable for both courses and the continued development of the faculty can ultimately contribute to the strategic initiatives of the school. However, additional documentation linking this graduate course to the current curriculum is needed in order for this reimbursement to meet the educational value criteria. The documentation provided does not include an invoice.	Tuition reimbursement pursuant to collective bargaining agreement. Part of teacher inservice activities
151	20-999-999-999-9999-99-99	43366	8/29/2003	QUINLAN PUBLISHING GROUP	\$117.72	\$117.72	Special Education Law Bulletin (12 issues) for the Special Services Department			✓	This expense is deemed inconclusive since documentation linking the law bulletins to the promotion of educational achievement and program goals is not provided. The amount of \$117 for an annual subscription appears excessive, and the beneficiary is not identified. Additional documentation is needed to link this purchase to the strategic initiatives of the District.	Subscription for law bulletin to keep staff informed of latest law requirements regarding special needs students.
152	20-233-100-600-0000-00-00	63738	5/17/2006	HOUGHTON MIFFIN COMPANY	\$520.64	\$530.59	Workbooks for Mt Vernon Ave including: Grade 3 English, Grade 4 English, Grade 3 Math, Grade 4 Math, Grade 3 Math Teachers Edition, Grade 4 Math Teachers Edition, and Reading Interventions			✓	This expense is deemed inconclusive since documentation, such as lists of the grades 3 and 4 students, is not provided. The nature of the purchase can be linked to the promotion of educational achievement and program goals. Moreover, the amount of \$530 appears reasonable for the quantity of ordered books. However, further documentation is needed to support the amount of the books ordered.	Student list not required for purchase of materials. List of students by grade/class etc available at the academic affairs department

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153	13-601-100-610-0000-00-22	52270	12/13/2004	CASCADE SCHOOL SUPPLIES	\$719.31	\$671.85	School supplies for Irvington Alternative HS including: desk dispensers, sketch books, artist pencils, sketch pads, gum erasers, canvas, and 2 cassette players/recorders.			✓	This expense is deemed inconclusive since documentation indicating the need for 2 cassette players is not provided. The art supplies can be linked to the promotion of educational achievement and program goals and will benefit the students of the alternative high school. However, the amount of \$237 per cassette player appears excessive.	
154	15-190-100-610-0000-00-12	62916	2/21/2006	Eric Armin Inc.	\$5,088.20	\$5,456.40	40 scientific calculators (set of 10) priced at \$123.50/each plus freight for Irvington High School			✓	This expense is deemed inconclusive since documentation indicating the need for these calculators is not provided. While the amount of \$12.35 per calculator appears reasonable, the beneficiary is not identified.	Materials to supplement maths curriculum
155	15-190-100-610-0000-00-05	61915	11/29/2005	PEOPLE PUBLISHING GROUP	\$8,888.94	\$8,888.94	Books for University Six including: 275 math - grade 6, 15 math - grade 6 teachers editions, 375 language arts - grade 6, 20 language arts - grade 6, 4 math classroom packs, 4 language arts classroom packs			✓	This expense is deemed inconclusive since documentation, such as a list of the grades 6 students, is not provided. The nature of the purchase can be linked to the promotion of educational achievement and program goals. The amount of \$8888 appears reasonable for the quantity of ordered books. However, further documentation is needed to support the amount of the books ordered.	Listing of students not normal procedure in a payment package
156	15-190-100-610-0000-00-04	50612	7/1/2004	SRA	\$20,145.96	\$19,606.20	Math workbooks for Florence Ave including: 150 Grade K practice workbooks, 80 Grade K student editions, 160 Grade 1 practice workbooks, 160 Grade 1 student editions, 150 Grade 2 practice workbooks, 150 Grade 2 student editions, 150 Grade 3 practice workbooks, 150 Grade 4 practice workbooks, and 150 Grade 5 practice workbooks		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the school supplies, this purchase meets the usefulness criteria. The documentation provided does not include a check.	Supplemental materials used to enhance students test taking abilities. Please change to "essential" as KPMG has no other issues with this item except the absence of copy of the check issued. No copy of check because no payment made. See "total paid against PO column" .
157	11-000-100-565-0000-00-25	63948	5/24/2006	Burlington County Special Services School District	\$1,570.29	\$1,570.29	Audit for the 03-04 school year			✓	This expense is deemed inconclusive since documentation supporting the audit is not provided. The amount of \$1570 appears reasonable and meets the strategic initiatives of the District. However, it could not be determined if this purchase was made in reaction to event or circumstance. The documentation provided does not include an invoice.	State approved additional tuition on basis of audit

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158	15-190-100-610-0000-00-06	53791	5/25/2005	School Specialty	\$2,163.16	\$2,163.16	Furnish and install 2 1-inch mini blinds for principal's office and 6 manual solar shades for faculty lounge at Grove Street School			✓	This expense is deemed inconclusive since documentation indicating the need for these blinds and solar shades is not provided. The amount of \$2163 appears excessive and it could not be determined if this purchase was made in reaction to an event or circumstance. Additional documentation is needed linking this purchase to the strategic initiatives of the District.	To enable administrator to work effectively in his office.
159	20-211-200-321-0000-03-00	61651	10/18/2005	JABLON JUDY	\$3,000.00	\$3,000.00	Office of Early Childhood provided 2 keynote address speeches (\$1500 each) for ELAS training sessions held on August 30-31, 2005 at Thurgood Marshall			✓	This expense is deemed inconclusive since documentation indicating the purpose of these speeches is not provided. The amount of \$1500 per speech appears excessive and the beneficiary is not identified. Further documentation, such as a description of how this relates to a class curriculum, is needed to link this purchase to the promotion of educational achievement and program goals.	This is inservice training provided by district for early childhood staff
160	20-999-999-999-9999-99-99	53968	6/30/2005	ESSEX EDUCATION SERVICE COMMISSION	\$5,146.76	\$5,146.76	Services billed for the IDEA-B program for the month of December 2004 - Instructional Aide Salaries			✓	This expense is deemed inconclusive since documentation indicating the purpose and need for these services is not provided. It is unclear what this program is and how students can benefit from it. Moreover, it could not be determined if this purchase was made in reaction to an event or circumstance. Additional documentation is needed in order to determine if the amount is reasonable and how it can be linked to strategic initiatives.	Supplemental service for special needs students.
161	20-211-200-321-0000-03-00	62102	12/13/2005	YOUTH DEVELOPMENT CLINIC	\$161,308.00	\$158,400.00	Partnership with Youth Development Clinic of Newark for 2 psychologists to perform early intervention mental health services for preschool children commencing Sept 2005 through June 2006. Services include: workshops, training sessions for staff on assessment, treatment, and counseling. Hours are not to exceed 60 per week at rate of \$80/hour.			✓	This expense is deemed inconclusive since documentation supporting the need for these health services is not provided. These mental health services help ensure the well-being of students and hence, meets the strategic initiatives criteria. However, it could not be determined if these services were established in reaction to an event or circumstance. The purchase order exceeds the bid threshold of \$29,000, yet no comparative bids are included in the PO package.	Contracted with clinic to provide cst due to shortage in the district. No bids required for professional services.
162	20-253-200-600-0000-00-00	62984	2/23/2006	ALLIED OFFICE PRODUCTS, INC.	\$12,445.92	\$12,445.92	for Florence Avenue School: 2 wire mail cart, 1 double pedestal desk, 1 high back swivel chair, 5 ergonomic task chair, 4 workstation, 5 task chairs without arms, 8 copy stamp, 8 draft stamp, 16 boxes assorted hanging folders, 8 boxes label clips, 4 boxes hanging folder tabs, 72 ring binders, 26 locking diskette files, 2 bulletin boards, 2000 letter size folders, 40 boxes file jackets, 2 card size VIP file, 2 packs card file refill cards			✓	This expense is deemed inconclusive since documentation supporting the need for these items is not provided. The office supplies are necessary for the administrative operations of the District, but the need for the furniture is in question. Additional documentation is needed to link the furniture purchase to the strategic initiatives of the District.	Materials and supplies necessary for school operations, purchased via state contract

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
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163	15-402-100-500-0000-00-12	60596	7/21/2005	CIRCLE SYSTEMS GROUP	\$24,294.80	\$28,000.00	Extension of Essex County state annual contract for the reconditioning of athletic equipment			✓	This expense is deemed inconclusive since documentation, such as a work order, is not provided. The amount of \$28,000 appears reasonable for an annual contract and the reconditioning of the equipment helps to ensure the safety of the students using it. However, it cannot be determined if this purchase was made in reaction to an event or circumstance. Thus, further documentation is needed to link this purchase to the strategic initiatives criteria.	Reconditioning pursuant to pricing on state contract.
164	15-190-100-610-0000-00-08	43960	6/22/2004	Scholastic Classroom Magazines	\$2,393.98	\$2,393.98	23 magazine subscriptions to Scholastic for the 04-05 school year at Thurgood Marshall School.			✓	This expense is deemed inconclusive since documentation supporting the quantity of 23 subscriptions is not provided. Moreover, the amount of \$100 per subscription annually appears excessive. Further documentation indicating the recipients of these subscriptions is needed to link this purchase to the strategic initiatives of the District. The documentation provided does not include a check.	Educational subscription provided in each classroom to enrich educational experience.
165	15-190-100-610-0000-00-05	62976	2/23/2006	COMPUTER RESOURCES	\$384.25	\$384.25	Contract renewal for the Multiple Management System all schools in the District 16-month contract beginning on March 1, 2006 and ending June 30, 2006			✓	This expense is deemed inconclusive since documentation indicating the purpose and need for the renewal contract of the multiple management system is not provided. The amount of \$384 appears reasonable, but the beneficiary is not identified. Moreover, further documentation is needed to link this purchase to the strategic initiatives of the District.	
166	11-000-270-514-0000-00-36	52374	1/10/2005	Nate's Transportation	\$271,260.00	\$228,666.00	University Six 4-bus shuttle service effective Sept. 1, 2004 through June 30, 2005 for the 04-05 school year			✓	This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operations of school district. The purchase of the school bus service can be linked to strategic initiatives and the beneficiary is identifiable as University Six Middle School students. Hence, the expense meets beneficiary and strategic initiatives criteria. The purchase order exceeds the bid threshold of \$29,000, yet no comparative bids are included in the PO package.	

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167	11-000-100-562-0000-00-25	51488	9/28/2004	UNION COUNTY EDUCATIONAL	\$48,817.68	\$32,425.00	Tuition for 2004-2005 school year to Beadleston High School			✓	This expense is deemed inconclusive. Aside from the purchase order and the checks, no other documentation was provided; thus, we could neither link the tuition payment to a specific program or achievement goal nor ascertain the reasonableness of the amount. Further, due to the absence of documentation, we could not determine beneficiary and also verify if the payment of tuition fee to another school was made in reaction to a certain event or circumstance. The documentation provided does not include an invoice.	Tuition for special needs student placed at school based on IEP
168	11-000-291-280-0000-00-00	52694	2/9/2005	WALKER, ALLISON	\$1,582.00	\$1,582.00	Marygrove college for Spring 2001 for an English Teacher at Irvington High School taking graduate courses for Masters in the Art of Teaching Courses taken: collaborative action research and inclusion of spec. needs in reg. classroom.			✓	This expense is deemed inconclusive since documentation, such as a tuition reimbursement form, is not provided. The amount of \$1582 appears reasonable for both courses and the continued development of the faculty can ultimately contribute to the strategic initiatives of the school. However, additional documentation linking this graduate course to the current curriculum is needed in order for this reimbursement to meet the educational value criteria. The documentation provided does not include an invoice.	Reimbursement pursuant to collective bargaining agreement
169	15-000-223-320-0000-00-11	61201	9/13/2005	HSPA WORKSHOPS / RUTGERS UNIVERSITY	\$370.00	\$370.00	HSPA workshops for Khaalia Alexander and Emmanuel Makinde of Union Ave Middle on May 4, 2004 at Rutgers University	✓			This expense is deemed discretionary since documentation, such as a conference request form or workshop agenda, is not provided. Moreover, the purpose and need of their attendance at this workshop is not included. It is unclear what HSPA is and how it can be linked to the promotion of educational achievement and program goals. The amount of \$185 per attendee appears reasonable, but the beneficiary is not identified. The timing of the purchase is questionable since the PO is dated Sept. 13, 2005, but the workshop occurred on May 4, 2004.	Educational training to enhance skills of classroom teachers.

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170	11-000-223-320-0000-00-27	50971	8/10/2004	Corn Associates, Inc	\$9,000.00	\$9,000.00	A series of workshops entitled "Schools as Professional Learning Communities." 40 participants (district supervisors, district facilitators, and school administrators) to attend 3 half-day workshops on Aug. 9-11 at the HS. The purpose is to attain knowledge and proficiency in the operation of the school as a professional learning community.			✓	This expense is deemed inconclusive since documentation, such as a workshop agenda, is not provided. The Board meeting minutes provides educational justification for attendance at the conference. Hence, this purchase can be linked to the promotion of educational achievement and program goals. Moreover, the amount of \$9,000 appears reasonable for 40 participants for 3 half days. However, further documentation is needed to link this conference to a course curriculum which will benefit the students. The documentation provided does not include a check. The documentation provided does not include an invoice.	Agenda not usually a part of payment package.
171	15-190-100-610-0000-00-04	52382	1/10/2005	DELL COMPUTER, INC.	\$1,558.67	\$1,558.67	A Dell Optiplex computer with Pentium 4/300 GHZ and 80 GB memory, keyboard, optical mouse, flat-panel 17-inch monitor, speakers, DVD player, security cable, USB stick, and service contract	✓			This expense is deemed discretionary since documentation indicating the need for this computer is not provided. The amount of \$1558 appears excessive and no beneficiary is identified. Moreover, it could not be determined if this purchase was made in reaction to an event or circumstance. Without additional documentation, this purchase does not meet the strategic initiatives criteria.	
172	15-999-999-999-9999-99-99	43081	3/15/2004	PAXTON/PATTERSON	\$995.00	\$1,713.00	For Union Avenue Middle - 1 computing starter pack (\$289), 1 3-D Robot (\$995), and 1Industry Robots (\$429)			✓	This expense is deemed inconclusive since documentation supporting the purpose and need for these items is not provided. Hence, this purchase could not be linked to the promotion of educational achievement and program goals. Further documentation is needed indicating how students can benefit from this purchase.	
173	20-510-100-610-0000-00-70	62662	1/25/2006	DELL COMPUTERS, INC.	\$3,269.57	\$3,269.57	For St. Leo/Sacred Heart - 1 PowerShot A610 digital camera (\$249); 1 Dell laptop including: 30 GB hard drive, battery, carrying case, floppy drive, Windows XP, 3 year service contract (\$1703.75); 1 Dell laptop including: 40 GB hard drive, floppy drive, Windows XP, battery, and 3 year service contract (\$1259.95)	✓			This expense is deemed discretionary since documentation indicating the need for these computers and digital camera is not provided. The amount of \$3269 appears excessive and the beneficiary is not identified. It could not be determined who will use this equipment, as it is unclear how St. Leo/Sacred Heart is affiliated with the District. Moreover, we could not ascertain if this purchase was made in reaction to an event or circumstance.	Account code 20.510 is Non Public Technology, public school districts receive Non public aid as a pass thru for parochial schools, just like charter schs

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174	15-120-100-730-0000-00-03	61396	10/5/2005	DELL COMPUTERS, INC.	\$7,105.00	\$7,105.00	For Chancellor Ave - 3 Dell laptops (\$2,002/each) with 60GB, Windows XP, floppy drive, carrying case, wireless, 3 year contract, 1 Dell desktop with 40 GB, Windows XP, keyboard, mouse, floppy drive, 3 year service contract	✓			This expense is deemed discretionary since documentation indicating the need for these computers is not provided. The amount of \$7105 appears excessive and no beneficiary is identified. Moreover, it could not be determined if this purchase was made in reaction to an event or circumstance. Without additional documentation, this purchase does not meet the strategic initiatives criteria.	
175	15-000-210-730-0000-00-12	53533	4/25/2005	APPLE COMPUTER	\$11,258.00	\$10,658.00	For Irvington High School - 2 Apple Power Macs G5 with keyboard, mouse, bluetooth, accessory kits, DVD+R, 800 GB, and software (\$4771/each)	✓			This expense is deemed discretionary since documentation indicating the need for this computer is not provided. The amount of \$4771 per computer appears excessive. Moreover, no beneficiary is identified. Without additional documentation, this purchase does not meet the strategic initiatives criteria. Further clarification is also needed to determine if this purchase was made in reaction to a circumstance.	
176	20-999-999-999-9999-99-99	53970	6/30/2005	ESSEX EDUCATION SERVICE COMMISSION	\$1,400.00	\$1,400.00	5 CST educational evaluations for Irvington public schools - 4 for Chancellor Ave and 1 for Saybrook			✓	This expense is deemed inconclusive since documentation indicating the purpose and need of these evaluations is not provided. The amount of \$280 per evaluation appears reasonable, but the beneficiary is not provided. Moreover, an evaluation was done for the Saybrook school, which is not part of the Irvington district. It could not be determined if this purchase was made in reaction to an event or circumstance. Further documentation, such as a description of how this relates to a class curriculum, is needed to link this purchase to the promotion of educational achievement and program goals.	District CSTs are responsible for both In-district and out of district kids. Essential service needed for evaluation of special needs student, when regular staff not available. Students assigned to a private special needs still are required to be evaluated by the local district.
177	11-000-100-563-0000-00-25	51049	8/11/2004	BERGEN COUNTY SPECIAL SERVICES	\$23,800.00	\$23,800.00	Extended summer school program for Milburn Regional Day for 7 students.			✓	This expense is deemed inconclusive as it is difficult to determine what the summer school program was intended for as more information would be required in order to determine how the program could be linked to any particular strategic initiative or promote educational value.	Special Ed required to run extended school year programs. We service the kids year round. Summer program provided for special needs stipulated in individual student IEP
178	20-211-200-600-0000-03-00	62674	1/25/2006	LASSISTER AUDREY F.	\$33.98	\$33.98	2 boxes of Joe and 2 dozen donuts for in-service training for directors on Jan. 10, 2006 in Irvington, NJ	✓			This expense is deemed discretionary since coffee and donuts can not be linked to the promotion of educational value and program goals. It is difficult to ascertain how this purchase benefits students. Hence, this purchase does not meet the strategic initiatives criteria.	Light refreshments provided for inservice program for staff.

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179	15-190-100-610-0000-00-05	61648	10/18/2005	NATIONAL BUSINESS FURNITURE, LL	\$2,231.23	\$1,923.60	Furniture for University Six including 5 high-back chairs (\$189/each) and 2 desk bases (\$329/each)	✓			This expense is deemed discretionary since documentation supporting the need for this furniture is not provided. The amount of \$189 per chair and \$329 per desk appears excessive. Moreover, the beneficiary is not identified. Hence, this purchase does not meet the perception criteria.	
180	15-999-999-999-9999-99-99	43749	5/28/2004	ADIRONDACK DIRECT	\$2,352.03	\$2,376.83	Furniture for University Middle including: a 3-seat sofa (\$473), a 2-seat sofa (\$308), 2 chair set (\$375), 3 armless chairs (\$167/each), and 4 letter racks (\$523)	✓			This expense is deemed discretionary since documentation supporting the need for this furniture is not provided. The amount of \$2376 appears excessive. Moreover, the beneficiary is not identified. Hence, this purchase does not meet the perception criteria.	
181	15-999-999-999-9999-99-99	43698	5/13/2004	JAEGER FLORIST	\$117.00	\$117.00	12 Double Corsages Royal Blue & White ordered for the Irvington High-School Graduation Ceremony	✓			This expense is deemed discretionary since flowers do not provide educational value to the students. The amount of \$10 per corsage appears reasonable, but the beneficiary of these is not identified. Hence, this purchase does not meet the strategic initiatives criteria.	Supply item to enhance graduation program
182	20-231-200-300-0000-00-00	63933	5/24/2006	ESSEX EDUCATION SERVICE COMMISSION	\$5,018.10	\$5,018.10	Payment for Chapter 1 services for the school year 05-06		✓		This expense appears reasonable since this purchase can be directly linked to the promotion of educational achievement and program goals. Supporting documentation identified the beneficiaries of the Chapter 1 services. Hence, this purchase meets the strategic initiatives and usefulness criteria.	
183	11-000-291-280-0000-00-00	52482	1/19/2005	TUCKER, BETTY J.	\$40.00	\$40.00	Reimbursement for admission to the Para-Professional Assessment Testing for Madison Avenue School			✓	This expense is deemed inconclusive since documentation linking this testing to the promotion of educational achievement and program goals is not provided. The amount of \$40 appears reasonable, but it is unclear if this testing is a required component of the para-professional's job. Hence, additional documentation is needed to determine if this purchase was made in reaction to an event or circumstance. The documentation provided does not include an invoice.	Dept. of Education required para professionals to pass the para-pro test or attain 48 college credits to keep their jobs.
184	11-000-291-290-0000-00-00	53715	5/18/2005	FABBRINI, ALFRED	\$469.20	\$469.20	Reimbursement for Medicare B premium which is a requirement for Horizon Blue Cross Blue Shield coverage for retirees/spouses over age 65. 6 month reimbursement @ \$78.20/month			✓	This expense is deemed inconclusive since supporting documentation indicating the beneficiary, Medicare reimbursement election, and eligibility or years of service is not provided. Hence, this purchase does not appear to meet the beneficiary and strategic initiatives criteria. The documentation provided does not include an invoice.	District reimburses retirees on the district health benefit plan for their Medicare part B premiums

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185	15-190-100-610-0000-00-05	63419	4/12/2006	Demco	\$601.47	\$601.47	For University Six: 2 10-piece listening centers (\$179.99/each) and 2 cd/cassette boom boxes (\$105/each)	✓			This expense is deemed discretionary since documentation indication the need for this stereo equipment is not provided. The amount of \$601 appears reasonable, but the beneficiary is not identified. It is unclear how this purchase can be linked to the promotion of educational achievement and program goals.	Equipment used in media center by students
186	15-000-270-512-0000-00-11	53398	4/21/2005	VANDERHOOF TRANSPORTATION	\$485.00	\$485.00	149 passenger bus to the Metropolitan Museum of Art for Union Ave. Middle School	✓			This expense is deemed discretionary. The purpose of the trip and the list of students who attended the trip to the Museum of Art is not provided. Consequently, this expense could not be linked to any specific educational program nor could the educational benefit of the trip to the students be determined.	Field trip to enrich educational experiences of students regarding the fine arts.
187	15-190-100-610-0000-00-04	50177	7/15/2004	GIL BREINES MUSIC LTD	\$6.95	\$6.95	New Jersey cooperative bid of 3/2/04 music supplies - #26 EDCP for Florence Avenue School/ Instrument music team, 1 Hyman sax neck strap @\$6.95		✓		This expense appears reasonable based on the nature of the purchase as the beneficiary can be identified as students, and the purchase can be linked to strategic initiatives. Moreover, due to the regular usability of the strap, the expense meets the usefulness criterion as well	
188	15-190-100-610-0000-00-04	60330	7/1/2005	A-Z MUSIC CENTER	\$15.48	\$15.48	For Florence Avenue Elementary School, New Jersey cooperative bid of 4/11/05 music supplies -#26 EDCP, cork cement @\$2.52, Selmer alto sax @\$9.99, alto sax neck @\$2.97		✓		This expense appears reasonable based on the nature of the purchase as the beneficiary can be identified as students, and the purchase can be linked to strategic initiatives. Moreover, due to the long-term usability of the purchased items, the expense meets the usefulness criterion as well.	
189	15-190-100-610-0000-00-11	50184	7/1/2004	CASCADE SCHOOL SUPPLIES	\$22.98	\$22.98	Essex county cooperative bid of 8/29/03, general classroom supplies -#26 EDCP for Union Avenue Middle School, 5 items includes planner monthly, clips, paper const, pins, pencil sharpener		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the Union Avenue Middle School, and can be linked to strategic initiatives. The beneficiary can be directly identified as Union Avenue School students. Moreover, due to the daily usability of the school supplies, the expense meets usefulness criterion as well. The documentation provided does not include a check.	

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190	15-190-100-610-0000-00-11	50657	7/29/2004	CASCADE SCHOOL SUPPLIES	\$38.43	\$38.43	Essex county cooperative bid of 8/29/03, general classroom supplies -#26 EDCP for Union Avenue Middle Elementary School, 17 items includes planner monthly, index cards, chalk, chalk holder, clips, paper correction, marker, pad, paper const, post-it, staple, staples, tacks		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the Union Avenue Middle School, and can be linked to strategic initiatives. The beneficiary can be directly identified as Union Avenue School students. Moreover, due to the daily usability of the school supplies, the expense meets usefulness criterion as well. The documentation provided does not include a check.
191	15-999-999-999-9999-99-99	43162	3/29/2004	CASCADE SCHOOL SUPPLIES	\$49.08	\$49.08	For Thurgood Marshall School, 8 units of Perfect attendance certificates, (36 per unit, total 288 certificates) @\$5.95 per unit		✓		This expense appears reasonable based on the nature and necessity of the purchase as the certificate purchased is necessary for the administrative operation of the Thurgood Marshall School and can be linked to strategic initiatives. The beneficiary can be identified as students. The documentation provided does not include an invoice.
192	15-190-100-610-0000-00-12	52354	1/7/2005	QUILL CORPORATION	\$82.72	\$69.88	Black chair for Irvington High School			✓	This expense is deemed inconclusive due to the lack of documentation. More specific documentation such as a description of the purpose of the purchase and who would be the user would be required in order to assess the nature and necessity of the purchase and ascertain how it could have added educational value and be beneficial to the students, or whether it was in reaction to any event. The amount of \$89 for a chair appears reasonable
193	15-000-223-320-0000-00-03	53407	4/22/2005	NJTESOL/NJBE, INC	\$79.00	\$79.00	Registration fee workshop on May 10-11, 2005 NJTESOL-NJBE 2005 Spring conference Title: Language The Heartbeat of All Cultures for Chancellor Avenue School		✓		The expense appears reasonable based on the nature of the purchase as supporting documentation indicates that the purpose of attending the workshop was to obtain information on bilingual/ESL issues and review varied resource and teaching materials, which appeared educational value and could be beneficial to students via the attendee's improved teaching knowledge and skills.
194	15-402-100-500-0000-00-12	52829	2/22/2005	THE TROPHY SHOP	\$80.00	\$80.00	10 wrestling trophies @\$8.00 for Athletic Department		✓		This expense appears reasonable based on the nature of the purchase as the purchased athletic supplies can be linked to strategic initiatives and the beneficiary is identifiable as the school students. Moreover, due to the daily usability of the athletic supplies, the expense meets usefulness criterion as well.

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195	15-190-100-610-0000-00-05	60978	8/10/2005	WORD MASTERS	\$82.00	\$82.00	For University Six School, blue division enrollment in the 2005-2006 Word Masters Challenge for 17 classes		✓		This expense appears reasonable based on the nature of the purchase as the beneficiary can be identified as students, and the title of "Word Master" indicates that it could have added educational value and can be linked to strategic initiatives. The beneficiary is identifiable as school students.	
196	15-000-213-300-0000-00-04	53050	3/18/2005	MED 2000	\$98.00	\$98.00	For Florence Avenue School: Registration for conference: Diabetes - A National Epidemic for Kathleen Brewster on Monday April 4, 2005 at Radisson Hotel 4355 Rt. 1 at Ridge Rd. Princeton, NJ @\$98.00		✓		This expense appears reasonable based on the nature of the expense. The conference request form indicates that the purpose of the attendance is to gain understanding of basic principles of differentiated instruction, which can be linked to educational value and strategic initiatives. Moreover, the students can be indirectly benefit from the teacher's learning from the workshop.	
197	15-230-100-320-0000-00-04	62737	2/1/2006	MUJC PROFESSIONAL	\$105.00	\$105.00	For Florence Avenue School, admission to workshop using differentiated instruction for Jo Ann Giunta to be held February 13, 2006 at MUJC professional development center, in New Providence, workshop rescheduled to May 22, 2006, workshop title: Differentiated Instruction, purpose of attendance: to gain understanding of basic principles of differentiated instruction, matching professional development standards: 4.1, 4.3		✓		This expense appears reasonable based on the nature of the expense. The conference request form indicates that the purpose of the attendance is to gain understanding of basic principles of differentiated instruction, which can be linked to educational value and strategic initiatives. Moreover, the students can be indirectly benefit from the teacher's learning from the workshop. The documentation provided does not include an invoice.	
198	15-000-213-600-0000-00-07	53748	5/20/2005	SCHOOL NURSE SUPPLY, INC.	\$106.82	\$106.82	Glitter Strips, J&J sheer strips, save a tooth, the ABC's of Asthma, Fire night, Germs make me sick, the Magic school bus, Smoking stinks, Taking Add to school, Nursing 05 drug handbook for Madison Avenue School		✓		This expense appears reasonable based on the nature and the amount of the purchase. The titles of the books indicate that the purchase can be linked to educational achievement and program goals, and the beneficiary is identifiable as students. Moreover, due to the long-term usability of the library books, the expense meets the usefulness criterion as well.	
199	15-190-100-610-0000-00-11	50187	7/1/2004	CASCADE SCHOOL SUPPLIES	\$117.18	\$117.18	Essex county cooperative bid of 8/29/03, general classroom supplies -#26 EDCP for Union Avenue Middle Elementary School, 27 items includes view binder, planner monthly, pen correction, labels, pad legal, paper art neon, paper const, pencils, pens, duo tang port, post-it, paper punch, stapler, staples, tape scotch, marker, not		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the Union Avenue Middle School, and can be linked to strategic initiatives. The beneficiary can be directly identified as Union Avenue School students. Moreover, due to the daily usability of the school supplies, the expense meets usefulness criterion as well. The documentation provided does not include a check.	

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200	15-000-211-600-0000-00-04	52894	3/3/2005	SCHOOL SPECIALTY	\$93.60	\$122.13	36 Dozen Honor roll pencils @\$2.95 for Florence Avenue School			✓	This expense is deemed inconclusive due to the lack of documentation. More specific documentation such as an honor student list or the related event description would be required in order to assess the nature and necessity of the purchase and ascertain how it could have added educational value or be a strategic initiative. The amount of \$2.95 per dozen pencil appears reasonable.	Supply given as reward to students who have excelled in a marking period
201	15-190-100-500-0000-00-12	52300	12/21/2004	GOVERNOR LIVINGSTON HIGH SCHOOL	\$150.00	\$150.00	Admission fee Drill Meet Saturday December 4, 2004 for Irvington High School			✓	This expense is deemed inconclusive since documentation, such as a name list of the students participated and an activity agenda, is not provided. The nature of the purchase can be linked to the promotion of educational achievement and program goals. The documentation provided does not include an invoice.	ROTC drill meet part of educational program at Irvington HS
202	15-190-100-340-0000-00-12	53403	4/21/2005	RAHWAY BUSINESS MACHINES	\$50.00	\$150.00	\$50 an hour to repair the typewriter in the principal office for one hour for Irvington High School		✓		This expense appears reasonable as the typewriter in the principal's office is necessary for the administrative operation of the Irvington High School and the expense meets reactionary criterion.	
203	11-999-999-999-9999-99-99	54117	6/30/2005	ALASA, MAGALY	\$162.00	\$162.00	For special services PSY, annual mileage 2003-2004 reimbursement			✓	This expense is deemed inconclusive due to the lack of documentation. More specific documentation such as an agreement indicating the mileage reimbursement, the proof of the distance and service dates covered, is required to assess the nature and necessity of the expense and to ascertain how it could have been added educational value to students or be a strategic initiative. The amount of \$162 is not justified without supporting documentation. The documentation provided does not include an invoice.	Social worker reimbursement pursuant to collective bargaining for personal use of vehicle
204	15-000-223-320-0000-00-12	63061	2/24/2006	NJAHPERD	\$170.00	\$170.00	Registration fee for 2006 NHAHPERD Physical Education Annual Convention at East Brunswick, NJ on 2/27/06-2/28/06, for Paul Donoso Irvington High School Physical Education; purpose of attendance is to refresh and learn many new approaches in the field of education; matching activity: teaching techniques and games for Physical Education; matching professional development standards: 2.1,2.5,2.6		✓		This expense appears reasonable based on the nature of the expense. The conference request form indicates that the purpose of the attendance is to refresh and learn new approaches in the physical education field, and to improve the teaching techniques and skills, which can be linked to educational value and strategic initiatives. Moreover, the students can be indirectly benefited from the teacher's learning from the workshop.	

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			Irvington Township School District Comments	
Control Number	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
205	15-000-223-320-0000-00-11	53484	4/29/2005	INSTITUTE FOR EDUCATIONAL DEVELOP.	\$179.00	\$179.00	Registration fee for James Bonner workshop on May 10, 2005 Promoting Fitness: practical ideas, activities and games for enhancing your physical education program (Grades 3-8) for Union Avenue Middle School		✓		This expense appears reasonable since documentation indicating that the objective of the workshop is to help creating practical ideas, activities and games to enhance physical education program, which appeared educational value and can be linked to strategic initiatives. Moreover, the workshop could be beneficial to the school students by promoted attendee's teaching skills.	
206	11-000-291-241-0000-00-21	52450	1/10/2005	PUBLIC EMPLOYEES' RETIREMENT SYSTEM	\$190.32	\$190.32	Invoice #A-80-337-48 6% interest on delinquent May, 2004 monthly transmittals - location 02-20253	✓			This expense is deemed discretionary as the supporting documentation indicates that the expense was for a interest charge on delinquent monthly transmittals on May 2004, which does not link to educational value or strategic initiatives. The rationale on the amount of \$190.32 can not be determined due to the lack of supporting documentation on the original past due amount on invoice #A-80-377-48. The documentation provided does not include a check.	
207	15-190-100-610-0000-00-12	51940	11/18/2004	SOCIAL STUDIES SCHOOL SERVICES	\$217.51	\$216.45	9 posters such as The Five Pillars of Islam, Poster Guide (How big is Africa), Famous Faces People of Color, the Living Constitution, Statue of Liberty Poster, Ellis Island, Colonial America, Early American History, Negro Experience		✓		This expense appears reasonable based on the nature of the expense. The expense can be linked to strategic and educational goals and the amount appears reasonable. Moreover the students appear to benefit from the expense.	
208	15-190-100-610-0000-00-08	50494	7/1/2004	CASCADE SCHOOL SUPPLIES	\$225.86	\$225.86	Essex county cooperative bid of 8/29/03, general classroom supplies -#26 EDCP for Thurgood Marshall Elementary School, 42 items includes book composition, pencil, planner monthly, cards index, cleaner desk, clips, liquid paper, erasers, file folder, labels, marker, paint crayon wash, paper const, pen, duo tang port, post-it note, spelling slips, staples, tape scotch, tape masking, chart pocket, glue stick, lesson plan, class record book, pocket chart		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the Thurgood Marshall Elementary School, and can be linked to strategic initiatives. The beneficiary can be directly identified as Thurgood Marshall Elementary School students. Moreover, due to the daily usability of the school supplies, the expense meets usefulness criterion as well. The documentation provided does not include a check.	
209	15-000-213-600-0000-00-12	53495	4/25/2005	HEALTH EDUCATION	\$281.13	\$281.13	For Irvington High School: Overeating & overweight chart @\$21.95, Obesity: An American Epidemic Video @\$89.95, Food Guide Pyramid Chart English @\$21.95, It's time to learn about diabetes as Video @113.50		✓		This expense appears reasonable based on the nature and necessity of the purchase as the purchased charts indicates educational value and can be linked to strategic initiatives. The beneficiary can be identified as Irvington High School students.	

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Control Number	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	
210	15-190-100-610-0000-00-10	50422	7/1/2004	CASCADE SCHOOL SUPPLIES	\$281.90	\$281.90	Essex county cooperative bid of 8/29/03, general classroom supplies -#26 EDCP for University Middle School, 32 items includes glue stick, battery, binder, calculator, planner monthly, cards index, chalk holder, chalkboard pointer, book plan, book class record, paper correction, crayons crayola, envelopes, erasers, grader E-Z, marker, bordette, paper const, pencils, pens, pen eraser mate, pins, book lesson plan rainbow, duo tang port, post-it note, paper punch, ruler, scissors, pencil sharpener, spelling blank, sponge cellulose, staples, thumb tacks, tape scotch, tissue cleansing		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the University Middle School, and can be linked to strategic initiatives. The beneficiary can be directly identified as University Middle School students. Moreover, due to the daily usability of the school supplies, the expense meets usefulness criterion as well. The documentation provided does not include a check.
211	15-190-100-610-0000-00-07	60652	7/1/2005	CASCADE SCHOOL SUPPLIES	\$284.52	\$284.52	Essex county cooperative bid of 8/31/04, general classroom supplies -#26 EDCP for Madison Avenue Elementary School, 28 items includes pencil, chalk, paper correction, marker, crayon class PK, paper const, paper, pen, duo tang port, stickers, glue, chart, sticker, board bulletin, African-American heritage board		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the Madison Avenue Elementary School, and can be linked to strategic initiatives. The beneficiary can be directly identified as Madison Avenue Elementary School students. Moreover, due to the daily usability of the school supplies, the expense meets usefulness criterion as well. The documentation provided does not include a check.
212	15-190-100-610-0000-00-08	50452	7/1/2004	CASCADE SCHOOL SUPPLIES	\$288.17	\$288.17	Essex county cooperative bid of 8/29/03, general classroom supplies -#26 EDCP for Thurgood Marshall Elementary School, 94 items includes rubber, bags, book composition, planner monthly, cards index, chalk, chalk holder, clay Mexican pottery, clips, paper correction, erasers, marker, pad, paper, pen, post-it, staples, tape masking, tape scotch, tissue cleansing, pencils, tape dispenser, name tag, name plate, poster, window cling fish, window cling sea creatures, decor window butterflies, pencils happy birthday, student of the week award, marker, bookmark, reward seals		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the Thurgood Marshall Elementary School, and can be linked to strategic initiatives. The beneficiary can be directly identified as Thurgood Marshall Elementary School students. Moreover, due to the daily usability of the school supplies, the expense meets usefulness criterion as well. The documentation provided does not include a check.
213	15-190-100-610-0000-00-03	50524	7/23/2004	PASSON'S SPORTS/SPORTS SUPPLY	\$297.55	\$297.55	New Jersey Cooperative bid of 8/29/03 physical education supplies - #26 for Chancellor Avenue Elementary School for Rubber Ball, playground ball etc.		✓		This expense appears reasonable based on the nature of the purchase as the Physical Educational supplies were necessary for the day to day physical education in Chancellor Avenue Elementary School and can be linked to strategic initiatives. The beneficiary is identifiable as Chancellor Avenue School students. Moreover, due to the long-term usability of the balls, the expense meets the usefulness criterion as well.

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214	15-190-100-610-0000-00-10	50419	7/1/2004	CASCADE SCHOOL SUPPLIES	\$298.03	\$298.03	Essex county cooperative bid of 8/29/03, general classroom supplies -#26 EDCP for University Middle School, 32 items includes cleaner desk & office, clips, labels, marker, pencils, pens, tape masking scotch, cling giant widows, bulletin board set, chart, poster, banner, book group project, trimmer, scissor, window decor apples giant, famous faces people of colored		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the University Middle School, and can be linked to strategic initiatives. The beneficiary can be directly identified as University Middle School students. Moreover, due to the daily usability of the school supplies, the expense meets usefulness criterion as well. The documentation provided does not include a check.	
215	15-403-100-500-0000-00-12	53851	6/9/2005	MEJCI PRODUCTIONS	\$300.00	\$300.00	Disc Jockey & PA system for Haitian Flag day on May 18, 2005 for Irvington High School			✓	This expense is deemed inconclusive due to the lack of documentation. More specific documentation such as a performance program would be required in order to assess the nature of the DJ service and ascertain how it could have added educational value or be a strategic initiative. Specific documentation regarding service objectives would be required in order to see how the DJ service would be beneficial to the students. The amount of \$300 appears reasonable.	Enhancement of cultural activity at Irvington HS
216	15-190-100-610-0000-00-07	60648	7/1/2005	CASCADE SCHOOL SUPPLIES	\$328.69	\$332.40	Essex county cooperative bid of 8/31/04, general classroom supplies -#26 EDCP for Madison Avenue Elementary School, 53 items includes book manuscript, planner monthly, sentence strips, chart tablet, chart pad, clay crayola yellow, liquid paper correction fluid, crayon class PK large size, erasers, paper supplies, paper guide line, pencils beginners with eraser, pens, book plan, duo tang port, post-it note, sentence strips, stapler, tape book scotch, tape masking, sticker stinky round, bulletin BD job assignment, school glue sticks, bulletin board set, name plate busy bees, student of the week award, kindergarten certificate, chart set incentive, award recognition, trim DECO really retro, expo dry erase starter set, pencils happy birthday, transparency film plain PPR, stickers valuepak, trimmer, board bulletin star helper, clips magnetic, pencils kindergarteners		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the Madison Avenue Elementary School, and can be linked to strategic initiatives. The beneficiary can be directly identified as Madison Avenue Elementary School students. Moreover, due to the daily usability of the school supplies, the expense meets usefulness criterion as well. The documentation provided does not include a check.	
217	15-190-100-610-0000-00-11	60319	7/1/2005	CASCADE SCHOOL SUPPLIES	\$268.49	\$335.36	For Union Avenue Middle School, New Jersey cooperative bid of 9/2/04 science supplies, -#26 EDCP, total 26 items including batteries, bottle, microscope slides plain, calcium hydrx, calcium carbonate, color disc kit, weather cyclor, dial a word science, red herring, teaching electricity book, understanding motion VHS, nature's fury video set, and 10 books		✓		This expense appears reasonable based on the nature of the purchase as the purchased science supplies and books added to educational value and can be linked to strategic initiatives. The beneficiary can be directly identified as Union Avenue Middle School students. Hence, the expense meets educational, beneficiary and strategic initiatives criteria. The documentation provided does not include an invoice.	

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218	15-000-223-320-0000-00-06	52975	3/11/2005	BUREAU OF EDUCATION & RESEARCH	\$350.00	\$350.00	Professional development workshops for: Caroline Campione and Shanique Speight- Kindergarten Teacher Practical Strategies That Build Literacy @ \$175 per person for Grove Street School 8:30-3:30 title: Encouraging Early Literacy in Your Kindergarten Classroom		✓		This expense appears reasonable since documentation indicating that the objective of the workshop is to improve teacher's practical strategies on building literacy and encouraging early literacy in kindergarten classroom, which appeared educational value and can be linked to strategic initiatives. Moreover, the workshop could be beneficial to the school students by promoted attendee's teaching skills. The documentation provided does not include an invoice.	
219	15-000-223-500-0000-00-06	53082	3/25/2005	FRANCO, ROSE	\$357.39	\$357.39	For Gove Street School, mileage reimbursement for 2-day workshop attendance on March 1-8, 2005, title: 4th Annual Second Grade Conference Place: Atlantic City, NJ 250 miles x\$.36=\$96, 6 tolls \$4.70, hotel charges for 2 nights = \$262.69		✓		This expense appears reasonable based on the nature of the training as the supporting documentation indicates that the training was for a staff development for educator's program, which could improve the attendee's educational skills and be a strategic initiative and be beneficial to Grove Street School students.	
220	15-190-100-610-0000-00-03	60749	7/1/2005	CASCADE SCHOOL SUPPLIES	\$363.73	\$363.73	Essex county cooperative bid of 8/31/04, general classroom supplies -#26 EDCP for Chancellor Avenue School, 84 items includes book composition, book manuscript, notebook steno, planner monthly, index cards, chalk holder, chalkboard pointer, clips, paper correction, erasers, envelopes, grader E-Z, hanging folder, folder, labels, marker, paper, post-it, pad, tape, scissors, board bulletin manners, tags, hanging file packet, glue, pen, sharpener, tub, sponge cellulose		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the Chancellor Avenue School, and can be linked to strategic initiatives. The beneficiary can be directly identified as Chancellor Avenue School students. Moreover, due to the daily usability of the school supplies, the expense meets usefulness criterion as well. The documentation provided does not include a check.	
221	20-510-100-300-0000-00-70	52462	1/19/2005	OPTIMUM NETWORKS	\$375.00	\$375.00	Software Small business plan30 Maintenance with a pre-paid monthly billing cycle for St. Leo/Sacred Heart School. This will cover half a month worth of maintenance for August for St. Leo/Sacred Heart School			✓	This expense is deemed inconclusive due to the lack of documentation. More specific documentation such as a description of the objective and functions of the software would be required in order to assess the nature and necessity of the purchase and to ascertain how it could have added educational value. Specific documentation regarding who are the users would be required in order to see how the software would be beneficial to the students. The amount of \$375 appears reasonable.	This is purchase made on behalf of non-public school aid in fund 20

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222	15-190-100-610-0000-00-11	51635	10/14/2004	SCHOLASTIC MAGAZINES	\$319.95	\$375.00	75 The Holocaust Magazine @\$5.00 each for Union Avenue Middle School			✓	This expense is deemed inconclusive based on the nature and the amount of the purchase. The magazine can be linked to educational achievement and program goals, and the beneficiary is identifiable as students; however, the quantity of 75 copies for the same middle school seems excessive. More supporting information on why 75 copies of the magazine were needed would be required to justify the purchased quantities.	Supplemental materials used to enhance social studies.
223	15-190-100-610-0000-00-03	50552	7/1/2004	CASCADE SCHOOL SUPPLIES	\$380.84	\$380.84	Essex county cooperative bid of 8/29/04, general classroom supplies -#26 EDCP for Chancellor Avenue Elementary School, 57 book composition, D index, chalk, clips, envelopes, fasteners, file folder, marker, CONST PPR SYLPH, paper const, pencils, paper tissue, pipe cleaners, scissors, rubber bands, sentence strips, spelling blank, craft sticks, tape scotch		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the Chancellor Avenue School, and can be linked to strategic initiatives. The beneficiary can be directly identified as Chancellor Avenue School students. Moreover, due to the daily usability of the school supplies, the expense meets usefulness criterion as well. The documentation provided does not include a check.	
224	15-190-100-610-0000-00-12	63786	5/18/2006	PAPER STORE	\$398.75	\$398.75	For Irvington High School, 20 Gloss text reams @\$16.30 ea, 2 reams gloss cover @\$24.15 ea		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the Irvington High School, and the purchase can be linked to educational value and strategic initiatives. The beneficiary can be directly identified as Irvington High School students. Hence, the expense meets beneficiary and strategic initiatives criteria.	
225	15-190-100-610-0000-00-03	50515	7/1/2004	CASCADE SCHOOL SUPPLIES	\$398.98	\$398.98	Essex county cooperative bid of 8/29/03, general classroom supplies -#26 EDCP for Chancellor Avenue Elementary School, 36 items includes glue, badge, view binder, railroad board, book composition, planner monthly, cards index, sentence strips, chalk holder, chalkboard pointer, clips, cleaner desk & office, crayon class pk, envelopes, file folder, paper const, pencils, pens, duo tang port, stamp pad, staples, tape masking scotch, paper		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the Chancellor Avenue School, and can be linked to strategic initiatives. The beneficiary can be directly identified as Chancellor Avenue School students. Moreover, due to the daily usability of the school supplies, the expense meets usefulness criterion as well. The documentation provided does not include a check.	

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Control Number	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Irvington Township School District Comments
226	15-000-270-512-0000-00-06	53143	3/29/2005	QUALITY COACHWAY	\$400.00	\$400.00	Second grade field trip to Liberty Science Center on 6/10/05 for Grove Street School		✓		This expense appears reasonable since documentation indicates that the objective of the field trip was for students to develop an awareness of various physical science, mathematics and hands on activities through exploration of various manipulative which appeared educational value and can be linked to strategic initiatives. The beneficiary is identifiable as University Six School students as the attendee's name list was also provided.	
227	11-999-999-999-9999-99-99	54096	6/30/2005	GRAY, LESLIE	\$400.00	\$400.00	For special services department - social worker annual mileage reimbursement for 2004-2005			✓	This expense is deemed inconclusive due to the lack of documentation. More specific documentation such as an agreement indicating the mileage reimbursement, the proof of the distance and service dates covered, is required to assess the nature and necessity of the expense and to ascertain how it could have been added educational value to students or be a strategic initiative. The amount of \$400 is not justified without supporting documentation. The documentation provided does not include an invoice.	Mileage reimbursement for use of personal vehicle pursuant to collective bargaining agreement
228	11-000-291-290-0000-00-00	64196	6/7/2006	MAENZA, CONNIE	\$442.50	\$442.50	Reimbursement for Medicare B premium which is a requirement for horizon blue cross blue shield coverage for retirees/spouses over age 65: Connie Maenza 1/1/06 - 5/31/06 5 months @\$88.50			✓	This expense is deemed inconclusive since supporting documentation indicating the beneficiary, Medicare reimbursement election, and eligibility or years of service is not provided. Hence, this purchase does not appear to meet the beneficiary and strategic initiatives criteria. The documentation provided does not include an invoice.	Reimbursement pursuant to collective bargaining agreement
229	11-000-270-511-0000-00-36	64259	6/8/2006	FITZGERALD, BETTY	\$400.00	\$455.00	For student Sade' Tingley: 2005-2006 School year, transportation reimbursement for student attending the Essex County Vocational-Technical High School - \$3.40 per day x 182 days			✓	This expense is deemed inconclusive due to the lack of documentation. More specific documentation indicating the objective of the attendance is required to assess the nature of the expense and to ascertain how it could have added educational value or be a strategic initiative. The beneficiary of the expense is identified, and the amount of \$3.40 per day is reasonable. Specific documentation is needed to justify the 182 days. The documentation provided does not include an invoice.	Travel reimbursement to parents who send students to vocational school.

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230	15-190-100-610-0000-00-04	50251	7/16/2004	RAY SUPPLY, INC.	\$481.17	\$481.17	new Jersey Cooperative bid of 8/29/03 audio visual supplies - #26 for Florence Avenue Elementary School; one Panasonic DVD @\$83.22, two cassette recorder @\$84 each, two height - adjustable projector shelf @\$71.26			✓	This expense is deemed inconclusive due to the lack of documentation. More specific documentation such as a description of the purpose of the purchase and who would be the user would be required in order to assess the nature and necessity of the purchase and ascertain how it could have added educational value and be beneficial to the students, or whether it was in reaction to any particular event. The amount of \$481.71 for the audio video supplies purchased as described in the P.O. appears reasonable.	
231	15-190-100-610-0000-00-03	50556	7/1/2004	CASCADE SCHOOL SUPPLIES	\$515.33	\$527.47	Essex county cooperative bid of 8/29/03, general classroom supplies -#26 EDCP for Chancellor Avenue School, 35 items includes glue stick, flag mounted, file folder, inkler roll, labels, marker, paper const, paper copy, pencils, pens, stamp pad, tape making,		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the Chancellor Avenue School, and can be linked to strategic initiatives. The beneficiary can be directly identified as Chancellor Avenue School students. Moreover, due to the daily usability of the school supplies, the expense meets usefulness criterion as well. The documentation provided does not include a check.	
232	15-190-100-610-0000-00-03	60778	7/1/2005	CASCADE SCHOOL SUPPLIES	\$524.98	\$528.92	Essex county cooperative bid of 8/31/04, general classroom supplies -#26 EDCP for Chancellor Avenue School, 58 items includes book class record, crayon boxes, erasers, labels, marker, tru-trim, paper const, paper copy, pen, pins, duo tang port, scissors, stapler, staples, tape		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the Chancellor Avenue School, and can be linked to strategic initiatives. The beneficiary can be directly identified as Chancellor Avenue School students. Moreover, due to the daily usability of the school supplies, the expense meets usefulness criterion as well. The documentation provided does not include a check.	
233	15-000-270-512-0000-00-03	43682	5/27/2004	SHORE VANS, INC.	\$550.00	\$550.00	For Chancellor Avenue School, 2 buses to Bronx Zoo, 65-70 students & 8 adults (including teachers) on 5/28/04, 2@\$275 ea			✓	This expense is deemed inconclusive since documentation supporting the purpose of the field trip was not provided. Due to the lack of documentation the field trip could not be linked to any specific program or achievement goal. More supporting documentation such as a field trip request form indicating the objective of the field trip would be required to justify the educational value.	

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234	15-000-270-512-0000-00-01	52747	2/11/2005	TREADWAY CHARTER TOURS	\$550.00	\$550.00	2 Buses for trip to Montclair University in Montclair, NJ on March 9, 2005. Buses for Augusta Elementary School			✓	This expense is deemed inconclusive since documentation supporting the purpose of the field trip was not provided. The amount of \$550 for 2 buses appears reasonable. However, due to the lack of documentation the field trip could not be linked to any specific program or achievement goal. Since the list of students who attended the field trip was not provided, the beneficiary is not identifiable as students either.	Field trip to enhance educational opportunities of students, student list not usual part of payment package.
235	15-000-270-512-0000-00-03	53535	5/4/2005	NATE TRANSPORTATION	\$550.00	\$550.00	Bus needed for May 19, 2005 trip to NJSP Museum and Learning Center in West Trenton for Chancellor Avenue School, NJ. Students from the Safety Patrol Club will be attending.		✓		This expense appears reasonable since supporting documentation indicates that the objective of the field trip was for defining conflict and demonstrating appropriate nonviolent strategies to resolve it, analyzing social situations & conditions that affect health-safety and evaluating the appropriate skills for each situation, which appeared educational value. The beneficiary is identifiable to be students as attendee's name list was also provided. The documentation provided does not include an invoice.	
236	11-000-100-562-0000-00-25	61462	10/12/2005	NUTLEY PUBLIC SCHOOLS BOE	\$610.52	\$610.52	Special service tuition for Keith Harris from Irvington who enrolled in a special education program in Nutley school for the period from 10/6/04 to 12/28/05 at rate \$6.49 and \$9.73 per day.		✓		This expense appears reasonable based on the nature and necessity of the service. Supporting documentation indicate that the service was for the student enrolling a special education program, which added educational value and can be linked to strategic initiatives. The beneficiary of service is identifiable as students. Hence, the expense meets the educational value, beneficiary, and strategic initiatives criteria. The documentation provided does not include an invoice.	
237	11-000-270-511-0000-00-36	53338	4/15/2005	CLEMONS, ANDREA	\$537.20	\$618.80	For student Antonio Clemons: 2004-2005 School year, transportation reimbursement for student attending the Essex County Vocational-Technical High School - \$3.40 per day x 182 days			✓	This expense is deemed inconclusive due to the lack of documentation. More specific documentation indicating the objective of the attendance is required to assess the nature of the expense and to ascertain how it could have added educational value or be a strategic initiative. The beneficiary of the expense is identifiable as students, and the amount of \$3.40 per day is reasonable. Specific documentation is needed to justify the 182 days. The documentation provided does not include an invoice.	Travel reimbursement to parents who send students to vocational school.

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238	15-190-100-640-0000-00-01	50616	7/26/2004	HARCOURT AND BRACE SCHOOL PUBLISHERS	\$778.92	\$721.20	For Augusta Street School, "Reading & language skills assessments for trophies" 2 12/pk for Grade 4 @\$120.20, 10 12/pk for Grade 2&3 @\$5.70		✓		This expense appears reasonable based on the nature of the purchase as the purchased books appeared educational value and can be linked to strategic initiatives. The beneficiary is identifiable as Augusta Street School students. Hence, the expense meets educational value and beneficiary criteria.	
239	11-000-291-270-0005-00-21	52128	12/3/2004	ROSENZWEIG, GAIL	\$799.20	\$799.20	Reimbursement for Medicare B premium which is a requirement for horizon blue cross blue shield coverage for retirees/spouses over age 65: Gail Roserzweig 7/1/04-12/31/04 6 months @\$66.00 Albert Rosenzweig (spouse) 7/1/04-12/31/04 6 months @66.60			✓	This expense is deemed inconclusive since supporting documentation indicating the beneficiary, Medicare reimbursement election, and eligibility or years of service is not provided. Hence, this purchase does not appear to meet the beneficiary and strategic initiatives criteria. The documentation provided does not include an invoice.	Reimbursement pursuant to collective bargaining agreement
240	15-190-100-610-0000-00-01	50618	7/26/2004	HARCOURT AND BRACE SCHOOL PUBLISHERS	\$861.28	\$806.90	For Augusta Street School, 25 Practice books on-level @\$8.49, 25 Spelling Practice books @\$5.70, 35 Language handbooks @\$13.98		✓		This expense appears reasonable based on the nature of the purchase as the purchased books appeared educational value and can be linked to strategic initiatives. The beneficiary is identifiable as Augusta Street School students. Hence, the expense meets educational value and beneficiary criteria.	
241	15-000-270-512-0000-00-01	53185	4/4/2005	TREADWAY CHARTER TOURS	\$825.00	\$825.00	Trip to Newark Bears Baseball Club in Newark, NJ on May 4, 2005 for 3rd, 4th, & 5th grade students for Augusta Elementary School. The objective of the field trip is for class discussion on negative consequences of drug use, create drug awareness posters for display at the Newark bears baseball stadium, participate in drug awareness activities at the stadium.		✓		This expense appears reasonable since documentation indicates that the objective of the field trip was for students to participate in drug awareness activities at the stadium and for class discussion on negative consequences of drug use, which appeared educational value and can be linked to strategic initiatives. The beneficiary is identifiable as Augusta Elementary School students as the attendee's name list was also provided.	
242	15-000-211-600-0000-00-12	51688	10/14/2004	QUILL CORPORATION	\$1,126.18	\$989.95	One "L" workstation w/full height pedestal right desk @399.99; One left return @\$329.99; one Center desk for workstation desk @74.99, one high-back swivel/tilt chair @169.99; one 31/2 regular formatted neon disks @14.99 for Irvington High School			✓	This expense is deemed inconclusive due to the lack of documentation. More specific documentation such as a description of the purpose of the purchase and who would be the user would be required in order to assess the nature and necessity of the purchase and ascertain how it could have added educational value and be beneficial to the students, or whether it was in reaction to any particular event. The amount of \$329.99 for a desk appears excessive without more specific information.	

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
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243	11-000-100-561-0000-00-25	53003	3/11/2005	ESSEX VALLEY SCHOOL	\$997.00	\$997.00	For two students Chanel Jenkins and Marquis Johnson, back billing for special service of disabled provided in school year 2001-2002 per "Private School for the Disabled tuition Contract" after auditor's adjustment @\$755.00; For student Chanel Jenkins, back billing for special service of disabled provided in school year 2002-2003 after auditor's adjustment @\$242.00		✓		This expense appears reasonable based on the nature of the transaction. The letter from the State of NJ regarding the tuition adjustment for the two students was provided and the expense appears to meet the strategic and beneficiary criteria.	
244	15-190-100-610-0000-00-09	60677	7/22/2005	HARCOURT BRACE INC.	\$1,008.80	\$1,008.80	For Mt Vernon Avenue School, 100 PE activity book GR3 @6.29ea, 100 PE practice book on-level GR1 VOL2 @8.44ea, 2 ASMNT program GR3 HBSS @\$41.71, 2 TE Communities GR3 HBSS @102.19, shipping and handling \$92		✓		This expense appears reasonable based on the nature of the purchase as the beneficiary can be identified as students, and the purchase can be linked to strategic initiatives. Moreover, due to the daily usability of the books, the expense meets the usefulness criterion as well. The documentation provided does not include a check.	
245	15-402-100-500-0000-00-12	53787	5/24/2005	CHEERLEADER & DANZTEAM	\$1,301.30	\$1,126.35	For Athletic Department, custom made cheerleading uniforms & accessories, 24 Bried, 24 rain jacket, 20 flash gloves, 24 crop top		✓		This expense appears reasonable based on the nature and necessity of the purchase. The purchased cheerleading uniforms and accessories were necessary for the sports team and can be linked to strategic initiatives and the beneficiary is identified as students. Hence, the expense meets beneficiary and strategic initiatives criteria. The documentation provided does not include an invoice.	
246	20-999-999-999-9999-99-99	53950	3/11/2005	DELL COMPUTER, INC.	\$1,107.82	\$1,147.40	For University Six Middle School, state contract #A-81247, 1 desktop computer @1,147.40, configurations: base unit- Pentium 4 520/2.80ghz, 800FSB, processor - NTFS file system, memory - 512MB, 400MHZ DDR2, monitor - Dell ultrasharp 1704 FPV flat panel.			✓	This expense is deemed inconclusive as documentation supporting the purpose or the beneficiary of the expense was not provided. However, the amount of the computer desktop appears to be reasonable.	
247	15-190-100-640-0000-00-12	50991	8/11/2004	PEARSON LEARNING GROUP	\$1,370.22	\$1,257.00	20 Volume 1 US history to 1900 @\$20.95 each and 40 Volume 2 US history since 1876 @\$20.95 for Irvington High School		✓		This expense appears reasonable based on the nature of the purchase as the purchase was for 20 copies of volume 1 US History to 1900 books and 40 copies of volume 2 US History Since 1876 books, which appeared educational value and can be linked to strategic initiatives. The beneficiary is identifiable as Irvington High School students.	
248	15-190-100-640-0000-00-02	61631	10/14/2005	HARCOURT AND BRACE SCHOOL PUBLISHERS	\$1,218.59	\$1,277.26	For Berkeley Terrace School, 25 Making a Difference @\$36.10, 1 Teacher grade 2 making a Difference @\$99.67, 1 Teacher 1A Child's Place @\$99.67, 5 A Child's Place @\$36.10		✓		This expense appears reasonable based on the nature of the purchase as the purchased books appeared educational value and can be linked to strategic initiatives. The beneficiary is identifiable as Berkeley Terrace School students. Hence, the expense meets educational value and beneficiary criteria.	

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Control Number	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	
249	20-283-100-300-0000-00-00	53685	5/17/2005	NIMCO	\$1,289.52	\$1,289.52	Curriculums "Project drug free curriculum (k-12)", "Alcohol awareness curriculum (k-12)", new alcohol drug curriculum mandatory for assistant superintendent			✓	This expense is deemed inconclusive based on the nature and amount of the purchase as it was for the curriculum of "Drug free" and "Alcohol awareness", which indicated educational value and can be linked to strategic initiatives. However, the amount of \$1,289.52 for 14 day preview appears to be excessive. More documentation supporting the need and the purpose would be needed to support this expense.	
250	15-190-100-500-0000-00-02	63505	4/21/2006	TREADWAY CHARTER TOURS	\$1,350.00	\$1,350.00	For Berkeley Terrace School, transportation to the State theater, New Brunswick NJ 119 pupils and 5 chaperon attending on April 25, 2006 "Spotlight Concerts Mozart's Magnificent Voyage" three @\$450.00 each		✓		This expense appears reasonable since documentation indicates that the objective of the field trip was for attending "Spotlight Concerts Mozart's Magnificent Voyage", which appears educational value and can be linked to strategic initiatives. The beneficiary is identifiable as students since the attendee's name list is also provided.	
251	15-190-100-610-0000-00-06	51397	9/21/2004	PEOPLES PUBLISHING GROUP, INC.	\$1,823.18	\$1,476.50	150 Grade 2 language arts literacy student workbook @10.95 and 5 Grade 2 teacher edition language arts literacy for free for Grove Street School			✓	This expense is deemed inconclusive based on the nature and the amount of the purchase. The purchased Grade 2 language arts literacy student workbook appeared educational value; however, the quantity of 150 copies of the same book for the same elementary school seems excessive. More supporting information on why 150 copies of the book were needed, such as a student roster and course curriculum, would be required to justify the purchased quantities.	The number of books purchase predicated on the number of students enrolled at that grade level.
252	20-999-999-999-9999-99-99	53233	4/8/2005	PREMIER AGENDAS, INC.	\$1,685.00	\$1,494.00	300 Grades K-3 Agenda books @\$4.98 for Grove Street School			✓	This expense is deemed inconclusive due to the lack of documentation. The purchased Grades K-3 Agenda books can be linked to strategic initiative and the amount of \$4.98 per book appears reasonable. Moreover, the beneficiary is identifiable as the Grove Street students; however, since documentation indicating the number of students were enrolled in the program and the supporting curriculum was not provided.	Agendas purchased so that students can record assignment and reports.
253	15-190-100-890-0000-00-06	52476	1/19/2005	STATE THEATER	\$1,496.00	\$1,496.00	Class trip to State Theater in New Brunswick, NJ Grades: K, 1, &2 for Grove Street School. 187 students, 25 adults on 4/11/05, \$8.00 per student compl. Play title Alexander who's not going to move			✓	This expense is deemed inconclusive due to the lack of documentation. More specific documentation such as the purpose of the class trip to watching the play would be required to ascertain how it could have added educational value or be linked to any specific program achievement goals. A list of students who participated in this class trip would be also required in order to identify the beneficiary. The amount of \$8.00 per attendee appears reasonable.	Trip to enrich educational experience, student list not usually a part of payment package.

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254	15-190-100-610-0000-00-06	53085	3/23/2005	TRIUMPH LEARNING	\$1,537.28	\$1,537.28	150 Grade 2, mathematics Coach Series @\$9.95 , 10 teachers guides free for Grove Street Elementary School			✓	This expense is deemed inconclusive based on the nature and the amount of the purchase. The purchased Grade 2 mathematics coach series appeared educational value; however, the quantity of 150 copies of the same book for the same elementary school seems excessive. More supporting information on why 150 copies of the book were needed, such as a student roster and course curriculum, would be required to justify the purchased quantities.	Purchase of books determined on enrollment at various grade levels.
255	15-190-100-610-0000-00-08	50779	7/29/2004	STECK-VAUGHN COMPANY	\$1,498.54	\$1,606.61	20 Elements of reading vocabulary student books @\$11.95; 20 Reading Comprehension @\$9.95, 1 teacher's guide level @\$21.95, 10 Phonics @\$7.80, one teacher's edition @\$43.20 and 1 phonics photo cards @\$56.70, 1 Build-A-Word Books @\$117.90, 1 Blends and Digraphs set @\$117.90, 1 Phonogram Poster set @\$95, 1 Blends and Digraphs Poster Set @\$95			✓	This expense is deemed inconclusive due to the lack of documentation. The purchased reading books indicate educational value and can be linked to strategic initiative; however, the amount of \$117.95 for Build-a-Word books, \$117.90 for 1 blends and digraphs set, and \$95 for 1 blends and digraphs poster set appears excessive without supporting documentation indicating who would be the user and why the books were needed.	Books utilized by students to improve their vocabulary and reading experience
256	15-190-100-610-0000-00-05	50596	7/26/2004	PRENTICE HALL	\$1,712.80	\$1,704.60	180 Adapted Readers Companion @7.97 for University Six			✓	This expense is deemed inconclusive based on the nature and the amount of the purchase. The purchased Adapted Readers Companion appeared educational value and the amount of \$7.97 per book seems reasonable; however, the quantity of 180 copies of the same book for the same middle school seems excessive. More supporting information on why 180 copies of the book were needed, such as a student roster and the course curriculum, would be required to justify the purchased quantities.	Number of books purchased is determined by enrollment of grade level at specific school
257	15-213-100-640-0000-00-12	51693	10/12/2004	McGRAW HILL SCHOOL	\$1,781.86	\$1,781.86	For Irvington High School: 30 Spotlight on Literature Student Text @\$48.99 ea, shipping and handling \$67.07		✓		This expense appears reasonable based on the nature and the amount of the purchase as the purchased textbooks appeared educational value and can be linked to strategic initiatives. The beneficiary is identifiable as Irvington High School students.	

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258	15-190-100-610-0000-00-05	50600	7/26/2004	PRENTICE HALL	\$1,182.53	\$1,794.00	200 selection support skills development workbook @8.97 and 18 selection support development workbook teachers edition for free for University Six			✓	This expense is deemed inconclusive based on the nature and the amount of the purchase. The purchased selection support skills development workbook appeared educational value and the amount of \$8.97 per book seems reasonable; however, the quantity of 200 copies for the same middle school seems excessive. More supporting information on why 200 copies of the book were needed, such as a student roster and the course curriculum, would be required to justify the purchased quantities.	Number of books purchased is determined by enrollment of grade level at specific school
259	15-190-100-500-0000-00-12	52628	2/2/2005	COMFORT INN AT THE RICHMOND AIRPORT	\$1,864.50	\$1,864.50	15 rooms for two nights March 23 & 24, 2005 for students, chaperons, and bus drivers during the Black College Tour @\$124.30 each for Irvington High School. The purpose of the overnight trip is to foster a wholesome attitude for post secondary studies while generating a positive perception of the academic, social, and cultural diversity of the historically black college campus. 40 students, 4 chaperones were included.		✓		This expense appears reasonable since documentation indicates that the objective of the overnight trip shows was to foster a wholesome attitude for post secondary studies while generating a positive perception of the academic, social, and cultural diversity of the historical black college, which appeared educational value and can be linked to strategic initiatives. The beneficiary is identifiable as Augusta Elementary School students. Hence, the expense meets the educational, beneficiary, and strategic initiatives criteria. The documentation provided does not include an invoice.	
260	15-190-100-610-0000-00-09	60671	7/22/2005	HARCOURT BRACE INC.	\$1,858.67	\$1,985.31	For Mt Vernon Avenue School, 30 Language handbook GR5 Trophies @14.68 ea, 8 PR intrv rdr: take flight GR5 trophies @\$12.50, 1 Teaching collection GR 5 trophies 2003 @3@14.40, 1 teaching transparencies GR5 trophies @\$243.18, 1 TCHNG TRANSP:Lang arts GR5 trophies @\$185.50, 1 library book collection GR5 @\$82.45, 30 PE practice book on-level GR5 @8.65ea, 30 PE spelling practice book GR5 @\$5.98ea. shipping and handling		✓		This expense appears reasonable based on the nature of the purchase as the beneficiary can be identified as students, and the purchase can be linked to strategic initiatives. Moreover, due to the long-term usability of the books, the expense meets the usefulness criterion as well.	
261	20-999-999-999-9999-99-99	53853	6/9/2005	QUILL CORPORATION	\$2,120.19	\$1,986.07	For Irvington Board of Education Special services department, office supplies and furniture, 20 boxes file folder @\$11.79, 10 pressboard fastener folders @\$33.99, 10 pressboard fastener folders @\$41.99, 3 task chair @199.99 ea, 2 file cabinet @\$119.99		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the district, and can be linked to strategic initiatives. Moreover, due to the daily usability of the school supplies, the expense meets usefulness criterion as well.	

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262	15-190-100-500-0000-00-12	51788	10/26/2004	SCHOOL PUBLICATIONS CO.	\$257.00	\$2,000.00	Printing of four issues of 1,000 copies for each issue "The Knightline" 11/04, 2/05, 4/05, 6/05			✓	This expense is deemed inconclusive due to the lack of documentation. More specific documentation indicating the purpose of the copied issues would be required in order to assess the nature and necessity of the printing and ascertain how it could have added educational value or be a strategic initiative. The amount of \$2,000.00 for 4000 page printing appears reasonable. However, the quantity of 4000 printing needs to be justified by further documentation.	Student paper produced by HIS students and distributed. There
263	20-361-200-600-0000-00-00	52911	3/3/2005	OFFICE BUSINESS SYSTEMS INC	\$2,171.00	\$2,171.00	2 laser printers @\$242, 2 black toner @\$150, 3 toner @\$199, 20 boxes copier paper @\$29 for Irvington High School - Carl Perking Grant 2005		✓		This expense appears reasonable based on the nature of the purchase as the office supplies were necessary for the day to day administrative operations of Irvington high school and can be linked to strategic initiatives. Moreover, due to the long term usability of the office supplies, the expense meets the usefulness criterion as well.	
264	15-190-100-640-0000-00-09	52219	12/7/2004	SRA/MCGRAW HILL	\$2,024.41	\$2,218.33	60 Various math explorations and applications - level 2 student edition @\$26.19; 1 teacher's edition @\$182.67; 1 teaching workbook @\$14.70; 1 Home Connections @\$55.62; 1 assessment @\$104.58 for MT Vernon Avenue School		✓		This expense appears reasonable based on the nature and amount of the purchase. The purchase of 60 various math books etc indicated educational value and can be linked to strategic initiative. The beneficiary of the purchase is identifiable as MT Vernon Avenue School students. Moreover, due to the long-term usability of the books, the expense meets the usefulness criterion as well.	
265	15-190-100-610-0000-00-09	60670	7/22/2005	HARCOURT BRACE INC.	\$2,490.62	\$2,536.00	For Mt Vernon Avenue School, 100 PE practice book on-level GR1 VOL1 @8.44ea, 100 PE practice book on-level GR1 VOL2 @8.44ea, 100 Language handbook GR 1 trophies @\$6.18 ea, shipping and handling \$184.62		✓		This expense appears reasonable based on the nature of the purchase as the beneficiary can be identified as students, and the purchase can be linked to strategic initiatives. Moreover, due to the daily usability of the books, the expense meets the usefulness criterion as well. The documentation provided does not include a check.	
266	11-000-291-290-0000-00-00	64372	6/21/2006	COMMERCE NATIONAL INSURANCE	\$2,583.50	\$2,583.50	For system wide employee benefits-COBRA Administration: 2nd Quarter 2005 through 1st Quarter 2006		✓		This expense appears reasonable based on the nature and necessity of the purchase as it is for the health benefit of the employee which is necessary for the daily administrative operation of the school district and can be linked to strategic initiatives. Hence, the expense meets usefulness and strategic initiatives criteria.	

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267	15-190-100-610-0000-00-04	62645	1/24/2006	SOPRIS WEST EDUCATIONAL SERVICES	\$2,795.35	\$2,879.30	For Florence Avenue School: 6 dibels kindergarten @69.00, 6 dibels 1st grade @69.00, 208 various dibels @\$5.95, 12 dibels @\$39.00, shipping and handling \$261.75		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the Florence Avenue School, and can be linked to strategic initiatives. The beneficiary can be directly identified as Florence Avenue School students. Moreover, due to the daily usability of the school supplies, the expense meets usefulness criterion as well. The documentation provided does not include a check.	
268	15-190-100-640-0000-00-07	60971	8/12/2005	HARCOURT BRACE INC.	\$3,084.11	\$2,908.74	For Madison Avenue School, 12 Reading & Language Skills @\$70.10, 4 Grade 2 Decodable Book Collection @\$102.95, 120 Grade 2-1 Practice Book @\$6.17, 120 Grade 2-2 Practice Book @\$6.17, 1 Grade 2 Teaching Transparencies @\$174.94		✓		This expense appears reasonable based on the nature of the purchase as the beneficiary can be identified as students, and the purchase can be linked to strategic initiatives. Moreover, due to the long-term usability of the books, the expense meets the usefulness criterion as well.	
269	15-190-100-610-0000-00-11	51389	9/21/2004	KINGS SUPER MARKETS INC.	\$2,600.00	\$3,000.00	For Union Avenue Middle School Weekly Home Economics deliveries			✓	This expense is deemed inconclusive due to the lack of documentation. The purchase appears to be for the class "Home Economics" which indicates educational value and can be linked to strategic initiatives. The benefit is identified as students. However, more specific documentation such as the course curriculum and how many classes per week is required to justify the purchased amount of \$2055.90 for one week, which seems excessive without supporting documentation.	Consumable supplies used in the home ec class room by students.
270	15-190-100-610-0000-00-07	60998	8/17/2005	HARCOURT BRACE INC.	\$3,111.81	\$3,206.86	For Madison Avenue School, 8 Reading & Language Skills Assessment Grade 5 @\$140.21, 4 Holistic Assessment for Grade 5 @\$76.35, 8 Reading & Language Skills Assessment Grade 4 @\$140.21, 6 Holistic Assessment Grade 4 @\$76.35		✓		This expense appears reasonable based on the nature of the purchase as the beneficiary can be identified as students, and the purchase can be linked to strategic initiatives. Moreover, due to the long-term usability of the books, the expense meets the usefulness criterion as well.	
271	15-190-100-610-0000-00-11	51390	9/21/2004	SELECT AGENDAS	\$3,485.00	\$3,300.00	Agenda books for Union Avenue Middle School: 1100 English full-size Economy - 2004 @\$2.52 and 1100 covers @\$0.48			✓	This expense is deemed inconclusive due to the lack of documentation. The purchased Agenda books can be linked to strategic initiative and the amount of \$3 per book appears reasonable. Moreover, the beneficiary is identifiable as the Union Avenue Middle School students; however, since documentation indicating the number of students enrolled is not provided. More information would be needed to support the volume of the 1100 agenda books ordered.	Agendas purchased so that students can record assignment and reports.

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272	11-000-291-280-0000-00-00	52698	2/9/2005	ROPER, KIMBERLY	\$5,022.00	\$5,022.00	Tuition reimbursement for St. Peter's College for Spring 2002 semester course No. 49301/48901/49701 (Fund of Supervisor, School Law, Intern Adm & Supv II) 9 credits for Assistant Superintendent/Academic Affairs, school year paid 2004-2005			✓	This expense is deemed inconclusive due to the lack of documentation. More specific documentation such as a description of course curriculum and an explanation why the reimbursement was claimed for 2004-2005 school year while the tuition was incurred in 2002 would be required in order to assess the nature and necessity of the reimbursement and ascertain how it could have added educational value or be beneficial to the students. More information regarding the course registered would be required to determine the reasonableness of the amount of \$5,022.00 for 9 credits.	
273	15-190-100-640-0000-00-12	53623	4/25/2005	MCDUGAL LITTEL & COMPANY	\$17,250.47	\$9,823.50	For Irvington High School, 150 "The Americans" Teacher's Edition, TA 03 Survey PE @\$65.49ea, shipping and handling \$493.02			✓	This expense is deemed inconclusive based on the nature and the amount of the purchase. The title of the purchased book appeared educational value; however, the quantity of 150 copies of the same book teacher's edition for the same school is not supported. More supporting information indicating why 150 copies of the book were needed would be required to justify the purchased quantities and to identify the beneficiary.	Book utilized in social studies curricula
274	15-190-100-610-0000-00-06	62658	1/25/2006	HARCOURT BRACE INC.	\$9,652.52	\$10,170.37	For Grove street School, Language Arts Literacy Practice books Grade Kindergarten and First, 771 books @various price from \$5.64 to \$58.50			✓	This expense is deemed inconclusive based on the nature and the amount of the purchase. The title of the purchased book appeared educational value; however, the quantity of 771 copies of the same book teacher's edition for the same school is not supported. More supporting information indicating why 771 copies of the book were needed would be required to justify the purchased quantities and to identify the beneficiary.	Books utilized to enhance language arts program
275	15-190-100-640-0000-00-11	61207	9/13/2005	GLENCoe/MCGRAW-HILL	\$12,477.00	\$11,796.00	For Union Avenue Middle School books: 100 Geography the world and its people for grade 7 @\$63.87 and 100 Civics for grade 8 @\$60.90			✓	This expense is deemed inconclusive based on the nature and the amount of the purchase. The titles of the purchased book appeared educational value; however, the quantity of 200 copies of the books is not supported. More supporting information such as the curriculum to indicate the purpose of 200 copies would be required to justify the purchased quantities and to identify the beneficiary.	Number of books purchased is determined by enrollment of grade level at specific school

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276	11-999-999-999-9999-99	51544	9/28/2004	NUTLEY PUBLIC SCHOOLS BOE	\$24,126.00	\$14,276.00	For Franklin Middle School Special service tuition - private for the 2004-2005 School year, 1 @ \$14,276 TW, board approved on 8/2004			✓	This expense is deemed inconclusive due to the lack of documentation. More specific documentation indicating the objective of the services and a student list is required to assess the nature of the expense and to ascertain how it could have added educational value or be a strategic initiative and how it would be beneficial to the students. More specific documentation such as the vendor's invoice or bill regarding the service rate and service time is also required to justify the amount of \$24,126 against original P.O. amount \$14,276, which appears excessive. The documentation provided does not include an invoice.	Special needs student place in out of district in conformance with IEP, student names are not part of payment package
277	11-999-999-999-9999-99	51331	9/2/2004	RACHEL'S / MICHELLE'S	\$10,224.91	\$15,000.00	Annual automotive oil for vehicles and no. 2 home heating oil for 500 Union Avenue School for 2004-2005 school year, state contract #a-44182		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the day to day operation of the school district. The purchase of automotive oil purchase for vehicles and home heating oil for Union Avenue school can be directly beneficial to school students, and it can be linked to the strategic initiatives. Hence, the expense meets beneficiary and strategic initiatives criteria.	
278	15-000-223-320-0000-00-05	53759	5/23/2005	Nurse Finders	\$18,328.45	\$18,328.45	Requesting payment account to be set up for the above named vendor for per diem nursing services rendered to the following school. University Six. The hourly rate is \$49. Estimated time of usage is February 2005 until May 6, 2005.		✓		This expense appears reasonable based on the nature of the purchase as the nursing service can be linked to strategic indicatives. The beneficiary is identifiable as school students. The nursing service is rendered as needed hence meets the reactionary criterion as well.	
279	20-211-200-600-0000-03-00	51079	8/13/2004	IRVINGTON POST OFFICE	\$26,920.00	\$26,920.00	2004-2005 stamps and envelopes ordered for 10 schools and 6 departments		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the postage supplies, this purchase meets the usefulness criteria.	Annual order for postage predicated on previous usage.
280	11-000-100-566-0000-00-25	51019	8/11/2004	GLENVIEW ACADEMY	\$39,526.91	\$32,786.00	Extended summer school program, RM/SG/KF/KS/DS, board approved on 5/2004		✓		This expense appears reasonable based on the IEP plans provided for the 5 students indicating the special needs of the students. The expense appears to meet the strategic and beneficiary criteria.	

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281	11-000-100-566-0000-00-25	51537	9/28/2004	CPC HIGH POINT ADOLESCENT SCH.	\$52,342.00	\$52,344.00	For school district wide, Tuition for special services provided by private school for the school year 2004-2005			✓	This expense is deemed inconclusive due to the lack of documentation. More specific documentation indicating the beneficiary and IEP is required to link the expense to educational and strategic criteria. The documentation provided does not include an invoice.	IEP and names of students not part of payment package.
282	11-000-100-562-0000-00-25	51486	9/28/2004	MORRIS UNION-JOINTURE CENTER	\$62,528.00	\$62,528.00	For Dev. Learning Center - Kenilworth Special service tuition - public for the 2004-2005 School year, 1 @ \$62,528 JDJ, board approved on 8/2004			✓	This expense is deemed inconclusive due to the lack of documentation. More specific documentation indicating the beneficiary and IEP is required to link the expense to educational and strategic criteria. The documentation provided does not include an invoice.	IEP and names of students not part of payment package.
283	11-000-100-566-0000-00-25	61115	9/2/2005	NORTHWEST ESSEX COMMUNITY HEALTHCARE	\$71,363.52	\$87,647.00	For Special service tuition - private, for the 2005-2006 school year, JA/SA/EB/MD/QD/FDG/TG/MH/AH/DL/NL/TM/RP/CP/AR/ER/OR/RS/CV, 19 @ \$4613 at Northwest Essex community healthcare network Inc., 570 Belleville avenue, Belleville, NJ 07109, dates from 7/5/05 to 7/29/05 8:15 to 1:15, board approved on 5/2005		✓		This expense appears reasonable based on the nature and necessity of the service. Supporting documentation indicate that the service was for nineteen students special service for the purpose of regression of academic skills, which added educational value and can be linked to strategic initiatives. The beneficiary of service is identifiable as students. Hence, the expense meets the educational value, beneficiary, and strategic initiatives criteria. The documentation provided does not include an invoice.	
284	11-000-100-562-0000-00-25	51759	11/10/2004	ESSEX COUNTY VOCATIONAL SCHOOL	\$277,115.00	\$92,400.00	For Special Service tuition - public, 12 @ 7,700, TAM/CC/DD/JD/AE/JG/CH/MJ/CM/CR/CW/LW, board approved on 8/04			✓	This expense is deemed inconclusive due to the lack of documentation. More specific documentation indicating the beneficiary and IEP is required to link the expense to educational and strategic criteria.	IEP and names of students not part of payment package.
285	11-000-100-566-0000-00-25	61536	1/13/2006	YOUTH CONSULTANTS SERVICES, INC.	\$150,732.80	\$125,886.00	For Special service tuition - private, for the 2005-2006 school year, MB/JQB/LW, 1 @ \$41,962.00x3, board approved on 9/15/05 YCS May Academy, 36 Enory Street, Jersey City, NJ 07034			✓	This expense is deemed inconclusive due to the lack of documentation. More specific documentation indicating the beneficiary and IEP is required to link the expense to educational and strategic criteria.	IEP and names of students not part of payment package.

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286	11-000-100-562-0000-00-25	61497	1/31/2006	MORRIS UNION-JOINTURE CENTER	\$199,891.90	\$129,934.00	For Special Service tuition - public, 1 @ \$64,967x2 for TS/TT, Board approved on 8/17/05, developmental learning center 1231 Burnet Avenue, Union, NJ 07083, occupational therapy/Physical Therapy/Speech Language Therapy @ \$175.00 per hour		✓		This expense appears reasonable based on the nature and necessity of the service. Supporting documentation indicate that the service was for three students occupational therapy/physical therapy/speech language therapy, which added educational value and can be linked to strategic initiatives. The beneficiary of service is identified. Hence, the expense meets the educational value, beneficiary, and strategic initiatives criteria.	
287	20-211-200-321-0000-03-00	60634	7/21/2005	WARIS ASSOCIATES INC	\$130,000.00	\$156,000.00	Month rent for space provided by Waris Associates for the in-district pre-school for the children of Irvington for Early Childhood Department 2005-2006 school year, 12 months @ \$13,000 per month			✓	This expense is deemed inconclusive due to the lack of supporting documentation such as the lease agreement, floor plan, and other competitive bids. The expense appears to be for the benefit of students and can be tied to strategic and educational goals. However due to the lack of documentation the reasonableness of the amount could not be determined. It could not also be determined if the facility was leased in reaction to a particular event or circumstance. The purchase order exceeds the bid threshold of \$29,000, yet no comparative bids are included in the PO package.	Annual lease for board operated early childhood center
288	20-211-200-321-0000-03-00	50560	7/23/2004	KIDS WILL ALWAYS BE SPECIAL	\$241,592.90	\$254,916.90	For Early Childhood, July 2004 - June 2005 Early Childhood Pre-school tuition to provide full day/full year not to exceed 183 days, 30 contracted slots @ \$8497.23 each			✓	This expense is deemed inconclusive due to the lack of documentation. More specific documentation indicating the beneficiary and IEP is required to link the expense to educational and strategic criteria. The documentation provided does not include an invoice.	Vendor provides early childhood services to the district students
289	11-999-999-999-9999-99-99	54048	N/A	ESSEX COUNTY EDU SERVICES COMMISSION	\$300,000.00	\$300,000.00	For special services department - Essex County contracted services for transportation for 2004-2005, originally reserved \$300,000, vendor's invoice covered monthly service on 7/1/2004-6/30/2005, and special service for particular students on particular days per diem		✓		This expense appears reasonable based on the nature and necessity of the purchase. The supporting documentation indicates that the service was for annual transportation for the 2004-2005 school year and per diem service for listed students, which can be linked to strategic initiatives and the beneficiary is identifiable as the school district students.	
290	11-000-100-565-0000-00-25	51642	11/10/2004	THE PHOENIX CENTER	\$388,930.00	\$455,400.00	Special service tuition - private for the 2004-2005 School year, DC/JC/DQD/JMB/JM/LP/RR/JR/SS/BV, 10 @ 45,540 ea, board approved on 8/2004			✓	This expense is deemed inconclusive due to the lack of documentation. More specific documentation indicating the beneficiary and IEP is required to link the expense to educational and strategic criteria. The documentation provided does not include an invoice.	Student initials and IEP not part of payment package

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291	11-999-999-999-9999-99	51482	9/28/2004	HILLSIDE BOARD OF EDUCATION	\$1,370,306.12	\$1,317,482.00	For Special service tuition - public, 14 @\$23,684 for JC/AK/IM/CM/NA/PB/MC/AF/SJ/MJ/PK/DS, 4@\$24,345 for MH/JL/ST/CW, 13@\$33,644 for MD/KF/KL/TP/QS/TA/EB/JC/IWB/BM/JS/MW/FW, 3@\$37,173 FOR jj/dj/jam, 2@\$42,764 for TF/MK, 1 @\$65,253 for DM, 2@\$61,724 for TW/ME, 1@\$65,406 for IW, board approved on 8/2004			✓	This expense is deemed inconclusive due to the lack of documentation. More specific documentation indicating the beneficiary and IEP is required to link the expense to educational and strategic criteria. The documentation provided does not include an invoice.	Student initials and IEP not part of payment package
292	20-999-999-999-9999-99	44248	N/A	Viking Office Products	\$663.72	\$647.59	Office supplies for BOE including: calculator, printer ribbon, diskettes, binders, art markers, notebooks, business letter paper, pens, and a rolodex		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the office supplies, this purchase meets the usefulness criteria. The documentation provided does not include an invoice.	