



**State of New Jersey  
Department of  
Education**

**Performance Audit of  
Asbury Park School District**

**April 9, 2008**

**ADVISORY**





**KPMG LLP**  
345 Park Avenue  
New York, NY 10154

April 9, 2008

Department of Education  
State of New Jersey

This report presents the results of our performance audit (audit) of the Asbury Park 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."

<b>Audit Methodology</b>	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.
<b>Audit Observations</b>	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.
<b>Management Response</b>	See State of New Jersey Department of Education response on following pages.

*KPMG LLP*



## State of New Jersey

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### 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](http://www.coso.org/publications/executive_summary_integrated_framework.htm) and “Standards for Internal Control in the Federal Government” by GAO at [www.gao.gov/](http://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](http://www.gfoa.org), “Internal Auditing for School Districts” at [www.asbointl.org/](http://www.asbointl.org/), and “Internal Control Essentials for Financial Managers, Accountants and Auditors” at [www.aicpa.org](http://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

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 Asbury Park 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 on the following page; typically, instructional materials, salaries and benefits, and other routine expenditures*)
- **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 teaching and nonteaching certified staff to assess whether they were 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 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>	3,023	\$6,910,471	1,001	\$4,535,430
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	1,774	\$5,501,675	468	\$3,467,530
2. Noninstructional Miscellaneous Purchases	290	\$287,635	124	\$222,113
3. Noninstructional Supplies and Materials	802	\$706,234	350	\$554,785
4. Regular Instructional Purchased Professional Educational Services	3	\$3,057	2	\$3,005
5. School Sponsored Athletic Supplies and Materials	142	\$218,101	51	\$116,437
6. Capital Outlay	12	\$193,770	6	\$171,560
Statistical Sample of Remaining Accounts	9,316	\$76,464,692	327	\$6,851,325
<b>Total PO Review</b>	<b>12,339</b>	<b>\$83,375,164</b>	<b>1,328</b>	<b>\$11,386,755</b>

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

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 registration fees and mileage for workshops attended by District employees in which supporting documentation such as approval for attendance and location of the event was provided; advertisements in newspapers advertising open positions at the school; repair for students’ musical instruments; office supplies for the offices; and test preparation books and the test materials for standardized (i.e., Terra Nova tests).

**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 flowers wishing people to get well; food and beverages at meetings; advertisements in local publications that are not employment, board, or educational related; tickets to attend luncheons or the mayor's ball for administrators and board members; coffee service for the Board Office; and jackets and golf shirts for athletic coaches.

**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 include POs not being approved by the appropriate people; the amount paid was greater than than the original PO amount; mileage reimbursement for which a travel reimbursement form was not included; a PO for which an invoice was not included; a door needing to be replaced but an explanation why was not included; and purchases that appear reasonable where the invoice predates the PO. 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 <i>(Total for Subgroups 1–6 Presented Below)</i>	478	\$1,513,916	101	\$55,099	422	\$2,966,415
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	220	\$909,446	20	\$13,299	228	\$2,544,785
2. Noninstructional Miscellaneous Purchases	32	\$88,608	49	\$19,853	43	\$113,652
3. Noninstructional Supplies and Materials	206	\$385,465	28	\$14,707	116	\$154,613
4. Regular Instructional Purchased Professional Educational Services	2	\$3,005	—	0	—	—
5. School Sponsored Athletic Supplies and Materials	15	\$52,380	4	\$7,239	32	\$83,115
6. Capital Outlay	3	\$75,013	—	—	3	\$96,547
Statistical Sample of Remaining Accounts	143	\$386,129	7	\$6,400	177	\$6,458,795
<b>Total PO Review</b>	<b>621</b>	<b>\$1,900,046</b>	<b>108</b>	<b>\$61,498</b>	<b>599</b>	<b>\$9,451,507</b>

### 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 aide 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>	129	26	<p>As a result of our review, we noted that one individual who did not have a start date was a consultant who should not have been input into the Payroll System; nine employees who did not have a birth date were substitutes; and 18 employees who did not have a date of birth and/or address were not considered to be employees of the District.</p> <p>We recommend that the District expand the analysis to help ensure all pertinent information is retained for employees that are paid through the Payroll System. Pertinent data includes first and last name, Social Security Number, date of birth, address, date of hire, and date of termination.</p> <p>We recommend that the District institute a formal policy defining the criteria and frequency to review the Employee Master File for completeness. As part of the review, the District should identify and update or change any inaccurate information and remove records that should not be in the Payroll System.</p>
	2. Possible Questionable Payroll Payments – <i>No Benefits Deducted from Paycheck</i>	313	25	<p>As a result of the procedures performed, we noted that 12 employees were substitute teachers who were not eligible to receive benefits and 13 were part-time nonteaching employees who are not eligible to receive benefits.</p> <p>Explanations provided and documentation reviewed appears reasonable; as such, further analysis is not considered necessary.</p>
	3. Possible Questionable Payments – <i>Payments made to Potential Ghost Employees</i>	1	1	<p>The result of the one employee who we reviewed was in the Payroll/Personnel System and shows the employee status as “active.” However, the system has a termination date of March 31, 2003 for this employee. We deem this an exception as the Personnel/Payroll System is not kept up-to-date.</p> <p>We recommend that the District establish a policy and procedure for ensuring that the Payroll/Personnel System is updated, and to help ensure terminated employee status is “inactive.” Allowing a deceased employee to remain active in the System creates an opportunity for payments to be made and payroll checks to be cashed by an inappropriate party.</p> <p>Further, we also recommend the District institute a formal policy defining the criteria and frequency to review the Employee Master File and identify and update or change any inaccurate information.</p>

Type	Query	Number of Occurrences	Number of Items Selected for Follow-Up	Results of Testwork
	4. Possible Questionable Payments – <i>Payments Made to Employees after Termination Date</i>	2	2	<p>As a result of the procedures performed, we noted that the District terminated one employee, and the other employee resigned. Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.</p>
	5. Possible Questionable Payments – <i>Payments Made to Employees Greater than 30 Days after Termination Date</i>	29	25	<p>A termination date in the system does not prevent an employee from receiving a paycheck, as a salary balance is what determines whether an employee receives a Regular paycheck, and a person is able to receive a casual paycheck after he or she is terminated.</p> <p>Of the samples we reviewed, employees were paid retroactive pay, unused vacation or sick days, casual pay for after-work programs after the employee's termination date, and a resignation settlement. However, for two employees there did not appear any apparent reason they were paid after termination.</p> <p>There was also an employee whose termination date was different in the personnel file we reviewed than what was in the System.</p> <p>We recommend employees be paid promptly after their termination. The District should consider implementing a policy that employees who are owed money upon termination must submit the request timely.</p> <p>We recommend an audit trail be implemented to track changes made to the employee records in the Payroll/Personnel System.</p> <p>We recommend that the District institute a procedure that would enable them to track resigned or retired employees who are subsequently rehired and paid through the Payroll System.</p>
	6. Payroll Payments Analyses – <i>Anomalies in Number of Paychecks Received</i>	263	26	<p>We noted it is not uncommon for an employee to receive more than 52 checks in a given year as all occurrences of additional pay are paid on a separate paycheck known as a casual paycheck.</p> <p>For each of the 26 employees sampled, we reviewed their Payroll register and noted that the paychecks reviewed were all supported by Board approval, if applicable, and their supervisor's approval through the employee's payroll submission.</p> <p>Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.</p>

Type	Query	Number of Occurrences	Number of Items Selected for Follow-Up	Results of Testwork
	7. Possible Questionable Employees/Payments – <i>Large Gross Pay Increase</i>	82	25	<p>Of the 25 employees sampled, we noted that the employees worked part of the prior year, were promoted from a substitute employee to a full-time employee, or worked more days as a substitute teacher the second year compared to the first.</p> <p>Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.</p>
	8. Possible Questionable Employees/Payments – <i>Large Salary Increase</i>	6	6	<p>Of the six employees sampled, we noted the employees received a raise, received a promotion, or were appointed to a position that earned a higher salary.</p> <p>Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.</p>
	9. Possible Questionable Employees/Payments – <i>Large Portion of Gross Pay in Stipends</i>	235	74	<p>We noted that the District processes all supplemental pay using "Casual" checks. The supplemental pay includes overtime, stipends, per diem, and hourly pay. Because these different types of pay have similar account codes, the types of pay are not easily isolated from each other. The KPMG analysis included all types of Casual pay, and this test became an analysis of Casual pay, not just stipend pay.</p> <p>As a result, there were 23 instances where the stipend amount included other pay besides stipend pay. Also, there were 40 instances where the stipend amount did not agree to the "Other Income" of the employee's payroll register. We also noted that there was stipend pay included in a Regular paycheck.</p> <p>Based upon the exceptions noted, we recommend that further analysis should be considered to follow up on the exceptions noted.</p>

Type	Query	Number of Occurrences	Number of Items Selected for Follow-Up	Results of Testwork
Vendor Disbursements	10. Possible Questionable Employees/Payments – <i>Large Portion of Gross Pay in Overtime</i>	62	62	<p>We noted that the District processes supplemental pay using “Casual” checks. The supplemental pay includes overtime, stipends, per diem, and hourly pay. Because these different types of pay have similar account codes, the types of pay are not easily isolated from each other.</p> <p>As a result, there were some employees sampled that included other casual pay. For each of the employees sampled, there was a timesheet signed by the employee’s supervisor indicating approval for the overtime. However, 59 of the 62 employees sampled were eligible for overtime as stated in the union contract. For the other three employees, they were paid through a grant, documentation was not available to indicate they were eligible for the overtime pay.</p> <p>Based upon the exceptions noted, we recommend that further analysis should be considered to follow up on the exceptions noted.</p>
	11. Possible Questionable Payments – <i>Invoices Paid in Excess of Purchase Order</i>	329	68	<p>Based on the interviews conducted and the procedures performed, we noted that payments can be processed for an amount exceeding the approved purchase order (PO) amount. For the periods tested, a process did not exist at the time to review and approve changes to the PO or to review and approve payments that exceed the approved PO amount.</p> <p>Reasons found for an overpayment of a PO was that shipping and handling charges were not included; different quantities on the PO than the vendor invoice; different prices per item on the PO than the vendor invoice; and calculation errors on the PO.</p> <p>Further analysis is recommended.</p>
	12. Possible Questionable Payments – <i>Invoice date prior to Purchase Order date</i>	–	–	This analysis was not performed as the District does not record the invoice date in the GAAP System.
	13. Possible Questionable Vendors – <i>Post Office Mail Drop Box Addresses</i>	12	12	<p>There were vendors in the System that the District had not purchased from in the three prior fiscal years. The District does not have a process to deactivate vendors who the District has not purchased from over an extended period of time. Also, the District did not have a Business Registration Certificate for current vendors.</p> <p>Based upon the exceptions noted, we recommend that further analysis should be considered to follow up on the exceptions noted.</p>

### **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
<b>Inventory</b> 8 observations 8 short term 2 high risk 6 medium risk	Fixed Asset Ledger		✓		✓	
	Standard Operating Procedures		✓	✓		
	Safeguarding of Buildings and Grounds' Assets		✓	✓		
	Building and Grounds Inventory Reconciliation		✓		✓	
	Responsibilities of Information Technology Department		✓		✓	
	Information Technology Inventory		✓		✓	
	Obsolete Inventory		✓		✓	
	Athletic Department Inventory		✓		✓	
<b>Facilities Management</b> 7 observations 2 long term 5 short term 4 high risk 3 medium risk	Disaster Recovery Plan	✓			✓	
	Review		✓	✓		
	Emergency Repairs		✓	✓		
	Buildings and Grounds Purchase Order Process		✓	✓		
	Maintenance Work Orders		✓		✓	
	Safeguarding of District Keys	✓		✓		
	Use of District Facilities		✓		✓	
<b>Purchasing/ Accounts Payable</b> 14 observations 14 short term 10 high risk 4 medium risk	Segregation of Duties		✓	✓		
	Standard Operating Procedures		✓	✓		
	PO Requisition Process		✓		✓	
	Completeness of Purchase Order Packets		✓	✓		

Section	Area	Timing		Potential Risk		
		Long Term	Short Term	High	Med	Low
<b>Human Resources/Payroll</b>  16 observations 1 long term 15 short term 2 high risk 13 medium risk 1 low risk	Rollover Purchase Orders		✓	✓		
	Cancelation of Purchase Orders		✓	✓		
	Manual Purchase Orders		✓	✓		
	Maintenance of Purchase Orders and Other Documents		✓		✓	
	Payment of Invoices		✓	✓		
	Bid/Quote Process		✓	✓		
	Vendor List Maintenance		✓		✓	
	Weaknesses in the Accounts Payable Process		✓	✓		
	Safeguarding of Check Stock		✓	✓		
	Manually Processed Checks		✓		✓	
<b>Financial Management</b>  16 observations 1 long term 15 short term 2 high risk 13 medium risk 1 low risk	Standard Operating Procedures		✓	✓		
	Approval of Standard Payroll Forms		✓		✓	
	Documentation of the Reconciliation Process		✓		✓	
	System Completeness and Accuracy		✓		✓	
	Reliance on Manual Processes	✓			✓	
	Sign Off on Check Distribution		✓		✓	
	Segregation of Types of Pay (e.g., Casual Paychecks)		✓		✓	
	Payments to Terminated Employees		✓		✓	
	Segregation of Duties		✓	✓		
	Securing Payroll Information		✓		✓	
	Safeguarding of Check Stock		✓		✓	
	Management Reviews		✓		✓	
	Historical Payroll Information (e.g., Overtime Rates)		✓			✓

Section	Area	Timing		Potential Risk		
		Long Term	Short Term	High	Med	Low
<b>General Operations/ Accounting</b>  10 observations 1 long term 9 short term 6 high risk 4 medium risk	Missing Board Minutes		✓		✓	
	Lack of an Audit Trail within the Payroll/Personnel System		✓		✓	
	Ethics Program		✓		✓	
	Segregation of Duties		✓	✓		
	Reconciliation of the Board Secretary and the Board Treasurer's Reports		✓		✓	
	Reconciliation of Bank Accounts		✓	✓		
	Grants Management Administrator		✓		✓	
	Approval of Budget Transfers		✓	✓		
	Manual Journal Entries		✓	✓		
	Support for Wire Transfers		✓	✓		
<b>Food Services</b>  8 observations 8 short term 1 high risk 6 medium risk 1 low risk	Monitoring Accounts Receivable and Accounts Payable		✓		✓	
	Independence of the External Auditor		✓	✓		
	Controls over QuickBooks	✓			✓	
	Full-Time Cafeteria Operations Coordinator		✓			✓
	Standard Operating Procedures		✓		✓	
	Management Oversight		✓		✓	
	Cash Collections – Segregation of Duties		✓	✓		
	Timely Cash Deposits		✓		✓	

Section	Area	Timing		Potential Risk		
		Long Term	Short Term	High	Med	Low
<b>Transportation</b> 6 observations 6 short term 2 high risk 4 medium risk	Standard Operating Procedures		✓	✓		
	Approval of Vendor Invoices		✓		✓	
	Complaint Tracking		✓		✓	
	Approval of Bus Driver's Trip Log		✓		✓	
	Vendor Selection		✓	✓		
	Security of Assets		✓		✓	
<b>Technology</b> 7 observations 7 short term 5 high risk 2 medium risk	Documented Information Technology Security Policy		✓	✓		
	Passwords for Network and Key Applications		✓	✓		
	Evidence of the Creation, Modification, or Deletion of User Accounts		✓	✓		
	No Evidence of Periodic Access Review		✓	✓		
	Backup Procedures		✓	✓		
	Backup Location		✓		✓	
	Batch Job Procedures are Not Documented		✓		✓	
<b>Student Activities</b> 8 observations 8 short term 5 high risk 3 medium risk	Recording of Receipts and Disbursements		✓	✓		
	Bank Account Reconciliation		✓		✓	
	Business Office Oversight		✓	✓		
	Segregation of Duties		✓	✓		
	Antiquated Policy		✓	✓		
	Unauthorized Disbursements from Student Activity Account and Athletic Fund		✓		✓	
	Athletic Fund Receipts		✓		✓	
	The Athletic Fund Account		✓	✓		

# Project Overview





# Project Overview

KPMG was engaged by the State of New Jersey Department of Education (the Department) to conduct a performance audit of the Asbury Park 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 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 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 conduct fieldwork. To achieve the objectives of this phase, we executed the following:

**District Entrance Conference** – We conducted an entrance conference with the Acting Superintendent, Assistant Superintendent, Business Administrator, and the Assistant Business Administrator. 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:

- |   |  |
|---|--|
| <ul style="list-style-type: none"><li>● Documentation Review</li><li>● Structured Interviews</li><li>● Identification and Testing of Key Controls</li><li>● 13 Point Analysis</li></ul> | <ul style="list-style-type: none"><li>● Review of Purchase Orders</li><li>● Certified Staff Review</li><li>● Communication with the Department and District Management</li></ul> |
|---|--|

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 Manual
- Organizational Charts
- School Board Minutes
- Audited Financial Statements
- Consolidated Budget
- Collective Bargaining Agreements
- Description of Technology Systems, including a SAS 70
- Position Control Roster
- Copies of Transportation Agreements.

**Internal Control Questionnaire** – An ICQ was developed and presented to the Department for review and acceptance. This ICQ was distributed to the District electronically on March 23, 2007. We 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. An electronic version of the ICQ for the District was only partially completed. Additional follow-up with the process owners was required to ask for answers to some of the questions that were not provided.

**Structured Interviews** – Eleven 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	
Superintendent	Business Administrator
Assistant Superintendent/ Director of Human Resources	Assistant Business Administrator/Accounts Payable Supervisor
Supervisor of Buildings and Grounds	Executive Secretary for Business Office
Supervisor of Food Services	Payroll Coordinator
District Accountant for General Operations	Information Technology Technician
Director of the Information Technology Center	

**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 the remaining account codes. Supporting documentation for the purchases was requested and reviewed. We documented the nature of the purchase, and considered framing questions that were 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 Form C as completed by the District. The sample selected represented a cross section of school locations and job functions. We visited school locations and met with selected staff to confirm that the District 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 that 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** – presents District response to the report and detailed results of test work

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 test work 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 to the District on February 26, 2007. The Department requested 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 identified 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:

- Summing all checks by purchase order number and comparing the amount from the check register to the accounts payable file.
- 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.

- Verifying that all vendors that received payments in the check register are vendors listed in the vendor master file.
- Verifying that all vendors had a unique vendor ID.
- Verifying that the sum of payroll check amounts match the payroll summary files.
- Verifying that all employee IDs receiving checks exist in the Human Resources master file.
- 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 3rd 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:

#### Accounts Payable Data

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

#### Human Resources Data

- Distinct employee counts
- Summed payroll amounts
- Paycheck counts
- Employee counts between the Master File and the 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 Asbury Park School District

#### Accounts Payable Purchase Order Files

- POs generally start with a two digit number to represent the fiscal year; "05" represents a purchase order for the 2004–2005 school year and "06" represents the 2005–2006 school year.
- Potential rolled over POs are those where the third character of the PO was either an "X" or a "Y" and the remaining digits matched the PO number of the previous school year. For example, 06X12345 is a potential rolled over purchase order of 05F12345.
- Amounts listed for voided checks (check type = "V") are assumed to be debit amounts (negative number is inferred), and negative void checks represented voided checks which were reversed.
- The check date was determined by identifying the earliest check date for a selected check number, as check dates do not necessarily represent the check date, but rather the entry date.
- PO original amounts and PO adjusted amounts were taken directly from the District's PO summary data file.

As a result of the data analysis normalization process, the engagement team noted the following within the Accounts Payable Purchase Order Files:

- Invoice information is not stored electronically in the System for the 2004–2005 and 2005–2006 school years.
- The A/P system allows for POs to be assigned to a generic vendor named "Vendor Various," with a vendor number of 999000, and used for one time payments. Subsequently, payments are made to individuals and stored at the transaction level. Dummy vendor numbers are created starting at 99001 and will increment by one for each payment made against these types of POs.
- KPMG identified POs that did not comply with expected rules related to rolling over outstanding amounts to a new fiscal year. These transactions were identified and produced as a separate report.

### **Human Resources and Payroll Files**

- There are two different types of checks that are issued from the Payroll/Personnel System, "Casual" and "Regular" checks. Regular checks represent payments related to each employee's contractual pay, and Casual checks represent payments that are not related to regular pay. Casual checks encompass stipends, overtime, etc.
- To further distinguish different types of Casual checks, the check description field was used in conjunction with the Payroll Distribution Report.

### **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 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 POs/ 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> )	3,023	\$6,910,471	1,001	\$4,535,430
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	1,774	\$5,501,675	468	\$3,467,530
2. Noninstructional Miscellaneous Purchases	290	\$287,635	124	\$222,113
3. Noninstructional Supplies and Materials	802	\$706,234	350	\$554,785
4. Regular Instructional Purchased Professional Educational Services	3	\$3,057	2	\$3,005
5. School Sponsored Athletic Supplies and Materials	142	\$218,101	51	\$116,437
6. Capital Outlay	12	\$193,770	6	\$171,560
Statistical Sample of Remaining Accounts	9,316	\$76,464,692	327	\$6,851,325
<b>Total PO Review</b>	<b>12,339</b>	<b>\$83,375,164</b>	<b>1,328</b>	<b>\$11,386,755</b>

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 Type	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>	478	\$1,513,917	101	\$55,098	422	\$2,966,415
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	220	\$909,446	20	\$13,299	228	\$2,544,785
2. Noninstructional Miscellaneous Purchases	32	\$88,608	49	\$19,853	43	\$113,652
3. Noninstructional Supplies and Materials	206	\$385,465	28	\$14,707	116	\$154,613
4. Regular Instructional Purchased Professional Educational Services	2	\$3,005	–	–	–	–
5. School Sponsored Athletic Supplies and Materials	15	\$52,380	4	\$7,239	32	\$56,818
6. Capital Outlay	3	\$75,013	–	–	3	\$96,547
Statistical Sample of Remaining Accounts	143	\$386,129	7	\$6,400	177	\$6,458,795
<b>Total PO Review</b>	<b>621</b>	<b>\$1,900,046</b>	<b>108</b>	<b>\$61,498</b>	<b>599</b>	<b>\$9,425,210</b>

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. Eight 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 13 transactions with a dollar value of \$13,131 that were discretionary and 117 transactions with a dollar value of \$473,346 that were inconclusive. For example:
  - \$5,100 for six months of advertisements in the Coaster newspaper promoting the District
  - \$1,570 for two file cabinets and two storage cabinets for the Athletic Department
  - \$1,649 for 33,000 student daily schedules forms sent to students.
- *Student Activities/Expenditures on Students* – includes any expenses related to athletics, activity clubs, trips, the prom, student fundraisers, flowers, awards, and any other items paid for by the District that benefit students but either lack supporting documentation, appeared excessive in nature, or related to expenditures that did not provide enrichment. In summary, we identified 10 transactions with a dollar value of \$5,559 that were discretionary and 26 transactions with a dollar value of \$31,735 that were inconclusive. For example:
  - \$1,070 for 107 graduation photos for the graduating class of 2005
  - \$2,525 for 595 T-shirts for students and staff for Field Day at Bangs Avenue School
  - \$620.00 for high school field trip to Medieval Times restaurant
  - \$2,084 for 23 cheerleaders to attend a cheerleading camp in Pittsburgh, PA
  - \$1,709 for high school homecoming supplies.
- *Technology* – includes desktops/laptops, networking equipment, software, PDA's, copy machines, and digital cameras. These purchases were either identified as unnecessary, excessive, or lacking sufficient support. In summary, we identified one transaction with a dollar value of \$769 that was discretionary and 39 transactions with a dollar value of \$232,242 that were inconclusive. For example:
  - \$2,964 for a consultant to analyze the District's GAAP Software
  - \$1,500 to redesign the District's Web site
  - \$300 for a new fax machine at the middle school
  - \$1,270 for 10 DVD players at Bangs Avenue Elementary School

- \$2,231 for 75 printer ink cartridges for the high school
  - \$1,646 for two Pentium computers for the high school
  - \$6,592 for six digital cameras, two multimedia projectors, 10 computer keyboards, 20 computer mice, and 120 calculators for the middle school.
- *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 one transaction with a dollar value of \$345 that was discretionary and 58 transactions with a dollar value of \$243,458 that were inconclusive. For example:
  - \$1,175 for a door repaired at the Ridge Avenue School without documentation explaining the reason
  - \$1,885 to repair leaks in three domestic hot water lines. The PO was estimated at \$500
  - \$700.00 to repair windows and screens in the Bangs Avenue Media Center with the invoice predating the PO
  - \$1,800 to remove and replace 35 square feet of tile in various classrooms at Bangs Avenue Elementary School.
- *Textbooks and Other Instruction Related Expenditures* – includes items such as textbooks, magazine subscriptions, library books, videos, and DVDs that either lack supporting documentation or appeared excessive in nature. In summary, we identified no transactions that were discretionary and 37 transactions with a dollar value of \$101,492 that were inconclusive. For example:
  - \$8,280 for a vendor to provide occupational therapy to students for a month. The contract was not provided.
  - \$3,242 for 167 textbooks and workbooks, but the supporting documents did not provide enough information to determine who the items were for.
  - \$571 for 20 World History books for the high school. The purchase order was placed at the end of the school year.
  - \$2,274 for 600 writing portfolios for Bradley Elementary School.
- *Meals and Entertainment* – includes any meals not related to activities that would fall under Expenditures for Students or Workshops and Training, trips for leisure activities such as bowling or skiing, and tickets to sporting events. In summary, we identified 36 transactions with a dollar value of \$16,240 that were discretionary and zero transactions that were inconclusive. For example:
  - \$803 for breakfast and lunch for teachers at the high school
  - \$450 for tickets for Board members and Administrators to attend the high school prom
  - \$400 for coffee service at the Central Administrative office

- \$739 for breakfast and lunch for 85 people attending an in-service day at Thurgood Marshall Elementary School.
- *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 11 transactions with a dollar value of \$12,523 that were discretionary and 22 transactions with a dollar value of \$35,517 that were inconclusive. For example:
  - \$2,053 for an educational consultant who conducted a workshop at the District titled “Thinking About Writing Across the Curriculum.”
  - \$689 for an elementary school principal to attend National Partnership in Education Conference at Johns Hopkins University in Baltimore, but the supporting documents provided did not include documentation to support it was State approved.
  - \$7,500 to help teachers acquire their required number of professional development hours to maintain their license.
- *Expenditures on Staff* – includes tuition reimbursement, mileage not related to Workshops and Training, clothing purchased for staff, drinking water services, memberships to organizations, and subscriptions to magazines or journals for specific staff members or administrators. In summary, we identified 15 transactions with a dollar value of \$19,486 that were discretionary and 63 transactions with a dollar value of \$58,352 that were inconclusive. For example:
  - \$540 for a plaque for each Student Leadership Council member
  - \$10,357 for employees, including teacher’s aides, to attend classes at a community college
  - \$684 for insulated travel mugs and staff survival kits for teachers at the middle school
  - \$4,280 for golf shirts and jackets for athletic coaches.

*Purchase Order Not Provided* – Of the 1,328 POs requested, the District did not provide 216 POs worth \$6,346,798. These are all deemed to be inconclusive. This could have been due to several reasons. A primary reason is that the District is under investigation by the New Jersey State Attorney General’s Office and the Office of Compliance and Investigation and the PO packages were seized as part of these investigations. In addition to this, the District files their POs by the check number with which the PO was paid. As a result, the District was not certain if they would be able to find all the POs that were requested.

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 PO exceeded the original PO amount; the PO date was after the invoice or payment date; and manual changes were made to the PO without support of an additional approval.	119
Improperly Coded – The transaction was coded to an incorrect Account Code.	24

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 129 employees whose system maintained payroll/HR file was incomplete or missing data elements. Of the 129 employees:</p> <ul style="list-style-type: none"> <li>• 120 did not have a birth date recorded within the system</li> <li>• Five did not have a hire date recorded within the system.</li> <li>• 1 did not have a street address recorded within the system.</li> <li>• 1 did not have a first name, last name, street address, or city recorded within the system.</li> <li>• 1 did not have either a date of birth or a street address recorded within the system.</li> <li>• 1 did not have a city recorded within the system.</li> </ul>	<ul style="list-style-type: none"> <li>• Conducted interviews with HR and Payroll personnel to ascertain why the anomalies would exist.</li> <li>• Selected a sample of 26 employees from the listing of employees to further understand the anomalies presented.</li> <li>• Requested the HR personnel files for the sample of employees selected.</li> <li>• Reviewed the HR personnel files to identify the data elements that were missing within the system.</li> <li>• Noted any data elements that could not be identified based on review of the HR personnel file as an exception.</li> </ul>	<p>Per our interviews with the Director of HR and the Payroll Coordinator, regarding why payroll records could be missing key data elements, the District was not aware of any reason this information would be missing from the Payroll/Personnel System.</p> <p>Per our review of available information for the 26 employees selected, we noted the following:</p> <ul style="list-style-type: none"> <li>• Nine employees who did not have a birth date were substitutes. Per discussion with the Director of HR, "Date of Birth" is not a data element that is required to be input into the Personnel/Payroll System per the District's policy. We were able to verify that these substitutes were approved to work. We deem this as an exception.</li> <li>• One individual item who did not have a start date in the System was the interim Business Administrator (BA) for the District from the Spring 2003 until October 31, 2004. Since this individual was considered a consultant rather than an employee, he was paid through a PO. We verified that the consultant had not received a payroll check by reviewing the employee's payroll ledger. However, we note this as an exception as this person should not be included in the Payroll/Personnel System as they were a consultant and not an employee.</li> <li>• 18 employees who did not have a date of birth and/or address were not considered to be employees of the District but had worked for the AmeriCorps, Youth Corps, and WIA Grant Programs prior to the 2003 fiscal year. Per discussion with the Director of HR, these individuals had been paid through the District's Payroll System since the Grants had been administered by the District. We deem this an exception as these individuals were processed through the District's Payroll and all pertinent information should have been in the system.</li> </ul> <p>We recommend the District expand the analysis to ensure all pertinent information is retained for employees that are paid through the Payroll System. Pertinent data includes first and last name, Social Security Number, date of birth, address, date of hire, and date of termination.</p> <p>We recommend the District institute a formal policy defining the criteria and frequency to review the Employee Master File for completeness. As part of the review, the District should identify and update or change any inaccurate information and to remove records that should not be included.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
2	Employees that do not have the applicable benefits deductions	<p>We noted 313 instances where an employee received a paycheck without any benefit deductions. The total amount paid to these employees was \$1,980,430.05. Of the 313 instances:</p> <ul style="list-style-type: none"> <li>● 250 received a total net pay less than or equal to \$10,000.</li> <li>● 61 received a total net pay greater than \$10,000 and less than or equal to \$50,000.</li> <li>● 2 received a total net pay greater than \$50,000.</li> </ul>	<ul style="list-style-type: none"> <li>● Ascertained through interview of the Payroll personnel, the reason for Payroll disbursements without any deductions.</li> <li>● Selected a sample of 25 transactions from the listing of employees who received a Payroll disbursement without any deduction.</li> <li>● We reviewed Board minutes and substitute certifications to verify the employees approved positions.</li> <li>● For each sample item, we: <ul style="list-style-type: none"> <li>– Requested supporting documentation to determine the nature of the check (i.e., payroll, reimbursement, pension)</li> <li>– Identified the employee's: <ul style="list-style-type: none"> <li>– Job title</li> <li>– Salaried or hourly</li> <li>– Full-time or part-time</li> </ul> </li> </ul> </li> </ul>	<p>As per our interviews with the Payroll Coordinator, eligible employees are not mandated to receive benefits. The following employees are not eligible to receive benefits: hourly employees, part-time employees who work less than 20 hours, and employees who are only paid by stipend. Also, an employee can decline benefits if they do not wish to receive them.</p> <p>Based upon the procedures performed on the sample selected, we noted the following:</p> <ul style="list-style-type: none"> <li>● Twelve employees were substitute teachers who were not eligible to receive benefits. One was also receiving a stipend.</li> <li>● Eight employees were part-time workers, paid using grant money, not eligible to receive benefits. These employees were not considered to be direct employees of the District but were processed through the Payroll/Personnel System.</li> <li>● Two employees were in positions being paid through a stipend or a per diem and were not eligible to receive benefits.</li> <li>● Two employees were part-time employees paid an hourly wage and not eligible to receive benefits.</li> <li>● One employee was a retired Asbury Park Middle School Principal who was working part-time at the District who elected not to receive benefits.</li> </ul> <p>Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
3	Employee matches to the Social Security Administration death master file	We noted one employee whose termination date was after their date of death as recorded in the Social Security Administration's death master file.	<ul style="list-style-type: none"> <li>● Conducted interviews with the HR and Payroll personnel to ascertain why the anomalies would exist.</li> <li>● Selected a sample of one transaction from the listing of employees noted in the results column.</li> <li>● For each sample item, we: <ul style="list-style-type: none"> <li>– Attempted to verify that the date of the termination agreed to the supporting documentation per the employee personnel file</li> <li>– 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 employee personnel file if HR did not have a copy of the social security card (i.e., I-9 form)</li> </ul> </li> </ul>	<p>Per discussion with the Payroll Coordinator, the personnel data is updated in the Payroll/Personnel System upon receiving appropriate documents from HR.</p> <p>For the one employee who was reviewed, the Payroll/Personnel System shows the employee status as "active" even though there was a termination date of March 31, 2003, in the system. We deem this an exception as the Personnel/Payroll System was not kept up-to-date.</p> <p>The Payroll Coordinator was not aware that the deceased employee's file status was marked as "active" and changed the status to "deceased" when it was brought to her attention.</p> <p>Per discussion with the Payroll Coordinator, the employee's status does not automatically change when the termination date is entered. If a salary balance of zero is entered into the system, the Regular paycheck will not be processed. However, a Casual paycheck can be processed if there is a termination date and the employee's status is active. A Casual paycheck is not system generated as the Regular paycheck, but is processed by hand and approved by the employee's supervisor.</p> <p>By reviewing the employee's payroll ledger, we verified that this employee had not received a payroll check after their termination date.</p> <p>Based on the above, we recommend that further analysis should be considered to clear the exceptions noted.</p> <p>We recommend that the District establish a policy and procedure for terminated employees and for updating the Payroll/Personnel System. Allowing a deceased employee to remain active in the System creates an opportunity for payments to be made and cashed by an inappropriate party.</p> <p>Further, we also recommend the District institute a formal policy defining the criteria and frequency to review the Employee Master File and identify and update or change any inaccurate information.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
4	Employees that have been hired and terminated within a short period of time (e.g., one month) and paid after their termination date	<ul style="list-style-type: none"> <li>We noted two employees that were terminated within 30 days of their hire date and received pay after their termination date.</li> </ul> <p>Of the two instances:</p> <ul style="list-style-type: none"> <li>One employee received a total gross pay of \$180.00.</li> <li>One employee received a total gross pay of \$668.70.</li> </ul>	<ul style="list-style-type: none"> <li>Ascertained through interview of HR and Payroll personnel examples of when employees are terminated within 30 days of their hire date and are paid after their termination date.</li> <li>Selected a sample of two transactions from the results column.</li> <li>For each sample item selected, we: <ul style="list-style-type: none"> <li>Reviewed HR employee personnel files to confirm the actual termination dates, hire dates, and rehire dates where applicable.</li> <li>Reverified termination dates, hire dates, and rehire dates, where applicable, for the employees in the system.</li> <li>Identified the number of pay periods after termination that the employee was paid to determine if the payment served as a final payment for service performed</li> </ul> </li> </ul>	<p>Per our interviews with HR personnel, employees being hired and terminated within a short period of time could occur for three reasons. The first is if the background check indicates the person is not fit to work with children. The second reason is if the person suddenly resigns. The third reason is if the District is notified by law enforcement that an employee has committed a crime and the crime is serious enough for termination.</p> <p>After reviewing the employees' file, we noted the following:</p> <ul style="list-style-type: none"> <li>For one employee, the District learned about an ongoing criminal investigation regarding the employee and terminated him immediately. Per the Payroll/Personnel System, the employee received a system generated paycheck for \$668.70 on October 29, 2004 for work performed for their last pay period worked. Subsequently, per the Board minutes from the November 18, 2005 meeting, the Board set the termination date effective immediately. This person also received a check from their Summer Savings account on June 30, 2005 for \$423.51. Summer Savings account monies are not paid until the end of the school year.</li> <li>The second employee resigned due to health reasons. The amount paid to them after termination was for work performed for the last pay period</li> </ul> <p>Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
5	Employees paid greater than 30 days after their termination date	<p>We noted 29 employees that received pay after their termination date totaling \$180,648.49. The breakdown is as follows:</p> <ul style="list-style-type: none"> <li>● 16 employee were paid more than 30 and less than or equal to 90 days after their termination date totaling \$34,149.88.</li> <li>● 6 employees were paid more than 90 and less than or equal to 365 days after their termination date totaling \$14,482.85.</li> <li>● 7 employees were paid more than 365 days after their termination date totaling \$132,015.36.</li> </ul>	<ul style="list-style-type: none"> <li>● Ascertained through interview of HR personnel examples of when employees may receive pay after termination.</li> <li>● Selected a sample of 25 employees from the results column.</li> <li>● For each sample item selected, we: <ul style="list-style-type: none"> <li>– Reviewed HR employee personnel files to confirm the actual termination dates, hire dates, and rehire dates where applicable.</li> <li>– Reverified termination dates, hire dates and rehire dates, where applicable, for the employees in the system.</li> </ul> </li> <li>● Identified the number of days after termination that the employee was paid to determine if the payment served as a final payment for service performed.</li> <li>● Inquired about potential settlement payments owed to the employee.</li> </ul> <p>Inquired about payments made due to an earlier paycheck having been lost (requested a copy of the void check if applicable).</p>	<p>As per our interviews with HR and Payroll personnel, the most common reason an employee would be paid after their termination date is for retroactive compensation as some union contracts were agreed upon more than a year after the effective date of the contract. If an employee worked the year under the former salary and left their position, they would receive a paycheck for the difference due. An additional reason for employees receiving pay after their termination date is that the termination date entered in the system is the date that benefits terminated for the employee. If a person was terminated at the end of the fiscal year on June 30th, they may have worked during summer school and, therefore, received pay after termination.</p> <p>A termination date in the system does not prevent a "Regular" paycheck from being processed. A zero salary balance is the only data field in the System that prevents a Regular paycheck from being processed. As a "casual" paycheck is not system generated, it can be processed as if the pay is approved by the employee's supervisor.</p> <p>We requested the personnel files for 25 employees and upon review, we noted the following:</p> <ul style="list-style-type: none"> <li>● Seven employees received a payment for unused sick days. Per discussion with the Director of HR, the Negotiated Contract between the District and the Union (dated November 26, 2001) stipulated that the District would make payments for an employee's unused sick days over a period of three years, following that employee's date of termination. This clause was valid through the 2005–2006 school year.</li> <li>● Three employees received payment for working for the District's Summer School Program as described above.</li> <li>● Four employees received payment for the employee's unused vacation days for which they were eligible.</li> <li>● Seven employees received retroactive pay that they were eligible for as part of contract negotiations.</li> </ul> <p>One employee received payment for a resignation settlement. The settlement was approved by the Board.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
5	Employees paid greater than 30 days after their termination date  Continued			<ul style="list-style-type: none"> <li>● One employee's termination date, per KPMG's Analysis, was May 30, 2003, as compared to that in the Payroll System and the Personnel File of May 30, 2006. The Director of the Information Technology Center (ITC) indicated that the file provided to KPMG was built off a backup tape dated June 29, 2006. The change in the termination date was due to someone changing the data on the system after the date of the backup tape. However, it is not possible to determine who made the change. We deem this a control weakness as there is no audit trail for changes made to the system. Further, per the District and per review of the HR files, the correct termination date is May 30, 2006 as such the only payment received by the employee after termination was for unused vacation days in the amount of \$7,917.13.</li> <li>● One employee received payment for work at the evening high school after termination of full-time job.</li> <li>● One employee received payment for working as a substitute. However there was no evidence as to why this person was paid 47 days after his termination date.</li> <li>● One employee received payment for additional work done for the District. However, there was no evidence as to why this person was paid 303 days after his termination date.</li> </ul> <p>Our review of documentation supporting the checks selected also disclosed the following:</p> <ul style="list-style-type: none"> <li>● Three employees had hire dates that were different than the hire date per the District's system. For one employee, the dates were off by 137 days but for the other two, the dates were off by three and one day. It could not be determined why the one employee's hire date was that far off as the employee was hired in 1971.</li> <li>● Eight employees had termination dates that were different than the termination date per the District's system. For six employees, the dates were off by three or less days. For the other two, the dates were off by 14 and 10 days. Per the Director of HR and also the Payroll Coordinator, an employee's termination date is recognized on the District's Payroll System as the first business day preceding the date per the employee's personnel file (letter of resignation). For one employee, their last day of work was December 17th, just before the Christmas break, and their last day of being paid was December 31, hence the 14 day difference for the holiday pay.</li> </ul> <p>Also, it is the District's policy that the termination date in the System applies only to the employee's Regular paycheck and not for the Casual paycheck.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
5	Employees paid greater than 30 days after their termination date  Continued			<p>Based on the above, we recommend that further analysis should be considered to follow up on the exceptions noted.</p> <p>We recommend employees be paid promptly after their termination. The District should consider implementing a policy that employees who are owed money upon termination must submit the request timely.</p> <p>We recommend an audit trail be implemented to track changes made to the employee records in the Payroll/Personnel System.</p> <p>We recommend that the District institute a procedure that would enable them to track resigned or retired employees who are subsequently rehired and are eligible to receive wages.</p> <p>We also recommend the District write a policy that defines what each data field in the System is used for, including the termination date, as the termination date field can be thought to be the employee's last day of work, when in some cases it is not. Also, we recommend the District consider having a second field to record the employee's actual last day of work.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
6	Employees who received more than 52 checks within the two-year period covering 2004–2005 and 2005–2006	<p>We noted 263 employees that received greater than 52 checks in the two-year period covering 2004–2005 and 2005–2006 totaling \$28,225,005.37 in gross pay. The breakdown is as follows:</p> <ul style="list-style-type: none"> <li>● 70 employees received more than 52 and less than or equal to 59 checks totaling \$4,509,034.57 in gross pay.</li> <li>● 95 employees received more than 59 and less than or equal to 79 checks totaling \$5,770,992.17 in gross pay.</li> <li>● 61 employees received more than 79 less than or equal to 96 checks totaling \$3,775,079.88.</li> <li>● 37 employees received more than 96 checks totaling \$2,607,545.50.</li> </ul>	<ul style="list-style-type: none"> <li>● 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).</li> <li>● Selected a sample of 26 transactions from the listing of employees who received more than 52 checks in a given fiscal year.</li> <li>● For each sample item the engagement team: <ul style="list-style-type: none"> <li>— Verified that supporting documentation exists for the additional disbursements (i.e., approved overtime form, expense reimbursement request/approval, contract to coach a sports team)</li> </ul> </li> </ul>	<p>As per our interviews, we noted it is not uncommon for an employee to receive more than 52 checks in a given year as all occurrences of additional pay are paid on a separate paycheck known as a casual paycheck. The different types of casual pay include overtime, stipends, substitute employee pay, and extra duties paid by the hour. Most of these types of extra pay require Board approval. These different items are described in the different employment contracts. As a result, an employee that has a lot of additional responsibilities will receive multiple checks per pay period.</p> <p>We reviewed the account ledger from the District's Payroll System for each of the 26 employees for one month to understand why these employees received more than 52 checks over the two-year test period. We found that these employees had many responsibilities in addition to their primary job function. An example of these additional functions is an athletic team coach, a class advisor, an academic coach, a summer school teacher, an adult learning center supervisor, an employee paid for overtime, a Student Leadership Council member, etc. For those activities noted in the period tested, we verified that these employees had been approved by the Board to perform each of the activities, through reviewing the applicable Board minutes.</p> <p>For two employees sampled, they each received multiple paychecks as each employee had their pay disbursed to two different accounts through a direct deposit and, therefore, the employee received two different paychecks per pay period.</p> <p>Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.</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 82 employees that received gross pay increases greater than \$7,500. The total gross amount of increase for these employees was \$2,978,373.36. The breakdown is as follows:</p> <ul style="list-style-type: none"> <li>• 36 employees received a gross pay increase greater than \$7,500 and less than or equal to \$12,500.</li> <li>• 29 employees received a gross pay increase greater than \$12,500 and less than or equal to \$25,000.</li> <li>• 17 employees received a gross pay increase greater than \$25,000.</li> </ul>	<ul style="list-style-type: none"> <li>• Ascertained through interview of the Payroll personnel the salary increases by job grade.</li> <li>• Considered Board Resolution for percentage increases.</li> <li>• Selected a sample of 25 employees receiving high gross pay increase to further understand the salary increase.</li> <li>• For the sample selected, we reviewed the employee personnel file for: <ul style="list-style-type: none"> <li>– Indication of a promotion</li> <li>– Indication of sick/vacation days cashed in</li> <li>– Indication that the employee performed an additional job function requiring a stipend</li> <li>– Overtime approval forms</li> <li>– Other documentation supporting a large gross pay increase</li> </ul> </li> </ul>	<p>As per our interviews with the HR and Payroll personnel, an increase in an employee's gross salary can be a result of a salary increase, an employee receiving a new stipend, an employee working more overtime than the previous year, or an employee starting work at the District in the middle of the previous year. (The employee only receives a partial salary the previous year, but the full salary in the next year.)</p> <p>In reviewing documentation related to the gross pay increase from 2004–2005 to 2005–2006 for 25 employees, we noted:</p> <ul style="list-style-type: none"> <li>• Twenty employees began their jobs during the middle of the 2004–2005 year and only received a part of their annual salary. As they worked the full year for 2005–2006, their gross pay was greater than \$7,500 than their previous year's gross pay. Of these twenty, two employees also received a promotion from one year to the next. In addition, one employee was also appointed to an additional position.</li> <li>• Four employees were substitute workers in 2004–2005 who were appointed to a full-time position for the 2005–2006 school year. The pay increase was appropriate given the new position.</li> <li>• One employee worked more days as a substitute teacher in 2005–2006 than he did in 2004–2005 and was also appointed as an Assistant Basketball Coach in 2005–2006.</li> </ul> <p>Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
8	Employees whose salary increased by an amount greater than \$7,500 from 2004–2005 to 2005–2006	<p>We noted six employees that received a salary increase greater than \$7,500. The total gross amount of increase for these employees was \$98,260. The breakdown is as follows:</p> <ul style="list-style-type: none"> <li>● Three employees received a salary increase greater than \$7,500 and less than or equal to \$12,500.</li> <li>● One employee received a salary increase greater than \$12,500 and less than or equal to \$25,000.</li> <li>● Two employees received a salary increase greater than \$25,000.</li> </ul>	<ul style="list-style-type: none"> <li>● Ascertained through interview of HR and Payroll personnel the salary increases by job grade.</li> <li>● Considered Board Resolution for percentage increases.</li> <li>● Selected a sample of six employees receiving high salary increase to further understand the salary increase.</li> <li>● For the sample selected, we reviewed the employee personnel file for: <ul style="list-style-type: none"> <li>— Indication of a promotion</li> <li>— Indication that the employee performed an additional job function with an agreed-upon salary increase</li> <li>— Other documentation supporting a large salary increase</li> </ul> </li> </ul>	<p>Per interviews with the HR and Payroll personnel, a formal process to assess if the correct salary increase was applied is done by the Payroll Coordinator each time an increase is made. In general, an increase in salary greater than \$7,500 is due to a promotion or a change in positions. An increase to the next grade doesn't normally mean a significant increase in salary.</p> <p>In reviewing Board minutes and other relevant documentation related to the pay increase from 2004–2005 to 2005–2006 for six employees, we noted:</p> <ul style="list-style-type: none"> <li>● Two employees were promoted to the position of Vice Principal at two separate schools for the 2005–2006 year.</li> <li>● One employee was appointed as the Assistant Superintendent on December 15, 2005.</li> <li>● One employee was appointed as a Maintenance Worker on May 11, 2006. This employee had worked in the Youth Corp in the prior academic year.</li> <li>● One employee was promoted to Supervisor of Custodians on February 26, 2006.</li> <li>● One employee, a Superintendent, received a 5% raise in salary that was stipulated in their contract. The amount was greater than \$7,500.</li> </ul> <p>Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
9	Employees who received greater than 10% of base salary in stipends	<p>We noted 235 employees that received a stipend that was greater than 10% of their base pay during the 2004–2005 or 2005–2006 school years. The total gross amount of stipends paid to these employees was \$2,245,618. The total gross paid out for these two years was \$10,230,107. The breakdown is as follows:</p> <ul style="list-style-type: none"> <li>● 97 employees received a stipend pay greater than 10% and less than or equal to 15% of their base pay totaling \$585,623.</li> <li>● 71 employees received stipend pay greater than 15% and less than 25% of their base pay totaling \$581,827.</li> <li>● 67 employees received stipend pay greater than 25% of their base pay totaling \$1,078,168.</li> </ul>	<ul style="list-style-type: none"> <li>● Ascertained through interview of HR and Payroll personnel a listing of all positions paid through stipend and the corresponding amount.</li> <li>● Inquired about the District's policy for employing people to perform positions paid via stipend who are nonsalaried employees</li> <li>● Selected a sample of 74 employees receiving stipends in excess of 10% of their base salary.</li> <li>● For the sample selected, we: <ul style="list-style-type: none"> <li>— Reviewed the payroll register for each employee for the school year selected and noted additional payments and casual paychecks, including stipends, for the employees selected.</li> <li>— Compared the "stipend amount" in the forensic file to the "other income" in the payroll register and noted the differences. For all others, the amounts agree.</li> <li>— Selected one pay period and one additional payment or stipend for that period and verified that the payment(s) were approved by the appropriate supervisor or the Director of HR and, where applicable, approved by the Board.</li> </ul> </li> </ul>	<p>As per our interviews with the Director of HR and the Payroll Coordinator, there are several positions that are paid through stipend. The following are examples of positions that are paid via stipend: Athletic Coaches, Academic and Student Club Advisors, School Band and Chorus Leader, and employees assuming additional responsibilities. Also, the District includes all supplemental pay on Casual checks, which is separate from the regular paycheck. This casual pay includes overtime, stipends, per diem pay, and hourly pay. Because these different types of pay have similar account codes, the different types of pay are not easily isolated from each other. As a result, the data that was provided by KPMG included all types of Casual pay, and this test became an analysis of Casual pay, not just stipend pay.</p> <p>The following procedures were performed:</p> <ol style="list-style-type: none"> <li>1. Reviewed the payroll register for each employee for the school year selected and noted additional payments and casual paychecks, including stipends for the employees selected.</li> <li>2. Compared the "Stipend Amount" in the forensic file to the "Other Income" in the payroll register and noted the differences. For all others, the amounts agree</li> <li>3. Based on the work in # 1, selected one pay period and one additional payment or stipend for that period and verified that the payment(s) were approved by the appropriate Supervisor or the Director of HR and, where applicable, approved by the Board.</li> </ol> <p>Per the data analysis performed by KPMG, we identified the "Stipend Amount" for each employee for each year tested, 2004–2005 and 2005–2006. We selected 74 occurrences of "stipend" pay that exceeded 10% of base pay and sometimes selected the same employee for each year. For these, they were considered as two separate items.</p> <ul style="list-style-type: none"> <li>● For six of the samples, there was no difference between and "Stipend Amount" of the KPMG Analysis file and the "Other Income" in the employee's payroll register, and the "Stipend Amount" included stipend pay for the period tested.</li> <li>● There were 40 occurrences where the "Stipend Amount" of the KPMG Analysis file and the "Other Income" in the employee's payroll register did not match for the year that was selected. The difference is because for these employees, retroactive pay and some overtime pay is included in the "Stipend Amount." Of these 40 samples, for 32 of them, for the pay period reviewed, the "Stipend Amount" included other Casual pay.</li> </ul>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
9	Employees who received greater than 10% of base salary in stipends  Continued			<ul style="list-style-type: none"> <li>● Of an additional 23 samples, for the pay period reviewed, the "Stipend Amount" included other Casual pay, including stipend pay, overtime pay, hourly wages, substitute wages, etc. Of these 23, for one sample, the "Stipend Amount" was a salary adjustment paid as retroactive compensation for all employees of the ITC. The review of the Board minutes disclosed that only salary adjustments, effective July 1, 2003, were stipulated for this retro pay. These minutes refer to an attached list of salary adjustments which would provide details as to the Department and employees involved, but the attachments were not provided to the team as the District was not able to find them. We deem this as an exception.</li> <li>● For three of the samples, the "Stipend Amount" included retroactive pay for working as Math Facilitator or as a Baldridge Facilitator, a program mandated by the State of NJ. The original negotiated contract agreement, dated October 14, 2004, stipulated that only Success For All (SFA) Facilitators would receive the retroactive pay compensation. However, on May 21, 2004, an arbitrator issued a ruling that Math and Baldridge facilitators were eligible to receive the retroactive pay compensation. This was approved by the School Board. Per discussion with the Payroll Coordinator, the Payroll Coordinator's calculation of this or any other retroactive pay is not reviewed and approved by a second person prior to processing the paycheck.</li> <li>● There was one occurrence where the "Stipend Amount" included payments for the New Jersey Youth Grant (N J Y G). Per the discussion with the Director of HR, the District managed this and other grants, including AmeriCorps and WIA grants. The participants were paid from these grants and were not considered employees of the District but were paid via a paycheck. This employee also worked, on limited basis, for the District as a clerical aid.</li> <li>● There was one occurrence where a managerial stipend was paid on a Regular paycheck (instead of on a Casual paycheck). Thus, there was a difference between the "Stipend Amount" and the employee's "Other Income." This is noted as an exception.</li> </ul> <p>Based on the above, we recommend that further analysis should be considered to follow-up on the exceptions noted. Additionally, we recommend the District consider expanding the analysis to cover the other anomalies not included in the sample of 74 items tested by KPMG.</p> <p>We recommend that all retroactive pay be reviewed and approved by a second person, possibly the Director of HR or the BA, to help ensure that employees are being paid the appropriate amount based upon the contractual terms.</p> <p>We also recommend that the BA/Board Secretary maintain all copies of Board Minutes.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
10	Employees who received greater than 10% of base salary in overtime	<p>We noted 62 employees that received overtime pay for the 2004–2005 year totaling \$345,873 and 98 employees received overtime pay for the 2005–2006 year totaling \$321,979. The breakdown is as follows:</p> <ul style="list-style-type: none"> <li>• 31 employees received overtime pay greater than 10% and less or equal to 15% of base pay totaling \$1,252,219.</li> <li>• 15 employees received overtime pay greater than 15% and less or equal to 25% of base pay totaling \$629,523.</li> <li>• 16 employees received overtime pay greater than 25% of base pay totaling \$507,211.</li> </ul>	<ul style="list-style-type: none"> <li>• Ascertained through interview of HR and Payroll personnel why an employee may receive compensation in excess of their regular salary.</li> <li>• Selected a sample of 62 employees from the listing of employees whose actual gross compensation was greater than their gross compensation due to overtime payments in excess of 10%.</li> <li>• For each sample item, we: <ul style="list-style-type: none"> <li>– Attempted to verify that supporting documentation exists in the personnel file which supports the compensation (i.e., overtime approval form)</li> <li>– Reviewed the payroll disbursements to assess the amount is reasonable.</li> </ul> </li> <li>• For the sample of employees who were paid overtime during the two-year period, we compared overtime reports that the employee submitted to what the department submitted to Payroll to the actual overtime hours input into the system, which was the amount hours the employee was paid for each respective pay period.</li> <li>• Inquired about the need for an excessive amount of overtime for the position (greater than 300 hours).</li> <li>• Inquired about the District's consideration to hire an additional employee as opposed to the approving overtime.</li> </ul>	<p>Per our interviews with District's IT, HR, and Payroll employees, the District includes all supplemental pay on separate casual checks, which are separate from their regular paycheck. This casual pay includes overtime, stipends, substitute pay, and all hourly duties paid by the hour. The following employees are eligible for overtime: maintenance workers, custodial workers, cafeteria workers, and secretaries as per the negotiated contracted with the District.</p> <p>We received data from the KPMG Analysis that identified the overtime for each employee for each year tested, 2004–2005 and 2005–2006. We selected each occurrence of overtime that exceeded 10% of base pay and sometimes selected the same employee for each year. For these, they were considered as two separate items.</p> <p>We requested payroll files and supporting documentation for two pay periods for 62 records and noted the following:</p> <ul style="list-style-type: none"> <li>• The following employees were part of the test: 37 custodians; nine maintenance employees; nine secretarial positions; two general workers; one cafeteria worker; one clerk/typist; one teacher; one Adult Learning Center teachers; and one transition coach.</li> <li>• For each of the 62 samples selected, we reviewed a timesheet with overtime hours that was approved by their supervisor.</li> <li>• The approved overtime hours per timesheet agreed to the overtime pay for each employee per the employee's account ledger on the Payroll/Personnel System.</li> <li>• Each employee who received overtime was eligible to work overtime per the negotiated contract.</li> <li>• In attempting to segregate the different types of pay, our Data Analysis Team was not able to identify the amounts applicable to each category of casual pay with any assurance. Thus, the overtime pay data we used for our testwork may contain other casual pay as well.</li> <li>• For four of the employees selected, the overtime pay that was provided by KPMG Analysis also included substitute wages. Per the District, a casual paycheck produced by the Payroll System includes various types of pay, including overtime, substitute wages, stipend pay, etc. We deem this an exception as the District is unable to segregate an employee's overtime pay from the other casual pay the employee may receive.</li> </ul> <p>Based on the above, we recommend that further analysis is considered to follow up on all the exceptions noted.</p> <p>We recommend the District be able to better identify the different types of casual pay so the data can be segregated. If data is not segregated, then oversight on how much is being paid for each type of pay is lacking.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
11	Payments that exceed the original purchase order amount	<p>We noted 329 payments totaling \$130,557 in excess of the original purchase order amount. The breakdown is as follows:</p> <ul style="list-style-type: none"> <li>● 134 purchases were made where the payment amount exceeded the original purchase order amount by less than 5% totaling \$7,726 in excess.</li> <li>● 45 purchases were made where the payment amount exceeded the original purchase order amount by greater or equal to 5% and less than 10% totaling \$7,807 in excess.</li> <li>● 96 purchases were made where the payment amount exceeded the original purchase order amount by greater or equal to 10% less than 25% totaling \$33,781 in excess.</li> <li>● 54 purchases were made where the payment amount exceeded the original purchase order amount by greater than or equal to 25% totaling \$81,243 in excess.</li> </ul>	<ul style="list-style-type: none"> <li>● Ascertained through interview of the purchasing and accounts payable personnel why certain disbursements would be processed in excess of the PO.</li> <li>● Inquired as to why new POs are not issued when an increase is required.</li> <li>● Selected a sample of 68 transactions from the listing of disbursements that exceeded the PO amount.</li> <li>● For each sample item, the engagement team: <ul style="list-style-type: none"> <li>– 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</li> <li>– Noted if the increased amount caused the purchase to exceed a bid or quote threshold</li> </ul> </li> </ul>	<p>Based on our interview with the Assistant Business Administrator, we noted that payments can be processed for any amount exceeding the approved PO amount. For the period tested, a process did not exist to review and approve changes to a PO or to review. However, a process to review and approve changes to a purchase order is now in place.</p> <p>Based on our review, we noted that it is common for POs to exclude shipping and handling charges. It was also noted that changes are made for miscalculations and typographical errors.</p> <p>Per review, we selected 68 POs and we noted the following:</p> <ul style="list-style-type: none"> <li>● 21 POs were overpaid because accurate shipping and handling costs had not been included in the original PO. We verified that the shipping and handling costs per the invoice matched the amount the PO was overpaid by. No additional documentation or approvals were provided. We deem this an exception.</li> <li>● 13 POs had invoices that were for additional items that had been ordered against the PO subsequent to the PO being approved. We deem this an exception.</li> <li>● For 15 POs, the cost per item estimated was different from the cost per unit charged by the vendor on the vendor invoice.</li> <li>● Three POs did not have an invoice, therefore we could not verify the reason for the overpayment. We deem this an exception.</li> <li>● Seven POs were placed for a flat dollar amount indicating a general purpose such as "maintenance expense." Per the District, the maintenance department places a general PO for a flat dollar amount each month against which all maintenance expenses incurred during the month is applied to. The total dollar amount of the invoices applied against the PO is often times more than double the amount approved per the original PO. We deem this an exception.</li> <li>● For one selection, the invoice and PO both indicated that the amount payable for purchases was less than the amount paid to the vendor. There was no evidence to support the reason for additional payment made on the invoice. We deem this an exception.</li> <li>● For two selections, the dollar amount on the PO had been incorrectly calculated, even though the cost per unit and number of units on the PO matched the invoice. We deem this an exception.</li> <li>● The POs for six of our selections were not available for review. We deem this an exception.</li> </ul>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
11	Payments that exceed the original purchase order amount  Continued			<p>In addition to the above analysis, below are some additional observations and findings:</p> <ul style="list-style-type: none"> <li>● 54 POs did not have a Purchase Requisition Form attached to the PO packet.</li> <li>● When compared to the attached invoice, a number of POs had incorrect quantities, unit prices per item ordered, calculation errors that resulted in the amount paid against the PO being greater than the original PO amount.</li> <li>● There is no standard procedure in place with regard to the approval of invoices received that are greater than the original PO amount.</li> <li>● POs with dollar amounts greater than the bid and quote thresholds are not approved in line with the standard policy and guidelines.</li> <li>● One PO did not have the original PO attached to the PO packet; instead there was only a photocopy of the PO.</li> </ul> <p>Based on the above, we recommend that further analysis should be considered to follow up on all the exceptions noted. Additionally, we recommend that the District consider expanding the analysis to cover the other anomalies not included in the sample of 68 items tested by KPMG to assess if there are any inappropriate purchases.</p> <p>We recommend shipping and handling is included in the purchase order based on information provided by the vendor.</p> <p>We recommend the District create a policy and procedure to ensure that changes to a PO are appropriately approved, similar to the approvals of a new PO. Additionally an edit/change report listing all payments made in excess of the approved PO amount should be generated and reviewed periodically to ensure that all payments made are as authorized.</p> <p>We recommend the District file POs based on the PO number and not check number. We also recommend the District create a policy to require supporting documents be attached to a PO when it is filed. The minimum documents attached should be the requisition form and the applicable invoice(s).</p> <p>We recommend the District tighten controls around the purchases made by the Buildings and Grounds Department. Based on the testwork, the Supervisor estimates the monthly expense for each standard vendor (ex. plumbing, electrical, hardware, etc.) and places a blanket order. If the Department orders more than the estimate, a new PO is not placed nor is the additional amount approved as an adjustment to the PO. The other type of purchase that appears to be paid more than the purchase order is those for repairs to be made. For these, we recommend the Department receive an estimate for the work and attach this to the PO.</p> <p>We recommend the District follow current policy and acquire the necessary bids and quotes for purchase, that are greater than the threshold amount.</p>

Historical Expenditure Analysis, continued

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
12	Invoice dates that are prior to purchase order dates	This analysis was not performed as the District does not record the invoice date in the GAAP System.	Not applicable	<p>The District's GAAP System does not record the date of the invoice received from the vendor. Further, the District pays invoices based on the date of the purchase order instead of the invoice date. If an invoice date is tracked, the District would be able to pay the oldest invoices first and therefore maintain better relationships with their vendors. This system limitation could allow payments to be made for invoices that were received prior to the generation of a purchase order without management approval. This could also result in newer invoices being paid prior to older invoices which may not allow the District to take advantage of a vendor's early payment terms.</p> <p>We recommend the District should maintain the invoice date in the GAAP System.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
13	Vendors paid at known mail drops (e.g., P.O. Box, commercial mail receiving agencies, etc.)	We noted 12 vendors that have addresses at known mail-drop locations. Of the 12, we noted that only three vendors have received payments within the last three fiscal years.	<ul style="list-style-type: none"> <li>● Selected a sample of 12 vendors who receive payment at mail-drop locations.</li> <li>● Requested business certification forms for the vendor to confirm the address.</li> <li>● Requested evidence that the vendor was included within the vendor master file.</li> </ul>	<p>Based on interviews with the Assistant Business Administrator, the District prints the Business Registration Certificate (BRC) for each vendor and files it in a vendor binder 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. Also, per inquiry, a formal process to review the Vendor Master File periodically to identify and update inactive vendors does not exist.</p> <p>We selected 12 vendors from the District's vendor master file whose mailing address appears to be a known mail-drop location. These vendors included:</p> <ul style="list-style-type: none"> <li>● A. A. A. Region II</li> <li>● Arial Net, Inc.</li> <li>● Bio Cam Charts</li> <li>● Biocam Communications, Inc.</li> <li>● Compuvisor.Com</li> <li>● DIA General Construction</li> <li>● Educational Electronics</li> <li>● Harold Ruvoldt, Jr.</li> <li>● Naeti</li> <li>● Pick Quick</li> <li>● Theatreworks USA</li> <li>● WRTA, Inc.</li> </ul> <p>Upon further review, only three of the vendors, Compuvisor.Com, Naeti, and Theatreworks USA, received any disbursements within the last three fiscal years. Of the 12 vendors listed above, the District has maintained a Business Registration Certificate (BRC) for only Naeti. Per the BRC, the address agrees to that in the system. For the other two vendors the District has paid money to in the past three years (Compuvisor.Com and Theatreworks USA), this is an exception.</p> <p>For Compuvisor.Com and Theatreworks USA, we reviewed either an invoice from the vendor or the company's Web site and verified the vendor's address.</p> <p>For the vendors who have had no activity for the past three years and are not marked inactive in the GAAP System, this is an exception. It should be noted that this is not a system limitation as a user is able to mark a vendor inactive in the GAAP System. However, the District does not have a policy to do so.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
13	Vendors paid at known mail drops (e.g., P.O. Box, commercial mail receiving agencies, etc.)  Continued			<p>We recommend the District institute a formal process to review new vendors prior to adding them to the Vendor Master File. A Vendor Add/Change Form and a checklist of supporting documentation, such as Business Registration Certificate, W-9 Form, and other documents should be obtained, reviewed, and approved prior to adding a new vendor to the Vendor Master File. This would help ensure that only qualified and legitimate vendors are added to the Vendor Master File.</p> <p>We recommend the District institute a formal process to review and approve changes to a vendor's information prior to entering this information into the Vendor Master File. Additionally, a Vendor Add/Change Form should be used for all changes. A report from the GAAP System that lists 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 were authorized.</p> <p>We also recommend the District institute a formal policy defining the criteria and frequency to review the Vendor Master File and identify inactive vendors that their status be changed to inactive.</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 the Human Resources Department 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 85 certified teachers and 15 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	15
	Middle School	35
	High School	35
Nonteaching Certified Staff	Guidance Counselors	3
	Supervisors	3
	Other	9

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
- Requested a copy of the teacher's schedule or class assignment as appropriate to 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 obtained.

Based on our review, five certified teachers reviewed were performing a job function other than the function identified by the District. In addition to the five misidentified employees, one employee was not issued a District identification card and, therefore, one was not shown to us. For the employees we identified performing other job functions, we held follow-up discussions with the Director of Human Resources and confirmed that five people who were not working as their job function stated.



# Assessment of Internal Controls





## 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, a minimum of 25 items were tested to understand whether key controls were in effect as described. If 25 items were not able to be tested, we sampled items for each process.

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 Inventory and Fixed Assets process is managed by each school and Department that maintains inventory, including Buildings and Grounds (B and G), Information Technology (IT), the Athletic Department, and each school and site for school and office supplies. Each school or department places their own order, and shipments are delivered to who placed the order. The District does not have a warehouse or central location to receive inventory. Because most purchases are less than the \$2,000 capitalization threshold, the District does not have many items that are classified as inventory or fixed assets. Outside Food Services and IT, if an item is worth less than \$2,000, it is not recorded and is not considered inventory or a fixed asset. Fixed assets that are recorded are attachments to buildings, vehicles, and similar large equipment.

The B and G Department maintains fixed assets, including vehicles; maintenance tools and equipment; heating and air conditioning (HVAC) equipment and systems; boilers; and machinery. Vehicles (school bus, trucks, cars, and vans) as well as some custodial assets, such as vacuums, are at the B and G Department's office, but most custodial equipment that is used in the different buildings is stored at those locations. The IT Department is responsible for the computer hardware and related products such as printers for the District. IT Technicians maintain a list of IT inventory which includes the item, location, tag number, etc. The Technicians also maintain the inventory tags and the tag numbers that are sent to the Technology Coordinators.

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

- Receiving Process
- Tagging Process
- Tracking and Monitoring Assets
- 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 12 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:

- IT Technician's perform an audit of the District's inventory twice a year.
- Removal of obsolete school inventory is approved by the school Board.
- IT Technician's inventory log includes the District's inventory, and a tag number is included with each piece of inventory.

#### **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.

#### **Fixed Asset Ledger**

There are no processes in place to account for fixed assets in a Fixed Asset Ledger or to record the depreciation of the fixed assets. The most recent valuation of the District's inventory was by an inventory valuation company that was valued Fall 2003 and reported in June 2004. Since then, the District has relied on the external auditor to maintain the Fixed Asset Register, to record the asset value, and to calculate and record the depreciation.

We recommend the District establish policies and procedures to maintain and document a fixed asset ledger, including the depreciation of its fixed assets.

#### **Standard Operating Procedures**

The District does not maintain a Standard Operating Procedures (SOP) Manual regarding the receipt, storage, tracking, and distribution of inventory and fixed assets. Without current SOPs in place, the District is exposed to potential inconsistencies and potential unauthorized or inappropriate expenditures.

We recommend that the District develop a SOP manual for inventory and fixed assets that incorporates the District's current policies and detailed procedures, as applicable, as well as internal controls.

#### **Safeguarding of Buildings and Grounds' Assets**

There is a lack of controls around the monitoring of the B and G fixed assets or physical inventory as they are not tagged nor are they periodically reconciled to the list maintained in SchoolDude. Also, only items deemed large enough are included in SchoolDude. SchoolDude does not include smaller items like tools and maintenance supplies.

We recommend establishing policies, procedures, and internal controls that incorporate proper safeguarding of assets. The B and G should also reconcile their physical inventory to that maintained in SchoolDude. The District should also consider maintaining all tools and supplies in SchoolDude. Adding these controls would limit the risk of inventory being lost or stolen.

#### **Buildings and Grounds Inventory Reconciliation**

Mechanisms are not in place for the B and G Department to maintain counts of the District's physical inventory or to reconcile the inventory included in SchoolDude to the physical count.

We recommend the District establish policies and procedures to properly account and reconcile inventory to help ensure that all inventory is periodically accounted for.

#### **Responsibilities of Information Technology Department**

As noted in interviews with District personnel, the IT Department consists of two IT Technicians who report directly to the BA. The District also has a Director of Technology Coordinators who oversees the Technology Coordinator at each school. The Technology Coordinators are primarily responsible for assisting in educating students about computers and the applicable software. However, the Technology Coordinators also purchase and maintain IT equipment. The responsibility of each group is not delineated.

We recommend the District hire a Director of Technology to oversee the IT Technicians. In addition, we recommend the District determine and document the responsibilities between the IT Technicians and the Technology Coordinators.

#### **Information Technology Inventory**

The District's IT inventory is not properly recorded or reconciled. The IT Department performs a biannual review of the inventory but it is not documented. Also, it is not clear whose responsibility it is to track each school's inventory between the IT Technicians and the school's Technology Coordinator.

The District does not have a policy to require employees in a building where a Technology Coordinator does not exist to report their inventory to the IT Technicians. As this information is not passed on, the IT Technicians do not have a complete IT inventory record.

Also, IT Technicians are not required to review and approve technology purchase orders. The IT Technicians may be able to acquire items at better prices or be able to offer a different product that could suit the user better. Also, the IT Technician may have the piece of equipment in storage and therefore a purchase may not be needed.

We recommend the District record all IT inventory in a central location and the inventory reported by each school should be confirmed and the confirmation be documented. We also recommend the District identify a person to be responsible for tracking and maintaining the inventory at a site where a Technology Coordinator is not located. As a supporting control, we recommend that all IT purchases be reviewed and approved by the IT Department.

#### **Obsolete Inventory**

Inventory that is deemed obsolete is not recorded in an Obsolete Inventory Log.

We recommend the District maintain an Obsolete Inventory Log that would include the request date, the Board approved date, whether it was discarded or sold, where and how it was discarded or sold, and the disposal cost. The log would track the inventory and be used to determine if the item was disposed of properly.

#### **Athletic Department Inventory**

We noted the Athletic Department inventory is manually maintained by the Equipment Manager who keeps the list at their desk. The Equipment Manager position is a seasonal position and as such, this is a weakness as the Athletic Director does not have immediate access to the list. Also, the Athletic Director does not perform a periodic review of the list.

We recommend the Equipment Manager maintain the Athletic Department inventory in an electronic format so the Athletic Director can have ready access to determine if an inventory purchase is needed. In addition, the Athletic Director should review the list on a periodic basis.

#### **Facilities Management**

##### **Overview**

The Buildings and Grounds (B and G) Department is responsible for areas such as maintenance, repairs, and contractual services of the Districts' buildings and certain fixed assets, such as vehicles (including one bus, cargo vans, tractors, etc.), boilers, heating, as well as the heating, ventilation, and air conditioning systems (HVAC). The department's noncustodial staff consists of one Supervisor who oversees 10 employees: one secretary, one environment safety specialist, two people on grounds, and six maintenance mechanics. One of the maintenance mechanics also acts as an Assistant Supervisor.

The Department is responsible for six schools, two administrative buildings, the Information Technology Center, the Parent Resource Center, and the high school athletic field. SchoolDude is used to track the Department's inventory, process work orders, and to manage the outside organizations using the District's facilities.

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:

- Budget Approval
- Purchase Order and Bid Process
- Periodic Building Inspections
- Maintenance and Repairs
- Capital Improvements
- Building Use by Outside Organizations
- Personnel and Payroll
- Property Insurance and Claims
- Emergency Procedures and Disaster Recovery Plan.

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:

- School principal approved the work order placed by the school employee.
- Supervisor of Buildings and Grounds (or the Assistant) approved the work orders via SchoolDude and assigned them to the workers.
- Supervisor of Buildings and Grounds and the Environmental Safety Coordinator each inspected all the buildings and grounds once a year.
- Supervisor of Buildings and Grounds and the Board approved all outside community event requests for use of the District's facilities.
- Supervisor of Buildings and Grounds approved all purchase order requisitions.
- Buildings and Grounds Department followed the proper bid and quote process when purchasing supplies or contracting outside vendors for service or repairs.

### **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.

### **Disaster Recovery Plan**

The District does not have a complete Disaster Recovery Plan that includes the continuity of education.

We recommend the District formulate a Districtwide Disaster Recovery Plan that encompasses the continuity of education. We recommend the plan be comprehensive and the discussion to include the Superintendent, the B and G Department, the Business Office, the Director of Student Personnel Services (SPS), and the school principals.

### **Review**

The B and G Supervisor or the Assistant Supervisor are the only people who determine routine vs. required maintenance. If the Supervisor determines the categorization, this is not reviewed.

We recommend there be a second person periodically reviewing whether a work order is considered to be routine or required to ensure the expenses are applied to the correct account.

### **Emergency Repairs**

The Supervisor of B and G is not clear on the delineation of who is responsible for emergency repairs, the District or the New Jersey School Construction Corporation (NJSCC).

We recommend the District request guidance from the NJSCC to determine what repairs or types of repairs the District would be responsible for.

### **Buildings and Grounds Purchase Order Process**

There are a lack of controls around the B and G Department's PO process for standard supplies such as hardware, electrical, and plumbing supplies as only the blanket amount is approved by the BA. Since the purchases are not governed by a contract, there is no limit to what the Department is able to purchase. There is no dollar threshold nor a documented list of employees who are approved to make these purchases. Also, the Department does not maintain an inventory of these supplies.

We recommend the District create policies and procedures to tighten the controls around the blanket PO process. The B and G POs should reflect the actual items being purchased. If a blanket PO is required, a spending limit should be implemented to not exceed the spending limit. The B and G Department should maintain a stock of standard supplies.

#### **Maintenance Work Orders**

If a school secretary enters a work order (WO) into SchoolDude, they are required to have obtained the principal's approval. In testing controls around this process, we found several WO request forms not documented with the principal's approval. We also found that the WO request forms at the High School are not maintained in the office, but at the teacher's desk who placed the initial request. When the B and G Supervisor receives the WO in SchoolDude, he assumes the principal has approved it and never reviews the signed request form. However, if it is out of the ordinary, he will confirm with the principal.

If a Maintenance worker notices an emergency like a leaky toilet or faucet, they have standing orders to fix the problem and then enter the WO into SchoolDude. If it is a nonemergency repair, they submit a WO via SchoolDude and the B and G Supervisor or Assistant assigns the job.

Upon reviewing the WOs entered into SchoolDude for the period of October 1, 2006 through April 30, 2007, we found that 57% of requests were entered by Buildings and Grounds employees. This may be the result of a maintenance worker identifying a problem in the building while on-site for another work order or scheduled rounds.

It was also noted upon reviewing the access rights in SchoolDude that the Secretary in the B and G Department has Administrator access. This access allows the Secretary to approve and assign WOs. Only those that are approved for this responsibility should have this type of access.

We recommend the District create a policy to indicate what constitutes an emergency repair so there is no confusion when a worker is able to repair something or when they are required to place a WO prior to completing the work. We also recommend that emergency repairs be reviewed by the school administration prior to work being completed. In addition, we recommend that Administrator access in SchoolDude be restricted to the Supervisor, the Assistant Supervisor, and the Business Administrator for the purpose of maintenance work orders.

A second set of eyes, possibly from the school administration or the Head Custodian, approve the emergency work to be done to help ensure frivolous repairs are not being done.

#### **Safeguarding of District Keys**

The B and G Department does not maintain a list of keys that are provided to employees.

We recommend the District maintain a list of all keys to help ensure proper individuals have access to secure areas in line with their job responsibilities. This will also help ensure that keys are returned to the District when the employee leaves.

#### **Use of District Facilities**

While testing controls around the use of facilities by outside groups, we noted that the Supervisor of B and G did not sign one application because the group owed a past due invoice. Despite this, the Use Facility Application was approved by the Board. We also noted that the Supervisor did not sign another application, but the reason was not evident why.

We also noted that the Supervisor prepares the invoice and collects the funds from the group. This is a lack of segregation of duties as the person preparing the invoice should not be collecting the money also.

We recommend the District not allow a group to use school facilities if the group owes a past due balance. If the Supervisor does not approve the application, a reason should be attached to the memo sent to the BA. In addition, we recommend invoicing and collection of these funds be separate functions handled by the Business Office to allow for a sufficient segregation of duties.

#### **Purchasing/Accounts Payable**

##### **Overview**

Due to changes in the Business Office, and the District being short staffed, the Purchasing and Accounts Payable (AP) Departments consist of various people who are primarily responsible for other duties within the District. Activities related to these functions are carried out by four people: the Assistant Business Administrator (ABA), the Cafeteria Operations Coordinator (COC), the Secretary to the Business Administrator, and an Accountant. All activities are monitored and managed by the Business Administrator (BA). Additionally, since the District has been under investigation by the State Department of Education since August 2006, the Purchasing and Accounts Payable Functions are overseen by the Fiscal Manager of the State Intervention Team. All purchasing decisions are ultimately approved by him, and any questions and concerns that may arise as part of the process are also directed to him.

The BA and ABA are responsible for setting up the Request for Proposal (RFP) and Bid process. Either the ABA or the COC sends the purchase order (PO) to the vendor to procure the goods and services. The District utilizes the “GAAP System” to create POs, which is integrated with AP.

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:

- Bids and Quotations
- PO Process
- Vendor Set-up and Payments to Vendors

- PO Adjustments
- Rollover of POs

We identified key controls within the Purchasing/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:

- PO requisition form is approved by the Principal/Supervisor and BA/ABA.
- PO is approved by the BA.
- If the PO value was greater than the quote or bid threshold, three quotes or three bids were obtained.
- Payment is approved by the Board via the bills and claims listing.
- Manually processed check is approved by the BA or the ABA.

#### **Summary of Observations and Recommendations**

On the following pages we present a summary of observations and recommendations related to the Purchasing and Account 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.

#### **Segregation of Duties**

It is evident through our interviews and discussions that the District is short staffed and thus does not currently have dedicated Purchasing or AP employees. Instead, many of the key responsibilities related to these processes are divided between the COC and the ABA. As a result, there is a lack of segregation of duties involving the PO process and the payment of invoices for Food Services.

We recommend that the District hire an AP Coordinator to segregate duties between Purchasing and the AP process and Food Services. The segregation of duties helps to reduce the risk of possible misappropriation of funds.

We further noted that the Accountant has the highest available system access, which means the Accountant is able to generate POs and mark invoices for payment. The two functions should be separated. We recommend that the District segregate these duties and change the Accountant's access rights to be limited to their job responsibilities.

### Standard Operating Procedures

Per review of the District's documented policies and procedures of this process, it is evident that the policy does not represent the current procedures. The current SOP was adopted November 16, 2000. Below are a few examples of the discrepancies we noted between the document and the current policies and procedures:

- A three-part requisition form is to be used.
- A form is to be submitted for the replacement of lost or stolen items.
- A quote threshold of 20% instead of 15%.

We recommend that the District review their documented policy and procedures and update them to reflect the current process and procedures in place.

### PO Requisition Process

The District does not use a formal PO requisition form to seek approval for purchases. Instead, the District uses a copy of the PO, but it does not contain the attributes of a standard PO requisition form. The following elements are missing: a header that includes "Requisition Form," the requisitioner's name, the requisitioner's school or department, the purpose of the purchase, and the date the requisition is being requested. Also, the employees approving, only initial the requisition form and do not always write the date of their approval. Therefore, the approval could be after the PO was printed.

As a result, using a copy of the PO as the requisition form, a PO number is immediately assigned which may lead the requisitioner into believing that the PO has been approved. Additionally when the PO is entered at the requisition stage, the money is encumbered which provides more reason for the requisitioner to think the requisition is approved. If the requisitioner sees that a PO number is available, the requisitioner could call the vendor and place the order.

Also, since a PO is created when the requisition is entered, this can create an unnecessary back log of POs to process, as some of these are inevitably canceled. Also, for a requisition entered at the end of the fiscal year, if available, the amount of the PO is encumbered, and if the goods or services are not received that fiscal year, the amount is then rolled over and therefore allocated to the next year, in effect, increasing the next year's budget. If a requisition form was entered for these purchases instead of a PO, this amount would not be rolled over to the next year.

We recommend that the District design and use a formal PO requisition form that includes all pertinent information regarding the purchase such as the requisitioner's name, the requisitioner's school or department, the purpose of the purchase, and the authorization by the Principal/Department Head and BA/ABA. A PO number should be assigned only after the requisition has been approved. Further, all approvals of a requisition should be documented with the approvers full name and date. This will serve as a measure in preventing unauthorized purchases and the misappropriation of funds.

#### **Completeness of Purchase Orders Packets**

In performing our Historical Expenditure Analysis, specifically the 13 Point Analysis and our test of internal controls over the Purchasing process, we noted that a number of PO packets were missing the following:

- An approved PO requisition form
- Approval by the BA or ABA
- The original PO itself, instead only a photocopy of the PO was attached
- The original vendor invoice.

These elements are primary in determining the validity of a purchase. The Purchasing and AP employees should be cognoscente of the completeness of the PO packet prior to approval of the PO as well as prior to the payment of the corresponding invoice.

We recommend policies and procedures be implemented to help ensure that a complete PO packet is reviewed prior to the PO being approved as well as prior to payment to the vendor.

#### **Rollover Purchase Orders**

In performing the Historical Expenditure Analysis, we noted that POs that are open at the end of a fiscal year are transferred to the next year. As part of this process in the GAAP System, the PO is given a different number and the date of July 1st of the next fiscal year is assigned the PO date.

When the PO number and date change, it appears that a new PO is created. Also, as the PO date is altered, it does not represent the actual date the original PO was created. This latter point is more of a risk as the Business Office determines which invoices to pay based on the PO number. As discussed above, the PO number is created when the requestor enters the PO. As a result, a PO can be entered and ordered from the vendor well after the goods and services are received and, therefore, well after the invoice date.

We recommend the PO retain its original PO number and PO date with all invoices being paid off of them.

### **Cancelation of Purchase Orders**

The District does not have a documented policy in place in regard to the cancelation of a PO. As a result, the District's cancelation process is not consistent. Also, in performing test of controls, we noted that several POs that were canceled by the Business Office had not been canceled in the GAAP System.

We recommend that when a PO is canceled, that both systems be updated simultaneously to reflect the cancelation. We also recommend that the Business Office notify the requisitioner that the PO was canceled. There should also be periodic reviews, at least quarterly, of all open POs to help ensure that the system is closing the aging POs and the systems are properly updated.

### **Manual Purchase Orders**

The District creates two types of manual POs. The first type is when an existing PO is adjusted in the GAAP System, and since a PO can not be reprinted, a new PO, but with a similar number, is created. The new PO is processed in one of three ways:

- A letter is added to the original number (05F03995 to 05F3995A). This appears to be done when an item is added to the PO or shipping and handling is added or a blanket PO is created.
- A letter is added just before the numbers (06F5480 to 06FG5480). However, this appears to be an old process that is not in practice today.
- The District has a PO stamp that allows the user to create a PO outside the System. An example of this is the POs that are used to transfer funds from the General Fund to the Payroll Account to pay for payroll taxes and other deductions.

We recommend that, except for emergencies, manual POs be disallowed as the manual PO process is outside the System and can circumvent the approval process. We recommend instead of a manual PO with a similar PO number, an entirely new PO be created as the PO number should not affect the process. We also recommend the District not use the PO stamp.

### **Maintenance of Purchase Orders and Other Documents**

POs processed prior to January 2007 are filed by the check number with which the PO was paid. The District has indicated that they began filing POs by PO number beginning in January 2007. However, we observed that the current POs are not filed timely.

In addition, POs and other important documents are filed in the basement which is damp and prone to flooding. As a result, several POs are damaged beyond repair.

We recommend that the District timely file all POs incrementally by PO number. We also recommend the District store important documents in climate controlled storage that is free of water damage.

### **Payment of Invoices**

During testwork, we noted that the District pays invoices that are higher than the approved PO amount. This appears to be due to the following reasons:

- Different quantities on the PO versus the vendor invoice
- Different prices per item on the PO versus the vendor invoice
- Calculation errors on the PO
- Shipping and handling charge not included on the PO or not adjusted to the actual amount at the time the PO was generated

We recommend the PO include all charges known at the time of the purchase, including shipping and handling. If an invoice is received with different quantities than the PO, the Business Office should contact the employee who received the goods to determine how many items were received and if more than what was procured, did the employee send and/or return the additional goods to the vendor. If the District kept them then the PO should be adjusted to reflect the correct goods received. If different prices appear on the PO, the District should call and discuss this with the vendor because the District procured the goods at the price on the PO. The District should inform the vendor of the contract (i.e., PO) and inform them that the District is paying the agreed-upon price. Good business practice requires that the shipping and handling charges are initially estimated with confirmation of actual charges from the vendor at the time the PO is generated. If the amount is not known, the amount should be estimated as best as possible. If an adjustment is to be made, the adjustment should be approved the same way a PO is approved.

### **Bid/Quote Process**

During testwork, we noted that several POs that exceeded the bid or quote threshold did not have evidence that the District had followed the appropriate bid or quote process.

We recommend that the District follows the applicable policies and procedures for purchases above the bid and quote threshold in order to help ensure efficiency and cost effectiveness as well as complying with NJ state purchasing requirements.

### **Vendor List Maintenance**

The District does not maintain a current list of all vendor contracts. Having such a list will allow the District to help ensure pricing on the PO is compliant with the contract.

The District does not have a policy to deactivate vendors for whom the District has not purchased goods or services from for a long period of time. This was noted when we reviewed the purchase history of nine active vendors and noted the District had not purchased from these vendors for the last three preceding years.

We recommend the District maintain copies of all contracts in the Business Office and also maintain a list of the contracts and the pricing of those contracts in a separate file. We recommend the District create a policy to deactivate vendors for whom the District has not purchased from after a long period of time. Also, we recommend the District review the purchase history for each vendor in the GAAP System and deactivate the ones that meet this policy.

#### **Weaknesses in the Accounts Payable Process**

In performing our Historical Expenditure Analysis, specifically the 13 Point Analysis and test of controls, we noted the following with regard to the AP process at the District:

- Due to a system limitation, the District does not record the invoice date in the GAAP System.
- Several POs had past due balances on invoices received.
- Several POs were dated the same as the invoice date or dated after the invoice date.
- In several instances, the District paid a past due statement balance rather than the invoice or the PO amount.
- The District does not reconcile or perform any analysis of the AP account.

We recommend that the District remediate the limitation in the GAAP System in order to enable the system to record the date of the invoice when it is received. As well, the District should establish a method of aging the invoices in the GAAP System in order to assist the District in monitoring the AP Department in an efficient manner. We further recommend that the District perform regular reconciliations of the AP Department (a minimum on a quarterly basis) in order to efficiently monitor their outstanding balances and manage the District's cash flows in a more cost-efficient manner.

#### **Safeguarding of Check Stock**

The blank check stock stationary is not kept in a secure area at the ITC as it is stored in the printer room, which is accessible by all employees. This is unsafe since all authorized electronic signatures and the graphics for the checks are also maintained at the ITC. Additionally, the Director of the ITC is able to initiate a check run if the Business Office is not able to.

We recommend that the check stock be kept in a secured location at all times and that access to authorized electronic signatures and graphics is limited to the appropriate employees of the ITC, the BA, and the ABA. We also recommend the District consider allowing the ITC to print the checks only after an authorized employee (i.e., the BA or ABA) from the Business Office enable the process in the GAAP System.

### **Manually Processed Checks**

The District processes manually generated checks for emergencies related to students in circumstances that require payment prior to the monthly Board meetings. The COC processes these checks and they include the signatures of the Board President, the Board Treasurer, and the BA or ABA. For the President's and Treasurer's signatures, the COC calls them for a verbal approval and stamps their signatures. Thus the only actual signature on these hand checks is that of the BA or the ABA.

We also noted that when a manual check is processed, the COC enters the PO number to identify the PO to apply the check. During the test of controls, we noted that the COC did not enter the correct PO number when processing a manual check. As this is a manual process, it is prone to data entry errors.

We recommend the District create a policy to define the approvals that are required before processing a manual check. As the Board approves payment by approving the bills and claims list, we recommend a representative of the School Board approve the manually processed checks prior to payment. Also, this approval should be documented.

### **Human Resources/Payroll**

#### **Overview**

The Human Resources Department (HR) is responsible for interviewing prospective employees, hiring, and terminating employees of their duties, as other issues related to the employees employment at the District. Other responsibilities include aiding the Board in negotiating contracts with the unions, managing vacation and sick time, employee benefits, grievances, continuing education, and also ensuring the District is compliant with all laws and regulations related to employment. The Department consists of the Assistant Superintendent of Daily Operations and two confidential secretaries.

The Payroll Department (Payroll) works directly with the HR Department and ITC to process the payroll for the District. Payroll consists of only a Payroll Coordinator.

As part of our procedures, we developed a high-level understanding of the Human Resources/Payroll processes. At the District, the Human Resources/Payroll processes include the following subprocesses:

- New Hire Process
- Changes to Payroll
- Attendance Process, including vacation, professional, and personal time
- Overtime policy and procedures
- Grievances
- Continuing Education
- Payroll checks and payroll process

- Employee Benefits
- Terminations

We identified key controls within the Human Resources/Payroll processes based on interviews with business process owners for each of the subprocesses. We considered the following to select a sample of 29 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:

- The applicant was approved by the Superintendent, BA/ABA, HR Director, and the Board.
- The Candidate Selection Form was approved by the Director of HR, Superintendent, the School Principal or Supervisor, the Director of Student Personnel Services (if applicable), and by the BA, the ABA, or the Accountant to confirm the account code.
- The Employee Start Form has been signed by the Director of HR, the Principal, or Supervisor after the Board approved the employee.
- Personal, professional, and/or vacation days have been approved by the employee's Supervisor and the Director of HR.
- Leave of absence or date of termination had been approved by the Board by reviewing the relevant Board Minutes.
- Supplemental pay and/or overtime had been approved by employee's Principal or Supervisor and the Director of HR, if applicable. Also, verify that the employee was eligible for supplemental pay and/or overtime.
- The payroll deduction calculations have been reconciled to the monthly payroll report in a timely manner by reviewing signoff by BA and/or Superintendent. They were approved by the Board.
- The monthly payroll report had been reconciled to the budget by reviewing the reconciliation and that it had been approved by the BA.
- The monthly overtime pay had been reconciled to the budget by reviewing the reconciliation.

- Semimonthly payroll report is prepared by the Payroll Coordinator and approved by the BA.
- Semimonthly sum of casual pay entered into the Payroll System is reconciled to the sum of the casual pay from the payroll reports submitted by the schools and departments.

#### **Summary of Observations and Recommendations**

On the following pages, we present a summary of observations and recommendations related to the Human Resources/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**

The current HR and Payroll procedures are focused more on the policy level rather than the procedures. The operational procedures should be documented and communicated to all employees.

We recommend that the District documents the current HR and Payroll policies and procedures to the appropriate level of detail. We also recommend that a copy of the policies and procedures be distributed to all relevant employees.

#### **Approvals of Standard Payroll Forms**

In performing our testwork for HR, we noted that for one employee, the candidate selection form was not signed by the Supervisor. Further, another employee was not approved by the Board to work at the After School Academy in addition to his/her regular duties.

We recommend that all pertinent employees, including the Supervisor of the position, sign the applicant's candidate selection form signifying they recommend the applicant to be hired. We recommend the Board approve all candidates for all positions, including those assuming extra responsibilities. All documents obtained during the hiring and approval process should be maintained in the employee's personnel file. Also, the Payroll Coordinator should ensure that the Board minutes indicate the Board approved all candidates for positions that are processed for Payroll.

#### **Documentation of the Reconciliation Processes**

During our testwork, we noted several reconciliations were not documented, including the Payroll report to the Budget and the casual pay to the budget.

We recommend that the District establish a formal reconciliation process to help ensure that controls are in place to monitor the Payroll and Budget. The reconciliation should be documented.

### **System Completeness and Accuracy**

During our testwork, we found that the personnel data in the Payroll/Personnel System was either incomplete or inaccurate. For example, one employee, who was deceased, was noted as "active" in the system. There were also instances in which the personal data, such as date of birth, hire date, and employee address, was missing.

We recommend the District pursue methods to help ensure the completeness, accuracy, and integrity of the data that is entered into the Payroll/Personnel System. We also recommend the District institute a formal policy defining the criteria and frequency to review the Employee Master File for completeness. As part of the review, the District should identify and change any inaccurate information and remove records that should not be included.

### **Reliance on Manual Processes**

Some processes performed within or related to the semimonthly Payroll process are manual. For example, each Department manually records overtime and casual pay on timesheets, hourly employees record their hours manually on time cards, the Payroll Coordinator manually reconciles the semimonthly casual pay to what was entered into the Payroll System, and the Payroll Coordinator calculates payroll deductions in Quicken and manually enters them into the Payroll/Personnel System. These processes are cumbersome to administer, prone to errors, and difficult to maintain an appropriate level of controls.

In addition, there is a lack of controls over the time cards which may be manipulated by employees as the Department Supervisors and Payroll Coordinator cannot verify the accuracy of the time cards.

We recommend the District assess the viability of introducing an automated process of timekeeping and recording and establish appropriate controls accordingly. This would help ensure a more efficient and controlled process of recording and processing the semimonthly Payroll payments.

### **Sign Off on Check Distribution**

The distribution of paychecks for people who are not enrolled in direct deposit is done by a District courier who picks up the checks from the Payroll Coordinator but does not sign for them at the time of pick up and delivery.

We recommend that the District establishes a formal procedure to require the courier to sign for checks upon pick up and delivery. Furthermore, we recommend that the District enhance communication efforts to increase awareness of the Direct Deposit payment option.

### **Segregation of Types of Pay (e.g., Casual Paychecks)**

The District processes casual paychecks for various types of pay such as stipend pay, overtime pay, hourly wages, substitute wages, etc. In attempting to segregate the different types of pay for analysis, KPMG was not able to identify the amounts of each with any assurance.

In addition, each type of casual pay is processed on a separate check, meaning multiple checks are issued to each employee who receives multiple types of casual pay for the period. This does not include employee reimbursements, which are paid via the purchase process.

We recommend that the District institute a procedure to help identify each type of casual pay. In addition, the District should monitor each to help ensure Payroll is accurate and the amounts of each type are reasonable. We also recommend the District combine all casual pay on one paycheck and itemize the different amounts in the pay stub. Further, we recommend that the District assess the benefit of combining casual and overtime pay into the employee's regular paychecks.

#### **Payments to Terminated Employees**

The District allows employees to receive a paycheck after their termination date, which indicates the last day an employee receives a regular paycheck. Often times, a full-time employee will return to the District and work part time. For example, a teacher will work past their termination date as a summer school teacher or as a substitute teacher.

Also, in order to be paid for extra work performed, the employee is to submit a request by completing a Request for Supplemental Wages Form. Upon approval from their supervisor, the employee is paid. During the 13 Point Analysis, we found an employee who was paid 303 days after his last day of work because the Form was not submitted and approved timely.

We recommend that the District formally implement the appropriate policies and procedures to help ensure that payroll checks are not processed for a deactivated or terminated employee. In addition, the District should indicate in the System the last day of employment at the District. However, if the employee remains an employee of the District by working part time or as a substitute, this should be changed in the system to reflect a change in the employee's position but should not indicate that they are terminated.

We also recommend the District write a policy that defines what each data field in the System is used for, including the termination date. As employee turnover occurs, this will help ensure consistent data is maintained in each field.

Further, we recommend employees be paid promptly after their termination. The District should implement a policy to require terminated employees to submit the request timely.

#### **Segregation of Duties**

There is a lack of segregation of duties as the Payroll Coordinator processes the District's payroll and also updates the salary balance to zero when an employee is terminated.

Part of the reason there is a lack of segregation of duties is that we have observed that the District Office appears understaffed. The District's Payroll Department consists of one Payroll Coordinator who processes payroll paychecks for more than 700 employees.

The Payroll Coordinator inputs, reviews, and approves the new information and the changes to information for existing employees. Authorization, access, and safeguarding of duties with regard to adding or changing the master file are not appropriately segregated.

There is also a lack of segregation of duties as the BA reviews the Payroll report and also enters the Payroll journal entries. This is a lack of segregation of duties for the BA as he/she is reviewing the report that creates the journal entries and then the BA is entering these entries.

We recommend that the District ascertain the benefits of including a deactivation process as part of the HR function. This would separate the dual roles the Payroll Coordinator currently holds.

We recommend that an HR employee be the one who updates the System when an employee resigns or is terminated and is not owed a regular paycheck. We also recommend the District assess the viability of hiring additional staff, who would assume some responsibilities in processing the semimonthly paychecks. This could enable the District to segregate the responsibilities surrounding the payroll processing and, potentially, reduce a risk of errors.

#### **Securing Payroll Information**

Employee and payroll information, including the employee's Social Security Number, is maintained in binders and boxes located on and around the Payroll Coordinator's desk. The binders and boxes are not secured in a secure location.

We recommend that the District establish a more secure environment to store employee and payroll data to prevent an unauthorized access of the personnel data.

#### **Safeguarding of Check Stock**

During our interviews with the District and our testing of processes, we observed that the check stock stationary is not secured under lock and key in the ITC. As well, the authorized electronic signatures and check graphics are also in the same area. These items are stored in the printer room which is accessible by all ITC employees. Additionally, the ITC has the ability to initiate a check run through the Payroll system without approval from the Business Office.

We recommend that the check stock be kept in a secured area at all times and that access to authorized electronic signatures and the check graphics are limited to appropriate ITC employees, the BA, and the ABA. In addition, we recommend that the ITC not be able to initiate a check run without the BA's approval in the Payroll System.

#### **Management Reviews**

We noted that the Assistant Superintendent of Daily Operation does not formally review and approve the HR confidential secretary's data entries of employee information into the System.

Also, during the 13 Point Analysis, we noted that the Payroll Coordinator's calculation of the employee's supplemental pay is not reviewed and verified by a second person prior to processing the paycheck.

We recommend that the Assistant Superintendent of Daily Operations review and approve the data entered by the HR confidential secretary. We also recommend that all payroll calculations be reviewed and verified by a second person, to help ensure that employees are being paid the appropriate amount based upon the applicable employment contract, union contract, or Board minutes.

#### **Historical Payroll Information (e.g., Overtime Rates)**

The Payroll System does not retain historical pay information such as the employee's regular hourly or overtime rate of pay. Only the current hourly rate is maintained, so if this rate changes, this is not reflected in the system. The system does not have the Payroll history of an employee, such as when a salary increase is received. The historical information is not maintained.

We recommend all rates of pay, including the salary balance, the stipend rate of pay, the hourly rate of pay, and the overtime rate of pay be maintained in the System.

#### **Missing Board Minutes**

As part of the 13 Point Analysis, Board minutes for a meeting in 2003 were requested to support a salary adjustment. These minutes were not available to review as the District was not able to find them.

We recommend that the BA/Board Secretary maintain all copies of Board Minutes.

#### **Lack of an Audit Trail within the Payroll/Personnel System**

As part of the 13 Point Analysis, we noted that an audit trail is not maintained in the Payroll/Personnel System to track changes that are made to employee data.

We recommend that an audit trail be implemented to track changes made to the employee records in the Payroll/Personnel System.

#### **Ethics Program**

The District does not have a formal ethics program. When implementing controls, the goal is to not make them so strong that employees are not able to function efficiently. Controls are only as strong as the people monitoring them. With collusion among employees, controls can be meaningless. A strong ethics program helps out in creating a culture in an organization where employees are encouraged to act ethically.

We recommend the District create an ethics program for all employees. The program should be followed by the Administration to lead by example and set a strong tone at the top of the District. The program should include training, monitoring, and procedures for reporting violations of the ethics program.

### **General Operations/Accounting**

#### **Overview**

The General Operations at the District include budget preparation and monitoring, financial reporting, journal entry processing, revenue and accounts receivable, wire transfers, grants management, and the management of the three enterprise funds. The District has three enterprise funds: Cafeteria Fund, the Athletic Fund, and the ITC. While Food Services and the Athletic Fund provide services to the District's students, the ITC develops and sells Accounting and Payroll Software to other Districts throughout New Jersey, including Asbury Park.

The Accounting Department, overseen by the BA, has one employee, an Accountant. The District also hires their independent external auditor to act as a consultant to the District in regard to the various activities. Additionally, since the District has been under the control of the New Jersey State Department of Education since August 2006, the General Operations/Accounting process is overseen by the Fiscal Manager of the State Intervention Team. All fiscal decisions made by the District are subject to review and approval by the Fiscal Manager.

The Accounting Department utilizes the "GAAP" System, which is an accounting software system that was developed by the ITC, to record and maintain the District's accounting activities.

As part of our procedures, we developed a high-level understanding of the District's General Operations/Accounting process. At the District, the General Operations/Accounting includes the following subprocesses:

- Budget Preparation
- Financial Reporting
- Journal Entry Processing
- Receipts (Revenue and Accounts Receivables)
- Disbursements (Issuance of checks, wires, transfers, etc.)

We identified key controls within the General Operations/Accounting 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:

- Monthly bank reconciliations have been prepared as appropriate.
- Each budget was approved and signed by the BA, Superintendent, School Principal, and Student Leadership Council Chair.
- Manual journal entries and budget transfers have been approved by the BA.
- Procedures as documented in policy and procedure manuals are generally followed.

#### **Summary of Observations and Recommendations**

On the following pages, we present a summary of observations and recommendations related to the General Operations/Accounting 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.

#### **Segregation of Duties**

There is a lack of segregation of duties concerned with the Accounting and Financial Reporting activities prevalent at the District. The Accounting Department consists of one Accountant who reports to the BA, who is also the ultimate authority over many decisions. Additionally, all funds are received directly by the Accountant, who is responsible for depositing those funds and entering the amount into the system. In addition, he has access to all bank accounts online and has the highest level of system access (level 8) on the GAAP System and reconciles all but one District's bank account.

Further, during our interview with the Director of the ITC, we observed that he/she receives funds, records the receipt of the funds, and reconciles the Accounts Receivable. These activities should be segregated in order to prevent misappropriation and safeguard the assets of the District.

We recommend that the District segregates the duties in relation to the receipt, depositing, and recording of funds received by the District, as well as limiting system access to each employee's job responsibilities.

#### **Reconciliation of the Board Secretary and the Board Treasurer's Reports**

The monthly reconciliations between the Board Secretary Report and the Board Treasurer Report have not been completed, prepared, and reconciled since February 2007. The District stopped reconciling these reports because they discovered that those prepared since the beginning of the fiscal year, and possibly farther back than that, were not prepared properly and will have to be restated. The Accountant and a temporary worker are in the process of reconciling the Reports and will be making adjusting entries to bring the accounting up-to-date. Per the District, every attempt is being made to resolve these differences and prepare an accurate Board Secretary's Report.

We recommend the BA take a more active role in reviewing and reconciling the Board Secretary's Report. We recommend that the Board Secretary's Report and the Treasurer's Report be completed, prepared, and reconciled in a timely manner. Any irreconcilable differences between the two reports should be identified and resolved prior to being submitted to the Board.

#### **Reconciliation of Bank Accounts**

Although bank accounts are reconciled on a monthly basis, there is no policy in place to require the BA or another person other than the Accountant to review the reconciliations. In addition, the Cafeteria bank account has not been reconciled since February 2007, and one Student Activity account has not been reconciled.

We recommend that bank account reconciliations be prepared for all accounts and formally reviewed by the BA in a timely manner to verify the completeness, existence, accuracy, and proper presentation of all the District's bank accounts as well as help ensure the safeguarding of District's Assets.

#### **Grant Management Administrator**

The District currently does not have a Grants Administrator. The Business Office has limited understanding of grant requirements and there is no one to act as an intermediary between the Director of Programs and the Business Office. As a result, grants received by the District appear to be managed in a haphazard manner. In addition, the District may not be taking advantage of all grants for which they are eligible.

We recommend that the District employ a Grants Administrator with adequate experience and knowledge of the operations and regulations surrounding the various grants, to help the District to obtain and use grants in efficient manner.

#### **Approval of Budget Transfers**

During our tests of controls, we noted that of the six Budget Transfers tested, that two did not have a Request for Budget Transfer Form that had been approved by the BA prior to the transfer being made.

We recommend that written approval (via the Request for Budget Transfer Form) be obtained from the BA prior to Budget Transfers being made in order to prevent the misallocation of funds.

#### **Manual Journal Entries**

During our tests of controls, we requested a system-generated report of all manual journal entries made during our scope period. The District was unable to provide such a list.

We recommend that the District modify its GAAP System to be able to track all manual journal entries made in order to prevent misallocation of funds and help ensure the completeness, existence, and accuracy of accounts.

#### **Support for Wire Transfers**

The District sends outgoing wire transfers for two reasons: medical benefits (employee health insurance) and FICA payments. We noted that these wire transfers are not formally approved by the BA. Additionally, the invoice for medical benefits is not reconciled to the list of medical benefits payable. The invoice that the State provides to the District is an aggregate of the month's charges and does not segregate the number of employees or how they calculated the amount due. As part of the invoice approval process, the District does not reconcile the amount due to the amount of employees that were provided medical benefits. The Benefits Coordinator maintains a list of who received benefits, but this list is not compared to the invoice.

We recommend the District, at a minimum, request the State to identify how they determined the invoiced amount by providing the number of employees that were provided medical benefits during the month. We also recommend the District reconcile the invoice to the list of employees receiving benefits. We also recommend the BA formally approves all outgoing wire transfers in order to prevent misappropriation of funds.

#### **Monitoring of Accounts Receivable and Accounts Payable**

The District does not have a policy or procedure in place that requires the reconciliation of Accounts Receivable and Accounts Payable.

We recommend that the District reconciles Accounts Receivable and Accounts Payable in a timely manner in order to help ensure the completeness, existence, accuracy, and proper presentation of these accounts. We also recommend that these reconciliations be reviewed.

#### **Independence of the External Auditor**

The District's external independent auditor does not appear to be independent as he also provides consulting services in regard to accounting activities. Also, the current auditor has been in this role for approximately 15 years, either as an employee of another auditing firm or with his own firm. Additionally, the Accountant at the District was a previous employee of the Auditor and worked on the District's audit shortly before being employed by the District.

We recommend the District consider establishing a formal process for reviewing the independent auditor relationship. Additionally, the District's auditor should be independent. We also recommend the District refrain from hiring employees of their external auditor for at least one year after the employee assisted on an external audit of the District.

#### **Controls over QuickBooks**

To record the receipts and disbursements of the Athletic and Cafeteria Funds, the District uses QuickBooks instead of entering them directly into the GAAP System. As QuickBooks is an extra system, there is no apparent reason why this is being used. As QuickBooks is not on the computer network, there is very little oversight by the BA.

We recommend the District use the GAAP System to record all accounting activity, including that for the Athletic and Cafeteria Funds.

### **Food Services**

#### **Overview**

As part of the Enterprise Fund, the Food Services Department (Food Services) is a self-supporting Department. Food Services is managed by the Cafeteria Operations Coordinator (COC) who maintains an office at the District's central office and is also involved in Accounts Payable. The staff of 30 includes cooks, assistant cooks, kitchen and cafeteria staff, line workers, cashiers, food preparers, and a driver. There is a cook at each school location who acts as the site manager. The SIM System is used to record the meals that are served.

Food Services is responsible for preparing breakfast, lunch, and a snack at six school locations. It produces approximately 23,000 lunches and approximately 26,000 breakfasts per month. 90% of the meals served are either free or reduced. The District has three schools with operating kitchens: the High School, Middle School, and Thurgood Marshall Elementary School. The other schools, Bangs Elementary School and Bradley Elementary School, have warming kitchens only. Food for the Alternative Middle School is served out of the warmers that are used to transport the food. The meals are prepared at the three kitchens and either served at that location or delivered to one of the other three schools. Food Services also manages the auxiliary vending at the schools and provides catering service for various functions and events at the District.

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:

- Department Budget
- Personnel and Payroll
- Ordering and Receiving

- Inventory
- Cash Collections, Deposits, and Reimbursements.

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 Food Services process elements considered, the following attributes were identified for testing:

- Selected POs were approved by the site manager.
- Blanket POs were approved by the COC.
- Deposits had been recorded accurately in the Quickbooks system by the Accountant.
- Students' eligibility for a free or reduced meal was approved by a second reviewer, either the ABA or COC.
- Meal counts per the Nutrition Program System had been certified by the BA or the ABA.

#### **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

#### **Full-Time Cafeteria Operations Coordinator**

The COC is also responsible for part of the Accounts Payable process. This does not allow the COC to allocate the necessary time to the position and therefore, some items are overlooked.

We recommend the District reassign the Accounts Payable responsibilities from the COC.

#### **Standard Operating Procedures**

The Food Services department does not maintain a manual of Standard Operating Procedures (SOPs).

We recommend that the District develop a SOP manual for Food Services that incorporates the District's current policies and detailed procedures, as applicable.

#### **Management Oversight**

The COC has limited oversight over the day-to-day operation as he relies on a cook at each school who acts as a site manager to help ensure the proper meals are being served, and served efficiently. The cooks are primarily responsible for preparing food but are also being asked to manage the operation, including the employees. As the cook's primary responsibility is to prepare the food, the management of the operation becomes secondary.

We recommend the COC monitor the food service operations more closely. Alternatively, the District should assess the viability of hiring additional staff, who would assume some responsibilities such as monitoring the Food Services operation.

#### **Cash Collections – Segregation of Duties**

At the end of the day, the cash drawer is counted only by the cashier and not the Site Manager or the COC. There is a lack of segregation of duties as the cashier records the sales and also reconciles the cash in the register.

We recommend the Site Manager reconciles the cash drawer, including verifying the count in the drawer and separate the bank from the cash collected for the day.

#### **Timely Cash Deposits**

During our test of controls, four of the seven deposits tested were not posted to Quickbooks in a timely manner. Also, the seven deposits that were tested were not deposited in a timely manner.

We recommend that all deposits be deposited into the bank account and posted to Quickbooks within 48 hours to help ensure the cash is not misappropriated and the deposit is properly and timely accounted for.

#### **Control over Inventory Quantities**

The change in the day's inventory, the number of meals served recorded in the register, and the amount of cash collected for that day are not compared and reconciled to each other. A lack of controls around this process could lead to misappropriation of assets.

We recommend that inventory be counted at the end of each day.

#### **Manual Processes**

The processes below are manual, cumbersome, and susceptible to error:

- The perpetual inventory for each school is recorded manually by writing the receipts and items used by hand.
- If the servers used to record the free and reduced meals are not working or if a student forgot their identification, the students write their name on a log sheet.

- The COC receives orders from the school and calls the vendor and places the order.

Manual processes present a high risk for intentional or unintentional errors or omissions. As a result, food orders may be inaccurate resulting in the incorrect food being ordered.

We recommend that the District assess if the manual processes can be automated through the existing systems. The District should assess the system's ability to implement additional controls to eliminate the manual processes. Also, for the times when students names are to be written on the log sheet, a Cafeteria worker should write the name, not the student.

#### **Free and Reduced Meal Eligibility**

The District receives applications from families to determine the student's eligibility for a free or reduced meal. For two of the seven students selected, an initial reviewer determined the student was eligible, but the eligibility was not reviewed by a second employee.

We recommend that the District require all applications for the free and reduced meals be reviewed by two employees to determine the eligibility.

#### **Transportation**

##### **Overview**

As the District is situated in an area of one square mile, most students in the District are required to walk to school. The District utilizes transportation for its students for two primary reasons.

First, the District utilizes the Monmouth-Ocean Educational Services Commission (MOESC) to arrange transportation for specifically approved students to and from school. The approved students in the District are: special education students, students covered under Section 504 of the Disability Act, homeless students, VO-TEC students, charter school students, and students who attend summer programs. The MOESC contract is monitored and managed by the Director of Student and Personnel Services (SPS) and the SPS Secretary.

Second, the District transports students on field trips and also student athletes to and from sporting events. To transport these students, the District owns a school bus and also rents buses from other transportation companies when the District's bus is not available. The Supervisor of B and G monitors the activity related to the District's bus or Blue Bird Bus and a Confidential Secretary coordinates the bus for these trips. The District has one full-time and one part-time driver.

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:

- Contracts
- Students Requiring Out of District Transportation
- Athletic Events
- Field Trips

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 signed contract with the external vendor(s) as appropriate.
- Proper Board approval was obtained for the contract.
- Necessary approvals are obtained prior to payment of invoices.
- Payments made to external vendors are in accordance with the contract stipulations.
- Field trip had been approved by the School Board prior to the trip.
- Bus driver completed a Trip Log, including all pertinent information for the trip.

#### **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.

#### **Standard Operating Procedures**

There is a lack of SOPs both in existence and implementation. Without current SOPs in place that employees are aware of, the District is exposed to potential inconsistencies and/or unauthorized or inappropriate expenditures.

We recommend the process owners consider creating a SOP and share it with the various employees who are affected.

#### **Approval of Vendor Invoices**

There is a lack of controls around the monthly MOESC invoice as it is not adequately reviewed by the appropriate parties. The invoice that MOESC provides to the District is an aggregate of the month's charges and does not segregate the number of students, the number of trips, etc.

We recommend the District, at a minimum, request MOESC to identify how they determined the invoiced amount by providing the number of students that were provided transportation during the month. We also recommend the District review the list of the students on the MOESC list to help ensure that the appropriate students that are to be provided transportation are on the list. Also, as part of this review, the District should ensure, based on the attendance records of these students, the District is being charged the appropriate amount.

#### **Complaint Tracking**

A formal process for logging, tracking, and monitoring complaints in regard to the MOESC contract does not exist. Currently, only a complaint file is maintained and the number of complaints is not formally monitored.

We recommend the District implement a process, including possibly a tracking database, to formally document all complaints from, including, but not limited to, school officials, parents, students, teachers, monitors, transportation company officials, MOESC employees, etc. The process should include guidelines and procedures for documenting the complaints.

#### **Approval of Bus Drivers' Trip Log**

For each trip, the bus driver completes a Trip Log with the destination, the group, the departure time, and the arrival time. The payroll for the drivers is determined solely by their Trip Log. The driver also does not complete a timesheet.

We recommend that the trip organizer signs and approves the Trip Log. We also recommend that the driver submit a timesheet.

#### **Vendor Selection**

At the beginning of the school year, the District advertised multiple times to request bids for on-call services for transporting students to the field trips and athletic events. There were no responses to the advertisements. Therefore, the District called several transportation companies and determined that the Laidlaw Bus Company offered the lowest cost. However, as part of the internal controls testing, we noted that companies other than Laidlaw were used to transport students.

We recommend that the District choose the vendor with the lowest rates and continue to use that vendor throughout the year. However, it may not be feasible for one vendor to transport the students to every field trip and athletic event during the school year so the District may opt to select two to three vendors to provide these services.

### Security of Assets

The District-owned bus is housed in the B and G Department warehouse. The drivers have the security codes to the building and the key to the bus and are thus able to drive the bus without B and G supervision.

We recommend a maintenance employee, preferably the Supervisor or Assistant Supervisor, maintain the security code and the key and meet the driver at the garage to help ensure the bus is taken for Board-approved trips only.

### Technology

#### Overview

The District's Technology Department is responsible for maintaining and supporting the IT needs of instructional and administrative operations. The District has two divisions, one of which is responsible for the District's network and schools and the other that manages other school District's networks. The District has 20 local area networks which are connected to each other via two wide-area networks. The IT Department supports software, hardware, and network infrastructure for more than 1,315 computers, approximately 299 of which are Apple Macintosh computers and the remaining are Microsoft Windows computers. The IT Department is supported by 13 staff members, seven are located within the District, and six are located at the ITC. The staff includes ITC Managers, Technicians, and Operations Coordinators. The District's IT environment has had minimum downtime during the recent past.

The IT Departments at Asbury Park support its and other District's core applications, including:

- Asbury Park ITC GAAP Budget System – This is the District's Financial System. This application serves the budgetary and accounting needs for approximately 60 school Districts throughout New Jersey. This application is hosted at the ITC, and approximately 50 users within the District have access to this application.
- Asbury Park ITC Payroll System – This is an application for Payroll processing. This application performs the Payroll function for approximately 40 school Districts throughout New Jersey. This application is hosted in the ITC, and approximately 50 users within the District have access to this application.
- Genesis SIS System – This is an application for managing the student information for the District. This application was hosted in the ITC until September 2006, but is now hosted by an external vendor. Approximately 330 users within the District have access to this application.
- SchoolDude – This is an application used by the District to manage maintenance requests for Facilities Management. This application is hosted internally and approximately 150 users within the District have access to the application.

As part of our procedures, we developed a general understanding of the IT environment, including a high-level understanding of how:

- User access to the environment is controlled, both physically and logically.
- Change control is managed.
- Programs or other software are developed.
- Backups are performed.
- 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.

#### **Documented Information Technology Security Policy**

An IT security policy is a document that sets the direction of information security for an organization. This policy may include specifics relating to security, such as how accounts and passwords are created, along with acceptable usage statements for users' use of network and e-mail accounts. This policy helps align the expectations of management and users.

Our discussions with employees within the District identified that the District does not have a formally documented IT Security policy.

Without documented policies, the users of the network may have inappropriate and inconsistent expectations of what is considered appropriate when using the network.

We recommend that the District create an IT Security Policy and ensure that it is available to employees who use the network. This policy should be endorsed by senior management before distribution to the network users.

#### **Passwords for Network and Key Applications**

Access to the network and key applications within the District is 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.

Our discussions with IT Management have identified that passwords for the network and applications are not forced to be changed and that password complexity (the use of letters and numbers) is not enforced.

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

It is recommended that the District investigate the use of system-forced password expiration and complexity for the network and key applications.

#### **Evidence of the Creation, Modification, or Deletion of User Accounts**

The process of creating, modifying, or deleting user accounts by IT employees 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 employee 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.

In the school District, the approval for the creation, modification, or removal of user accounts on the network and application is given by the Board and communicated through the Board meeting minutes.

Although approval is given to create, modify, and delete the user accounts, approval at the Board level is not specific, as it lists only the role of the employee, not the actual access that the employee requires. This may result in an employee 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 BA, while network access should be granted by the Director of IT.

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

#### **No Evidence of Periodic Access Review**

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.

They perform this review on a semiannual basis, although there is no audit trail to verify the performance of this review.

Without evidence to support the performance of a review, it is very difficult to substantiate, to auditors or management, that the review has taken place, that it was performed adequately, and that issues were rectified.

We recommend 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 employees indicating who performed the review, the date performed, and the issues that were identified.

#### **Backup Procedures**

During discussions regarding how the backup of data is performed for the key applications, management described a process for data backup.

The District does not have a documented policy or procedure for creating backups to key applications.

Without policies or procedures for how backups should be implemented and documented, there is an increased risk that the backups may not be done appropriately because employees do not know the desired process. This may result in the production of backup tapes that cannot be used in the restore process.

We recommend that the District formally document a backup process and outline the backup procedures to be implemented using this process.

#### **Backup Location**

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 a sufficient distance from the primary site, environmentally controlled, and physically secure.

Currently the backup tapes are stored off site at one employee's home residence.

Although the employee's residence is a sufficient distance from the primary site, only one employee has access to these tapes, which may cause time delay in the event of an emergency.

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

#### **Batch Job Procedures Are Not Documented**

There are batch job procedures which run periodically within the District, such as data transfers. Details relating to batch jobs should be documented to indicate the time these jobs are scheduled, individuals authorized to perform these jobs, and the procedures for monitoring such jobs. Having such procedures in place will help ensure that batch jobs are performed and executed appropriately.

Our review identified that the procedures related to batch jobs are not documented.

Without policies and procedures for how batch jobs should be implemented and documented, there is an increased risk that the batch jobs may not be done appropriately because employees do not know the desired process.

We recommend that batch job procedures be documented. This documentation should include information relating to the processing times, data that is interfaced, procedures to be followed if batch job fails, and authorized employees who should be given access to make changes to these batch jobs.

## **Student Activities**

### **Overview**

Student Activities at the School District have three different components: cocurricular activities such as student government, clubs, publications etc.; field trips; and athletic events. The cocurricular activities are self-sufficient in terms of funding, whereas school trips and athletic events are funded through the District's budget.

In regard to the self-sufficient accounts, each school has their own Student Activity account that is managed by the Principal of that school. Funding is received through fund raising and various student activities. Each school has autonomy to determine how the money for Student Activities is managed and spent.

For school trips, the level of funding necessary is decided by the school Principal and the Student Leadership Council at the beginning of each school year and is presented to the Board for approval. Disbursements for each individual trip is required to be processed through the standard PO process.

The Athletic Fund is managed by the Business Office. It is funded at the beginning of the year with an amount that is approved by the Board and is replenished when necessary. The replenishments also require Board approval.

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:

- Budget/Funding
- Cash Collections
- Disbursements

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:

- Replenishment of the Athletic Fund had been done via the PO process and was Board approved.
- Existence of necessary approvals of expenditures.
- Cash collected resulting from athletic events and student activities is logged and reconciled appropriately.
- Ticket Sheet summarizing the day's sales was signed by the Site Manager.

#### **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.

#### **Recording of Receipts and Disbursements**

The Accountant reviews the income and expenses related to each school's self-sufficient Student Activity accounts once a year. This is in conjunction with the independent auditor's review. In addition, the Accountant does not review the Student Activity account for one school.

In addition to this, there have been instances in which certain athletic expenses (e.g., fees for a game) were paid out of the self-sufficient Student Activity Fund as the incorrect account was chosen to pay the expense.

We recommend the Accountant reviews the receipts and disbursements for the self-sufficient Student Activity accounts on a regular basis in order to help ensure the activity appears reasonable and to prevent the misappropriation of funds. This will help to ensure that the Principal is performing their fiduciary duties properly and are managing the student's funds accurately, appropriately, and timely.

#### **Bank Account Reconciliation**

One student activities bank account is not reconciled. Although the Accountant performs a monthly reconciliation of most bank accounts, the reconciliations are not reviewed or approved.

We recommend that all bank accounts be reconciled. In addition, we recommend the BA review and approve all bank reconciliations in order to verify the completeness, accuracy, and existence of student activity account funds.

### **Business Office Oversight**

During our interviews with the District, we noted that the Business Office has very little oversight of the operations of the self-sufficient Student Activity accounts managed by each school. School Principals have ultimate and sole authority over disbursements. As a result, disbursements are not required to go through the standard purchasing process. These purchases are not subject to the BA's or the School Board's approval.

We recommend the Business Office monitor Student Activities in relation to the self-sufficient accounts to help ensure that the disbursements from the account are in line with standard policies and procedures of the the District.

### **Segregation of Duties**

Cash receipts and deposits as well as disbursements from the Student Activity account are executed by the Secretary of the school. The same Secretary also maintains a ledger of all cash receipts and disbursements together with copies of the checks and deposit slips. As such, there appears to be a lack of segregation of duties over cash receipts and disbursements. In addition, the Secretary at one school also reconciles the bank statement.

We recommend that all deposits received by each school in regard to Student Activities be sent to the Business Office for depositing in order to help ensure segregation of duties and prevent misappropriation of funds. We recommend that the Accountant reconciles all bank accounts.

### **Antiquated Policy**

Disbursements made out of the Student Activity account or the Athletic Fund are not in compliance with the District's policy. Student Activity purchases of supplies, equipment, and services above the \$250 threshold are to be processed through the standard purchasing procedures of the District. For Athletic Fund purchases of supplies, equipment, and services above the \$100 threshold are to be processed through the standard operating procedures of the District.

Athletic Fund purchases of supplies, equipment, and services above the \$100 threshold are to be processed through the standard purchasing procedures of the District. Certain athletic expenses are paid out of the Athletic Fund and others are paid out of Fund 15. As a result, there appears to be a haphazard management of athletic expenses. There is no distinguishing between these two account lines.

We recommend that the District reevaluate its written policy and update it to reflect the procedures currently in place at the District. In addition, we recommend the District train all employees in regard to the District's policies.

#### **Unauthorized Disbursements from Student Activity Account and Athletic Fund**

During the test of controls over disbursements from the high school Student Activity account, we noted that all five of the disbursements had not been authorized by the School Principal via the Check Request Form. In regard to the Athletic Fund, we noted that three of the five disbursements selected for testwork did not have an approved Athletic Requisition Form or a copy of the canceled check.

We recommend that all disbursements are processed in accordance with the appropriate authorization policy of the District in order to prevent the misappropriation of funds.

#### **Athletic Fund Receipts**

During our test of controls, we noted that two of the five ticket sheets selected for testwork had not been signed and approved by the site manager. Further, the Accountant's review and reconciliation of the cash received to the ticket sheet was not documented.

We recommend that the site manager sign off on the ticket sheets once the ticket taker turns in the cash received form to help ensure the completeness and accuracy of the funds received. We also recommend that the Accountant documents his review of the cash received in order to help ensure existence of receipts.

#### **The Athletic Fund Account**

Certain athletic expenses are paid out of the Athletic Fund and others are paid out of Fund 15. As a result, there appears to be a haphazard management of athletic expenses as certain expenses are paid out of the Athletic Fund and others are paid out of Fund 15. There is no distinguishing between these two account lines. Also, the funding of the Athletic Fund is via the Bills and Cliams. As a result, there is little Board oversight on the Athletic Fund as they are only approving the funding and not the individual purchases. Further, there have been instances in which certain athletic expenses (e.g., fees for a game) were paid out of the self-sufficient Student Activity Fund as the incorrect account was chosen to pay the expense.

We recommend that the District consolidate both accounts (Fund 15 and the Athletic fund) and operate all athletic activity through one account in order to help ensure efficiency and proper monitoring of athletic expenses. We also recommend that the Accountant periodically review the Student Activity expenses.

# Appendices





## 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

Appendix A is left intentionally blank as no district response was provided.

	Transaction Detail (as per District system)						Analysis Performed			Results of Analysis			Asbury Park 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	
1	11-000-230-339- 29-2-00-00	05DX0971	3/7/2005	VINCENTSEN CONSULTING,IN	1,575.00	8,000.00	Provide technician equipment and laboratory analysis of air sample at Bradley Elementary School.		✓			Appears reasonable as maintenance helps to protect assets.	
2	11-000-230-530- 01-0-00-00	05F00069	8/19/2004	NEXTEL COMMUNICATIONS	315.22	2,626.71				✓		This PO was not provided.	Paperwork was taken by various agencies.
3	11-000-230-530- 29-0-00-00	05F00149	1/20/2005	VERIZON WIRELESS	406.48	406.48				✓		This PO was not provided.	Paperwork was taken by various agencies.
4	11-000-230-530- 07-0-00-00	05F00158	2/17/2005	COVISTA COMMUNICATIONS	49.82	1,660.61				✓		This PO was not provided.	Paperwork was taken by various agencies.
5	11-000-230-530- 29-0-00-00	05F00176	2/24/2005	VERIZON WIRELESS	960.59	3,000.00				✓		This PO was not provided.	Paperwork was taken by various agencies.
6	11-000-230-530- 05-0-00-00	05F0086N	9/16/2004	VERIZON	1,388.92	13,306.21				✓		This PO was not provided.	Paperwork was taken by various agencies.
7	11-000-230-339- 29-0-00-00	05F01002	7/19/2004	EDWARD D. KENT	10,575.00	24,000.00				✓		This PO was not provided.	Paperwork was taken by various agencies.
8	11-000-262-441- 26-0-00-00	05F01027	7/20/2004	LOWY'S MOVING SERVICE	19,600.00	58,800.00	Rental of the Buildings and Grounds building		✓			Per the District, this is the rental fee for the Buildings and Grounds Building.	
9	11-000-261-420- 26-2-40-02	05F01092	7/23/2004	MONMOUTH GLASS CO.	1,305.00	100.00	Repaired and replaced window around wood shop area at high school due to vandalism.			✓		This appears reasonable as maintenance helps to protect assets but the PO Paid Amount is greater than Original PO Amount.	Invoice matches amount paid. Under estimated cost to replace five windows
10	11-000-262-300- 26-0-00-00	05F01097	7/23/2004	SCHOOLDUDE.COM	5,573.00	5,573.00	Membership renewals for SchoolDude		✓			The purchase appears reasonable as SchoolDude is an internet based program for maintenance requests, inventory and other services.	
11	11-000-261-420- 26-2-01-02	05F01110	7/23/2004	BECKER TREE SERVICE	600.00	6,000.00	Removal of 3 trees at the High School, trimmed trees over playground and removal of dead trees at Bangs Elem. School.		✓			Appears reasonable as maintenance helps to protect assets.	
12	11-000-219-320- 19-0-PP-CS	05F01117	7/26/2004	FAIGA DISKIND,M.A.,C.C.C	3,750.00	3,750.00	Occupational therapy services in May, 2004 (18.5 hours at \$75) and June, 2004 (31.5 hours at \$75).		✓			The purchase appears reasonable as it directly benefits students.	
13	15-000-221-500- 40-0-00-00	05F01121	7/26/2004	VENDOR VARIOUS	490.00	600.00				✓		This PO was not provided.	Paperwork was taken by various agencies.
14	11-000-219-580- 19-1-PP-CS	05F01122	7/26/2004	BARBARA BLANC	64.17	64.17				✓		This PO was not provided.	Paperwork was taken by various agencies.
15	11-000-219-580- 19-1-PP-CS	05F01124	7/26/2004	ED FLYNN	383.64	383.64	Travel reimbursement for an employee of the Child Study Team to go to out-of-district meetings.			✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased.	Mr. Flynn is a member of the CST had to attend meetings evaluations of Asbury Park Students at various provider locations that are out of District.
16	11-000-219-580- 19-1-PP-CS	05F01126	7/26/2004	CORINNE MURPH	293.94	293.94	Mileage reimbursement for out-of-district travel for C. Murphy of the CST (total 852 miles at \$0.345) for several trips throughout a semester.		✓			This purchase appears reasonable as the employee is part of the CST and these employees travel as part of their job function.	

	Transaction Detail (as per District system)						Analysis Performed			Results of Analysis			Asbury Park School District Comments
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17	11-000-219-580-19-1-PP-CS	05F01127	7/26/2004	JENNIFER WINN	254.70	254.70	Mileage reimbursement for out-of-district meetings for J. Winn of the CST (total 721 miles at \$345 per mile and tolls) throughout a semester (Jan-May).		✓			Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as the Travel Reimbursement Request Form was not included.	Administrator's signature on requisition and sufficient backup provided.
18	11-000-219-580-19-1-PP-CS	05F01130	7/26/2004	JOSEPH SCURRA	75.90	75.90	Mileage reimbursement for out-of-district meetings for J. Scurra of the CST (total 220 miles at \$0.345 per mile).		✓			This purchase appears reasonable as the employee is part of the CST and these employees travel as part of their job function.	
19	11-000-262-590-26-0-00-00	05F01150	7/27/2004	TRAINING CENTER	4,050.00	4,050.00	The training of 9 individuals provided for boiler operation and preparation for the Black Seal Low Pressure State examination. Noted that one individual, Francisca Cruz, needed an interpreter.		✓			Per the Position Control Roster, all nine people are Custodians.	A Black Seal Boiler license is required. This is essential.
20	11-000-262-580-26-0-00-00	05F01155	7/27/2004	LEWIS GRIFFIN	33.84	33.84	Mileage reimbursement for an employee of the Maintenance Department to attend Integrated Pest Management Certification Program - 94 miles at \$0.36		✓			Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as the Travel Reimbursement Form was not provided.	The Pest Management Plan is a requirement. BA signed adjusted requisition
21	11-000-262-420-26-1-40-00	05F01203	8/10/2004	FIELD PRO ENTERPRISES,LL	5,120.00	15,840.00			✓			This PO was not provided.	Paperwork was taken by various agencies.
22	11-000-230-530-29-0-00-00	05F0120A	11/18/2004	AVAYA FINANCIAL SERVICE	198.70	198.70			✓			This PO was not provided.	Paperwork was taken by various agencies.
23	11-000-230-530-40-1-00-00	05F01233	8/2/2004	U.S. POSTAL SERVICE	1,500.00	1,500.00	Postage for the High School.		✓			Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time.	
24	11-000-261-420-26-3-07-02	05F01333	8/4/2004	C & M DOOR CONTROL	1,175.00	1,175.00	Removed existing doors and installed on existing framing for Ridge Ave. School in Neptune.		✓			Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time.	Door was replaced for fire and safety issues.
25	15-000-222-300-08-0-00-00	05F01337	8/5/2004	TRANSNET COPRPORATION	1,028.00	20,970.40	67 CISCO one-year maintenance contract renewals.		✓			Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased. Per the District, this is a maintenance contract for the phone system.	E-Rateable expenses and required for proper communication.
26	11-000-230-530-01-0-00-00	05F0134N	12/8/2004	VERIZON	905.83	8,270.31			✓			This PO was not provided.	Paperwork was taken by various agencies.
27	15-000-240-300-07-0-00-00	05F01376	8/5/2004	SERAPH	458.35	2,750.00	School safety management training program for 20 people performed 9/4/2004.		✓			The program benefits students by having school employees more knowledgeable on providing a safe environment.	

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28	11-000-262-300-26-0-00-00	05F01429	8/6/2004	CLAYTON PRESS	440.00	440.00	Printed 600 Fall 2004 Safety newsletters prepared by the Health & Safety Coordinator		✓		Safety newsletters appear to be reasonable. Per the District, the newsletter is distributed to all employees of the District.		
29	11-000-262-420-26-4-00-00	05F01430	8/6/2004	STORR TRACTOR CO.	827.22	1,250.00	Yearly on-site service for stadium machinery (T the Workman 2100, the Sand Pro 5020) - performed August/September 2004. Work included oil and filter change, lube, checked charging system, tire pressure, safety switches, adjusted valves etc.		✓		Appears reasonable as maintenance helps to protect assets.		
30	11-000-262-420-26-4-00-00	05F01433	8/6/2004	CUSTOM TIRE CO.	508.85	508.85	Repairs on maintenance vehicles in July and August. Some of the repairs are: air-up tires for Blue Bird bus, road services, flat tires.			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time.	Invoices are originals and legible. Details indicate repair on flat tires of District Vehicles.	
31	11-000-230-339-29-6-00-00	05F01485	8/9/2004	MOESC	6,544.00	6,544.00	MOESC - Cooperative purchasing program 2004			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. Also, the invoice is dated January 2004, while the PO is August 2004.	This is the cost for cooperative purchasing with MOESC. MOESC charges an administrative fee to join cooperative purchasing program	
32	11-000-262-420-26-4-00-00	05F01663	8/11/2004	JM KEELEN TRANSPORTATION	300.00	300.00	Removed and replaced 3 seat covers in the Blue Bird Bus.		✓		Appears reasonable as maintenance helps to protect assets.		
33	11-000-219-320-19-0-PP-CS	05F01681	8/13/2004	OXFORD CONSULTING SERV,I	7,910.00	7,910.00	Provided 113 hours (@\$70/hr) of occupational therapy throughout May.			✓	Occupational therapy benefits students. Possible internal control issues, as the PO as dated after the invoice; the invoice date is May and the PO date is August, 2004. Per the District, Oxford Consultants perform a lot of consulting services at the District.		
34	15-000-240-530-07-0-00-00	05F01736	8/13/2004	RESERVE ACCOUNT	3,000.00	3,000.00	Money added to the postage meter at Thurgood Marshall Elem. School.		✓		Appears reasonable as postage is necessary to school's operations.		
35	11-000-230-530-05-0-00-00	05F0175N	2/24/2005	VERIZON	1,051.49	51,150.00			✓		This PO was not provided.	Paperwork was taken by various agencies.	
36	11-000-262-491-00-0-00-00	05F01832	8/18/2004	QUEENCH	1,575.00	6,300.00			✓		This PO was not provided.	Paperwork was taken by various agencies.	
37	11-000-230-331-24-0-00-00	05F01840	8/19/2004	SCHWARTZ SIMON EDELSTEIN	13,975.50	299,000.00	Legal services fees for March 2005.			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as only a photocopy of the PO was provided so unsure what this service is for.		
38	11-000-261-420-26-3-40-02	05F01851	8/19/2004	CANNON POWER WASHING	1,600.00	1,600.00	Washing the track for the 2004/2005 school year		✓		Appears reasonable as maintenance helps to protect assets.		
39	11-000-261-420-26-2-00-00	05F01855	8/19/2004	KLEENIZE CARPET SPECIALI	2,278.10	2,278.10	District-wide rug cleaning at: Thurgood Marshall, Boston Way Village, Bradley Elementary, Bangs Ave. School		✓		Appears reasonable as maintenance helps to protect assets.		
40	11-000-261-420-26-0-07-00	05F01906	8/20/2004	SIGNCRAFT CORP.	200.00	200.00	Replaced school sign on the wall at the Thurgood Marshall Elementary.		✓		Appears reasonable as maintenance helps to protect assets.		

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41	11-000-262-420-26-4-00-00	05F01907	8/20/2004	JERSEY REBUILDING SERV.		170.00	680.00	Fuel injection diagnostic testing for the school bus.	✓		Appears reasonable as maintenance helps to protect assets.			
42	11-000-261-420-26-2-05-02	05F01909	8/20/2004	V & R DESIGNS		2,400.00	2,400.00	Furnish and install missing railings and end caps, repair all loose handrails. All work done to stairwells 1,2,3,4, girls' locker room and front entrance on Bangs Ave. school.	✓		Appears reasonable as maintenance helps to protect assets.			
43	11-000-219-320-19-0-PP-CS	05F01958	9/9/2004	MITCHELL S. SILVERMAN,MD		733.00	733.00		✓		This PO was not provided.		Paperwork was taken by various agencies.	
44	11-000-262-490-29-2-00-00	05F01960	8/23/2004	ACADEMIC CAPITAL GROUP,I		12,995.66	77,973.96	EMS lighting for schools districts - lease purchase / lighting; lighting equipment upgrade		✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time.			
45	11-000-219-580-19-1-PP-CS	05F01971	9/9/2004	CORINNE MURPH		89.01	89.01	Mileage reimbursement for intake meetings for C. Murphy from Child Study Team (CST) - Annex (total 258 miles at \$0.345 per mile).	✓		This purchase appears reasonable as the employee is part of the CST and these employees travel as part of their job function.			
46	15-000-240-580-01-0-00-00	05F01991	8/24/2004	GERALD KAROL		63.98	63.98	Mileage and meal reimbursement for 3 people to attend Reading / Literacy Coaches training in Mercerville, NJ on August 24, 2004 (total 90 miles at \$0.345).	✓		Per the District, the Reading Coaches program was state-mandated as part of Success For All. This purchase appears reasonable as the employee's title, per the Position Control Roster, matches to the workshop they attended.			
47	15-000-240-580-01-0-00-00	05F01992	8/24/2004	MRS. ANN CRAMER		31.05	31.05	Mileage reimbursement to attend Reading / Literacy Coaches training in Mercerville, NJ on August 24, 2004 (total 90 miles at \$0.345 per mile).	✓		This purchase appears reasonable as the employee's title, per the Position Control Roster, matches to the workshop they attended.			
48	11-000-219-580-19-1-PP-CS	05F02010	9/9/2004	MERYL WOHLSTETTER		84.18	84.18	Mileage reimbursement for Meryl Wohlstetter, Physical Therapist, from Child Study Team (CST) for travel to district schools for physical therapy. Mileage worksheet specifies days from 11/10 through 6/10 for a total of 244 miles.	✓		This purchase appears reasonable as the employee is part of the CST and these employees travel as part of their job function.			
49	11-000-221-580-21-0-00-00	05F02085	8/30/2004	MS. KATHY MCDAVID		184.68	184.68	Overnight stay for NCLB grant writing at Sheraton Eatontown for Kathy McDavid.	✓		Need more info on why stayed overnight and not commuted since the hotel is within one hour of the District offices. This does not provide educational value or otherwise benefit the students.		Kathy Mc David does not live in District Office she lives 1 1/2 hour from District.	
50	11-000-261-420-26-3-40-02	05F02108	9/8/2004	VAN SANT PORTABLE RESTRO		505.00	505.00	Rental of portable bathrooms for the stadium at high school from 8/25/04 through 9/08/04 (I handicapped unit, 4 regular units). The PO (dated 8/30) was approved on 8/30 and approved by the Superintendent and the BA on 9/8.		✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the PO was approved after the use of the service.			
51	11-000-261-420-26-2-05-02	05F02134	9/8/2004	TIMOTHY PETERS PLUMBING		1,884.52	500.00	Repair leak on 3 domestic hot water lines at the Middle School.		✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the amount paid for the PO is greater than the original PO amount.		Estimated cost initially and the cost was greater as the work was completed. Estimate cannot be exact and sometimes the cost is greater.	

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52	11-000-219-580-19-1-PP-CS	05F02152	9/1/2004	KIM JELLIFF	91.77	91.77	Mileage reimbursement for one school semester to attend meetings at schools for Kim Tuckermen from Child Study Team (266 miles in total).		✓			This purchase appears reasonable as the employee is part of the CST and these employees travel as part of their job function.	
53	11-000-219-580-19-1-PP-CS	05F02153	9/1/2004	BRENDA SNEAD	210.11	210.11	Mileage reimbursement for out-of-district meetings (Child Study Team (CST) - Annex) - 609 miles for a total of 34 trips.		✓			This purchase appears reasonable as the employee is part of the CST and these employees travel as part of their job function.	
54	11-000-219-580-19-1-PP-CS	05F02154	9/1/2004	JOESPHINE YOUNG O'NEAL	83.49	83.49	Mileage reimbursement to attend meetings at schools for J. Young O'Neal from Child Study Team (CST) (242 miles in total at \$0.345 per mile) from March until June 2004..		✓			This purchase appears reasonable as the employee is part of the CST and these employees travel as part of their job function.	
55	11-000-219-580-19-1-PP-CS	05F02155	9/1/2004	JEFF FIRSICHBAUM	122.82	122.82	Mileage reimbursement to attend meetings at out-of-district schools for J. Firsichbaum from Child Study Team (242 miles in total) for a 03-04 school year - total 356 miles.		✓			This purchase appears reasonable as the employee is part of the CST and these employees travel as part of their job function.	
56	11-000-230-339-29-0-00-00	05F02157	9/1/2004	EDWARD D. KENT	13,200.00	13,200.00				✓		This PO was not provided.	Paperwork was taken by various agencies.
57	11-000-230-339-29-4-00-00	05F02206	9/2/2004	MARIE C. COLL	7,500.00	7,500.00				✓		This PO was not provided.	Paperwork was taken by various agencies.
58	11-000-261-420-26-2-40-02	05F02213	9/3/2004	NORTHWIND MECHANICAL SYS	552.00	200.00	Performed repairs on HVAC in the guidance office in high school. Removed and filters and panels, replaced filters, vacuumed coil.			✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the amount paid for the PO is greater than the original PO amount.	Estimated cost initially and the cost was greater as the work was completed. Estimate cannot be exact and sometimes the cost is greater.
59	11-000-261-420-26-2-00-00	05F02217	9/3/2004	AHERA CONSULTANTS INC.	825.00	750.00	Provided technician to perform air quality sampling at the Adult Learning Center at 523 Lake Ave.			✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the amount paid for the PO is greater than the original PO amount.	Estimated cost initially and the cost was greater as the work was completed. Estimate cannot be exact and sometimes the cost is greater.
60	11-000-261-420-26-2-08-02	05F02288	9/10/2004	VANGUARD MODULAR BUILDIN	3,874.02	3,874.02	Bill for damage to 2 trailers at Bradley Elementary school. Damage included holes in the walls, ripped carpet, and damaged door.		✓			Appears reasonable as maintenance helps to protect assets.	
61	11-000-262-441-26-0-0S-FA	05F02308	9/13/2004	VANGUARD MODULAR BUILDIN	53,250.00	127,800.00	Trailer rental from 7/1/04 to 6/30/05		✓			The purchase appears reasonable as the trailers were used for class rooms at the school.	
62	15-000-240-530-05-0-00-00	05F02329	9/15/2004	S & J CONSULTANTS	3,000.00	3,000.00	Middle School interim report mailers, 5000 at delivery in three weeks			✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the invoice was a fax copy and almost illegible.	Invoice is legible and Item is essential
63	11-000-219-320-19-0-PP-CS	05F02355	10/12/2004	CYNTHIA BURDEN-WELLS	450.00	450.00	Speech therapy session in August 2004; 9 sessions at \$50 per session		✓			The purchase appears reasonable as it directly benefits students.	
64	11-000-261-420-26-2-00-00	05F02387	9/20/2004	WEST CARPET	2,288.00	2,288.00	Furnish and install carpet to match existing carpet in two areas at school.		✓			Appears reasonable as maintenance helps to protect assets.	

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65	15-000-240-500-05-0-00-SA	05F02462	9/22/2004	TEL-EXCEL INC.		1,000.00	1,100.00	Install & program District's telephone systems in 10 locations, install and upgrade voice mail software.		✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time.	Purchase order packet is complete.
66	11-000-230-580-23-3-00-00	05F02465	9/22/2004	BORGATA HOTEL & SPA		506.55	2,701.60			✓		This PO was not provided.	Paperwork was taken by various agencies.
67	11-000-219-440-19-3-PP-CS	05F02471	9/23/2004	CANON FINANCIAL SERVICE,		4,785.00	192,782.64	Canon copy rental / lease for the District for July, August and September 2004. The amount of the check was \$48,195.66.		✓		Only a photocopy of the PO was included and was signed by the former BA but the Superintendent's signature is not visible. Although the services appear essential, the packet does not include completed documents. Invoice amounts also do not match to the check or the PO.	Cannot find P.O to verify
68	11-000-261-420-26-2-05-02	05F02522	9/24/2004	OPEN SYSTEMS INTERGRATOR		2,192.00	200.00	Repaired an intercom system at nurses office in the Middle School.		✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the amount paid for the PO is greater than the original PO amount.	Estimated cost initially and the cost was greater as the work was completed. Estimate cannot be exact and sometimes the cost is greater.
69	15-000-240-580-01-0-00-00	05F02538	10/4/2004	GERALD KAROL		98.88	98.88	Mileage and meal reimbursement for attending the NJ Literacy Coaches training at Mercer City College on July 21, 2004 (3 people - day 1).		✓		On the travel reimbursement request purpose of the trip was that the training was mandated. Per the District, the NJ Literacy Coaches program is part of the state-mandated Success For All. Travel Reimbursement Form was not authorized. Per the District, Mr. Karol was a Facilitator.	Travel reimbursement was approved by principal.
70	15-000-240-580-01-0-00-00	05F02539	10/4/2004	MRS. ANN CRAMER		65.83	65.83	Mileage and meal reimbursement for attending the NJ Literacy Coaches training at Mercer City College on July 21, 2004 (3 people - day 2 - literacy coaches / facilitators).		✓		This purchase appears reasonable as the employee's title, per the Position Control Roster, matches to the workshop they attended.	
71	11-000-230-530-29-1-00-00	05F02562	9/29/2004	POSTAL PRIVILEGE		3,000.00	3,000.00	Money added to the postage meter at District Office		✓		Appears reasonable as postage is necessary to school's operations.	
72	11-000-261-420-26-2-40-02	05F02573	10/4/2004	DETAILED CONSTRACTING,IN		400.00	400.00	High school roof repair (copy room - library) - repaired an indentation in the roof membrane.		✓		Appears reasonable as maintenance helps to protect assets.	
73	11-000-230-339-29-0-00-00	05F02608	10/4/2004	EDWARD D. KENT		7,050.00	7,050.00			✓		This PO was not provided.	Paperwork was taken by various agencies.
74	15-000-222-300-05-0-00-00	05F02611	10/4/2004	INFO-TECH RESEARCH GROUP		165.00	495.00	Purchase bi-weekly technology service for Infotech Advisor for one year from 9/15/04 to 9/15/05; software to assist Technology Coordinators.		✓		The purchase appears reasonable as it provide useful information to teachers or staff to help the students.	
75	15-000-240-580-01-0-00-00	05F02644	10/5/2004	ELLEN ADELSON		15.87	15.87	Mileage reimbursement to Central Jersey Math Science Partnership on 10/19/04 and 9/20/04.		✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the purchase was not properly approved.	Travel reimbursement was approved by principal.
76	11-000-230-590-29-0-00-00	05F02658	10/5/2004	STATFELD VANTAGE INSUR.G		960.00	213,040.00			✓		This PO was not provided.	Paperwork was taken by various agencies.

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77	11-000-218-580-20-0-PP-GD	05F02698	10/6/2004	TOM E.C. SMITH	150.00	150.00	Registration fee for a workshop on Section 504 of the Rehabilitation Act & the Americans with Disabilities Act by Dr. Tom Smith, former IDEA and 504 hearing officer. The topics included in-depth requirements of 504 for schools and ways to ensure compliance with Section 504.		✓		The purchase appears reasonable as it directly benefits students.			
78	15-000-221-500-40-0-00-00	05F02753	11/22/2004	SCHIFF CHARNEY	1,331.00	1,331.00	The PO states: "DFC01 Datacard Full MA Invoice # 053223"		✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased. Also, the invoice date is prior to the PO date.	Charney is now Toshiba. The data card is for copier in the High School.		
79	11-000-261-420-26-3-08-02	05F02798	10/12/2004	TURNER CONSTRUCTION CO.	7,100.00	11,650.00			✓		This PO was not provided.	Paperwork was taken by various agencies.		
80	11-000-251-580-29-0-00-00	05F02839	10/15/2004	KIM CLARK	58.65	58.65	Mileage reimbursement for a "Public School Purchasing" class		✓		This purchase appears reasonable as the employee's title, per the Position Control Roster, matches to the workshop they attended.			
81	11-000-219-580-19-1-PP-CS	05F02876	10/18/2004	MEDS-PDN	205.00	205.00	Registration fee for a teachers for a workshop on Section 504 of the Rehabilitation Act & the Americans with Disabilities Act The topics included introduction to the Act, legal framework, practical guidelines for special education students, testing and assessment, writing transcripts for students with disabilities.		✓		The purchase appears reasonable as it directly benefits students.			
82	11-000-219-320-19-0-PP-CS	05F02879	10/18/2004	FAIGA DISKIND,M.A.,C.C.C	2,100.00	2,100.00	Occupational therapy services for September 2004 performed by Soroh Taplin, OTR (28 hours at \$75)		✓		The purchase appears reasonable as it directly benefits students.			
83	11-000-219-390-19-0-PP-CS	05F02881	10/18/2004	CYNTHIA BURDEN-WELLS	450.00	450.00	Direct speech therapy for a student performed in September 2004 (9 sessions at \$50 per session). The invoice stated the she is ASHA-certified speech language pathologist.		✓		The purchase appears reasonable as it directly benefits students.			
84	15-000-221-500-05-0-00-00	05F02886	11/10/2004	VENDOR VARIOUS	200.00	520.00			✓		This PO was not provided.	Paperwork was taken by various agencies.		
85	11-000-219-580-19-1-PP-CS	05F02891	10/18/2004	KARALYN HERBAN	29.33	29.33	Mileage reimbursement for administering occupational therapy to students throughout a school year (85 days, 1 mile per day).		✓		This purchase appears reasonable as the employee is part of the CST and these employees travel as part of their job function.			
86	11-000-261-420-26-3-05-02	05F02954	10/21/2004	ENVIRONMENTAL PRODUCTS	918.75	918.75	Removal of accumulated regulated waste and non-hazardous materials from the maintenance shop.		✓		Appears reasonable as maintenance helps to protect assets.			
87	11-000-221-580-21-0-00-00	05F02964	10/22/2004	SONDRA MINUSKIN	55.20	55.20	Mileage reimbursement to Central Jersey Math Science Partnership on 10/19/04 and 9/20/04.		✓		This purchase appears reasonable as the employee's title, per the Position Control Roster, matches to the workshop they attended.			
88	11-000-262-580-26-0-00-00	05F02991	10/25/2004	PAUL ROWAN	33.47	33.47	Mileage reimbursement for Supervisor of Buildings and Grounds travel to seminar at NJ School Construction Corp. (NJSCC) headquarters. 97 miles in total at \$0.345 per mile.		✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the purchase was not properly approved.			

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89	15-000-240-580-01-0-00-00	05F03032	10/27/2004	JACQUELINE LEONARD		13.80	13.80	Mileage reimbursement for a Mock Trial event at New Brunswick for J. Leonard from Bangs Ave. Elementary school.		✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the Mock Trial Advisor position was vacant for the 2004-2005 school year.	Attendance of this event was approved by building principal.
90	15-000-240-580-01-0-00-00	05F03050	11/8/2004	LEARNING RESOURCE CTR.		52.00	52.00	Principal travel / workshop - registration fee		✓		This purchase appears reasonable as the employee's title, per the Position Control Roster, matches to the workshop they attended.	
91	11-000-261-420-26-3-08-02	05F03075	11/1/2004	BECKER TREE SERVICE		500.00	500.00	Tree removal at Bradley Elementary school.		✓		Appears reasonable as maintenance helps to protect assets.	
92	11-000-230-339-29-0-00-00	05F03077	11/1/2004	EDWARD D. KENT		7,800.00	7,800.00			✓		This PO was not provided.	Paperwork was taken by various agencies.
93	11-000-261-420-26-2-07-02	05F03233	11/16/2004	H. KEES & SONS, INC.		2,315.00	2,315.00	Replacement of gate that was damaged by a garbage disposal truck; the District was reimbursed the same amount.		✓		Appears reasonable as maintenance helps to protect assets.	
94	11-000-262-490-29-2-00-00	05F03245	11/23/2004	ACADEMIC CAPITAL GROUP,I		1,339.56	40.00	Four months worth of late fees for not paying lease invoices on time.		✓		Per the legal opinion describing the District's liability for the late fees, this appears to be reasonable.	
95	11-000-218-580-20-0-PP-GD	05F03264	12/3/2004	PHYLLIS LING		98.39	121.39	Travel reimbursement for a parent to attend National Coalition of Title I Parents Conference		✓		This purchase appears reasonable as the employee's title, per the Position Control Roster, matches to the workshop they attended. Per the District, the Conference is for networking with other parents and learning more information about Title I.	
96	11-000-230-339-29-5-00-00	05F03266	12/1/2004	BANK OF NEW YORK		2,245.00	2,245.00	Administration fee for school bonds - the Board of Education of the City of Asbury Park School Bonds series 1994.		✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as the invoice date is prior to the PO date.	
97	15-000-221-500-05-0-00-00	05F03343	12/9/2004	VENDOR VARIOUS		290.00	640.00			✓		This PO was not provided.	Paperwork was taken by various agencies.
98	11-000-219-580-19-1-PP-CS	05F03362	1/6/2005	KATHLEEN SCALER SCOTT		600.00	600.00	Workshop given by a Certified Teacher of the Handicapped for the staff development "Evaluating and Treating Social Communication Skills".		✓		The purchase appears reasonable as it directly benefits students.	
99	11-000-219-580-19-1-PP-CS	05F03363	1/6/2005	TERRY BURIK, ED.D.		1,000.00	1,000.00	Workshop presentation "Brain Gym" for Asbury Park Special Services for the Child Study Team.		✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased.	
100	11-000-219-320-19-0-PP-CS	05F03365	1/6/2005	EDWINA STONE		2,000.00	2,000.00	Davis Dyslexia Program for one student at school for children		✓		The purchase appears reasonable as it directly benefits students.	
101	11-000-219-320-19-0-PP-CS	05F03372	1/6/2005	DOROTHY M. PIETRUCHA, MD		450.00	2,400.00	Neurological evaluation for three students.		✓		The purchase appears reasonable as it directly benefited the students.	
102	11-000-219-320-19-0-PP-CS	05F03375	1/6/2005	FAIGA DISKIND,M.A.,C.C.C		8,625.00	28,575.00	Occupational therapy from the CST		✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased. Per the District, they provide occupational therapy to students in need.	Services approved by Board of Education

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103	11-000-219-320-19-0-PP-CS	05F03377	1/6/2005	CYNTHIA BURDEN-WELLS	1,080.00	4,400.00	Speech therapy services for one student: 8 hours in October, 10 hours in November, 10 hours in December; all at \$50 per hour.		✓			The purchase appears reasonable as it directly benefits students.		
104	15-000-240-500-05-0-00-00	05F03379	12/16/2004	FRANK VANALESTI	471.94	471.94	Reimbursement for items purchased for a holiday concert: microphone cables, cable instrument 6 ft, microphone, wireless microphone system.			✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased.	This was a reimbursement for the Holiday Concert	
105	11-000-221-580-21-6-00-00	05F03410	1/3/2005	SONDRA MINUSKIN	32.78	32.78	Supervisor's mileage reimbursement to NJASK workshop.		✓			This purchase appears reasonable as the employee's title, per the Position Control Roster, matches to the workshop they attended.		
106	11-000-262-441-01-K-00-00	05F03457	1/7/2005	SALVATION ARMY	17,400.00	17,400.00	Rent for space at Salvation Army for the Alternative Middle School for September, October and November 2004 (\$5,800 per month).			✓		The purchase appears reasonable as the District rents space at the Salvation Army for the Alternative Middle School		
107	11-000-262-590-26-0-05-SA	05F03458	1/7/2005	SALVATION ARMY	800.00	800.00	Repair damage to sofa at the Alternative Middle School located at the Salvation Army.			✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as the vendor invoice was not provided.	Invoice is attached	
108	11-000-262-590-26-0-05-SA	05F03462	1/7/2005	TEL-EXCEL INC.	95.00	95.00	Install extension phone in the nurse's office in the Salvation Army leased building.		✓			A phone in the nurse's office is reasonable.		
109	11-000-261-420-26-3-40-02	05F03551	1/14/2005	MARPAL COMPANY	276.55	276.55	Rental of a dumpster at the High School. Price includes a fuel surcharge.		✓			Appears reasonable as maintenance helps to protect assets.		
110	11-000-261-420-26-3-01-02	05F03557	1/18/2005	NORTHWIND MECHANICAL SYS	2,622.56	1,500.00	Routine maintenance - replaced safety valve on boiler, defective isolation valves, seal on pump			✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the amount paid for the PO is greater than the original PO amount.	Estimated cost initially and the cost was greater as the work was completed. Estimate cannot be exact and sometimes the cost is greater.	
111	11-000-221-580-21-6-00-00	05F03709	2/3/2005	SONDRA MINUSKIN	65.55	65.55	Mileage reimbursement for a Science Supervisor to attend two science workshops: GEPA and HSPA.		✓			This purchase appears reasonable as the employee's title, per the Position Control Roster, matches to the workshop they attended.		
112	11-000-261-420-26-2-40-02	05F03722	2/3/2005	GARY GREGORY	175.00	175.00	6 pipe rails wel grind prime			✓		Per the District, these are handrails fabricated and installed on stairs at the High School. This appears reasonable, but there appears to be an internal control weakness as the invoice (dated 12/21/04) pre-dates the PO (dated 2/3/04).		
113	11-000-230-331-24-3-00-00	05F03723	2/3/2005	WOLFF, HELIES & DUGGAN	1,407.75	1,407.75				✓		This PO was not provided.	Paperwork was taken by various agencies.	
114	11-000-261-420-26-3-01-02	05F03728	2/4/2005	WOOD-CORR, INC.	525.00	525.00				✓		This PO was not provided.	Paperwork was taken by various agencies.	
115	11-000-262-420-26-4-00-00	05F03733	2/4/2005	ALL AMERICAN TURF INC.	150.00	150.00	Repair Walker MT-20 Rider lawn mower. Remove metal wire jammed on blower.			✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the invoice date is prior to the PO date.		

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116	11-000-221-320-21-4-00-00	05F03759	2/7/2005	GARY CHADWELL	2,053.47	2,053.47	Educational consultant conducted workshop "Thinking About Writing Across the Curriculum" on 11/19/2004 for the district's elementary school teachers.			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased.	Purpose of visit and sign in sheets are attached indicating who attended the workshop	
117	11-000-230-440-29-0-00-00	05F03823	2/11/2005	CLAYTON PRESS	2,800.00	2,800.00	4,000 single page both sides color copies 60# offset - tri-fold.			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased.		
118	11-000-219-390-19-0-PP-CS	05F03835	2/15/2005	MARC SEIDENSTEIN	800.00	800.00	Bilingual learning evaluation for two students: one at Thurgood Marshall and one at Middle School administered on 10/30/04 and 11/5/04.		✓		The purchase appears reasonable as learning evaluations directly benefit students.		
119	11-000-219-320-19-0-PP-CS	05F03838	2/15/2005	BRIGGS TRANSPORTATION	455.00	455.00	Transportation for separate parents and students to out-of-district schools for intake meetings during January 2005 (4 meetings).		✓		Per the District, this is for transporting Special Needs students and their parents to an intake meeting. This appears reasonable.		
120	15-000-221-500-05-0-00-00	05F03859	2/15/2005	SCBC CONFERENCE	45.00	45.00	Registration workshop held at Kean University for SCBBC (Spring Conference Bilingual Center) Conference on Strategies & Techniques for Enhancing the Education of English Language Learners		✓		The purchase appears reasonable as it directly benefits students.		
121	11-000-218-320-19-0-PP-SA	05F03894	3/1/2005	JERSEY SHORE-MERIDIAN SY	66.00	1,053.00	Outstanding bill for drug screening tests performed in 2003.			✓	The service appears reasonable if done for students and/or employees as part of the work screening program. However, there appears to be an internal control weakness as the tests were performed 2 years prior to the payment.		
122	11-000-218-580-20-0-PP-GD	05F03895	3/1/2005	SANDRA H.O. ZALINSKY	415.13	415.13	Out-of-district mileage reimbursement accrued throughout the year for trainings, workshops guidance dir meeting for Sandra Zalinsky, Ed. D.: HSPA, APA, NJASK trainings, 504, NJ Pass, FERPA workshops etc.		✓		This purchase appears reasonable as the employee's title, per the Position Control Roster, matches to the workshop they attended.		
123	11-000-221-580-20-0-PP-00	05F03900	3/1/2005	WILLIAM SHANNON	469.99	469.99	Reimbursement for mileage and meals for Director of Student Personnel Services for July - December. Some of the examples of the trips are: grant report, RPDA meeting, LRC workshop planning, county directors meeting etc.		✓		This purchase appears reasonable as the employee's title, per the Position Control Roster, matches to the workshop they attended.		
124	11-000-261-420-26-2-08-02	05F03920	3/1/2005	ATLANTIC CITY SHADE SHOP	829.00	829.00	Nine darkening window shades installed the Gym Office, Music Room, and Art Room at Bradley Elem. School		✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the purchase appears to be excessive.	Shades were required for the safety of the children.	
125	11-000-230-331-24-2-00-00	05F03928	2/23/2005	SCHWARTZ SIMON EDELSTEIN	84,069.87	84,069.87				✓	This PO was not provided.	Paperwork was taken by various agencies.	
126	11-000-230-590-29-0-00-00	05F03930	2/23/2005	STATFELD VANTAGE INSUR.G	7,404.00	7,404.00	Board liability insurance for increase in property values due to additions in space including lease of space at Ridge Ave Elementary School in Neptune.			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the invoice date is prior to the PO date.		

	Transaction Detail (as per District system)						Analysis Performed			Results of Analysis			Asbury Park 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	
127	11-000-262-580-26-0-00-00	05F03995	3/1/2005	PAUL ROWAN		200.00	200.00	Reimbursement for travel expenses to NJ School Buildings & Grounds Association (NJSBGA) Conference for Mr. Rowan.		✓		This purchase appears reasonable as the employee's title, per the Position Control Roster, matches to the workshop they attended. This is related to PO 05F3995A, which is a manual PO.	
128	11-000-262-420-26-4-00-00	05F04100	3/8/2005	FIRST PRIORITY VEHICLE		363.40	357.76	Repair exhaust system on truck #9		✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the amount paid for the PO is greater than the original PO amount.	Estimated cost initially and the cost was greater as the work was completed. Estimate cannot be exact and sometimes the cost is greater.
129	11-000-262-420-26-4-00-00	05F04135	3/9/2005	AUTO MALL		1,645.17	900.00	Vehicle maintenance for the 1998 Dodge Ram 250, 1998 Dodge Ram 350, and 2001 Dodge Dakota 350 including coolant flush, oil change, axle work, transmission flush, and electrical work.		✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the amount paid for the PO is greater than the original PO amount.	Estimated cost initially and the cost was greater as the work was completed. Estimate cannot be exact and sometimes the cost is greater.
130	11-000-262-420-26-4-00-00	05F04137	3/9/2005	T.J. TIRE & AUTO CENTER		525.07	400.00	Provided maintenance services to 1998 Blue Bird international school bus. Some of the services included: oil change, adjustments of fluids, adjustment of brakes, lubrication of brake linkage etc.		✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the amount paid for the PO is greater than the original PO amount.	Estimated cost initially and the cost was greater as the work was completed. Estimate cannot be exact and sometimes the cost is greater.
131	11-000-261-420-26-3-40-02	05F04221	3/11/2005	CANNON POWER WASHING		4,100.00	4,100.00	Power-wash the running track and event areas at the High School stadium.		✓		Appears reasonable as maintenance helps to protect assets.	
132	15-000-240-580-01-0-00-00	05F04301	3/15/2005	GERALD KAROL		114.40	114.40	Travel mileage and toll reimbursement for attending Success For All Academy training on 12/10/04 and a McGraw Hill workshop on 2/9/05.		✓		The training appears reasonable, but it was not evident the attendee was eligible to attend.	Principal signed requiring and authorized travel reimbursement form
133	15-000-240-580-01-0-00-00	05F04302	3/15/2005	ELLEN ADELSON		20.80	20.80	Reimbursement for travel to NJASK Test Coordinator meeting		✓		This purchase appears reasonable as the employee's title, per the Position Control Roster, matches to the workshop they attended.	
134	11-000-219-390-19-0-PP-CS	05F04308	3/16/2005	MARC SEIDENSTEIN		400.00	400.00	Bilingual learning evaluation for student (early intervention).		✓		The purchase appears reasonable as learning evaluations directly benefit students.	
135	15-000-240-580-01-0-00-00	05F04332	3/18/2005	FEA/NJPSA FALL CONVENTION		100.00	100.00	Registration fee to attend seminar "School Law III - Student Expression" on 4/6/05, NJPSA; seminar conducted at the NJPSA headquarters.		✓		The workshop appears reasonable as the workshop covered legal issues within a school environment (the attendee was a principal). However, there appears to be an internal control weakness as the request for leave was approved by the attendee.	Superintendent signed P.O.
136	11-000-221-580-21-6-00-00	05F04352	4/7/2005	SONDRA MINUSKIN		31.05	31.05	Reimbursement for travel to a job recruitment fair on 3/8		✓		This purchase appears reasonable as the employee's title, per the Position Control Roster, matches to the workshop they attended.	
137	11-000-221-580-21-6-00-00	05F04357	4/7/2005	ANNA GRAF		31.05	31.05	Reimbursement for travel to a job recruitment fair on 3/8		✓		This purchase appears reasonable as the employee's title, per the Position Control Roster, matches to the workshop they attended.	

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138	11-000-262-580- 26-0-00-00	05F04410	4/5/2005	PAUL ROWAN	31.74	31.74	Long Range Facility Management Planning (LRFMP) workshop - mileage reimbursement for Buildings & Grounds Manager			✓	Although it appears an essential conference for the Supervisor of Buildings and Grounds to attend, the support does not include the requisition form and the PO was initialed signed by the attendee.	Requisition attached and signed by BA		
139	11-000-262-441- 08-1-00-00	05F04490	4/7/2005	EME, INC.	19,000.00	19,000.00	Rental trailers removal at Bradley Elementary School. The check was manually generated; the copy of the check was dated and initialed.		✓		The purchase appears reasonable as the trailers were used for class rooms at the school.			
140	11-000-262-420- 26-4-00-00	05F04516	4/8/2005	T.J. TIRE & AUTO CENTER	298.08	205.00	Repairs to the Blue Bird bus - fuel injection, pump shut off.			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the amount paid for the PO is greater than the original PO amount.	Estimated cost initially and the cost was greater as the work was completed. Estimate cannot be exact and sometimes the cost is greater. District has only one bus		
141	11-000-218-580- 20-0-PP-GD	05F04636	4/20/2005	SANDRA H.O. ZALINSKY	235.53	235.53	In-district travel reimbursement. A memo attached stated that per contract the reimbursement is for supervisors who travel within the district.			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased.	Contract was provided.		
142	15-000-240-580- 01-0-00-00	05F04638	4/20/2005	MARIBEL FIGUEROA	28.98	28.98	Mileage reimbursement for Electronic Violence and Vandalism Reporting System (EVVRS) system workshop (total 84 miles at \$0.345 per mile).		✓		This purchase appears reasonable as the employee's title, per the Position Control Roster, matches to the workshop they attended.			
143	11-000-262-300- 26-0-00-00	05F04700	4/22/2005	ALEMAR CONSULTING, INC.	3,000.00	3,000.00	E-rate services program			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased. Per the District, Alemar Consulting is the District's E-Rate consultant assisting them to receive the best E-Rate services. We requested a copy of the contract but it was unavailable, possibly due to the State AG investigation.	Taken for Review by various agencies		
144	11-000-221-320- 21-4-00-00	05F04738	4/26/2005	CURRICULUM ADVANTAGE	2,342.56	2,342.56	Renewal of INET Internet-based library subscription		✓		The purchase appears reasonable as it directly benefits students.			
145	11-000-262-420- 26-3-40-00	05F04752	5/2/2005	MONMOUTH VACUUM & SEWING	60.00	60.00	Repair to Sharp commercial vacuum front motor housing (over heated), service motor.		✓		Appears reasonable as maintenance helps to protect assets.			

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146	11-000-219-580-19-1-PP-CS	05F04805	5/3/2005	MEDS-PDN	290.00	290.00	Registration fees for two employees of the CST to attend a workshop on Childhood Paraxial of Speech: Differential Diagnosis & Treatment in Atlantic City on June 2, 2005 by MEDS-PDN. (Paraxial is a neurological disorder - loss of ability to carry out learned movement).		✓			Professional development and acquiring new skills to help students.	
147	11-000-230-331-24-0-00-00	05F04844	5/5/2005	RIZMAN RAPPAPORT	245.00	245.00				✓		This PO was not provided.	Paperwork was taken by various agencies.
148	11-000-262-420-26-4-00-00	05F04851	5/6/2005	FIRST PRIORITY VEHICLE	623.13	626.13	Perform oil and filter change tune-up on 1990 Suburban Chevy for the Maintenance Department.		✓			Appears reasonable as maintenance helps to protect assets.	
149	11-000-219-320-19-0-PP-CS	05F04854	5/6/2005	Sandra Fields Kuhn	225.00	225.00	Comprehensive audiology evaluation for one student.		✓			The purchase appears reasonable as evaluations directly benefit students.	
150	15-000-240-580-01-0-00-00	05F04906	5/12/2005	HOWARD L. MEDNICK	75.92	75.92	Mileage, parking and meal expenses reimbursements for April 27-28, 2005 to East Brunswick and Monroe Twp. for a Parent Coordinator Conference at the E. Brunswick Hilton.			✓		The training appears reasonable, but it was not evident the attendee was eligible to attend.	Mr. Mednick was selected as the district representative to attend.
151	15-000-221-500-08-1-00-00	05F04946	5/16/2005	PHYLLIS LING	240.00	240.00				✓		This PO was not provided.	Paperwork was taken by various agencies.
152	11-000-219-320-19-0-PP-CS	05F04954	5/17/2005	BRIGGS TRANSPORTATION	285.00	285.00	Separate transportation for two parents and two students to out-of-district schools for intake meeting during April 2005.		✓			Per the District, this is for transporting Special Needs students and their parents to an intake meeting. This appears reasonable.	
153	11-000-252-340-29-0-00-00	05F04977	5/18/2005	A.P. TECHNOLOGY CENTER	138,426.00	138,426.00	Payroll / Personnel System and Budgetary Accounting System, SIS, Computer Ports, IEP & BSIP Accounting.		✓			This purchase appears reasonable as it is for general operations of the school.	
154	15-000-240-530-07-0-00-00	05F05056	5/24/2005	RESERVE ACCOUNT	2,000.00	2,000.00	Money added to the postage meter at Thurgood Marshall Elem. School.		✓			Appears reasonable as postage is necessary to school's operations.	
155	11-000-221-580-21-6-00-00	05F05099	6/7/2005	ANNA GRAF	15.53	15.53	Mileage reimbursement for attending the ESTEEMS orientation on 5/16/05 for a Math Supervisor.		✓			This purchase appears reasonable as the employee's title, per the Position Control Roster, matches to the workshop they attended.	
156	11-000-230-340-23-0-00-00	05F05228	6/1/2005	ANGEL KAMES	302.00	302.00	Photo and video services for several occasions: retirement party, art showcase, distinguished alumni dinner, teacher of the year lunch and other one (not legible). There is also an additional receipt for purchase of film, development and misc. album items not included on the PO.			✓		The services for the art showcase appear to be essential. The remaining items do not appear to be related to any school program or provide value to students.	These are all school related programs and Mr. Kames does photography at school functions
157	11-000-221-580-21-6-00-00	05F05330	6/6/2005	SONDRA MINUSKIN	31.05	31.05	Mileage reimbursement to attend ESTEEM workshop on 6/3/05 for the Science Supervisor..		✓			This purchase appears reasonable as the employee's title, per the Position Control Roster, matches to the workshop they attended.	
158	11-000-218-580-20-0-PP-GD	05F05353	6/7/2005	VENDOR VARIOUS	45.00	1,645.00				✓		This PO was not provided.	Paperwork was taken by various agencies.
159	11-000-221-580-21-6-00-00	05F05419	6/9/2005	VENDOR VARIOUS	400.00	4,000.00				✓		This PO was not provided.	Paperwork was taken by various agencies.
160	11-000-230-530-29-1-00-00	05F06151	6/27/2005	PETTY CASH	4.41	428.64				✓		This PO was not provided.	Paperwork was taken by various agencies.

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161	11-000-230-340- 23-0-00-00	05F1125A	7/27/2004	STRAUSS ESMAY ASSOCIATES	2,345.00	2,345.00	Yearly subscription to Policy Alert & Support Service from Strauss Esmay Associates (School Policy & Regulation Consultants). The subscriptions included policy alerts, access to ELAN - Educational Law Access for New Jersey Online, ELAN computer database, annual policy seminar, unlimited consultation.		✓			The purchase appears reasonable as it provides useful information to staff help the District to maintain compliance with policies.	
162	11-000-261-420- 26-3-40-02	05F1203A	4/26/2005	FIELD PRO ENTERPRISES,LL	3,040.00	3,040.00	Athletic field maintenance at the High School stadium complex and the Middle School - annual maintenance.		✓			Appears reasonable as maintenance helps to protect assets.	
163	11-000-230-340- 23-0-00-00	05F1758A	8/19/2004	KELLY SERVICES, INC.	2,467.68	2,467.68	Administrative support / temp work for June and July: 39 hrs in June at \$18.45 per hour; 94.75 hrs at \$18.45 per hour.		✓			Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased.	Temporary secretary replacement needed due to secretary retirement
164	11-000-251-580- 29-0-00-00	05F1967A	8/26/2004	RUTGERS UNIVERSITY	228.00	228.00	Registration fee for a "Public School Purchasing" class at Rutgers University in New Brunswick		✓			This purchase appears reasonable as the employee's title, per the Position Control Roster, matches to the workshop they attended.	
165	15-000-222-300- 05-0-00-00	05F2874A	11/22/2004	SHORE BUSINESS SOLUTIONS	129.80	129.80	Inspection, optics clean up of risograph machine.		✓			A risograph is a digital printing machine used mainly for high volume copying / printing. Appears reasonable as maintenance helps to protect assets.	
166	15-000-240-300- 07-0-00-00	05F3110A	11/9/2004	ARTEX MOUNT LAUREL	1,438.00	1,498.00	One file server and one CD burner for Marshall Elem. School		✓			Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time.	P.O. not provided
167	11-000-262-420- 26-4-00-00	05F3550A	2/28/2005	SEACOAST CHEVROLET	574.81	574.81	Repair and replace emergency brake cable, remove and replace bench seat repair lift gate on 1990 Chevrolet C-30 truck.		✓			Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the invoice date is prior to the PO date.	P.O. not provided
168	11-000-230-331- 24-3-00-00	05F3723A	3/17/2005	WOLFF, HELIES & DUGGAN	406.83	406.83			✓			This PO was not provided.	Paperwork was taken by various agencies.
169	11-000-221-500- 21-0-00-00	05F3798A	2/10/2005	INFORMATION DESTRUCTION	175.00	275.00	On-site shredding of 10 boxes of testing materials.		✓			Shredding of testing materials appears to be reasonable as it clears storage space.	
170	11-000-262-580- 26-0-00-00	05F3995A	4/14/2005	PAUL ROWAN	64.08	64.08	Reimbursement for travel expenses to NJSBGA Conference. Hotel, tolls, and mileage.		✓			Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as only a photocopy of the PO was provided so unsure what this service is for. Also, the payment label on the single piece of paper includes a payment for PO 05F03995, not 05F3995A.	P.O. not provided
171	11-000-230-340- 23-0-00-00	05F4273A	3/15/2005	DITTO COPY SYSTEM	264.00	264.00	Repair and service of a fax machine in the Superintendent's office		✓			Appears reasonable as maintenance helps to protect assets.	
172	15-000-240-580- 07-0-00-00	05F4304A	3/21/2005	MEDS-PDN	175.00	145.00	Registration for a workshop "The Bully, the Bullied and Beyond"		✓			The purchase appears reasonable as it directly benefits students.	
173	30-000-403-390- 00-1-00-00	05F4578E	8/23/2004	E.HARVEY MYERS ARCHITECT	1,912.00	5,000.00			✓			This PO was not provided.	Paperwork was taken by various agencies.

**Appendix B**  
**Asbury Park School District**  
**Subgroup Analysis**

	Transaction Detail (as per District system)						Analysis Performed			Results of Analysis			Asbury Park 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	
174	11-000-219-580-19-2-PP-SE	05F4665A	4/25/2005	WILSON LANG. TRAINING		111.00	111.00	Mileage reimbursement for an employee to attend Wilson Language Training Corp workshop including the Level 2 observations and Level 2 seminar.		✓		Per the District, the employee is a Reading Alternative Program Coach at the CST. Wilson Language Training provides workshops for educators to help students become more fluent readers. Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the invoice date is prior to the PO date.	P.O. not provided
175	15-000-221-320-01-0-00-00	05F4796A	5/5/2005	SUCCESS FOR ALL		1,650.00	1,650.00	Payment for the Onsite Per Diem while the staff provided training Bangs Ave, Bradley Elementary, and Thurgood Marshall Elementary. This is an outstanding balance from an invoice for PO 04E05557. The training was for 14 days during the 04-05 school year.		✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased. Also, this appears to be a manually processed PO.	P.O. not provided
176	15-000-221-500-40-0-00-00	05F4964A	5/20/2005	BEVERLY CAUSBY		100.00	100.00	Payment for Student Leadership Council (SLC) member participating in interviews over two days at five hours at \$20/hour.		✓		Appears reasonable as per the attached SLC Roster, this person is a member of the SLC.	
177	11-000-230-530-05-0-00-00	05F50115	11/18/2004	VERIZON		64.01	64.01			✓		This PO was not provided.	Paperwork was taken by various agencies.
178	15-000-240-500-08-0-00-00	05F5061A	5/25/2005	OMNI BUSINESS SERV. INC.		520.00	520.00	Maintenance agreement to service mail scale machine twice a year.		✓		Appears reasonable as maintenance helps to protect assets.	
179	11-000-261-420-26-3-05-02	05F5239A	6/6/2005	RUSCIL'S PIANOS		115.00	115.00	Repaired the piano at the Alternative Middle School at the leased space at the Salvation Army.		✓		Appears reasonable as maintenance helps to protect assets.	
180	11-000-261-420-00-0-00-00	05FE5076	11/18/2004	GENSERVE, INC.		330.00	330.00	Emergency service call to check operation of the emergency generator at Bradley Primary School.		✓		Appears reasonable as maintenance helps to protect assets.	
181	11-000-261-420-26-3-07-02	05FE5501	9/16/2004	PARS ENVIRONMENTAL INC.		100.00	100.00	Obtained 4 first draw water samples and analyzed them for lead content at the Ridge Ave. School.		✓		Appears reasonable as testing water directly benefits students by providing and ensuring safe and clean water.	
182	11-000-290-440-00-0-00-00	05X01068	7/1/2004	CANON U.S.A., INC		431.35	863.05			✓		This PO was not provided.	Paperwork was taken by various agencies.
183	30-000-404-450-00-0-00-00	05X02652	7/1/2004	STRAIGHT EDGE CONSTRUCTI		107,615.32	172,367.07			✓		This PO was not provided.	Paperwork was taken by various agencies.
184	11-000-262-420-00-0-00-00	05X02948	7/1/2004	FIELD PRO ENTERPRISES,LL		3,450.00	6,900.00	Per response to the RFP, athletic field maintenance was provided for the High School's stadium, the Middle School and Thurgood Marshall for the period 7/1/03 - 6/30/04.		✓		Appears reasonable as maintenance helps to protect assets.	
185	11-000-261-420-00-0-00-00	05X03971	7/1/2004	H. KEEES & SONS, INC.		3,540.00	3,540.00	Removed damaged gate at dumpster. Furnish & install new gate.		✓		Appears reasonable as maintenance helps to protect assets.	
186	11-000-219-320-00-0-00-00	05X04520	7/1/2004	CYNTHIA BURDEN-WELLS		450.00	550.00	Anticipated direct speech therapy for one student for June 2004; 9 session s at \$50 per session.		✓		The purchase appears reasonable as it directly benefits students.	

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187	11-000-262-420-00-0-00-00	05X05087	7/1/2004	JOHN LUCAS CHEVROLET	260.67	350.00	The invoice says the repairs are for a 1995 Chevrolet to repair the right side doors including the hinge and lock assembly. The invoice is for \$260.67 which matches the PO Paid Amount.		✓			Appears reasonable as maintenance helps to protect assets.	
188	11-000-218-320-00-0-00-00	05X05172	7/1/2004	ALCO PRO	446.75	459.00	Supplies for CST: 10 drug screen tests, latex gloves, 10 oral screen tests.		✓			Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
189	11-000-262-420-00-0-00-00	05X05485	7/1/2004	ALL AMERICAN TURF INC.	178.38	178.38	Equipment repair - service and sharpen hedge trimmers.			✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the invoice date is prior to the PO date.	P.O. not provided
190	11-000-262-420-00-0-00-00	05X05648	7/1/2004	NCH CORPORATION	14,355.00	25,900.00	This is for a payment of an overdue balance for Middle School field renovations from 2003. The PO stated 2 phases and referred to a successful bid a/o 11/13/02.			✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time.	P.O. not provided
191	11-000-262-590-00-0-00-00	05X05671	7/1/2004	LEW CORPORATION	750.00	750.00	Mold air testing at Ridge Ave Elementary school.		✓			Appears reasonable as testing air quality directly benefits students by providing and ensuring safe and clean air.	
192	11-000-230-500-00-0-00-00	05X06072	7/1/2004	KELLY SERVICES, INC.	3,617.06	3,617.06	Administrative and clerical temp services provided for 6 days in March, May and June.			✓		There are two different descriptions on the PO: 1) tea, tuition reimbursement, 2) non-p/r office temps. Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased.	P.O. not provided
193	30-000-404-390-00-4-00-00	05X0971C	7/1/2004	VINCENTSEN CONSULTING,IN	5,245.00	12,255.00				✓		This PO was not provided.	Paperwork was taken by various agencies.
194	15-000-221-500-40-0-00-00	06FG5480	7/29/2005	CROSS COUNTRY EDUCATION	40.00	40.00	Registration for workshop in NYC for Anger Control on 6/23/05 for a Special education teacher. Registration to attend "Anger Control Made Easy" for a special education teacher. The total amount paid was \$189; the workshop registration per invoice was \$159. The District requested a refund.			✓		This purchase appears reasonable as the employee's title, per the Position Control Roster, matches to the workshop they attended.	
195	11-000-230-530-29-1-00-00	06G00122	9/15/2005	PURCHASE POWER	3,000.00	3,000.00	Postage by phone account #23235716.			✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as only a photocopy of the PO was provided so unsure what this service is for.	
196	11-000-262-491-00-0-00-00	06G00260	5/22/2006	WATCHUNG SPRING WATER	295.70	891.40				✓		This PO was not provided.	Paperwork was taken by various agencies.
197	11-000-230-530-29-0-00-00	06G00268	5/31/2006	VERIZON WIRELESS	98.82	922.92				✓		This PO was not provided.	Paperwork was taken by various agencies.

**Appendix B**  
**Asbury Park School District**  
**Subgroup Analysis**

	Transaction Detail (as per District system)						Analysis Performed			Results of Analysis			Asbury Park 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	
198	15-000-240-530-05-0-00-00	06G01007	7/15/2005	ASBURY PARK POST OFFICE		800.00	800.00	Mailings student packets for August 15, 2005 per Mrs. McNamee for the Middle School.		✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased. Per the District, this is postage for mailing the packets if information that at the beginning of the year school. They included the school schedule and other items.	Requisition is for \$800 and \$800 was paid
199	11-000-262-441-26-0-0S-FA	06G01136	7/19/2005	VANGUARD MODULAR BUILDIN		31,950.00	127,800.00	5 trailers for Bangs Ave. Elem. School and Boston Way Village - 1 year rental (June 2005 - July 2006). Monthly rental \$10,650. \$127,800 is the amount for the entire year.		✓		The purchase appears reasonable as the trailers were used for class rooms at the school.	
200	11-000-219-440-19-3-PP-CS	06G01143	7/19/2005	CANON FINANCIAL SERVICE,		7,000.00	220,538.64			✓		This PO was not provided.	Paperwork was taken by various agencies.
201	11-000-261-420-26-2-40-02	06G01148	7/20/2005	CARPET SHOWCASE		11,691.69	11,531.00	Supply and install carpet tile for 3 rooms (116, 104, 205) in the High School. Purchase on a state contract.		✓		The purchase appears to be essential as part of building maintenance but the PO Paid Amount is greater than Original PO Amount.	Estimated cost initially and the cost was greater as the work was completed. Estimate cannot be exact and sometimes the cost is greater. District has only one bus
202	11-000-230-331-24-0-00-00	06G01152	7/20/2005	SCHWARTZ SIMON EDELSTEIN		96,386.30	374,166.66	Legal services (paid \$49.2 K) for January & February 2006		✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as it was not properly approved.	
203	11-000-262-420-26-4-00-00	06G01157	7/21/2005	SAL'S AUTO REPAIR		506.50	500.00	Repairs to truck #1 - MG15517: new Rochester carburetor, inspection and labor - brake fluid and brakes inspections, 1 set of brakes, 2 brake calipers.		✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the amount paid for the PO is greater than the original PO amount.	Estimated cost initially and the cost was greater as the work was completed. Estimate cannot be exact and sometimes the cost is greater. District has only one bus
204	11-000-261-420-26-3-08-02	06G01198	7/25/2005	AHERA CONSULTANTS INC.		1,000.00	1,100.00	Provide technician and laboratory analysis of 3 tape lift samples at Bradley Elementary and 4 tape lift samples at the Thurgood Marshall School to identify growth on carpeting.		✓		Appears reasonable as maintenance helps to protect assets.	
205	15-000-240-500-40-0-00-00	06G01234	8/2/2005	PENNSYLVANIA STATE UNIV.		645.00	645.00	Registration for a teacher for a 4 day program of Advanced Placements Summer Institute for English language & composition.		✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as the vendor invoice was not provided. Per the District, the Institute is part of professional development for advanced placement course teachers.	Invoices are not generated for conferences. We do have registration form with cost

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206	15-000-240-500-40-0-00-00	06G01236	7/27/2005	DESMOND GREAT VALLEY	648.00	648.00	Hotel stay for a teacher for 4 nights to attend the Advance Placement Summer Institute - English Language and composition. The hotel bill has a hand-written note from the Front Desk that the amount was overpaid by \$47.52 which would be refunded to the District. See PO 06G01236 for the description of the Institute.			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased. Per the District, the Institute is part of professional development for advanced placement course teachers.		Package complete.	
207	11-000-261-420-26-2-07-02	06G01254	8/2/2005	CRANE'S CONSTRUCTION &	2,696.40	2,696.40	Mold clean up, treatment of carpet with Hepa Vac, steam clean and microban at the Thurgood Marshall Elem. School.		✓				Appears reasonable as maintenance helps to protect assets.	
208	11-000-261-420-26-2-08-02	06G01256	8/2/2005	CRANE'S CONSTRUCTION &	2,706.48	2,706.48	Mold clean up, treatment of carpet with Hepa Vac, steam clean and microban at the Bradley Elem. School.		✓				Appears reasonable as maintenance helps to protect assets.	
209	11-000-221-580-21-6-00-00	06G01258	7/28/2005	ANNA GRAF	46.58	46.58	Mileage reimbursement to Brookdale orientation on 6/8/05 and ESTEEM program on 7/1/05 for a Math/Area supervisor..		✓				This purchase appears reasonable as the employee's title, per the Position Control Roster, matches to the workshop they attended.	
210	11-000-251-580-29-0-00-00	06G01300	8/2/2005	JOHN CANCEL	400.00	400.00	2004-2005 district travel reimbursement - for an ITC employee.		✓				The purchase appears reasonable as it is the standard IT Technician's mileage reimbursement for the year.	
211	11-000-251-580-29-0-00-00	06G01301	8/2/2005	FREDERICK ALLEN	400.00	400.00	2005-2006 district travel reimbursement - for an ITC employee.		✓				The purchase appears reasonable as it is the standard IT Technician's mileage reimbursement for the year.	
212	11-000-251-580-29-0-00-00	06G01302	8/2/2005	SHAMAR R SYKES	183.32	183.32	2004-2005 district travel reimbursement - for an ITC employee. This is prorated for 5.5 months.		✓				The purchase appears reasonable as it is the standard IT Technician's mileage reimbursement for the year.	
213	11-000-230-339-29-2-00-00	06G01364	8/2/2005	USA ARCHITECTS	14,567.19	14,567.19	Architect fees from 6/1 to 6/30/2005 in relation to District's Long Range Facility Plan. Total fees are \$80,860.00 for entire job and this appears to be the second invoice received.		✓				Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased. Per the District, this Long Range Facility Plan that was required by the state.	Non issues, this is required
214	12-000-400-450-26-0-00-00	06G01371	8/2/2005	JDS CONTRACTING	68,400.00	79,000.00			✓				This PO was not provided.	Paperwork was taken by various agencies.
215	11-000-261-420-26-3-05-02	06G01372	8/2/2005	GEESE CHASERS	2,268.50	4,537.00	Geese chasing services for High School and the Middle School on a seasonal basis.		✓				The school has a large geese population and this was used to limit its effects. Appears reasonable as maintenance helps to protect assets.	
216	11-000-230-331-24-3-00-00	06G01419	8/5/2005	WOLFF, HELIES & DUGGAN	2,887.50	2,887.50			✓				This PO was not provided.	Paperwork was taken by various agencies.
217	15-000-240-530-05-0-00-00	06G01420	8/5/2005	PITNEY BOWES	1,140.00	1,140.00	Money added to the postage meter		✓				Appears reasonable as postage is necessary to school's operations.	
218	11-000-261-420-26-2-01-02	06G01425	8/5/2005	WEST CARPET	1,428.00	1,428.00	Replace existing carpet at Bangs Elementary. The amount of the invoice is \$4,284. The PO mentions a credit from PO 05F02520 for \$2,856.		✓				Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased.	Replaced unsanitary carpet signed by Building and Grounds Supv.
219	11-000-221-500-21-0-00-00	06G01426	8/5/2005	ANNE ELLMAN EVERNS, PHD	380.00	380.00			✓				This PO was not provided.	Paperwork was taken by various agencies.
220	11-000-221-580-21-6-00-00	06G01433	8/5/2005	ANNA GRAF	151.88	151.88	Roundtrip mileage to Mercer County College to attend Math Summer Institute on 7/25, 7/26, 7/28, 7/29 for a Math Supervisor.		✓				This purchase appears reasonable as the employee's title, per the Position Control Roster, matches to the workshop they attended.	

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221	11-000-261-420-26-3-08-02	06G01455	8/9/2005	FIELD PRO ENTERPRISES,LL	2,400.00	15,080.00	Field maintenance of the High School stadium as per bid.		✓			Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as only a photocopy of the PO was provided so unsure what this service is for.	Blanket purchase order
222	11-000-262-300-26-0-00-00	06G01469	8/10/2005	SCHOOLDUDE.COM	6,369.00	6,369.00	Annual renewal for SchoolDude program for the period of 7/01/05 through 6/30/06		✓			The purchase appears reasonable as SchoolDude is an internet based program for maintenance requests, inventory and other services.	
223	11-000-261-420-26-2-05-02	06G01478	8/10/2005	SALVATION ARMY	550.00	550.00	Repairs to window blinds at Alternative Middle School		✓			Per the District, the Alternative Middle School requires a lot of maintenance repairs. Maintenance helps to protect assets.	
224	11-000-261-420-26-2-05-02	06G01534	8/12/2005	OPEN SYSTEMS INTERGRATOR	315.18	600.00	Repairs to the intercom system in five rooms at the Middle School		✓			Appears reasonable as maintenance helps to protect assets.	
225	11-000-230-590-29-0-00-00	06G01536	8/12/2005	BROWN & BROWN INSURANCE	30,056.00	30,056.00	The annual premium for the District's legal liability insurance coverage.		✓			The purchase appears reasonable as the District is required to have insurance.	
226	11-000-261-420-26-2-00-00	06G01563	8/16/2005	INTERIOR PRESERVATION	450.00	450.00	Carpet cleaning in conference room, common hall, and superintendent's office at District Offices building on 8/23/05		✓			Appears reasonable as maintenance helps to protect assets.	
227	15-000-240-500-05-0-00-00	06G01572	8/17/2005	CRAFTMASTER PRINTING	2,092.00	2,092.00	Stationary Forms: 5000 discipline forms; 1000 ISS admission; 1000 detention slips; cut/tardy/absent reports; student readmission		✓			Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
228	11-000-262-420-26-4-00-00	06G01593	8/18/2005	CUSTOM TIRE CO.	1,242.95	1,242.95	Repairs to the Food Services delivery truck: 2 tires, wheel alignment, wheel bearings, tires balanced		✓			Appears reasonable as maintenance helps to protect assets.	
229	11-000-221-580-21-6-00-00	06G01614	8/23/2005	ANTHONY TIRRELL	105.30	105.30	Round trip mileage (54 miles) to Algebra Institute on 7/25 and 7/26/05, Abbott Secondary Learning Institute on 7/28/05, and to Trenton (96 miles) for a face to face meeting with Gorden McInness on 8/11/05.		✓			Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased. Per the Position Control Roster, the employee is a Supervisor of English. Per the District, the English people are attending Match conferences to infuse them with Math. The others appear to be essential.	Non issue - infusion of math and english curriculum
230	15-000-221-500-40-0-00-00	06G01666	8/24/2005	JOHN MUHAMMAD	160.00	160.00	Payment for SLC member for interviews (8 hours at \$20/hr) on 8/23/05 at the High School.		✓			Appears reasonable as per the attached SLC Roster, this person is a member of the SLC.	
231	11-000-261-420-26-3-40-02	06G01671	8/24/2005	CANNON POWER WASHING	1,900.00	1,900.00	Track & field maintenance - wash for 2005/2006 school year		✓			Appears reasonable as maintenance helps to protect assets.	
232	11-000-230-530-29-0-00-00	06G0168A	12/15/2005	AVAYA FINANCIAL SERVICE	197.60	197.60			✓			This PO was not provided.	Paperwork was taken by various agencies.
233	11-000-262-441-26-0-OS-FA	06G01781	9/1/2005	SALVATION ARMY	800.00	800.00	Rental fee for July and August 2005 for the Alternative Middle School		✓			The purchase appears reasonable as the District rents space at the Salvation Army for the Alternative Middle School	
234	11-000-261-420-26-2-00-00	06G01782	9/1/2005	INTERIOR PRESERVATION	845.00	845.00	Carpet cleaning in rooms 103 and 104, the media center, the main office at Bradley Elem School		✓			Appears reasonable as maintenance helps to protect assets.	

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235	15-000-240-500-05-0-00-00	06G01798	9/2/2005	CRAFTMASTER PRINTING		345.00	345.00	Pad of 100 Guidance Form sheets for Middle School		✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased.		
236	11-000-230-590-29-4-00-00	06G01817	9/6/2005	CITY OF ASBURY PARK		250.00	250.00	Full page journal ad for 2005 Mayor's ball.	✓			This advertisement appears excessive. Further, it would appear that this is not a District expense nor does it provide benefit to the students.	collaboration between school district and city	
237	11-000-261-420-26-2-01-02	06G01825	9/8/2005	MONMOUTH GLASS CO.		700.00	700.00	Repair glass and window screens in the Bangs Ave Media Center in the Library. From the description provided it appears that the window was damaged due to gun shot.		✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the invoice date is prior to the PO date.	Invoice does not pre date P.O.	
238	15-000-240-300-01-1-00-00	06G01841	9/12/2005	DATACARD SYSTEMS		366.25	1,465.00	Card Data Systems applied to 4 schools.		✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased. Per the District, this is for student identification cards.		
239	11-000-230-590-23-0-00-00	06G01852	9/19/2005	DG TRANSLATIONS LLC		362.88	362.88	Translation of various documents from English to Spanish: SES parent flyer, parent invitation to provider's fair, provider selection form, parent guide to SES, chart of providers for parents, DIN improve, NCLB letter to parents. \$0.07 per word, 5184 words		✓		Appears reasonable as there are several students and families in the District who speak Spanish.		
240	15-000-221-500-40-0-00-00	06G01861	10/13/2005	EMMA MURRAY		80.00	80.00	Supplemental pay to a high school faculty member conducting interviews on 9/8 and 9/12/05		✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased.	Roster is included	
241	11-000-261-420-26-2-05-02	06G01864	9/19/2005	TIMOTHY PETERS PLUMBING		2,598.19	600.00	Installed a backflow preventer on boiler at middle school		✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the amount paid for the PO is greater than the original PO amount.	Boiler concerns are considered emergencies	
242	15-000-221-500-40-0-00-00	06G01868	10/13/2005	JOHN MUHAMMAD		50.00	50.00	Payment to a SLC member for interviews at the High School for 2.5 hours on 9/8		✓		Appears reasonable as per the attached SLC Roster, this person is a member of the SLC.		
243	11-000-262-300-26-0-00-00	06G01884	9/21/2005	LABOR READY NORTHEAST,IN		3,234.54	2,864.31	Twelve laborers for 12 hours each on 9/1/05 and three laborers for 9.5 hours on 9/2/05 for help cleaning and moving at Thurgood Marshall Elementary School. Amount on PO changed, but was not approved.		✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased.		
244	11-000-219-320-19-0-PP-CS	06G01918	9/28/2005	MARC SEIDENSTEIN		450.00	450.00	Bilingual learning evaluation for one student 8/7/05		✓		The purchase appears reasonable as learning evaluations directly benefit students.		
245	11-000-219-320-19-0-PP-CS	06G01919	9/28/2005	ANGELA C. TRICARICO		900.00	900.00	Bilingual social history for two students on 8/15/05		✓		The purchase appears reasonable as evaluations directly benefit students.		
246	11-000-219-580-19-1-PP-CS	06G01920	9/28/2005	JOSEPH E. COLFORD		300.00	300.00	Provided training to school psychologists in the administration and scoring of Wechsler Intelligence Scale. 3 hours at \$100/hour		✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased.	Ms. Colford is a Consultant	

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247	11-000-230-339-29-2-00-00	06G01926	10/3/2005	USA ARCHITECTS	45,028.85	45,028.85	Architect fees for the long range facility planning.		✓			Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the invoice date is prior to the PO date.	This was on-going work to complete LRFP due to the State Department of Education
248	11-000-221-500-21-0-00-00	06G01961	10/3/2005	ANNE ELLMAN EVERNS, PHD	110.00	940.00	Co-pay for 45-50 minutes of psychological counseling for one patient on 9/20/05		✓			According to the Position Control Roster, this person is a 3rd grade teacher . Due to the nature of the incident, this is confidential. Per the attached Board meeting minutes, this service was approved.	
249	11-000-261-420-26-2-07-02	06G02032	10/6/2005	ENCOR SERVICE/LABOV	856.69	400.00	Remove and replace defective Indoor Blower Motor at Thurgood Marshall School.		✓			Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the amount paid for the PO is greater than the original PO amount.	Estimated cost initially and the cost was greater as the work was completed. Estimate cannot be exact and sometimes the cost is greater. District has only one bus
250	11-000-262-420-26-4-00-00	06G02036	10/6/2005	T.J. TIRE & AUTO CENTER	845.46	250.00	Repairs for Blue Bird Bus including parking brake valve, steering box seal kit, and fluids.		✓			Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the amount paid for the PO is greater than the original PO amount.	Originally the bus was brought in for a leak in the tire but the mechanic discovered safety issues additive repairs had to be completed due to safety issues for the children
251	11-000-262-300-26-0-00-00	06G02044	10/6/2005	BAYPOINT ELECTRIC	15,288.67	15,288.67	Installation of power lines and data centers in classrooms in the Middle School.		✓			The purchase appears reasonable as it directly benefits students.	
252	11-000-230-530-05-0-00-00	06G0211C	2/16/2006	VERIZON	659.75	659.75			✓			This PO was not provided.	Paperwork was taken by various agencies.
253	11-000-230-530-07-0-00-00	06G0211N	2/16/2006	VERIZON	788.07	7,845.06			✓			This PO was not provided.	Paperwork was taken by various agencies.
254	11-000-261-420-26-2-00-00	06G02155	10/18/2005	SCOLE'S FLOORSHINE INDUST	286.00	7,190.50	75 cases of paper towels; 75 cases of toilet tissue for Maintenance Dept.. Received in 35 and 40 case deliveries.		✓			Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
255	11-000-230-331-24-0-00-00	06G02166	10/19/2005	MARSHALL DENNEHEY WARNER	4,530.00	4,530.00			✓			This PO was not provided.	Paperwork was taken by various agencies.
256	11-000-262-420-26-4-00-00	06G02185	10/20/2005	SAL'S AUTO REPAIR	185.00	185.00	Repairs to the 1993 Chevrolet, a Maintenance Department truck which included a tow charge and a rebuilt starter.		✓			Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the invoice date is prior to the PO date.	Emergency situation vehicle was towed. Due to emergency P.O. was completed after the fact
257	15-000-240-580-01-0-00-00	06G02186	10/20/2005	HOWARD L. MEDNICK	688.86	688.86	Mileage, tolls, meals, lodging for Mr. Mednick attending National Partnership in Education Conference at Johns Hopkins Univ. in Baltimore		✓			Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the purchase was not properly approved by the State.	

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258	15-000-240-500-40-0-00-00	06G02261	11/1/2005	SIGNS, SEALDED & DELIVER		230.00	230.00	Metal sign and wall letters installed on wall: "Home of Blue Bishops" at the main office in High School. Also, 2-letter copy installed over showcases. "Blue Bishops" is a name of a sport's team.			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as the Travel Reimbursement Request Form was not provided. Per the District, the sign was installed in the main office at the High School. Instills school spirit and promotes the school teams.	Non-Issue
259	11-000-230-530-01-0-00-00	06G0234N	4/6/2006	VERIZON		851.00	8,270.65			✓		This PO was not provided.	Paperwork was taken by various agencies.
260	11-000-230-590-29-3-00-00	06G02383	11/1/2005	ASBURY PARK PRESS		1,418.96	200.00	Legal advertising in local newspaper for the following: 2/14 meeting, budget, asbestos meeting, 2/2 meeting, 3/13 meeting, award for SYSCO (food service provider), sale/obsolete, bid printing.			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the amount paid for the PO is greater than the original PO amount.	Special circumstances require additional charges i.e. special meetings
261	11-000-230-580-23-2-00-00	06G02387	11/1/2005	DR. ANTONIO LEWIS		457.34	457.34			✓		This PO was not provided.	Paperwork was taken by various agencies.
262	15-000-240-580-05-0-00-00	06G02402	11/2/2005	FRANK VANALESTI		97.20	97.20	Mileage (140 miles total) and tolls for F. Vanalesti to attend NJ Abbott Secondary School Initiative meetings 9/20/05 and 9/30/05		✓		This purchase appears reasonable as the employee's title, per the Position Control Roster, matches to the workshop they attended.	
263	11-000-230-590-23-0-00-00	06G02407	11/2/2005	DG TRANSLATIONS LLC		25.83	25.83	English to Spanish translations \$0.07 per word, 369 words of two letters to parents: one who did not choose a provider and another for an ineligible student.		✓		Appears reasonable to communicate to parents of Spanish speaking children.	
264	11-000-262-420-26-4-00-00	06G02434	11/2/2005	STORR TRACTOR CO.		4,929.32	5,451.23	Repair the 1989 Toro Groundsmaster 345.		✓		The attached invoice totals to \$5,549.31, which is more than the PO. The amount paid was reduced by \$619.99 for a payment to Invoice # 248156.	
265	11-000-261-420-26-2-00-00	06G02448	11/2/2005	AUTHENTIC CONSTRUCTION,I		16,359.04	16,359.04	Roof repairs for the Building's and Grounds' Office Building. The amount on PO was manually changed and the change of \$16,369.37 appears to be approved by someone's initials.			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased.	Essential for safety
266	11-000-230-530-29-0-00-00	06G02461	11/3/2005	CINGULAR		334.98	334.98	A cellular phone and attachments for the Superintendent: Razor cell phone (\$199), car charger (\$29.99), hands-free wireless ear piece (\$79), leather case (\$26.99), 2000 unlimited minutes.			✓	The Razor phone and the price of the leather case appears excessive. Also, it does not provide educational value or otherwise benefit the students.	
267	11-000-219-320-19-0-PP-CS	06G02472	11/7/2005	DOROTHY M. PIETRUCHA, MD		175.00	175.00	Doctor's neurological evaluation of one student on 10/13/05		✓		The purchase appears reasonable as evaluations directly benefit students.	
268	11-000-219-320-19-0-PP-CS	06G02477	11/7/2005	JESSICA MOORE		220.00	220.00	Interpreting Services for sophomore for 2 hours on 2 days in 8/2005		✓		The purchase appears reasonable as it directly benefits students.	
269	11-000-219-320-19-0-PP-CS	06G02500	11/7/2005	MARC SEIDENSTEIN		450.00	450.00	A Teacher's Consultant providing bilingual learning evaluation for one student on 10/28/05		✓		The purchase appears reasonable as it directly benefits students.	

**Appendix B**  
**Asbury Park School District**  
**Subgroup Analysis**

	Transaction Detail (as per District system)						Analysis Performed			Results of Analysis			Asbury Park 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	
270	11-000-230-585- 29-0-00-00	06G02525	11/7/2005	ANTONETTE ROSS	217.77		Mileage, meals, and parking for School Board Conference for Ms. Ross, a Board Member.		✓			Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased.	School Board Conference Dates for reimbursement are included
271	11-000-261-420- 26-2-40-02	06G02541	11/8/2005	WOOD-CORR, INC.	1,200.00	600.00			✓			This PO was not provided.	Paperwork was taken by various agencies.
272	11-000-230-331- 24-0-00-00	06G02544	11/9/2005	WOLFF, HELIES & DUGGAN	1,705.67	1,705.67			✓			This PO was not provided.	Paperwork was taken by various agencies.
273	15-000-240-580- 01-0-00-00	06G02585	11/15/2005	ELLEN ADELSON	64.55	64.55	Mileage reimbursement for 3 trips on: 10/17/05 to Cranbury, 10/27/05 to Somerset, 11/4/05 to New Brunswick for an employee of Bangs Elementary School.		✓			This purchase appears reasonable as the employee's title, per the Position Control Roster, matches to the workshop they attended.	
274	15-000-240-580- 01-0-00-00	06G02588	11/15/2005	JACQUELINE LEONARD	96.96	96.96	Mileage and tolls for J. Leonard to go to Mathematics Workshop for two days. (98 miles RT)		✓			Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased.	Elementary School Teachers teach all subjects
275	11-000-261-420- 26-2-00-00	06G02600	11/15/2005	INTERBORO PACKAGING	3,696.00	3,096.00	200 cases of Trash Can Liners (1.5ML/22.4lbs Case) for the Maintenance Department. (each case cost \$15.48)		✓			Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the amount paid for the PO is greater than the original PO amount.	Unit cost was corrected and adjustment was signed by respective supervisor
276	11-000-262-420- 26-1-40-00	06G02607	11/15/2005	BECKER TREE SERVICE	300.00	300.00	Tree limbs around the flag pole needed to be trimmed at Bangs Ave school.		✓			Appears reasonable as maintenance helps to protect assets.	
277	11-000-230-580- 23-2-00-00	06G02608	11/15/2005	AMER.ASSOC. OF SCH.ADMIN	1,355.00	1,355.00	Conference registration fees for the Asst Superintendent to attend AASA Conference; Leadership Institute fees for the Superintendent (L10, L16) and the Assistant Superintendent (L2, L10).		✓			Per the State's list of approved and denied travel, this does not qualify, but per PO 06G04230, the request was first denied by the State but the request was resubmitted and accepted based on the cost of the hotel. However, it appears the District resubmitted the request 2/2/06. Per the District, the acceptance by the State could not be found. The PO provided is not the original copy but a photocopy.	Taken for Review by various agencies
278	11-000-230-580- 23-2-00-00	06G02612	11/16/2005	DR. ANTONIO LEWIS	419.00	419.00	Airplane ticket reimbursement for Dr. Lewis to attend American AASA Conference in San Diego from 2/22/06 through 2/26/06.		✓			Per the State's list of approved and denied travel, this does not qualify, but per PO 06G04230, the request was first denied by the State but the request was resubmitted and accepted based on the cost of the hotel. However, it appears the District resubmitted the request 2/2/06. Per the District, the acceptance by the State could not be found.	Taken for Review by various agencies
279	15-000-240-530- 05-0-00-00	06G02636	11/18/2005	PITNEY BOWES	3,000.00	3,000.00	Money added to the postage meter at Middle School.		✓			Appears reasonable as postage is necessary to school's operations.	
280	11-000-261-420- 26-3-05-02	06G02645	11/18/2005	TIMOTHY PETERS PLUMBING	2,462.48	2,462.48	Maintenance repairs for sewer blockage in girls locker room at middle school		✓			Appears reasonable as maintenance helps to protect assets.	
281	15-000-240-300- 05-0-00-00	06G02646	11/18/2005	EDSOLUTION, INC.	953.00	953.00	Scoring for LAL and Math mock GEPA test for the Middle School		✓			The service appears to be reasonable as the information prepares students for the GEPA test.	

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282	11-000-221-580-21-6-00-00	06G02659	11/22/2005	ANNA GRAF		85.61	85.61	RT Mileage (104 miles) and tolls for Math Supervisor to attend Abbott Secondary Initiative 10/27 and 10/28/05 AND attend Task Force on Math Education and Students at Risk 10/21/05 (72 miles) AND to Standards Implementation Grant (25 miles) 11/7/05		✓		This purchase appears reasonable as the employee's title, per the Position Control Roster, matches to the workshop they attended.		
283	11-000-221-580-21-6-00-00	06G02660	11/22/2005	ANTHONY TIRRELL		130.05	130.05	Mileage and toll reimbursement to for a high school supervisor to attend 100 Book Challenge on 10/19, Scholastic Inc workshop on 10/20, Abbott Secondary Initiative on 10/24 and 10/25.		✓	✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased.	Non-Issue	
284	11-000-221-580-21-6-00-00	06G02661	11/22/2005	SONDRA MINUSKIN		32.40	32.40	Mileage and tolls for Science Supervisor to go to Clarity Data Analysis Workshop		✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased.	Clarity data analysis is directly related to science	
285	11-000-261-420-26-3-40-02	06G02672	11/23/2005	MON.WIRE & COMP.RECYCLIN		392.00	392.00	Removal and recycling of 56 monitors at \$7 per unit in the High School.		✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the invoice date is prior to the PO date.		
286	11-000-261-420-26-3-01-02	06G02675	11/23/2005	ASSOCIATED BUILD.SPECIAL		8,417.00	8,417.00	Install toilet partitions and hardware in boys' restroom at Bangs Ave school and dispose of the old partitions.		✓		Appears reasonable as maintenance helps to protect assets.		
287	11-000-230-530-07-0-00-00	06G0267A	5/25/2006	VERIZON		179.49	13,800.00			✓		This PO was not provided.	Paperwork was taken by various agencies.	
288	11-000-230-530-01-0-00-00	06G0267N	5/25/2006	VERIZON		857.87	19,300.00			✓		This PO was not provided.	Paperwork was taken by various agencies.	
289	11-000-251-592-29-2-00-00	06G02699	11/28/2005	COASTER		5,100.00	5,100.00	12 full pages to be printed inside Coaster Newspaper over a period of 6 months at a cost of \$850 per month. The page attached with the PO describes Access Collaboration Equity program event - a 4th family night held at the Middle School.		✓		Although it appears essential, only one invoice is attached for only \$850 and for only one page. Per the District, this was purchased for PR to highlight the District in a local newspaper. This does not provide educational value or otherwise benefit the students.	Invoice for \$5,100 is included as support documentation	
290	11-000-230-585-29-0-00-00	06G02745	11/29/2005	CONVENTION MGMT RESOURCE		200.00	400.00	Deposit for 2 rooms for two employees (\$200 per person) from the Central Office to attend National School Boards Association (NSBA) 66th Annual Conference on 4/7/05 through 4/11/05 in Chicago, IL.			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as only a photocopy of the PO was provided so unsure what this service is for. Also, per the list of approved out of state travel, this was not approved.		
291	11-000-261-420-26-2-01-02	06G02753	12/6/2005	C & M DOOR CONTROL		2,000.00	3,785.00	Removal of existing door and install galvanized steel door at Bangs Ave school cafeteria fire escape exit.		✓		Appears reasonable as maintenance helps to protect assets.		
292	11-000-261-420-26-3-08-02	06G02755	12/6/2005	SYSTEM SALES CORP.		127.00	127.00	Maintenance to fix intermittent problems with intercom system and phones at the Bradley Elementary School			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the invoice date is prior to the PO date.	Emergency circumstances non-routine	
293	11-000-261-420-26-2-05-02	06G02756	12/6/2005	NORTHWIND MECHANICAL SYS		200.00	200.00	Check operation and repair boiler in the Middle School.			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the invoice date is prior to the PO date.	Emergency circumstances non-routine	

	Transaction Detail (as per District system)						Analysis Performed			Results of Analysis			Asbury Park 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	
294	11-000-261-420-26-3-05-02	06G02758	12/6/2005	LOWY'S EXPRESS, INC		400.00	500.00	Moved baby grand piano from music room to main auditorium	✓			"Attached" bill of lading is not attached. Appears excessive. These do not provide educational value or otherwise benefit the students.	Conforming with students needs and was required dismantle and reassemble as per principals request
295	11-000-230-340-23-0-00-00	06G02772	11/30/2005	FRANCES DOUGLASS		2,964.00	2,964.00	Analysis of the District's Financial GAAP software and system.		✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as it appears to be an ITC expense and not a District expense, for which it was coded.	This was a district request
296	15-000-221-500-40-0-00-00	06G02804	12/2/2005	BRENDA MATTHEWS		60.00	60.00	Payment to a SLC member (parent) attending Athletic Department Secretary interview for 3 hours.	✓			Appears reasonable as per the attached SLC Roster, this person is a member of the SLC.	
297	11-000-221-580-21-6-00-00	06G02815	12/2/2005	ANNA GRAF		24.95	24.95	Mileage (60 miles) and tolls for Math Supervisor to attend Abbott Secondary Initiative 11/14/05	✓			This purchase appears reasonable as the employee's title, per the Position Control Roster, matches to the workshop they attended.	
298	11-000-262-420-26-4-00-00	06G02827	12/5/2005	AUTO MALL		64.99	400.00	Lube, oil and filter change for 2 Ford F350's for the Maintenance Department.	✓			Appears reasonable as maintenance helps to protect assets.	
299	11-000-262-300-26-0-00-00	06G02831	12/5/2005	USA ARCHITECTS		3,500.00	3,500.00	Services performed included evaluation of the existing doors & corridors at Early Childhood Center, determine feasibility of modifying door swings.		✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased.	Requirement as per state auditor for early childhood (Mr. Ortley)
300	11-000-261-420-26-3-01-02	06G02834	12/5/2005	LOMBARDY DOOR SALES		2,475.00	2,475.00	Furnish and install aluminum roll-up shutters at the Bangs Ave school kitchen serving area.		✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the invoice date is prior to the PO date.	Invoice does not pre date P.O.
301	11-000-219-320-19-0-PP-CS	06G02875	12/6/2005	OXFORD CONSULTING SERV,I		8,280.00	8,280.00	Occupational therapy for the month of September (103.5 hour at \$80 per hour).		✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the invoice date is prior to the PO date.	District has a Board Approved contract with oxford consulting
302	11-000-219-320-19-0-PP-CS	06G02884	12/6/2005	MARC SEIDENSTEIN		450.00	450.00	Bi-lingual learning evaluation for 1 student on 9/23/05.		✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the invoice date is prior to the PO date.	District has a Board Approved contract with vendor
303	15-000-218-500-40-0-00-00	06G02908	12/6/2005	SUSAN BISAHA		135.00	135.00	Reimbursement for registration at the NJ School Counselor Association Fall 2005 Professional Development Conference.		✓		The attendance in the conference appears to be reasonable. However the request for leave pre-dates the PO by more than a month (10/24 request, 12/6 PO).	
304	11-000-230-339-29-2-00-00	06G02938	12/8/2005	SHORE POINT ARCHITECTURE		1,050.00	1,050.00	Architect Fees for 6 hours at \$175 per hour for Preliminary Building Evaluation at 931 Asbury Avenue.		✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased.	District was and is subject to immediate eviction from central office. Essential

	Transaction Detail (as per District system)						Analysis Performed			Results of Analysis			<b>Asbury Park School District Comments</b>
	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	
305	11-000-262-420-26-4-00-00	06G02979	12/9/2005	T.J. TIRE & AUTO CENTER		1,133.60	500.00	Repair the brakes on the Blue Bird Bus.			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the amount paid for the PO is greater than the original PO amount.	Estimated cost initially and the cost was greater as the work was completed. Estimate cannot be exact and sometimes the cost is greater. District has only one bus
306	11-000-261-420-26-2-07-02	06G02981	12/9/2005	LOMBARDY DOOR SALES		4,165.00	4,165.00	Repairs for a roll-up door and two electric safety edges on the roll-up shutters in the kitchen at Marshall Elementary school.		✓		Appears reasonable as maintenance helps to protect assets.	
307	11-000-219-320-19-0-PP-CS	06G02993	12/9/2005	DR. ANDRE J. FRANCOIS		2,600.00	2,600.00	Bi-lingual evaluation for a student - psychological, educational and social evaluations.		✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the invoice date is prior to the PO date.	
308	11-000-230-590-29-4-00-00	06G03026	12/15/2005	MON COUNCIL GIRL SCOUTS		300.00	300.00	Full page Journal Ad for what appears to be for Girls Scouts.		✓		An invoice was not attached, thus cannot verify the purchase. This does not provide educational value or otherwise benefit the students.	
309	11-000-230-339-29-5-00-00	06G03032	12/15/2005	BANK OF NEW YORK		2,225.00	2,225.00	Administration fee for school bonds for the Board of Education of the City of Asbury Park School Bonds series 1994.		✓		The service appears to be reasonable.	
310	11-000-221-580-21-6-00-00	06G03077	12/20/2005	ANNA GRAF		16.27	16.27	Mileage and Tolls to BCC Lincroft (32m) for Optimist II AIG Career Success conference.			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased.	It is a math workshop pertaining to a program used in District. Ms Garf is the Math Supervisor. Supervisor are reimbursed for mileage according to Board Policy
311	11-000-261-420-26-3-05-02	06G03112	12/20/2005	OPEN SYSTEMS INTERGRATOR		2,378.00	600.00	Intercom system repairs at Bangs Ave School and the Middle School.		✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the amount paid for the PO is greater than the original PO amount.	P.O. Not provided
312	15-000-240-530-01-0-00-00	06G03114	12/20/2005	OMNI BUSINESS SERV. INC.		400.00	400.00	Maintenance renewal for mailing machine at Bangs Ave. Elem. School		✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the invoice date is prior to the PO date.	Annual Maintenance renewal of mail machine
313	11-000-262-420-26-4-00-00	06G03124	12/20/2005	MODERN SEELY EQUIP. CO.		654.55	536.00	Vehicle maintenance including parts and labor repairing the lift gate motor and the fuse for turn signal.		✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the amount paid for the PO is greater than the original PO amount.	Vehicle needed additional repair safety issue
314	11-000-221-580-20-0-PP-00	06G03131	12/21/2005	WILLIAM SHANNON		337.62	337.62	Mileage reimbursement for travel from July - December 2005 (508 total miles), meals and county director's dues.			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased.	Maintain professional development

**Appendix B**  
**Asbury Park School District**  
**Subgroup Analysis**

	Transaction Detail (as per District system)							Analysis Performed			Results of Analysis			<b>Asbury Park School District Comments</b>
	<b>Control Number</b>	<b>Original Chart of Account</b>	<b>PO #</b>	<b>PO Date</b>	<b>Vendor Name</b>	<b>Total Paid Against PO</b>	<b>Original PO Amount</b>	<b>Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)</b>			<b>Discretionary</b>	<b>Appears Reasonable</b>	<b>Inconclusive</b>	
315	11-000-230-580-23-2-00-00	06G03146	12/22/2005	DR. ANTONIO LEWIS		2,239.25	2,239.25						✓	This PO was not provided.
316	11-000-251-580-29-0-00-00	06G03153	12/23/2005	BALLY'S PARK PL. CASINO		194.00	388.00	Hotel expense for 2 days (1/25/05 - 1/27/05) for the Superintendent and the BA.					✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased.
317	11-000-219-320-19-0-PP-CS	06G03173	1/3/2006	BRIGGS TRANSPORTATION		185.00	185.00	Transportation for students & parents to and from OOD Meetings at Ocean Academy for the month of November 2005.				✓		Per the District, this is for transporting Special Needs students and their parents to an intake meeting. This appears reasonable.
318	11-000-230-580-23-0-00-00	06G03176	1/3/2006	ANDREA BATES		416.00	416.00						✓	This PO was not provided.
319	11-000-261-420-26-3-05-02	06G03197	1/3/2006	DETAILED CONSTRACTING,IN		300.00	600.00	Repair roof leaks at the Thurgood Marshall Elem. School and the Middle School.					✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as the Travel Reimbursement Request Form was not provided.
320	11-000-261-420-26-3-01-02	06G03200	1/3/2006	NORTHWIND MECHANICAL SYS		300.00	300.00	# 1 Boiler repairs at Bangs Avenue school.					✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive it is identified the school as the Elementary and the Middle School are both located on Bangs Ave. See PO 06G3200A for \$688.74 difference between the PO and the invoice.
321	11-000-261-420-26-3-01-02	06G03201	1/3/2006	LILICH CORPORATION		1,800.00	1,800.00	35 square feet of tile removed and replaces in various classrooms at Bangs Ave					✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased.
322	11-000-230-331-24-0-00-00	06G03226	1/5/2006	MARSHALL DENNEHEY WARNER		5,440.14	5,440.14						✓	This PO was not provided.
323	11-000-230-590-29-4-00-00	06G03229	1/5/2006	DELTA SIGMA THETA SORORI		150.00	150.00	Outside Back Cover Ad in the Annual Red & White Affaire Scholarship Fundraiser Souvenir sponsored by the Monmouth County Alumnae Chapter of Delta Theta Sorority.						Does not appear to be essential as it doesn't appear to provide any educational value or benefit to the students.
324	11-000-230-580-23-2-00-00	06G03230	1/6/2006	DR. ANTONIO LEWIS		3,144.00	3,144.00						✓	This PO was not provided.
325	11-000-221-580-21-6-00-00	06G03237	1/6/2006	LAVERNE CERRA		154.03	154.03	Mileage, parking, room, meals reimbursement for an employee, Special Ed Literacy Coach, of Bradley Elementary School to travel to attend Reading 1st Literacy Conference in Atlantic City August 2005.					✓	This purchase appears reasonable as the employee's title, per the Position Control Roster, matches to the workshop they attended.
326	11-000-261-420-26-2-00-00	06G03251	1/6/2006	INTERSTATE ELECTRONICS		171.89	171.89	3 Motorola Radio Repairs - Belt Clips & Batteries ordered by the Maintenance Department.					✓	This appears to be reasonable for the Maintenance Dept. to communicate with each other.

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327	11-000-261-420-26-3-08-02	06G03253	1/6/2006	MON.WIRE & COMP.RECYCLIN		252.00	252.00	Payment for recycling 36 monitors at computer recycling business.	✓		Recycling of monitors appears to be a reasonable expense.			
328	15-000-218-500-40-0-00-00	06G03261	1/9/2006	PEARSON SCHOOL SYSTEM		450.00	450.00	Registration fee for an employee of the High School to attend a workshop "Master Schedule Building Workshop". The workshop is about schedule construction basics including planning, curriculum, course selection and decision making.	✓		This purchase appears reasonable as the employee's title, per the Position Control Roster, matches to the workshop they attended.			
329	15-000-218-500-40-0-00-00	06G03262	1/9/2006	TECHNATYPE		97.65	97.65	Typewriter repair and service for two typewriters in Guidance Office in High School.	✓		Maintenance			
330	11-000-230-339-29-2-00-00	06G03264	1/9/2006	SHORE POINT ARCHITECTURE		525.00	525.00	Architects' attendance at NJSCC meetings 12/19/05.		✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased.	Architect representation is necessary as this pertains to new construction		
331	11-000-262-420-26-4-00-00	06G03268	1/9/2006	ALL AMERICAN TURF INC.		326.22	326.22	Repairs to Walker Mower ordered by the Maintenance Department.		✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the invoice date is prior to the PO date.			
332	11-000-261-420-26-2-00-00	06G03279	1/9/2006	TREA.COUNTY OF MONMOUTH		113.57	113.57	Three receipts for bulk waste disposal (equipment, furniture) to Monmouth County Reclamation Center.	✓		Bulk waste disposal appears to be a reasonable expense.			
333	11-000-261-420-26-2-00-00	06G03280	1/9/2006	BAYPOINT ELECTRIC		34,351.00	46,080.00	Bangs Elementary School COMWEB Project: furnish and install power pole at teacher station with 20 amp circuit and data home runs for rooms 219,315,327, 340, 309 and 325. Furnish & install 5400 wire mold at 6 student stations with (2) 20 amp circuits and no data for rooms 309 & 325. Furnish & install terminations at existing patch panels.		✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as the three required bids were not provided.	District complied bidding process and has annual bid on record		
334	15-000-240-530-05-0-00-00	06G03283	1/9/2006	PITNEY BOWES		283.75	283.75	Postage meter rental for Middle School.		✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the invoice date is prior to the PO date.			
335	11-000-230-585-29-0-00-00	06G03333	1/13/2006	AT YOUR SERVICE LIMO		287.60	287.60	Roundtrip transportation from "At Your Service Limousine" for Gregory Brewington to attend New Board Member Orientation Conference in Williamstown, NJ on 1/28/06.	✓		Limousine service for a Board member appears to be excessive in terms of dollar amount. This does not provide educational value or otherwise benefit the students.			
336	11-000-230-590-23-0-00-00	06G03343	1/13/2006	J H BUEHRER & ASSOC.		25.00	25.00	One half of the appearance fee from a Court Reporter for a Show Cause hearing on the Union Access ULP. The invoice was sent to the law firm of Schwartz Simon Edelstein Celso and Kessler and then sent to the District.		✓	The service appears to be reasonable but unsure of the service.			
337	11-000-230-590-29-4-00-00	06G03347	1/13/2006	NORTH SHORE AREA SECTION		100.00	100.00	Commemorative silver page journal ad	✓		This does not provide educational value or otherwise benefit the students. Further, an invoice was not attached to the PO.			
338	11-000-261-420-26-3-01-02	06G03365	1/13/2006	AHERA CONSULTANTS INC.		575.00	575.00	Air monitoring and phase contrast microscopy (floor tile) for Bangs Ave. School.		✓	Appears reasonable as testing air quality directly benefits students by providing and ensuring safe and clean air.			

	Transaction Detail (as per District system)						Analysis Performed			Results of Analysis			Asbury Park 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	
339	11-000-262-590-26-0-00-00	06G03374	1/13/2006	PREVENTION SPECIALISTS		135.00	135.00	Drug test for pre-employment.		✓		Pre-employment drug testing appears reasonable as it is required as part of the background check.	
340	15-000-221-500-05-0-00-00	06G03389	1/17/2006	REV. DR. MILTON HOLMES		40.00	40.00	Payment for attending two SLC meetings at \$20 each.		✓		Appears reasonable as per the attached SLC Roster, this person is a member of the SLC.	
341	15-000-221-500-05-0-00-00	06G03394	1/17/2006	ROBERTHA WALTERS		20.00	20.00	Request for Payment for a SLC Meeting for one hour on 1/10/06		✓		Appears reasonable as per the attached SLC Roster, this person is a member of the SLC.	
342	11-000-219-580-19-1-PP-CS	06G03407	1/18/2006	STATEWIDE PARENT ADVOCACY NETWORK		60.00	60.00	4 registration fees to attend Statewide Parent Advocacy Network's workshop on "parent-Educator Collaboration in the IEP Process".		✓		The attendance in the workshop appears to be reasonable since parents are involved.	
343	11-000-219-320-19-0-PP-CS	06G03408	1/18/2006	ELVIA MACHUCA-ITZHAKOV		1,200.00	1,200.00	Bi-lingual psychological evaluation for 3 students.		✓		The purchase appears reasonable as evaluations directly benefit students.	
344	11-000-262-420-26-4-00-00	06G03421	1/20/2006	CUSTOM TIRE CO.		1,209.00	1,209.00	Bought 3 tires for 1998 Blue Bird bus; also balanced the tires and disposed of old tires.		✓		Appears reasonable as maintenance helps to protect assets.	
345	11-000-261-420-26-2-00-00	06G03426	1/20/2006	SUPPLY KING, INC.		444.58	444.58	Custodial supplies: grey muskee, brute caddy bag, bleach, IDS fresh non-acid restroom.		✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the invoice date is prior to the PO date.	
346	11-000-221-580-21-6-00-00	06G03434	2/8/2006	ANNA GRAF		80.51	80.51	1/4/06 - Mileage to Brookdale Community College for NJASK Workshop (90 miles), 1/13/06 - Mileage to NJSSI (Cognitive Tutor Program) New Brunswick 28 Miles, 1/13/06- Mileage to NJ APA Forsgate (48 miles)		✓		This purchase appears reasonable as the employee's title, per the Position Control Roster, matches to the workshop they attended.	
347	11-000-230-590-29-3-00-00	06G03444	1/24/2006	STAR LEDGER		179.00	200.00	Two invoices from the Newark Star Ledger for Legal Advertisement		✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased.	Actual copy of all legal ads are on file in the Business Office
348	11-000-221-500-21-0-00-00	06G03452	1/24/2006	Industrial Appraisal Co.		645.00	645.00	Appraisal of insurable values of the District's inventory		✓		The appraisal services appear to be reasonable to know the value of the District's inventory.	
349	11-000-261-420-26-3-01-02	06G03457	1/24/2006	TIMOTHY PETERS PLUMBING		419.56	419.56	Repairs to a toilet at Bangs Elementary School. Includes labor and parts.		✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the invoice date is prior to the PO date.	Emergency circumstances
350	11-000-230-590-21-3-00-00	06G03519	1/25/2006	ETHINK TECHNOLOGIES INC		1,500.00	1,500.00	Redesign of the District's Web site, importing content from the old website. The new Website will be coded in Transitional Standards method to ensure easier updating and cross-platform compatibility.		✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the invoice date is prior to the PO date.	E-Rateable funds signed contract is in place
351	11-000-221-580-21-6-00-00	06G03521	2/8/2006	SONDRA MINUSKIN		29.10	29.10	Mileage reimbursement for a district science supervisor attending ESTEEMS (Ecosystem for Science Teaching, Engineering Education, and Mathematics Scholarship); 60 miles total.		✓		This purchase appears reasonable as the employee's title, per the Position Control Roster, matches to the workshop they attended.	
352	11-000-218-580-20-0-PP-GD	06G03531	2/1/2006	CYNTHIA O'CONNELL		127.98	127.98	Mileage reimbursement to attend "Master Scheduling Building Workshop" in Philadelphia; total 158 miles (two days).		✓		This purchase appears reasonable as the employee's title, per the Position Control Roster, matches to the workshop they attended.	
353	11-000-261-420-26-2-00-00	06G03538	2/1/2006	BAYPOINT ELECTRIC		37,312.00	37,312.00	As per proposal, install and provide labor to install new IDF and Comweb labs in 2 room at the High School; data cables, tel/power poles, Amp circuits, two-channel raceways to desks, port patch panels, switches		✓		The purchase appears reasonable as it directly benefits students.	

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	Control Number	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Discretionary	Appears Reasonable	Inconclusive	Comments	Asbury Park School District Comments
354	11-000-262-590-26-0-00-00	06G03567	2/2/2006	PREVENTION SPECIALISTS		425.00	425.00	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)		✓	Drug testing of drivers' appears to be reasonable for students' and employees' safe environment.	
355	15-000-240-530-08-1-00-00	06G03568	2/3/2006	SYSTEM SALES CORP.		4,885.00	4,885.00	Installation and testing of 5 administrative phones and intercoms at Bradley Elementary School.		✓	This purchase appears reasonable as it is for general operations of the school.	
356	11-000-230-590-29-4-00-00	06G03571	2/1/2006	MON. COUNTY COTILLION CO		200.00	200.00	Advertisement in Monmouth County Cotillion Journal promoting a student from the high school.	✓		This does not provide educational value or otherwise benefit the students.	
357	11-000-219-320-19-0-PP-CS	06G03585	2/1/2006	DOROTHY M. PIETRUCHA, MD		875.00	875.00	Neurological evaluations for 5 students on 1/13/06 at \$175 per student		✓	The purchase appears reasonable as evaluations directly benefit students.	
358	11-000-218-580-20-0-PP-GD	06G03612	2/1/2006	VENDOR VARIOUS		200.00	1,200.00			✓	This PO was not provided.	Paperwork was taken by various agencies.
359	11-000-262-441-05-1-00-00	06G03613	2/2/2006	SALVATION ARMY		36,000.00	60,000.00	Rental fees for the Alternative Middle School for March and April 2006 at the Salvation Army building.		✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as the all the applicable invoices were not provided.	Blanket PO - Agreement Exists
360	11-000-262-420-26-4-00-00	06G03623	2/3/2006	CUSTOM TIRE CO.		336.95	336.95	2 tires for Dodge 2001 for the with alignment and balancing and also disposed of the old tires		✓	Appears reasonable as maintenance helps to protect assets.	
361	11-000-219-320-19-0-PP-CS	06G03659	2/8/2006	OXFORD CONSULTING SERV,I		14,500.00	14,500.00	Occupational therapy services for November and December 2005 performed by Oxford Consulting, OTR (181.5 hours at \$80).		✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the invoice date is prior to the PO date. Per the Board Minutes, the services were approved. Also, the number of hours invoiced for each month is greater than the approved 30 hours. In Nov., 89 hours were billed. Dec - 123 hours.	The Board approved 30 hours per week at a rate of \$80 per hour. Consultants are called in on a as needs basis. As long as the number of hours do not exceed 30 per week it is within Board approval for the duration of the contract
362	11-000-219-580-19-1-PP-CS	06G03673	2/8/2006	KATHLEEN SEDDON		216.11	216.11	Mileage reimbursement for out-of-district travel for the Supervisor of Child Study Team from 7/1/05 through 1/31/06 for the following meetings: implementation of IDEA, SEMI (Medicaid), with Superintendents & BA, Early Literacy training, APA training, with County Directors, Intervention & treatment for Early Childhood Development Disorders.		✓	This purchase appears reasonable as the employee's title, per the Position Control Roster, matches to the workshop they attended.	
363	11-000-262-300-26-0-00-00	06G03727	2/13/2006	USA ARCHITECTS		58.75	58.75	This is to reproduce the Long Range Facility Plan that the architect produced.		✓	This appears reasonable. Per the District, the Long Range Facility Plan was required for all districts in 2005. The invoice was dated 12/8/05, the PO was dated 2/13/06.	

	Transaction Detail (as per District system)							Analysis Performed			Results of Analysis			Asbury Park School District Comments
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364	11-000-261-420- 26-2-00-00	06G03733	2/15/2006	MINUTEMAN SERVICE CO.		139.00	139.00	9/12/05 for the High School: reprogram master clock and replace battery.		✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the invoice date is prior to the PO date.	Master clock is for bell schedule - emergency circumstances existed	
365	11-000-230-580- 23-2-00-00	06G03736	2/15/2006	AT YOUR SERVICE LIMO		604.10	604.10	Round trip limousine service for Superintendent and Asst. Super. to attend AASA Conference 2/22 - 2/26/06	✓			According to other POs, this trip was conditionally approved but it appears a limousine service is excessive to travel to the airport. Also, this does not provide educational value or otherwise benefit the students.		
366	11-000-230-590- 29-4-00-00	06G03739	2/15/2006	BROOKDALE COM. COLLEGE		100.00	100.00	Full page ad - patron sponsorship - community relations ads	✓			Does not appear to be essential as it doesn't appear to provide any educational value.		
367	11-000-230-590- 23-0-00-00	06G03759	2/16/2006	MYTHICS		8,994.60	8,994.60	12 month support for Oracle and Standard Database Edition One - Oracle program		✓		This purchase appears reasonable as it is for general operations of the school.		
368	11-000-221-580- 21-0-00-00	06G03785	2/22/2006	NCNW		45.00	45.00	Ticket to attend luncheon for 23rd annual founder's day of National Council of Negro Women.	✓			Additional information was not provided as an expense report was not attached. The attendance does not appear to be school-related or benefit the students.		
369	15-000-221-500- 05-0-00-00	06G03789	2/22/2006	REV. DR. MILTON HOLMES		20.00	20.00	Participation in SLC meetings, training sessions, interviews.		✓		Appears reasonable as per the attached SLC Roster, this person is a member of the SLC.		
370	15-000-221-500- 40-0-00-00	06G03816	2/22/2006	BRENDA MATTHEWS		100.00	100.00	Payment for participating in interviews at 5 hrs at \$20 per hour.		✓		Appears reasonable as per the attached SLC Roster, this person is a member of the SLC.		
371	15-000-221-500- 40-0-00-00	06G03821	2/22/2006	BEVERLY CAUSBY		200.00	200.00	School Leadership Board interviews - 10 hrs at \$20 per hour over three days.		✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the purchase was not properly approved.	Requisition is signed with correct dollar amount	
372	15-000-240-500- 05-0-00-SA	06G03824	2/22/2006	KATERI ENVIRONMENTAL CNT		240.00	240.00	School trip for 20 students from the Alternative Middle School to Predatory / Prey Simulation & Survival Program on 3/17/06. Cost per person was \$12 each.		✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as the trip agenda and the vendor invoice were not provided.		
373	11-000-261-420- 26-3-40-02	06G03831	3/3/2006	SEMCOR EQUIPMENT		311.00	265.00	1 week rental of rear tine tiller for High School stadium ball fields.		✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the amount paid for the PO is greater than the original PO amount. The Email from the Supervisor indicates the PO was cancelled, but it appears to have been paid.		
374	11-000-261-420- 26-3-05-02	06G03845	3/3/2006	DETAILED CONTRACTING,IN		1,000.00	1,000.00	Middle School perimeter wall repair: install lead wedges in metal counter flashing to secure metal, apply mastic to approximately 130 feet, install m.b. sheet, reposition stone coping and caulk joint.	✓			Appears reasonable as maintenance helps to protect assets.		
375	11-000-261-420- 26-3-40-02	06G03852	3/3/2006	B&R WELDING		2,275.00	2,400.00	Repair aluminum handrail at Bradley Elementary School and main gates at High School stadium.	✓			Appears reasonable as maintenance helps to protect assets.		
376	11-000-219-320- 19-0-PP-CS	06G03920	3/1/2006	FREEHOLD CHILD DIAGNOSTI		350.00	350.00	Psychiatric evaluation for a student on 2/25/06.		✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as the vendor invoice was not provided.	Invoice is not missing. See Purchase order with support documents.	

	Transaction Detail (as per District system)						Analysis Performed			Results of Analysis			
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377	11-000-221-580-21-6-00-00	06G03996	3/3/2006	ANNA GRAF		39.26	39.26	Mileage and meal reimbursement for a Math Supervisor to attend Math Conference, LL Teach, in Newark.		✓		This purchase appears reasonable as the employee's title, per the Position Control Roster, matches to the conference they attended.	
378	15-000-221-500-40-0-00-00	06G04000	3/3/2006	BRENDA MATTHEWS		60.00	60.00	Payment for SLC member participating in interviews - 3 hr at \$20 per hr.		✓		Appears reasonable as per the attached SLC Roster, this person is a member of the SLC.	
379	15-000-222-500-40-0-00-00	06G04018	3/3/2006	CJRLC		2,611.00	2,611.00	From Central Jersey Regional Library Cooperative The material for the High School: Sagebrush Technical Support; Magill Literature; Wilson Biographies Plus; and World Book Online.		✓		The purchase appears reasonable as it directly benefits students.	
380	11-000-230-580-23-2-00-00	06G04027	3/7/2006	DR. ANTONIO LEWIS		1,132.62	1,132.62				✓	This PO was not provided.	Paperwork was taken by various agencies.
381	11-000-261-420-26-2-40-02	06G04079	3/10/2006	WOOD-CORR, INC.		1,200.00	1,200.00	Repair the partition in the High School auditorium.		✓		Appears reasonable as maintenance helps to protect assets.	
382	11-000-261-420-26-2-00-00	06G04086	3/10/2006	SEABOARD WELDING SUPPLY		54.25	54.25	Rental invoice for cylinders for acetylene and oxygen and the corresponding hazmat charges for the Buildings and Grounds Dept.			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased. Also, the invoice predated the PO.	Haz-Mat is a required waste removal process that is regulated by law. Chemicals are removed from school sites.
383	11-000-261-420-26-3-01-02	06G04158	3/16/2006	ENCOR SERVICE/LABOV		1,406.32	350.00	Remove & replace defective fan/blower shaft bearing at the Bangs Ave school in the boiler room.			✓	Possibly essential as this is for the safety of employees and students but the PO Paid Amount is greater than Original PO Amount.	Estimated cost initially and the cost was greater as the work was completed. Estimate cannot be exact and sometimes the cost is greater. District has only one bus. Identified Bangs Avenue School in documentation and by location code
384	11-000-221-500-21-0-00-00	06G04182	3/20/2006	NJTESOL/NJBE, INC.		40.00	40.00	Two year membership - NJTESOL / NJBE for Dr. Dallah - NJ Teachers of English to Speakers of English of Other Languages / NJ Bilingual Education		✓		The purchase appears reasonable as it provide useful information to teachers or staff to help the students.	
385	11-000-219-580-19-1-PP-CS	06G04183	3/20/2006	TREASURER STATE OF NJ		143.50	143.50	Registration fee for 7 employees (\$20.50 each) from the CST to attend a 2-day workshop on integration of assistive technology into the educational process on 4/23/06 and 4/24/06.		✓		This purchase appears reasonable as the employee's title, per the Position Control Roster, matches to the workshop they attended.	
386	11-000-262-420-26-4-00-00	06G04227	3/24/2006	PETTY CASH		18.62	489.40				✓	This PO was not provided.	Paperwork was taken by various agencies.

**Appendix B**  
**Asbury Park School District**  
**Subgroup Analysis**

	Transaction Detail (as per District system)						Analysis Performed			Results of Analysis			Asbury Park 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	
387	11-000-230-580- 23-2-00-00	06G04230	3/24/2006	ANDREA BATES	508.00	669.65	Reimbursement for a Hotel expense for the AASA Conference in San Diego.			✓	Per the State's list of approved and denied travel, this does not qualify, but it appears the District sent another request 2/2/06.	Taken for Review by various agencies	
388	11-000-261-420- 26-3-40-02	06G04258	4/4/2006	CANNON POWER WASHING	2,200.00	2,200.00	Power wash track and field event areas at High School stadium .		✓		Appears reasonable as maintenance helps to protect assets.		
389	11-000-262-590- 26-0-00-00	06G04270	4/4/2006	FRANK'S DELI RESTAURANT	462.00	453.60	40 Breakfasts / lunches during training on "Maintenance and Custodial Safety Awareness" on April 18, 2006. Sodas, juices, sandwiches, bagels, paper goods; unit price for lunch was \$5.95 plus \$.85 for paper goods; unit price for breakfast was \$4.50.			✓	Catered events are discretionary and do not benefit the students. Also, the PO Paid Amount is greater than Original PO Amount.		
390	11-000-219-320- 19-0-PP-CS	06G04280	4/3/2006	OXFORD CONSULTING SERV,I	8,180.00	8,180.00	Occupational therapy for the month of February 2006.			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased.	Names of students will not be provided on purchase orders confidential information	
391	11-000-219-320- 19-0-PP-CS	06G04283	4/3/2006	DOROTHY M. PIETRUCHA, MD	875.00	875.00	Neurological evaluations for 5 students on 3/10/06 at \$175 per student		✓		The purchase appears reasonable as evaluations directly benefit students.		
392	11-000-219-580- 19-2-PP-SE	06G04286	4/3/2006	KATHLEEN SEDDON	100.00	100.00	Registration fee for an autism workshop for K. Seddon from Child Study Team - Annex.			✓	This purchase appears reasonable as the employee's title, per the Position Control Roster, matches to the workshop they attended.		
393	15-000-221-500- 08-1-00-00	06G04310	5/3/2006	SHEILA BRAZILE	60.00	60.00	Payment for 3 SLC meetings on 1/19/06, 2/27/06, 3/28/06.			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as the Request Form was not provided.	Principal signed requisition	
394	11-000-230-590- 29-4-00-00	06G04317	4/3/2006	NANBPWC, Inc.	400.00	400.00	10 tickets to attend 42nd Annual Founders Day Luncheon where one high school student was to receive a Martin Luther King Jr. Scholarship from the Central Jersey Club of the National Association of Negro Business & Professional Men's Club Inc.			✓	This does not provide educational value or otherwise benefit the students.		
395	11-000-262-420- 26-4-00-00	06G04325	4/4/2006	MODERN SEELY EQUIP. CO.	1,266.81	1,266.81	Weather guard shelving unit and all-purpose van ladder rack for the Maintenance Department.			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased.		

	Transaction Detail (as per District system)						Analysis Performed			Results of Analysis			Asbury Park School District Comments
	Control Number	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Discretionary	Appears Reasonable	Inconclusive	Comments		
396	11-000-221-580-20-0-PP-00	06G04357	4/4/2006	WILLIAM SHANNON	225.32	225.32	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)				Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased.		
397	11-000-221-580-20-0-PP-00	06G04359	4/4/2006	WILLIAM SHANNON	34.40	34.40	Mileage reimbursement for in-district travel for W. Shannon, Director of SPS, from office to schools.		✓		This purchase appears reasonable as the employee's title, per the Position Control Roster, matches the travel.		
398	15-000-221-500-05-0-00-00	06G04396	4/6/2006	MRS. VIVAN A. EVANS	100.00	100.00	Payment for attending SLC meeting for 5 hours at \$20/hr at the Middle School on 9/20/05.		✓		Appears reasonable as per the attached SLC Roster, this person is a member of the SLC.		
399	11-000-261-420-26-2-05-02	06G04417	4/7/2006	FEDERAL ELEVATOR	562.00	602.00	Elevator repairs at the Middle School including to reset elevator controls, checked relays and car operations.			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the invoice date is prior to the PO date.		
400	15-000-221-500-05-0-00-00	06G04477	4/12/2006	PIANCONE INC.	1,295.00	1,295.00	Sandwiches, fruits, cookies, salad, water for a meeting between the District and community / parents regarding Middle School's restructuring.	✓			Catered events are discretionary and do not benefit the students.		Community meeting that informed parents of educational changes that would effect their children. Food and refreshments
401	15-000-221-500-40-0-00-00	06G04488	4/12/2006	NEW JERSEY BUSINESS SYST	3,185.00	3,185.00			✓		This PO was not provided.		Paperwork was taken by various agencies.
402	11-000-261-420-26-2-00-00	06G04498	4/13/2006	BAYPOINT ELECTRIC	9,677.66	23,040.00	COMWEB installation at Thurgood Marshall for students and teachers computer stations.			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as the bid information was not provided.		
403	11-000-261-420-26-2-40-02	06G04519	5/2/2006	MINUTEMAN SERVICE CO.	128.00	150.00	Programmed 3 bell schedules in the master clock at the High School on 4/10/06.			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the invoice date is prior to the PO date.		
404	11-000-262-580-26-0-00-00	06G04520	5/2/2006	PAUL ROWAN	177.75	177.75	Mileage, hotel and toll reimbursement for Supervisor of Buildings and Grounds to attend NJSBGA conference.			✓	Appears to be essential for this person to attend as the NJSBGA is the NJ Schools Buildings & Grounds Association. However, the request was approved by the requestor.		Conference reimbursements was approved by Superintendent and BA.
405	11-000-221-500-21-0-00-00	06G04551	4/26/2006	NJN - NEW JERSEY NETWORK	1,250.00	1,250.00	One-year service fee renewal for 6 facilities and schools for digital classroom from NJN Public Television and Radio.		✓		The purchase appears reasonable as public television offers many educational programs.		

	Transaction Detail (as per District system)						Analysis Performed			Results of Analysis			Asbury Park School District Comments
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406	11-000-230-590-23-0-00-00	06G04559	4/27/2006	ALEMAR CONSULTING, INC.		5,355.00	5,355.00	E-rate services program - USAC site visit. Hourly rate of \$150. Travel rate of \$50.			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased. Per the ABA, Alemar Consulting is the District's E-Rate consultant assisting them to receive the best E-Rate services. We requested a copy of the contract but it was unavailable, possibly due to the State AG investigation.	Taken for Review by various agencies
407	11-000-262-300-26-0-00-00	06G04573	5/2/2006	SCHOOLDUDE.COM		6,335.67	6,335.67	Yearly subscription to SchoolDude various applications and maintenance		✓		The purchase appears reasonable as SchoolDude is an internet based program for maintenance requests, inventory and other services.	
408	11-000-230-590-29-3-00-00	06G04574	5/1/2006	STAR LEDGER		1,734.50	1,435.00	Ad in the Newark Star Ledger for an attorney position.		✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as the purchase was not properly approved.	All signatures are legible. The invoice and requisition is attached.
409	15-000-240-530-08-0-00-00	06G04626	5/1/2006	PURCHASE POWER		1,725.27	1,725.27	Money added to the postage meter at Bradley Elementary School.		✓		Appears reasonable as postage is necessary to school's operations.	
410	11-000-251-580-29-0-00-00	06G04637	5/1/2006	BALLY'S PARK PL. CASINO		254.00	254.00	Room reservation for NJASBO conference for the current Director of Food Services		✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased.	
411	15-000-240-300-05-0-00-00	06G04661	5/1/2006	LITENET EXPRESS, INC.		1,129.95	1,129.95			✓		This PO was not provided.	Paperwork was taken by various agencies.
412	15-000-240-500-05-0-00-SA	06G04663	5/1/2006	DITTO COPY SYSTEM		589.95	589.95	Copier on Mita copier at the Alt. Middle School		✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the invoice date is prior to the PO date.	
413	11-000-251-580-29-0-00-00	06G04747	5/3/2006	KIM CLARK		59.66	59.66	Reimbursement for travel expenses to attend workshop "Pay to Play" on 4/10/06 in Mt. Laurel.		✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the purchase was not properly approved. Also, the requestor was the Accounts Payable Clerk.	All signatures and approvals are on the PO.
414	11-000-219-580-19-1-PP-CS	06G04754	5/3/2006	NATL BUSINESS INSTITUTE		189.00	189.00	Registration fee for an employee of the CST Annex to attend a workshop "Lawfully Managing Student Records Without Violating Privacy Rights" at Cherry Hill, NJ.		✓		This purchase appears reasonable as the employee's title, per the Position Control Roster, matches to the workshop they attended.	
415	11-000-262-420-26-4-00-00	06G04755	5/3/2006	SAL'S AUTO REPAIR		264.00	264.00	Lube, oil and filter change, tune up and NJ inspections on 1993 Chevrolet S-10.		✓		Appears reasonable as maintenance helps to protect assets.	
416	11-000-262-420-26-4-00-00	06G04762	5/4/2006	AUTO MALL		1,905.65	150.00	Perform lube, oil & filter change on Dodge Dakota for maintenance dept.		✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the amount paid for the PO is greater than the original PO amount.	The Truck was brought in for a repair and more repairs were required.
417	15-000-240-500-08-0-00-00	06G04775	5/5/2006	AMANDA NAPOLITANI		106.70	106.70	Mileage reimbursement for 220 miles at \$0.4835) for a trip to Dayton, NJ on 2/16/06 and 3/14/06 to attend NCLB meeting / ELAS - MOESC. Ms Napolitani is an employee of the Bradley Elementary School.		✓		This purchase appears reasonable as the employee's title, per the Position Control Roster, matches to the conference they attended.	

**Appendix B**  
**Asbury Park School District**  
**Subgroup Analysis**

	Transaction Detail (as per District system)							Analysis Performed			Results of Analysis			Asbury Park 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		
418	15-000-240-500-08-0-00-00	06G04776	5/5/2006	ROSEMARY PENTA	38.32	38.32	Mileage reimbursement on 11/28/05 for an employee of the Bradley Elementary School to attend AMTNJ conference.		✓		This purchase appears reasonable as the employee's title, per the Position Control Roster, matches to the conference they attended.			
419	15-000-240-500-08-0-00-00	06G04777	5/5/2006	ROSEMARY PENTA	33.56	33.56	Travel reimbursement on 11/4/05 for an elementary school employee to attend workshop on Elementary Algebra in Rutgers: "Intuitive Algebraic Reasoning to Strengthen Elementary Arithmetic".		✓		This purchase appears reasonable as the employee's title, per the Position Control Roster, matches to the workshop they attended.			
420	15-000-240-500-08-0-00-00	06G04778	5/5/2006	LARRICK DANIELS	61.11	61.11	Mileage reimbursement for a trip on 12/2.		✓		This purchase appears reasonable as the employee's title, per the Position Control Roster, matches to the workshop they attended.			
421	15-000-240-500-08-0-00-00	06G04779	5/5/2006	AMANDA NAPOLITANI	61.54	61.54	Mileage reimbursement for a round trip, including tolls, to Somerset on 3/30/06; to MOESC on 3/31/06, and 4/5/06			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased.			
422	15-000-240-500-08-0-00-00	06G04780	5/5/2006	CHRISTINE UNDERWOOD	85.85	85.85				✓	This PO was not provided.	Paperwork was taken by various agencies.		
423	15-000-240-500-08-0-00-00	06G04781	5/5/2006	ROSEMARY PENTA	33.07	33.07	Travel reimbursement for an employee of Bradley Elementary school to attend a training on test score interpretation.		✓		This purchase appears reasonable as the employee's title, per the Position Control Roster, matches to the workshop they attended.			
424	15-000-222-500-40-0-00-00	06G04800	5/5/2006	SURE SVC. PHOTO FINISHER	34.98	34.98	Purchase of 3 rolls of film and developing for High School in January 2006 (the requisition form and invoice dated January, the PO dated May).			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased. Per the District, the purchase was made by a media aide for School Photo Development. The vendor was the chosen photo developer in town for the District's film.	Media director takes pictures at school events and trips. Film must be developed.		
425	15-000-210-300-40-0-00-00	06G04808	5/5/2006	LITTLE CLASS PRE-SCHOOL	1,152.00	1,152.00	Daycare for 2 children for 18 days at \$32 per day per child for the month of February, 2006 as part of the High School Teen Parenting Program.		✓		The services appear to be reasonable as they directly benefit students.			
426	11-000-262-420-26-4-00-00	06G04810	5/8/2006	CUSTOM TIRE CO.	62.00	62.00	Repair of flat tire on the Stadium Toro Machine.		✓		Appears reasonable as maintenance helps to protect assets.			
427	15-000-221-500-05-0-00-00	06G04815	5/8/2006	FRANK'S DELI RESTAURANT	718.75	718.75	Continental breakfast staff appreciation day on 5/13/06 (teachers of Middle School). The vendor's receipt showed 75 fruit salad and 125 various drinks (orange juice, coffee, tea).		✓		Catered events are discretionary and do not benefit the students.	Breakfast for staff moral.		
428	15-000-221-500-05-0-00-00	06G04831	5/9/2006	B & B TROPHY	540.15	540.15	26 of 4.25 walnut finish plaques and brass engraving plates, engravings The plaque was for the SLC Members.		✓		This plaque does not seem to be essential.	SLC got plaques for their work in parent involvement.		
429	11-000-230-339-29-6-00-00	06G04845	5/9/2006	MOESC	500.00	500.00				✓	This PO was not provided.	Paperwork was taken by various agencies.		

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430	11-000-251-580-29-0-00-00	06G04873	5/15/2006	KIM CLARK		63.54	63.54	Mileage reimbursement to attend NJASBO workshop on May 11, 2006 (total 131 miles at \$0.485 per mile). The workshop agenda indicates that the following were taken: "School Policy & the School Bus. Official", "New Model Nutrition & Its Effect on Cafeteria Operations", "First Who, Then What: Implementing Effective Change Through Quality Team Building".			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as the Travel Reimbursement Form was not provided.	
431	11-000-252-340-29-0-00-00	06G04900	5/17/2006	A.P. TECHNOLOGY CENTER		103,384.00	103,384.00	Maintenance contract, computer equipment, payroll / personnel system, budget accounting, BSIP accounting system 2 payroll & budgetary account. comp. ports, 48 additional ports, district phone administration.		✓		This purchase appears reasonable as it is for general operations of the school.	
432	11-000-219-320-19-0-PP-CS	06G04905	5/17/2006	BRIGGS TRANSPORTATION		150.00	150.00	Transportation for a student and a parent to out of district school for In-take meeting at Huntowski Academy on 3/19/06		✓		Per the District, this is for transporting Special Needs students and their parents to an intake meeting. This appears reasonable.	
433	11-000-219-320-19-0-PP-CS	06G04906	5/17/2006	OXFORD CONSULTING SERV,I		10,100.00	10,100.00	Occupational therapy for the month of March 2006.		✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased. Also, the invoice predated the PO.	
434	11-000-261-420-26-3-05-02	06G04941	5/19/2006	LOWY'S EXPRESS, INC		250.00	250.00	Moving cost to send a kiln and a copier at the Middle School to disposal.		✓		Waste disposal appears to be a reasonable expense.	
435	15-000-221-500-40-0-00-00	06G05044	5/23/2006	BRENDA MATTHEWS		120.00	120.00	Payment for SLC member attending interviews for 6 hrs over two days at \$20 per hour.		✓		Appears reasonable as per the attached SLC Roster, this person is a member of the SLC.	
436	15-000-240-580-01-0-00-00	06G05095	6/1/2006	MRS. SUSAN HAYES		15.52	15.52	Mileage reimbursement for a round trip, 32 miles at \$0.485. It would appear to be for an employee of Bangs Ave. Elem. School.		✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as the Travel Reimbursement Form was not provided.	Various Bangs Ave. Employees attended this seminar. For the purpose of setting up a school store for students.
437	15-000-240-580-01-0-00-00	06G05096	6/1/2006	GAIL ANNE FALLON		15.52	15.52	Mileage reimbursement to attend Sunshine Fundraising Luncheon (total 32 miles at \$0.485 per mile).		✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased. Per the District, the Sunshine Luncheon is an organization that helps set up a school store at Bangs Ave Elem. School.	Various Bangs Ave. Employees attended this seminar. For the purpose of setting up a school store for students.
438	15-000-240-580-01-0-00-00	06G05097	6/1/2006	PHYLLIS LING		15.52	15.52	Mileage reimbursement for a round trip, 32 miles, to attend Sunshine Fundraising Luncheon		✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased. Per the District, the Sunshine Luncheon is an organization that helps set up a school store at Bangs Ave Elem. School.	Various Bangs Ave. Employees attended this seminar. For the purpose of setting up a school store for students.
439	11-000-221-580-21-6-00-00	06G05134	6/6/2006	ANNA GRAF		48.22	48.22			✓		This PO was not provided.	Paperwork was taken by various agencies.
440	11-000-221-580-21-6-00-00	06G05141	6/6/2006	ANTHONY TIRRELL		133.38	133.38			✓		This PO was not provided.	Paperwork was taken by various agencies.

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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	
441	15-000-221-500-05-0-00-00	06G05143	6/6/2006	BEVERLY CAUSBY		110.00	110.00	SLC meeting for 5.5 hours over two meetings at \$20/hr.		✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased.	SLC member served on interviews for teachers and security guards.
442	11-000-219-580-19-1-PP-CS	06G05172	6/1/2006	JENNIFER WINN		149.87	149.87	Reimbursement for out-of-district travel to schools' meetings for the year for an employee of the Child Study Team - 309 miles at \$0.485.		✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as only a photocopy of the PO was provided so unsure what this service is for.	
443	11-000-219-580-19-1-PP-CS	06G05173	6/1/2006	JEFF FIRSICHBAUM		117.86	117.86	Mileage reimbursement for three out-of-district meetings at schools and one trip to an unidentified conference in Smithville, NJ for J. Firsichbaum from the CST for 243 miles		✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased.	
444	11-000-230-331-24-0-00-00	06G05186	6/1/2006	RICHARD E. SHAPIRO, LLC		4,307.00	4,307.00			✓		This PO was not provided.	Paperwork was taken by various agencies.
445	11-000-219-580-19-1-PP-CS	06G05187	6/1/2006	MARLENE QUINLAN		173.80	173.80	Mileage reimbursement for out-of-district school meetings for an employee of the CST for a total of 358.36 miles throughout the school year.		✓		This purchase appears reasonable as the employee is part of the CST and these employees travel as part of their job function.	
446	11-000-219-580-19-1-PP-CS	06G05188	6/1/2006	ED FLYNN		471.11	471.11	Mileage reimbursement for out-of-district meetings at schools for E. Flynn from CST for a total of 963.94 miles at \$.0485 per mile for several trips throughout the school year.		✓		This purchase appears reasonable as the employee is part of the CST and these employees travel as part of their job function.	
447	11-000-219-580-19-1-PP-CS	06G05189	6/1/2006	SUSAN CASEY-FLANAGAN		232.32	232.32	Mileage reimbursement for out-of-district meetings at schools for S. Casey-Flanagan from the CST for a total of 479 miles for several trips throughout the school year.		✓		This purchase appears reasonable as the employee is part of the CST and these employees travel as part of their job function.	
448	11-000-219-580-19-1-PP-CS	06G05191	6/1/2006	KATHLEEN SEDDON		403.06	403.06	Mileage reimbursement for out-of-district meetings at schools for the CST for a total of 831 miles throughout the school year.		✓		This purchase appears reasonable as the employee is part of the CST and these employees travel as part of their job function.	
449	11-000-219-580-19-1-PP-CS	06G05229	6/6/2006	PEGGYJAYNE MCNAMEE		176.54	176.54	Mileage reimbursement for an employee from the CST to out-of-district schools for meetings for a total of 364 miles.		✓		This purchase appears reasonable as the employee is part of the CST and these employees travel as part of their job function.	
450	11-000-219-580-19-1-PP-CS	06G05258	6/1/2006	CASSANDRA MARSHALL		71.78	71.78	Mileage reimbursement for C. Marshall for Case Management and Testing from 9/8/05 - 5/31/06 for 36 trips at 148 miles at \$.485 per mile		✓		This purchase appears reasonable as the employee is part of the CST and these employees travel as part of their job function.	
451	11-000-219-580-19-1-PP-CS	06G05259	6/1/2006	JULIA MOZULAY		74.88	74.88	Mileage reimbursement for travel in and out of district for case management and testing throughout the school year for a total of 154.4 miles.		✓		This purchase appears reasonable as the employee is part of the CST and these employees travel as part of their job function.	
452	15-000-221-500-40-0-00-00	06G05278	6/1/2006	JOANNE DUNST		36.07	36.07	Travel reimbursement for trips between High School and Adult Learning Center on several days throughout the school year.		✓		This purchase appears reasonable as the employee's title, per the Position Control Roster, matches the travel.	
453	11-000-230-580-23-2-00-00	06G05310	6/1/2006	DR. ANTONIO LEWIS		1,148.31	1,148.31			✓		This PO was not provided.	Paperwork was taken by various agencies.

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454	11-000-230-590- 21-3-00-00	06G05314	6/1/2006	ETHINK TECHNOLOGIES INC	2,250.00	2,250.00	Monthly Web-site hosting, maintenance and updates for April and May, 2006.			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the invoice date is prior to the PO date.	Taken for Review by various agencies		
455	15-000-240-530- 40-0-00-00	06G05467	6/22/2006	PITNEY BOWES	7,092.94	7,092.94	Postage meter charges for June, balance due on #27125061, reserve fund for the High School.			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as the vendor invoice was not provided. for the additional \$5,000.			
456	11-000-230-440- 29-0-00-00	06G1134A	7/20/2005	OMNI BUSINESS SERV. INC.	570.00	570.00	Yearly maintenance agreement for postage meter for the District Offices.		✓		Appears reasonable as postage is necessary to school's operations.			
457	15-000-221-320- 01-0-00-00	06G2400A	12/20/2005	AMER INST FOR RESEARCH	11,547.00	46,188.00	K-8 study: on grade configuration for grades kindergarten through eight to collect information to guide Superintendent and the Board in their consideration whether or not to abolish the Middle School and implement K-8 schools.			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased.	The school board requested this study to reconfigure the school district.		
458	11-000-261-420- 26-3-01-02	06G2541A	4/28/2006	WOOD-CORR, INC.	400.00	1,900.00	Repair / replace gym doors at the Middle School, High School and Bangs Ave School.		✓		Appears reasonable as maintenance helps to protect assets.			
459	15-000-240-500- 40-0-00-00	06G2611A	11/29/2005	COLONIAL AUTO RENTAL	134.90	134.90	Van rental to look for a location for the prom	✓			This appears to be excessive.			
460	11-000-261-420- 26-2-00-00	06G3200A	3/30/2006	NORTHWIND MECHANICAL SYS	688.74	688.74	# 1 Boiler repairs at Bangs Avenue school.			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive it is identified the school as the Elementary and the Middle School are both are located on Bangs Ave. See PO 06G3200 for the original PO.  This appears to be a control weakness.	Manually generated PO due to emergency. Boiler had to be repaired for the safety of the students.		
461	11-000-230-530- 07-0-00-00	06G40098	8/18/2005	VERIZON	41.09	41.09			✓		This PO was not provided.	Paperwork was taken by various agencies.		
462	11-000-230-339- 29-5-00-00	06G4864A	5/16/2006	W.E.C. RESOURCE GROUP,LL	3,760.00	3,760.00	Consultant fee for services rendered 3/20 - 4/19/06; 18.8 hrs at \$200/hr regarding building purchased by NJ SCC to build an Early Childhood Center. The Consultant represented the District at meetings with the NJSCC.			✓		This purchase appears reasonable as it is for general operations of the school.		
463	11-000-261-420- 26-0-09-99	06X03891	7/1/2005	FIELD PRO ENTERPRISES,LL	2,250.00	2,250.00	Vendor's application of "Flight Control" to HS sports complex (\$1800) and MS field (\$450).			✓	Per the District, Flight Control refers to preventing geese from going onto the sport fields. The school has a large geese population and this was used to limit its effects.  Appears reasonable as maintenance helps to protect assets.			
464	11-000-262-420- 26-0-09-99	06X04750	7/1/2005	SIGNS, SEALDED & DELIVER	1,600.00	1,600.00	Placed school emblems and sign "Asbury Park Board of Education Department of Buildings & Grounds" on 8 vehicles: 2001 Dodge Dakota, 1998 Dodge Ram 2500, 1998 Dodge Ram 3500, 2001 Dodge Ram van, 1993 Chevrolet S-10, 1995 F-700, Chevrolet G30 - \$200 for each car.			✓		The purchase appears to be excessive.	School vehicles must be identified by state regulations. This is a purchase for the identification of school vehicles.	
465	11-000-261-420- 26-0-09-99	06X04992	7/1/2005	MISSING LINK FENCE CO.	1,485.00	1,585.00	Labor and materials to repair damaged fence at the High School stadium.			✓	Appears reasonable as maintenance helps to protect assets.			

	Transaction Detail (as per District system)						Analysis Performed			Results of Analysis			<b>Asbury Park School District Comments</b>
	<b>Control Number</b>	<b>Original Chart of Account</b>	<b>PO #</b>	<b>PO Date</b>	<b>Vendor Name</b>	<b>Total Paid Against PO</b>	<b>Original PO Amount</b>	<b>Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)</b>	<b>Discretionary</b>	<b>Appears Reasonable</b>	<b>Inconclusive</b>	<b>Comments</b>	
466	11-000-219-320-19-0-09-99	06X06149	7/1/2005	BROOKDALE COM. COLLEGE	45.05	10,356.55	Tuition for 16 people at local community college for Summer 2005, Spring 2005, Fall 2004. Some of the people are Teacher Aides.			✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased. Per the District, this is for staff who were required to maintain their Paraprofessional status.	State requirement of 60 credits or an associates degree for all aides to keep their job. The board approved the reimbursement.
467	15-000-240-300-07-0-09-99	06X06202	7/1/2005	TRANSNET COPRORATION	5,208.16	7,320.00	Technology: 12 Apc Smart Ups 1500VA USB - battery back ups.		✓			This purchase appears reasonable as it is for general operations of the school.	
468	11-000-251-580-29-0-09-99	06X6177A	7/1/2005	RUTGERS UNIVERSITY	304.31	304.31	Science Summer Program (grades K-6) at Rutgers University attendance for one teacher from Thurgood Marshall Elementary School. Same check, various dollar amounts applied to 3 different accounts (roll over from 2005): \$304, \$128, \$192, \$190 for total of \$815 which agrees with the invoice.		✓			This purchase appears reasonable as the employee's title, per the Position Control Roster, matches to the workshop they attended.	
469	15-000-240-800-05-1-00-00	05F01052	7/21/2004	FRANK'S DELI RESTAURANT	782.25	782.25	Breakfast for Faculty & Staff Opening Day	✓				Catered events are discretionary and do not benefit the students.	Refreshments were provided since a training for all staff members took place.
470	15-000-240-800-05-0-00-00	05F01053	7/21/2004	HAMMOND & STEPHENS CO.	1,150.92	1,214.40	Cost of printing graduation diplomas and shipping cost.		✓			Appears reasonable as it directly relates to students graduation and academic achievement.	
471	15-000-240-800-05-0-00-00	05F01054	7/21/2004	HERFF JONES	209.40	182.50	10 gowns for Middle School graduation for 04/05 school year. Appears to be balance of a previous PO of which there was a partial payment and a credit from the vendor.			✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased.	
472	11-000-230-890-23-0-00-00	05F01227	8/2/2004	WILRAY AUDIO-VISUALS	144.00	144.00	Tape recorder for Board meetings and shipping cost		✓			This purchase appears reasonable as it is for general operations of the school.	
473	11-000-230-890-23-0-00-00	05F01297	8/3/2004	OCEAN GROVE FLOWERS	40.00	40.00	Flowers for a speedy recovery for E. Sonnier.	✓				This does not provide educational value or otherwise benefit the students.	
474	11-000-230-890-23-1-00-00	05F01328	8/4/2004	SERPICO'S	1,092.85	1,092.85	Refreshments for staff at different schools on 10 days from 10/6/2003 through 7/13/2004.	✓				Catered events are discretionary and do not benefit the students.	
475	11-000-230-890-23-0-00-00	05F01420	8/6/2004	CITY OF ASBURY PARK	550.00	550.00	Silver Page Ad for Mayors Ball Souvenir	✓				This does not provide educational value or otherwise benefit the students.	Collaboration with community. Ball is for scholarship for students.
476	11-000-230-890-23-1-00-00	05F01431	8/6/2004	SERPICO'S	181.00	181.00	bagels, juice, coffee, bottled water, fruit salad	✓				Catered events are discretionary and do not benefit the students.	
477	11-000-230-890-29-6-00-00	05F01486	8/9/2004	NJSBA	22,483.00	22,483.00	2004-2005 New Jersey School Board Association Membership Dues		✓			This appears reasonable as it is an association that provides assistance and training to school board members.	
478	11-000-230-890-23-2-00-00	05F02006	8/25/2004	MICHAEL'S SOUTHERN TEMPT	487.07	487.07	The PO Description says "Lunch/Admin. Retreat	✓				Per the District, this was for all the District's Supervisors and Administrators. Catered events are discretionary and do not benefit the students.	
479	15-000-223-800-07-0-00-00	05F02160	9/1/2004	FRANK'S DELI RESTAURANT	677.00	677.00	Lunch and breakfast for Marshall Elem School. Sub sandwiches, salads, bagels, rolls, coffee, tea.	✓				Catered events are discretionary and do not benefit the students.	

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480	15-000-240-800-40-1-00-00	05F02166	9/1/2004	SERPICO'S	936.16	936.16	Lunch for Student Leadership Council at High School.	✓				Invoice dated September 2003 where as PO was issued on 9/1/04. Catered events are discretionary and do not benefit the students.	
481	15-000-240-800-40-1-00-00	05F02244	9/9/2004	SERPICO'S	802.80	802.80	Breakfast & Lunch for teachers at the High School	✓				Invoice dated 9/3/04 which is before PO date of 9/9/04. Catered events are discretionary and do not benefit the students.	
482	15-000-240-800-40-1-00-00	05F02320	10/4/2004	BAJA FRESH MEXICAN GRILL	738.13	738.13	Lunch for teachers' first day. Receipt indicates it included 15 burrito party and 12 tostada party.	✓				Catered events are discretionary and do not benefit the students. Code says other objects but PO is for meals. Number or list of teachers is not included.	Refreshments were provided since a training for all staff members took place.
483	11-000-230-890-23-2-00-00	05F02380	9/20/2004	SERPICO'S	189.00	189.00	breakfast food for 12 people.	✓				Catered events are discretionary and do not benefit the students.	
484	11-000-230-890-23-0-00-00	05F02465	9/22/2004	BORGATA HOTEL & SPA	2,195.05	2,701.60			✓			This PO was not provided.	Paperwork was taken by various agencies.
485	11-000-230-890-23-2-00-00	05F02499	9/24/2004	SERPICO'S	204.00	204.00	Sandwiches, fruit salad, water, juice for 22 people	✓				Catered events are discretionary and do not benefit the students.	
486	15-000-211-800-01-0-00-00	05F02537	10/4/2004	VENDOR VARIOUS	20.00	40.00				✓		This PO was not provided.	Paperwork was taken by various agencies.
487	15-000-240-800-05-1-00-00	05F02645	10/5/2004	CAFETERIA FUND	278.75	278.75	Cafeteria staff providing a hot buffet at SLC meeting 10/12/2004.	✓				Catered events are discretionary and do not benefit the students.	
488	15-000-221-800-05-0-00-SA	05F02692	10/6/2004	R & R CATERE	325.00	650.00					✓	This PO was not provided.	Paperwork was taken by various agencies.
489	15-000-222-800-08-0-00-00	05F02797	10/12/2004	STAPLES	1,188.36	952.30	For Bradley Elem. School: 500 computer disks; nine CD-ROMs; 14 disk storage cases; ten cans of air duster; one paper shredder; stapler and staples			✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased. The PO number on the invoice does not match that on the PO. The invoice is also almost \$200 more than the PO as there are additional items on the PO and the prices per item do not match. Eleven items on the invoice are not on the PO.	Purchase order number and requisition number does match.
490	15-000-211-800-01-0-00-00	05F03033	10/27/2004	ROSETTE BROOKS	20.00	20.00	Payment for attending School Leadership Council meeting 10/21/04 that lasted 1 hour at \$20/hr.	✓				Appears reasonable as per the attached SLC Roster, this person is a member of the SLC.	
491	15-000-211-800-01-0-00-00	05F03152	11/2/2004	CHRISTINA CRUDUP	80.00	80.00	Interview for secretary at Bangs Elementary School. Total of 4 hours at \$20 per hour.			✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as the Request Form was not provided.	See memo attached by principal.
492	11-000-230-820-29-0-00-00	05F03651	2/7/2005	DARRYL CRAIG	20,000.00	20,000.00	Payment to a Maintenance Worker as a result of a settlement against the District.		✓			This appears to be reasonable as it avoided a lawsuit.	
493	15-000-211-800-01-0-00-00	05F03738	2/4/2005	ROSETTE BROOKS	30.00	30.00	Payment for attending School Leadership Council meeting that lasted 1.5 hours. \$20/hr.		✓			Appears reasonable as per the attached SLC Roster, this person is a member of the SLC.	
494	11-000-230-890-23-0-00-00	05F03890	2/22/2005	B & B TROPHY	684.90	684.90	9 Engraved Plaques for the Board of Ed. Members in appreciation for their dedication to the District.		✓			This does not provide educational value or otherwise benefit the students.	
495	11-000-251-890-29-0-00-00	05F04088	3/8/2005	ASBURY TOWERS	350.00	350.00					✓	This PO was not provided.	Paperwork was taken by various agencies.

**Appendix B**  
**Asbury Park School District**  
**Subgroup Analysis**

	Transaction Detail (as per District system)						Analysis Performed			Results of Analysis			Asbury Park 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	
496	15-000-240-800-05-1-00-00	05F04114	3/8/2005	POSITIVE PROMOTIONS		670.69	684.38	125 Insulated Travel Mug for teachers, 125 Teacher & Staff Survival Kits ordered for the middle school.	✓			This does not provide educational value or otherwise benefit the students.	
497	11-000-230-890-23-0-00-00	05F04408	4/5/2005	OCEAN GROVE FLOWERS		120.00	150.00	Fruit Basket	✓			This does not provide educational value or otherwise benefit the students.	
498	15-000-211-800-01-0-00-00	05F04424	4/4/2005	CRYSTAL THOMPSON		30.00	30.00	Payment for this parent's attending a SLC meeting		✓		Appears reasonable as per the attached SLC Roster, this person is a member of the SLC.	
499	15-000-240-800-40-1-00-00	05F04430	4/5/2005	SHERATON EATONTOWN		2,080.00	2,080.00	Buffet Dinner at the Sheraton Eatontown for National Honor Society Induction Ceremony.		✓		This appears reasonable as the National Honor Society is for students who are good students.	
500	11-000-230-890-23-0-00-00	05F04437	4/5/2005	WE MAKE TAPES & DISKS		97.88	117.13	20 audio cassette tapes (90 and 120 minute) including S/H copies for OPRA request			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased. Per the District, these were audio tapes for the taping of the Board Meetings.	OPRA request for board recording of meetings. Opra requests are paid for by the party who requests them.
501	11-000-230-890-29-1-00-00	05F04469	4/6/2005	ROY PRESS, INC.		765.00	765.00	School Election Expense - Printing of Sample ballots			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased. Per the District, the ballots were for the school election. PO 05F04577 is for the actual ballots.	Sample ballot was produced prior to all ballots being produced.
502	15-000-240-800-05-1-00-00	05F04478	4/7/2005	GENEVA'S SOUL FOOD		338.00	338.00	Lunch for Cast Party - Middle School (52 participants)	✓			This event is discretionary and does not appear to benefit the students.	
503	15-000-221-800-01-0-00-00	05F04556	4/13/2005	NJA OF PARENT COORDIANTO		823.00	5,761.00	NJ Association of Parent Coordinator's In-Service Parent Training Conference from 4/27-5/1/2005 for 7 people @ \$250 each, including hotel @ \$348 each, meals @ \$225 each, mileage, etc.		✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the purchase appears to be excessive as the PO was paid in full, but it appears that only 5 people attended the conference. Also, the hotel cost was \$348/night.	
504	11-000-230-890-29-1-00-00	05F04577	4/14/2005	RELIANCE GRAPHICS		1,175.00	1,175.00	2005 School Election - Design & printing of ballots			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased. Per the District, the ballots were for the school election. PO 05F04469 is for the sample ballots.	Election ballots are essential for the election process.
505	15-000-211-800-08-0-00-00	05F04744	4/26/2005	U.S. TOY COMPANY		206.30	618.90	Toys for Bradley, Bangs, Marshall Elem Schools: 17 dz. of each playing cards, spinning tops, yo-yos, rubber balls, party bubbles, jet gliders, 216 jelly belly		✓		The purchase appears reasonable as it directly benefits students.	
506	11-000-230-890-29-1-00-00	05F04763	4/28/2005	VENDOR VARIOUS		200.06	7,227.10				✓	This PO was not provided.	Paperwork was taken by various agencies.

**Appendix B**  
**Asbury Park School District**  
**Subgroup Analysis**

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507	15-000-240-800-05-0-00-00	05F04801	5/2/2005	ASBURY CONVENTION HALL,L	425.00	850.00	Deposit for Middle School Graduation			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as only a photocopy of the PO was provided so unsure what this service is for.		
508	15-000-221-800-01-0-00-00	05F04846	5/5/2005	AMERICAN RENTAL	190.00	190.00	Tables Rented for Science Fair at Bangs Elementary School		✓		The purchase appears reasonable as it directly benefits the students.		
509	15-000-240-800-05-0-00-00	05F04878	5/10/2005	KINKOS	180.00	180.00	2005 Graduation Banner for middle school.			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as the vendor invoice was not provided.		
510	11-000-230-890-23-0-00-00	05F04881	5/11/2005	Framing Plus	530.00	1,425.00	Framing of 2 Prints for school building.	✓			This does not provide educational value or otherwise benefit the students.		Posters were framed for diversity and to bring awareness of Black History Month. The quantity was a total of 7 posters.
511	15-000-240-800-05-0-00-00	05F04979	5/18/2005	SPORTDECALS, INC.	294.00	294.00	Table cover with school name for Middle School graduation.				A graduation banner was also purchased near the same time. (See PO 05F04878) A free tote bag was received as part of this purchase. Per the District, this was purchased to also be for other events. This does not provide educational value or otherwise benefit the students.		A table cover carry bag was provided with purchase, not a tote bag. Table clothes were purchased, the table cover carry bag is directly related to the purchase. Table clothes are needed for graduation to celebrate student performance.
512	11-000-230-890-29-1-00-00	05F04990	5/18/2005	MON. CNTY TREASURER	440.48	440.48	4/19/2005 School Board Election Expense from Monmouth County Board of Elections. Includes Certificate for Board Members; Challenger Forms; Class Information; Advertising; Voting Authorities/Badges; 8 Staff Members; Ballot Processing; Commissioner			✓	The purchase appears reasonable as it is needed for the Board election.		
513	11-000-251-890-29-0-00-00	05F05046	5/23/2005	COASTER	24.00	24.00	Subscription for Business Office	✓			Coaster is a local newspaper. This does not provide educational value or otherwise benefit the students.		The Coaster is delivered to the BOE for the district to obtain news clippings of APBOE news.
514	11-000-230-890-23-1-00-00	05F05114	5/26/2005	DR. ANTONIO LEWIS	258.90	258.90				✓	This PO was not provided.		Paperwork was taken by various agencies.
515	11-000-251-890-29-0-00-00	05F05301	6/3/2005	ASBURY PARK HIGH SCHOOL	450.00	450.00	Reimbursement to the High School for Prom Bids for 9 people including Board Members, the Superintendent and his Administrator, Director of Curriculum, the BA.	✓			This does not provide educational value or otherwise benefit the students.		Adults attend the prom as chaperones, to ensure student safety.

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516	11-000-230-890- 23-0-00-00	05F06152	6/27/2005	CENTRAL OFFICE FUND		208.81	804.00	Description in the PO says this is for the Year End Close of the Central Office Fund. A note on the PO says this is to close the Petty Cash.		✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased. Per the District, these are graduation awards.	Not for graduation awards, it is for the closing out of petty cash for the fiscal year.
517	15-000-240-800- 40-1-00-00	05F1118A	2/14/2005	SERPICO'S		622.96	622.96	Lunch for SLC Members during a round of interviews that had been held in the Summer of 2004	✓			Catered events are discretionary and do not benefit the students.	
518	11-000-221-800- 21-2-00-00	05F1133A	8/10/2004	SERPICO'S		323.50	323.50	Fruit salad, cookies, chips, soda, bottled water	✓			Catered events are discretionary and do not benefit the students.	
519	15-000-240-800- 40-1-00-00	05F2142A	9/16/2004	FRANK'S DELI RESTAURANT		126.40	126.40	Lunch for AD's Meeting at High School; Assorted Sandwiches, Soda, Paper plates, cups etc.	✓			Catered events are discretionary and do not benefit the students.	
520	15-000-221-800- 05-0-00-SA	05F2692A	10/21/2004	R & R CATERE		325.00	325.00			✓		This PO was not provided.	Paperwork was taken by various agencies.
521	15-000-240-800- 40-1-00-00	05F3581A	2/9/2005	STATE TREASURER,		50.00	50.00	Notary Public application fees for two people, Dauphine and Janet.		✓		This purchase appears to benefit the employee and has no benefit for the students.	
522	15-000-240-890- 05-0-09-99	05X06075	7/1/2004	DINN BROS.		12.95	12.95	Outstanding balance paid for the Graduation Plaques for Middle School	✓			Appears reasonable as it directly relates to students graduation and academic achievement.	
523	15-000-240-800- 05-0-09-99	05X06080	7/1/2004	BUREAU FIRE PREVENTION		800.00	984.60			✓		This PO was not provided.	Paperwork was taken by various agencies.
524	11-000-230-820- 29-0-00-00	06G00175	12/9/2005	DONNIE HARRELL		22,000.00	22,000.00			✓		This PO was not provided.	Paperwork was taken by various agencies.
525	11-000-230-890- 23-2-00-00	06G01002	7/14/2005	SOUTHSIDE FLORIST		60.00	60.00	Fruit basket for Vanessa Martz	✓			This does not provide educational value or otherwise benefit the students.	
526	15-000-240-800- 40-1-00-00	06G01024	7/15/2005	UNITED PARCEL SERVICES		61.76	646.52	Additional UPS charges for 4 packages to Eric Armin, Inc.		✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased. Per the District, these charges are for returning product to the vendor.	
527	11-000-262-800- 26-0-00-00	06G01104	7/19/2005	SERPICO'S		318.00	318.00	Refreshments and food for Advisory Board Meeting	✓			Catered events are discretionary and do not benefit the students.	The ITC has an advisory board , and the food was required the ITC business meeting.
528	15-000-222-800- 08-0-00-00	06G01206	8/2/2005	CAFETERIA SERVICES		1,635.00	1,635.00	Refreshments for Bradley Sch. Grad. Cerem. & Elem. Sch. Breakfast provided by the Districts Cafeteria Services.	✓			Catered events are discretionary and do not benefit the students.	
529	15-000-240-800- 40-0-00-00	06G01309	8/2/2005	PRESTIGE PORTRAITS		1,070.00	1,070.00	107 graduation photos for the class of 2005	✓			This does not provide educational value or otherwise benefit the students.	Pictures for students at graduation. Celebrate student performance.
530	11-000-230-890- 23-0-00-00	06G01363	8/2/2005	SOUTH SIDE FLORIST		80.00	80.00	Fruit Basket for Richard Shapiro	✓			This does not provide educational value or otherwise benefit the students.	
531	11-000-230-890- 23-1-00-00	06G01366	8/2/2005	AMER.ASSOC. OF SCH.ADMIN		366.00	366.00	American Association of School Administrators Membership dues paid for the Superintendent		✓		This appears to be reasonable as it is helpful in the administration of the school district.	
532	11-000-230-890- 23-2-00-00	06G01411	10/6/2005	MOESC		927.00	14,167.00			✓		This PO was not provided.	Paperwork was taken by various agencies.

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533	11-000-230-890- 23-0-00-00	06G01488	8/10/2005	Urban Schools Supt of NJ		3,500.00	3,500.00	2005-2006 USSNJ Comprehensive Membership Dues for Abbott District Tier 1 - Superintendent		✓		This appears reasonable as the Organization supports Urban Education and Labor Relations and of which all Abbott & non-Abbott districts are a part of.		
534	11-000-230-895- 29-0-00-00	06G01490	8/10/2005	NSBA		3,350.00	3,350.00	National School Boards Association membership fees for 10/1/05 to 9/30/06		✓		This appears reasonable as it is an association that provides assistance and training to school board members.		
535	11-000-251-890- 29-0-00-00	06G01551	8/15/2005	MCSBA		150.00	150.00	2005-2006 membership dues to Monmouth County School Boards Association.		✓		This appears reasonable as it is an association that provides assistance and training to school board members.		
536	11-000-230-890- 29-6-00-00	06G01552	8/15/2005	NJSBA		24,731.00	24,731.00	Membership Dues to NJ School Board Association for 2005/2006 year.		✓		This appears reasonable as it is an association that provides assistance and training to school board members.		
537	11-000-230-890- 23-0-00-00	06G01693	8/26/2005	TRUMP PLAZA HOTEL		2,530.80	2,530.80			✓		This PO was not provided.	Paperwork was taken by various agencies.	
538	11-000-230-890- 23-0-00-00	06G01827	9/9/2005	CITY OF ASBURY PARK		500.00	500.00	Ticket to the 2005 Mayor's Ball for 4 Board Members.	✓			This does not provide educational value or otherwise benefit the students.		
539	11-000-251-890- 29-0-00-00	06G01906	10/3/2005	SERPICO'S		372.00	372.00	Food - Retirement - for 30 people (Baked Ziti, Salads, Sandwiches etc)	✓			Occasion unclear, the PO simply states "Food - Retirement" No educational value or benefit to students.		
540	11-000-221-800- 21-2-00-00	06G01972	10/3/2005	HEATHER KISSELBACK		450.00	450.00			✓		This PO was not provided.	Paperwork was taken by various agencies.	
541	11-000-230-890- 23-0-00-00	06G02021	10/4/2005	BETHEL COMMUNITY DEVELOP		45.00	45.00	Ticket for Community Recognition Luncheon for Board President Antoinette Ross	✓			This does not provide educational value or otherwise benefit the students.		
542	11-000-230-890- 23-0-00-00	06G02100	10/13/2005	SOUTHSIDE FLORIST		50.00	50.00	Flowers for Sonnier Family - Condolences	✓			This does not provide educational value or otherwise benefit the students.		
543	11-000-230-890- 23-0-00-00	06G02102	10/13/2005	ALFAX		1,789.10	1,789.10	17 Stack No-Arm Chairs , 1 Broken Carton Charge, 1 Chair Truck ordered for the Bradley Elementary School.		✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased. Per the District, the chairs are new chairs for the Board Meetings at Bradley Elem. School.	Chairs that we use to sit on at the board meeting. The are very comfortable.	
544	11-000-251-890- 29-0-00-00	06G02164	11/29/2005	MARK VITTORIA		179.95	179.95	Reimbursement for QuickBooks course.	✓			Deemed non-essential as they have the GAAP System to record all accounting functions.	The GAAP system is not the only financial software required to perform his task as an accountant.	
545	11-000-221-890- 21-4-00-00	06G02522	11/7/2005	ACADEMIA.NET, LLP		2,900.00	2,900.00	Supplemental Services provided under Title I No Child Left Behind - Online Tutoring, Progress Monitoring of students		✓		The purchase appears reasonable as it directly benefits the students.		
546	11-000-221-800- 21-2-00-00	06G02524	11/7/2005	SERPICO'S		117.00	117.00	Catering for a meeting on Nov 4 meeting	✓			Catered events are discretionary and do not benefit the students.		
547	11-000-251-890- 29-0-00-00	06G02545	11/9/2005	BIG BROTHERS BIG SISTERS		120.00	120.00	Three tickets for Big Brothers/Big Sisters Luncheon for Dr. Lewis, Mrs. Bates, and Mr. Mahmoud.		✓		This does not provide educational value or otherwise benefit the students.	Administrators attended recognition luncheon for our students.	

**Appendix B**  
**Asbury Park School District**  
**Subgroup Analysis**

	Transaction Detail (as per District system)						Analysis Performed			Results of Analysis			Asbury Park 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	
548	11-000-230-890- 23-2-00-00	06G02627	11/17/2005	CRAFTMASTER PRINTING	56.00	56.00	1000 two color business cards for board member Gregory Brewington			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time.		
549	11-000-251-890- 29-0-00-00	06G02653	11/22/2005	B & B TROPHY	316.80	316.80	The PO was to pay an outstanding balance of several plaques including Most Improved Student Class of 2005; Outstanding Musicians and Entertainer at Jazz and Symphonic Bands; and 12 plaques.			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as the vendor invoice is partially illegible.	The plaques were to recognize student achievement. The invoices are legible.	
550	15-000-223-800- 07-0-00-00	06G02720	12/1/2005	FRANK'S DELI RESTAURANT	739.06	739.06	Staff In-service Breakfast & Lunch at Thurgood Marshall School; 6 ft subs (Tuna/Turkey), macaroni salad, bagels, donuts, danish, muffins etc for 85 people.	✓			Catered events are discretionary and do not benefit the students.		
551	11-000-230-890- 23-2-00-00	06G02747	11/29/2005	SOUTHSIDE FLORIST	200.00	200.00	Separate funeral arrangements for Charter School Students (\$125) and also for Wendy Wilson (\$75)			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the practices of the District.		
552	11-000-230-890- 23-2-00-00	06G02921	12/7/2005	BENJAMIN EVANS	100.00	100.00	Reimbursement for NJ Motor Vehicle expense for an employee		✓		The purchase appears reasonable as the employee is the District's mail carrier and the alternate bus driver.		
553	11-000-230-890- 23-0-00-00	06G03204	1/4/2006	A.P. TECHNOLOGY CENTER	135.20	135.20	UPS charges for two shipments for Kim Clark. One was on 12/13/05 for Next Day Air to Shure Incorp of Niles, IL. The second one was for the same company on 12/16/05.			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased. Per the District, the ITC is the UPS Shipping Center at the District and is reimbursed for shipping charges.	The district had a problem with the recording and sound system had to send back system for to vendor. The system is needed to record all board meeting.	
554	11-000-221-800- 21-2-00-00	06G03223	2/6/2006	STENHOUSE PUBLISHERS	333.91	3,948.14			✓		This PO was not provided.	Paperwork was taken by various agencies.	
555	11-000-221-890- 21-0-00-00	06G03224	2/6/2006	TEACHERS COLLEGE PRESS	1,909.00	2,551.70	The following books ordered by the Board Office as Professional Development expense: 16 Critical Literacy Teaching books, 8 Possible Schools books, 16 The Color of Success: Race & High Achieving Urban Youth ,20 The Vocabulary Books, 16 Why are so many minority students in special education?	✓			The purchase appears reasonable as it provide useful information to teachers or staff to help the students.		
556	11-000-230-820- 29-0-00-00	06G03293	1/10/2006	DENNIS CAUFIELD - ATTORNE	25,000.00	25,000.00			✓		This PO was not provided.	Paperwork was taken by various agencies.	
557	11-000-251-890- 29-0-00-00	06G03364	1/13/2006	UNDERCOVER SECURITY	555.00	720.00			✓		This PO was not provided.	Paperwork was taken by various agencies.	
558	11-000-230-895- 29-0-00-00	06G03401	1/17/2006	CENTRALIZED DISBURSING	44.00	44.00	Freedom of Information Act request about the investigation of Leeshonne Farrow.		✓		Freedom of Information request in regards to investigating the arrest of a district employee. Per the District, the investigation is required in order to verify if the employee should be terminated or not.		

	Transaction Detail (as per District system)						Analysis Performed			Results of Analysis			Asbury Park 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	
559	11-000-217-890- 20-0-PP-SE	06G03410	1/18/2006	BONNIE MENDEL	15.00	15.00	PO says this is for reimbursing bowling coaches for special ed students.		✓			Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as only a photocopy of the PO was provided so unsure what this service is for.	
560	15-000-240-800- 40-0-00-00	06G03464	1/24/2006	JOSTEN	1,220.00	1,220.00	144 Custom Black Diploma Covers for the High School.		✓			Appears reasonable as it directly relates to students graduation and academic achievement.	
561	11-000-230-890- 23-0-00-00	06G03751	2/16/2006	SOUTHSIDE FLORIST	140.00	140.00	Funeral arrangements for Teddie Henderson and Portia Williams	✓				This does not provide educational value or otherwise benefit the students.	
562	11-000-230-890- 23-0-00-00	06G03756	2/16/2006	SOUTHSIDE FLORIST	40.00	40.00	Get well wishes for Board Member, G. Gilberson	✓				This does not provide educational value or otherwise benefit the students.	
563	15-000-240-800- 07-0-00-00	06G03881	2/23/2006	OCEAN GROVE FLOWERS	19.00	19.00	Teddy bear and balloons for Lakisha Handley	✓				This does not provide educational value or otherwise benefit the students.	
564	15-000-221-800- 05-0-00-SA	06G04094	3/10/2006	ORIENTAL TRADING CO. INC	38.65	29.70	5 souper teacher gift set and one dozen star student frosted swirl pops for Alt. Middle School.	✓				This does not provide educational value or otherwise benefit the students.	
565	15-000-221-800- 05-0-00-SA	06G04095	3/10/2006	POSITIVE PROMOTIONS	61.40	51.45	5 logoed tote bags and three logoed pens for the Alt. Middle School.	✓				This does not provide educational value or otherwise benefit the students.	
566	15-000-221-800- 05-0-00-SA	06G04096	3/10/2006	BAUDVILLE, INC.	183.80	179.80	21 Make a Difference tote bags and Happy Birthday Assortments for the Alt. Middle School	✓				This does not provide educational value or otherwise benefit the students.	
567	11-000-217-890- 20-0-PP-SE	06G04167	3/17/2006	TOURNAMENT OF CHAMPIONS	140.00	140.00	Bowling for 28 Middle School special needs students (\$5 each student)			✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive the invoice says this is for a registration fee for bowling but the requisition form and confirmation indicate it is for a basketball camp. Per the District, the kids participated in bowling and basketball tournaments.	This tournament of champions is similar to the special olympics. Students participate in various sports.
568	11-000-230-890- 29-1-00-00	06G04495	5/3/2006	FRANK'S DELICATESSEN	252.00	252.00	Meal service for 36 school board election workers.	✓				Per the District, in addition to their hourly wage, the workers used to be provided lunch as part of compensating people for working the School Election vote. Catered events are discretionary and do not benefit the students.	
569	15-000-240-800- 07-0-00-00	06G04514	5/2/2006	OCEAN GROVE FLOWERS	142.00	130.00	Flower arrangement for Henderson at Marshall Elem.	✓				This does not provide educational value or otherwise benefit the students.	
570	11-000-230-890- 23-0-00-00	06G04546	4/26/2006	CITY OF A.P. MUNICIPAL	1,984.68	1,984.68	Rental of polling place for school board election. Includes rental of the venue for \$600, meals at \$30, and payment of workers at \$1,354.68 including FICA and Medicare: Person A - 2 hrs @ 54.75/hr Person B - 5 hrs @ 35.52/hr Person C - 7 hrs @ 39.78/hr Person D - 9 hrs @ 76.53/hr		✓			Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the hourly rates appear to be excessive. Also, the meals are discretionary as there is no benefit to the students.	Hourly rates are set forth by the county. Rates are paid by district. Lunch was provided by the district due to nature of work day.
571	11-000-251-890- 29-0-00-00	06G04552	4/26/2006	RICHARD STOCKTON COLLEGE	7,500.00	7,500.00	Invoice says Purchase of 500 Educational Technology Training Center (ETTC) hours - The Southern Regional / ETTC Provided Services			✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased. Per the District, training is for professional development for teachers to have certain amount of hours to maintain their license.	The state of NJ mandated that all teachers have a certain amount of rof. Development to maintain the teacher certification.

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572	15-000-240-800-07-0-00-00	06G04659	5/1/2006	FRANK'S DELI RESTAURANT		410.00	410.00	Lunch for teacher's appreciation day May 9, 2006 at Marshall Elem.	✓			Catered events are discretionary and do not benefit the students.	
573	15-000-221-800-01-0-00-00	06G04962	5/22/2006	ALL STAR PRO & SPORT STO		2,525.40	2,525.40	T-Shirts for Field Day at Bangs Avenue School (quantity of 595 and in various sizes)		✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the invoice date is prior to the PO date.	
574	15-000-240-800-05-0-00-00	06G05204	6/1/2006	DEBBIE GORDHON-HILL		233.00	233.00	2005/2006 graduation decorations provided by individual. Includes supplies and labor.		✓		Appears reasonable as it directly relates to students graduation and academic achievement.	
575	11-000-230-890-23-2-00-00	06G1002A	8/31/2005	SOUTHSIDE FLORIST		10.00	10.00			✓		This PO was not provided.	Paperwork was taken by various agencies.
576	15-000-213-800-07-0-00-00	06G1248A	8/4/2005	AMERICAN ACADEMY OF		102.00	140.00	Registration for Carol Jones for 14th Annual School Health Conference. The agenda at the Health Conference was as follows; Session 1 - Legal Issues in School Health and Community Medicine, Session 2 - Child Psychiatry - 2005 Update for School Nurses and Pediatricians.		✓		This purchase appears reasonable as the employee's title, per the Position Control Roster, matches to the workshop they attended.	
577	15-000-240-800-40-0-00-00	06G1677A	8/30/2005	SOUTHSIDE FLORIST		75.00	75.00	Funeral arrangement for high school student.	✓			This does not provide educational value or otherwise benefit the students.	Student passed away, flowers were deemed a valid expense.
578	11-000-217-890-20-0-PP-SE	06G2310A	11/4/2005	AMERICAN MUSEUM		190.00	190.00	Field trip for 20 High School students to the American Museum of Natural History in NYC		✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as the vendor invoice was not provided.	
579	11-000-217-890-20-0-PP-SE	06G2311A	11/4/2005	RADIO CITY MUSIC HALL		1,295.00	1,295.00	Class Trip to Radio City Music Hall Christmas Spectacular for Grades 9 - 12 Per the explanation provided in the "Planned Pre & Post Activities Form" Students can explore the history of the Rockettes & the history of Radio City. They will also learn the relationship between the performance of a play, technical design & management function of production. Students were required to write an essay on their experience following the trip.		✓		Appears reasonable as the trip has an educational value.	
580	11-000-217-890-20-0-PP-SE	06G2312A	11/4/2005	MEADOWLANDS CASTLE, INC.		620.00	620.00	Class Trip to Medieval Times Dinner & Tournament - 9th-12th (Special Ed)	✓			Per the explanation provided in the "Planned Pre & Post Activities Form" Students would get an insight into European political, social and cultural structures as it relates to the Middle Ages. Also, following the trip the students were required to write a short story about Medieval Times incorporating mythic warriors and ancient Kings.	The trip directly relates to curriculum.
581	11-000-217-890-20-0-PP-SE	06G2391A	11/4/2005	JENKINSON'S AQUARIUM		100.00	100.00	Biology and Environmental Science class trip for 20 students to the local aquarium.	✓			Appears reasonable as the trip has an educational value.	
582	15-000-240-800-40-0-00-00	06G3164A	1/6/2006	ACTION OFFICE SUPPLIES		198.70	198.70	Office Supplies for the main office in the High School: label maker, 6 envelopes, 5 ball pens, 10 pens		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
583	15-000-240-800-07-0-00-00	06G4010A	4/27/2006	NEW JERSEY BUSINESS SYST		5,040.00	5,040.00			✓		This PO was not provided.	Paperwork was taken by various agencies.
584	15-000-240-800-05-0-00-00	06G4138A	3/14/2006	SUZETTE YAP		31.50	31.50	Reimbursement for parent who did not receive cookies ordered as part of a fund raiser.	✓			Appears reasonable as the District reimbursed a customer who did not receive her cookies.	

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585	11-000-230-890-29-1-00-00	06G4565A	5/23/2006	SHARLYNE GALLOWAY	204.23	204.23					✓		This PO was not provided.	Paperwork was taken by various agencies.
586	11-000-230-890-29-1-00-00	06G4565B	5/23/2006	SHARLYNE GALLOWAY	204.23	204.23					✓		This PO was not provided.	Paperwork was taken by various agencies.
587	11-000-221-890-21-4-00-00	06GF4720	9/26/2005	SUPERIOR DISTRIBUTING	24.00	24.00	Shipping costs for science fair ribbons and medals.				✓		The purchase appears reasonable as it directly benefits the students.	
588	15-000-240-800-40-0-00-00	06GF4733	10/20/2005	GOLDCOAST AFRICA, INC.	59.80	59.80	150 graduation robes for high school students				✓		Appears reasonable as it directly relates to students graduation and academic achievement.	
589	15-000-240-800-07-0-09-99	06X05884	7/1/2005	SPORTDECALS, INC.	535.31	538.10	For Marshall Elementary: Two 8 feet custom table covers; Two carrying cases; Print set-up fee				✓		Per the District, this is a purchase of table covers to be used at school events. This does not provide educational value or otherwise benefit the students.	Table cloths are required for proper presentation at school events.
590	15-000-240-800-07-0-09-99	06X05921	7/1/2005	HAYES PUBLICATION	67.85	67.85	10 certificates each for honor roll and student attendance at Ridge Ave School				✓		This appears to be reasonable as the certificates are awarding students for academic achievements.	
591	11-000-230-890-23-0-09-99	06X06214	7/1/2005	MONMOUTH COUNTY TREASURE	281.43	281.43	Materials for 2005 School Board election. absentee ballot envelopes, postage, newspaper ads, etc.				✓		The purchase appears reasonable as it is needed for the Board election.	
592	15-000-240-800-05-0-09-99	06X5429A	7/1/2005	HERTZ FURNITURE SYSTEMS	425.00	425.00					✓		This PO was not provided.	Paperwork was taken by various agencies.
593	11-000-221-610-19-0-PP-CS	05F00004	7/21/2004	SCHOOL SPECIALTY SUPPLY	297.56	299.50	General Classroom & Office Supplies Order for 2004/2005 purchased through the MOESC cooperative bid of 2/10/04				✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased as the PO does not include a list of the supplies ordered.	
594	11-000-221-610-19-0-PP-CS	05F00005	7/21/2004	SCHOOL SPECIALTY SUPPLY	1,771.89	1,799.80	General Classroom & Office Supplies Order for 2004/2005 purchased through the MOESC cooperative bid of 2/10/04				✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased as the PO does not include a list of the supplies ordered.	
595	15-000-240-600-05-0-00-00	05F00017	7/21/2004	CENTRAL LEWMAR	6,018.42	6,018.42	MOESC Paper Supplies Order for 2004/2005 Year for the Middle School.				✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
596	11-000-251-600-29-0-00-00	05F00018	7/21/2004	CENTRAL LEWMAR	927.87	927.87	MOESC - Paper Supplies Order 2004/2005 for Board Office				✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
597	11-000-221-610-19-0-PP-CS	05F00023	7/21/2004	CENTRAL LEWMAR	1,169.17	1,169.17	MOESC Paper Supplies Order for 2004/2005 Year.				✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
598	15-000-240-600-07-0-00-00	05F00026	7/21/2004	CENTRAL LEWMAR	12,127.95	12,127.95	2004/2005 Xerox Paper Supplies Order for Elementary School.				✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
599	11-000-219-610-19-0-PP-EL	05F00042	7/21/2004	MBM SALES DEPARTMENT	708.65	708.65	A variety of Athletic Supplies ordered by the Bangs Avenue School-Project Help (Ibuprofen tablets, elastic bandages, pillow case w/zipper, P.A.W.S Hand Wipes, Hydrocortisone, glove synthetic, Baby Wipes unscented etc). This order was purchased under a Cooperative Bid per the MOESC agreement.				✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	

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600	11-000-230-610-23-1-00-00	05F00058	7/21/2004	ASBURY PARK PRESS		4,816.10	100.00	The PO is for "Legal Advertising" but there are 14 invoices attached for the different ads placed in the AP Press, Observer, and Home News Tribune for the following: Legal Ad 7/15/04; Coordinator of Grants 7/17-7/19/04; Fall Athletic Bids 7/20/04; 8/2 Board Meeting; 7/8 Board Meeting; Bids/Printing; 8/23 Meeting; Cancellation of 8/23 Meeting; Applicants for the HS, MS, and Elementary; Middle School Media Specialist; Maintenance Worker; 10/14 Meeting; 9/30 Meeting; Dineen Award		✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the amount paid for the PO is greater than the original PO amount.	The check paid for the original po amount and all attached invoices.
601	11-000-230-610-23-2-00-00	05F01005	7/20/2004	CLAYTON PRESS		82.00	82.00	Business Cards for Superintendent.		✓	Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.		
602	15-000-218-600-40-0-00-00	05F01024	7/20/2004	S & J CONSULTANTS		3,000.00	3,000.00	5000 High School Interim Report Mailers ordered by the Guidance Department at the High School.		✓	Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.		
603	11-000-251-600-29-0-00-00	05F01063	7/22/2004	TECHNATYPE		81.74	81.74	Typewriter Ribbon ordered by the Business Office.		✓	Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.		
604	11-000-230-610-23-1-00-00	05F01128	8/9/2004	STAR LEDGER		6,332.76	6,332.76	3 Advertisements for: a. Various District Positions b. Biology Teacher and Supervisor of Guidance c. Coordinator of Grants		✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the invoice date is prior to the PO date.		
605	11-000-230-610-23-1-00-00	05F01131	8/9/2004	QUINLAN PUBLISHING GROUP		134.98	134.98	School Law Bulletin Renewal - 24 issues (1 copy Biweekly) for the Superintendent.		✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, unsure if this subscription should be paid out of District funds.	Newsletter is for the Superintendent to stay current on school law.	
606	11-000-230-610-23-2-00-00	05F01143	8/9/2004	STEPHEN FOSSLER COMPANY		157.54	138.00	120th Year Anniversary Labels for Board Office.	✓		This does not provide educational value or otherwise benefit the students.	Sticker was created to celebrate 125th anniversary of school district. Sticker was placed on all letterhead and mailings.	
607	11-000-219-610-19-0-PP-CS	05F01145	7/27/2004	COTTRELL GRAPHICS		956.05	956.05	300 Chapter 6A Administrative Law Books, 1000 Parental Rights Books for the Child Study Team Annex		✓	The purchase appears reasonable as it provide useful information to the staff and parents.		
608	11-000-230-610-23-2-00-00	05F01147	7/27/2004	GANN LAW BOOKS		66.00	66.00			✓	This PO was not provided.	Paperwork was taken by various agencies.	
609	15-000-240-600-05-0-00-00	05F01184	7/28/2004	HAMMOND & STEPHENS CO.		1,478.08	1,324.09	65 Tardy Slips-NCR-Book-DUPL, 20 Office Request White, 6 Permit to Leave Building-NCR, 25 Detention Notice-NCR 100/PKG, 1000 Corridor Pass, 200 Music Awards, 100 Certificates of Participation, 100 Student of month award etc.		✓	Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.		

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610	11-000-219-610-19-0-PP-CS	05F01202	8/10/2004	RADIO SHACK		84.98	79.98				Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)			
611	11-000-251-600-29-0-00-00	05F01211	8/9/2004	OFFICE PAVILION, INC.		1,247.20	1,591.81				2 Motorola T4900 2 Way Radios for Middle School Student d.m. with Seizure Disorders. (Invoice from vendor indicated "Gift Express Card & Gift Express Packaging with \$0 value")	✓	Per the District, the item was purchased for a Special Ed student as required by the student's IEP (Individual Education Plan).	
612	11-000-230-610-23-2-00-00	05F01221	8/10/2004	OFFICE PAVILION, INC.		1,721.82	1,721.82				5 Drawer Cabinets HON-H325Q Light Gray, 1 4Drawer Cabinet HON-H324Q, 2 Manila Folders, 6 boxes hanging folders, 2 binders, 1 translucent divider, 3 HP Laser Jet Toner, 3 Staple Replacements	✓	Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
613	11-000-230-610-23-1-00-00	05F01334	8/4/2004	ASBURY PARK PRESS		1,916.88	1,916.88				Post-it notes, stamps, paper clips, draft stamp, paper (variety of colors), Labels, Pens, Markers and other general office supplies.	✓	Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
614	15-000-240-600-05-0-00-00	05F01530	8/10/2004	ICCI CORPORATION		313.50	313.50				Advertisement for Middle School Principal, Biology & Supervisor of Guidance in the Asbury Park Press Home News Tribune Observer	✓	As the positions are necessary, the purchase appears reasonable.	
615	11-000-219-610-19-0-PP-CS	05F01573	8/11/2004	BARNES & NOBLE		76.92	76.92				Three copies of Microsoft Publisher 2003 and S/H for Middle School	✓	The purchase appears reasonable as it directly benefits students.	
616	11-000-219-610-19-0-PP-CS	05F01598	8/11/2004	ICDL/DIR PUBL/INSTITUTE		585.00	585.00				One each of the following books - Learning to listen: Positive Approaches and People with Difficult behavior, The Morning Meeting Book, Navigating the Social World:A Curriculum for educating individuals with Asperger's Syndrome and High Functioning Autism.	✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased.	The books were bought for the child study team (professional development).
617	11-000-219-610-19-0-PP-CS	05F01599	8/11/2004	NJAPSA		1,500.00	1,500.00				Training Video Tapes on the DIR Model & Floor Time Techniques for the Child Study Team Annex	✓	The purchase appears reasonable as the videos offer guidance on strategies for different types of children and families with special needs.	
618	11-000-219-610-19-0-PP-EL	05F01634	8/11/2004	CASCADE SCHOOL SUPPLIES		75.85	133.62				Estimator-NJ Program including software and users manual - 5 @ \$300 per copy.	✓	The purchase appears reasonable as learning evaluations directly benefit students.	
619	11-000-219-610-19-0-PP-EL	05F01635	8/11/2004	SCHOOL SPECIALTY SUPPLY		145.58	188.83				Book Grade 3-4 File Folder Games, Poster Exp Respect-Cheetah, Awards-Homework, Book Time & Money 3 Basics First, Board Bulletin Fraction Pizzas, Book African American History, Dominoes Money, Game Bag 3 Gr 3, Poster My Book Report 30 PK, Spin Spend & Earn, Book Read and Remember Grade 4	✓	The purchase appears reasonable as books provide educational value.	
											Bangs Ave Elementary School Sp. Ed. Supplies - 4" Blunt Scissors, Black File Box, Jumbo BK Tips & Time Savers, Telling Time Video, Beginning Fractions & Decimal Video, Boggle, Telling Time Bingo, Money Bingo	✓	The purchase appears reasonable as the materials directly benefit students.	

**Appendix B**  
**Asbury Park School District**  
**Subgroup Analysis**

	Transaction Detail (as per District system)						Analysis Performed			Results of Analysis			Asbury Park 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	
620	11-000-219-610-19-0-PP-EL	05F01641	8/11/2004	BRIGHT APPLE		172.44	172.44	Math Videos set, Fun with paragraphs writing set, Steps to Good Grammar, Using Newspapers to Teach Set, Crossword Puzzle Set.			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the purchase was not properly approved.	The purchase order had to be approved by MR. Shannon and the BA. Both signatures are on the requisition.
621	11-000-219-610-19-0-PP-EL	05F01648	8/11/2004	DISCOUNT SCHOOL SUPPLY		288.34	289.03	240 Jumbo Colorations Glue Stick, 1 Colorations Washable Chubbie Markers, 1 Colorations Multi-colored dough (6lbs), 1 Megha Mass Making Kit, 1 Alphabet Stamping Sticks, Family Shapes		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
622	11-000-219-610-19-0-PP-EL	05F01650	8/11/2004	REALLY GOOD STUFF		171.22	186.39	Items purchased for Thurgood Marshall School Special Ed - Desktop Helpers, Tooth Chart Kit, Lost Tooth Stickers, Throw your tooth on the roof, Mini Activity Book, Daily Schedule Poster, Awesome Day Pad, Jumbo Blank Journal, 100th Day of School, Seasonal Stickers, Apple Stickers			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the requisition was not properly approved.	The purchase order had to be approved by MR. Shannon and the BA. Both signatures are on the requisition.
623	11-000-219-610-19-0-PP-EL	05F01653	8/11/2004	CALLOWAY HOUSE, INC.		277.33	277.35	Reading For Comprehension Kits, 32 Section Organizer w/Drawer, E-Z Grader for Special Ed students at the Thurgood Marshall School		✓		The purchase appears reasonable as the materials directly benefits students.	
624	11-000-219-610-19-0-PP-EL	05F01661	8/11/2004	REALLY GOOD STUFF		110.83	121.81	Following Items for the Bradley Elementary School - Little Red Welcome Poster, Welcome to our Class Banner, Word Building Game Chunks, Phonic Workbook, Wonder Foam Door Knob Hanger, Wonder Foam Tub of Shapes, Write Again Towelettes, I had a great Day			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the requisition was not properly approved.	The purchase order had to be approved by MR. Shannon and the BA. Both signatures are on the requisition.
625	11-000-219-610-19-0-PP-EL	05F01675	8/11/2004	REALLY GOOD STUFF		74.60	99.57	Following Items for the Thurgood Marshall School - Homework Rubber Stamp, Magnetic Butterfly Clips, Magnet Man, Frog Magnets, Really Good Kids Magnets, Write again dry erase towelettes, Check Your Work Poster, Jumbo Craft Sticks, Write Again Colored Markers, Happy Birthday from your Teacher			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the requisition was not properly approved.	The teachers that have requested the products are different and are located in two separate buildings. The purchase order had to be approved by Mr. Shannon and the BA. Both signatures are on the requisitions.

**Appendix B**  
**Asbury Park School District**  
**Subgroup Analysis**

Control Number	Transaction Detail (as per District system)						Analysis Performed			Results of Analysis			Asbury Park School District Comments
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Discretionary	Appears Reasonable	Inconclusive	Comments			
626	11-000-219-610-19-0-PP-EL	05F01696	8/11/2004	CASCADE SCHOOL SUPPLIES	102.28	129.35	Lever Punch Ad 3 hole, Calendar Complete, Calculator Solar Display, Scissors Kids 5, Pencil Earthwriter, Stapler Standup, Charts Rainbow Stars, Game Start our engines, Money Currency , Timer Electronic.		✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the requisition was not properly approved.		The purchase order had to be approved by MR. Shannon and the BA. Both signatures are on the requisition. The requisition was put in 8/11/2004. The backup to the requisition was created 6/9/2004 and the goods were shipped 9/22/2004. The po went through the proper process. This PO is a non issue.	
627	11-000-219-610-19-0-PP-EL	05F01698	8/11/2004	LAKESHORE LEARNING MATER	289.92	289.92	1 Lakeshore Wall Mounted Dry Rack, 2 Classroom Carry-All, 3 Crinkle Cut Craft Scissors, 4 Store it all Art, 5 fruit baskets, 6 Meat, Fish & Cheese Baskets, 7 Lace & Match Boards, 8 Getting Ready Print Books, 9 Alphabet Sound Sort	✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.			
628	11-000-219-610-19-0-PP-EL	05F01701	8/11/2004	REALLY GOOD STUFF	58.05	66.00	Following Items for the Thurgood Marshall School - Welcome Pencils, Back to School Activity Book, Yesterday Today & Tomorrow, Ten Terrific Tips, Bullies Poster, Respect Poster, Inspire Cooperation, Homework Stamp, Magnetic Clips.		✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the requisition was not properly approved.		The purchase order had to be approved by MR. Shannon and the BA. Both signatures are on the requisition.	
629	11-000-219-610-19-0-PP-EL	05F01703	8/11/2004	REALLY GOOD STUFF	114.24	114.25	Purchased for the Thurgood Marshall School - Welcome Schoolhouse Poster, EZ Trim Transparent Tape, Zaner 100 Grid Desk Top Helper, Hall Rules Poster, Welcome Back Bookmarks with stickers, Give me Five Poster, Store More Classroom Carry All, Monthly Calendar		✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the requisition was not properly approved.		The purchase order had to be approved by MR. Shannon and the BA. Both signatures are on the requisition.	
630	11-000-219-610-19-0-PP-EL	05F01704	8/11/2004	REALLY GOOD STUFF	84.33	86.82	The following were purchased for the Thurgood Marshall School - Magnet Man, Frog Magnets, Really Good Kid Magnets, Write Again Dry Erase, Jumbo Chart Sticks, Line Scriber, Write Again Markers, Happy Birthday From Teacher, Complete with Help		✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the requisition was not properly approved.		The purchase order had to be approved by MR. Shannon and the BA. Both signatures are on the requisition.	
631	11-000-219-610-19-0-PP-EL	05F01715	8/11/2004	CASCADE SCHOOL SUPPLIES	86.14	188.81	Pencils Ticonderoga Dixon, OBE World Political Adventurer, Chart Pack Plus Mult & Div, Window Cling Planets, Window Sea Creatures, Deco Trim Cat, Poster Large Learn to Listen, Chartlet Set Incentive, Famous People of Colore, Bulletin Board Basic Cursive, Tape Dispenser ordered for the Bangs Elementary School Special Ed classes.		✓	Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.			

	Transaction Detail (as per District system)						Analysis Performed			Results of Analysis			Asbury Park School District Comments
	Control Number	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Discretionary	Appears Reasonable	Inconclusive	Comments		
632	11-000-219-610-19-0-PP-EL	05F01731	8/11/2004	REALLY GOOD STUFF		216.37	236.45		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.		
633	11-000-219-610-19-0-PP-EL	05F01733	8/11/2004	LAKESHORE LEARNING MATER		268.87	268.87		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.		
634	11-000-219-610-19-0-PP-EL	05F01737	8/11/2004	DISCOUNT SCHOOL SUPPLY		142.82	151.33		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.		
635	11-000-221-610-20-0-PP-00	05F01776	8/17/2004	FOUNDERS TELECOM		131.90	2,130.75		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.		
636	15-000-221-600-01-0-00-00	05F01858	8/19/2004	ASBURY PARK BOE I T C		138.00	138.00		✓		Appears reasonable as maintenance helps to protect assets.		
637	15-000-218-600-40-0-00-00	05F01952	8/23/2004	EDUCATIONAL TESTING SERV		82.00	82.00		✓		The service appears to be reasonable as the information prepares students for the SAT.		
638	11-000-230-610-23-2-00-00	05F01975	8/23/2004	SERPICO'S		128.00	128.00		✓		Account Code classified as "Supt Office Expense". Catered events are discretionary and do not benefit the students.		
639	11-000-219-610-19-0-PP-CS	05F02013	9/9/2004	RIVERSIDE PUBLISHING		1,384.64	1,420.65		✓		The purchase appears reasonable as evaluations directly benefit students.		
640	15-000-240-600-05-0-00-00	05F02107	9/8/2004	OFFICE PAVILION, INC.		1,647.50	1,647.50		✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time.	All office furniture is needed. People need chairs, bookcases, and file cabinets to meet main office needs.	
641	15-000-240-600-40-0-00-00	05F02144	9/8/2004	ALLAIRE ENTERPR. OF NJ		143.60	143.60		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.		

	Transaction Detail (as per District system)						Analysis Performed			Results of Analysis			Asbury Park 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	
642	15-000-240-600-05-0-00-00	05F02290	9/10/2004	HAMMOND & STEPHENS CO.		168.67	173.80	20 Packages Award Certificates, 10 Honor Roll Certificates, 10 Honor Roll B Certificates		✓		This appears to be reasonable as the certificates are awarding students for academic achievements.	
643	15-000-240-600-08-0-00-00	05F02389	9/20/2004	CALLOWAY HOUSE, INC.		4,247.10	6,650.82	18 Califone Spirit Listening Center with boom box for the Success For All Reading Program		✓		The purchase appears reasonable as it directly benefits students.	
644	15-000-222-600-40-1-00-00	05F02392	9/20/2004	SAGEBRUSH CORPORATION		253.95	253.95	Mini Scanner Cable and Spectrum Patron Porter for High School		✓		This purchase appears reasonable as it is for general operations of the school.	
645	11-000-230-610-23-1-00-00	05F02408	9/21/2004	STAR LEDGER		2,110.92	2,110.92	Advertisement in the Star Ledger for Supervisor of English, Language Arts Literacy, and World Language		✓		As the positions are necessary, the purchase appears reasonable.	
646	15-000-222-600-05-0-00-00	05F02410	9/21/2004	METALCRAFT		130.18	650.90	3000 BT002 Black Type Nameplates ordered for the ITC			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased. Per the District, this the labels for the ITC's inventory. The amount of \$130.18 is for the amount allocated to each school.	These are the plates to identify fixed assets. Each school was charged to the PO as required.
647	15-000-221-600-01-0-00-00	05F02444	9/22/2004	STUDY ISLAND		1,863.00	1,863.00	School Site License (Software Order) for Bangs Ave. Elementary School		✓		This purchase appears reasonable as it is for general operations of the school.	
648	15-000-221-600-05-0-00-SA	05F02469	9/23/2004	SCHOOL NURSE SUPPLY, INC		2,283.11	2,283.11	Medical supplies for Alt. Middle School.		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
649	15-000-221-600-05-0-00-SA	05F02470	9/23/2004	SCHOOL NURSE SUPPLY, INC		380.47	780.01	The following were purchased for the Alternative Middle School at the Salvation Army - Shur-Band, Cotton Balls, Tongue Depressors, Applicator, Sterile Eye Cups, Eye Wash, Gauze Pads, Towel Dispenser, Towels, Goggles, Cubic Foot Compact Microwave, Economy Instant Cold Packs.			✓	Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
650	15-000-240-600-01-0-00-00	05F02478	9/23/2004	AUDIO VISUAL AID CORP.		277.30	306.49	30 Osram/Sylvania Lamps for Bangs Avenue Elementary School. (These are actually bulbs that the manufacturer labels "lamps." They are for the overhead projectors.)			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. Per the District, they burn out frequently. The account is a general supply account.	These are light bulbs for overhead projectors, these are not lamps. Picture of light bulbs are attached to the PO along with invoice.
651	11-000-221-610-20-0-PP-00	05F02547	9/27/2004	KARSAY COFFEE DIST		300.00	1,500.00	Blanket PO for a Variety of Coffee, Tea and Creamer for the Board Office	✓			This does not provide educational value or otherwise benefit the students.	
652	15-000-218-600-40-0-00-00	05F02550	10/12/2004	FINANCIAL PUBLISHING CO.		466.00	466.00	College Scope 2004/2005 w/imprint for District Guidance Supervisor		✓		The purchase appears reasonable as it provides guidance to students about college.	
653	11-000-219-610-19-2-PP-SE	05F02558	10/4/2004	WILSON LANG. TRAINING		3,494.40	4,815.80	Student Reader 1 through 6, Student Workbook B1 through B6, Suffix & Syllable Frames, Sentence & Syllable frames, Poster set for Asb. Park Middle School.		✓		The purchase appears reasonable as books provide educational value.	
654	15-000-218-600-40-0-00-00	05F02619	10/4/2004	HAWTHORNE EDUC. SERVICE		1,145.00	1,210.00	11 Behavior Intervention Manuals and 11 Learning Intervention Manuals ordered by Guidance Supervisor at High School		✓		The purchase appears reasonable as it provide useful information to teachers or staff to help the students.	
655	15-000-240-600-01-0-00-00	05F02620	10/4/2004	ACTION OFFICE SUPPLIES		1,729.50	1,729.50	5 Three Ring Binders, 500 Composition books, 40 folders, 30 Post-It		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	

	Transaction Detail (as per District system)						Analysis Performed			Results of Analysis			Asbury Park School District Comments
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656	15-000-240-600-01-0-00-00	05F02621	10/4/2004	NATIONAL AUDIO VISUAL SU		583.39	591.77	Two 16-Watt Megaphones W/Siren, 6 Mic Cables, 20 Video Cables, 6 Mic Ext. Cables ordered for Bangs Avenue Elementary School. This was ordered by the librarian to be used for use in the library and classrooms.		✓		The purchase appears reasonable as it directly benefits students.	
657	11-000-230-610-23-1-00-00	05F02666	10/6/2004	BIG BROTHERS BIG SISTERS		200.00	200.00	Full Page Advertisement in the Centennial Journal for the Centennial Appreciation & Awards Brunch	✓			This does not provide educational value or otherwise benefit the students.	Public relations, program was run in middle school.
658	11-000-221-610-20-0-PP-00	05F02669	10/6/2004	THOMPSON PUBLISHING GROU		347.00	347.00	Section 504 Compliance Handbook for the Board Office		✓		The purchase appears reasonable as it provide useful information to teachers or staff to help the students.	
659	11-000-219-610-19-0-PP-EL	05F02705	10/6/2004	ABC EARLY LEARNING		113.85	113.85	20 Adjustable Paint Aprons for the cleanup of the trailer affected by mildew in September 2004.		✓		Appears reasonable as maintenance and cleanup helps to protect assets.	
660	15-000-222-600-40-0-00-00	05F02720	10/7/2004	GUMDROP BOOKS		1,344.20	1,344.20	Various Books for the High School Library (books vary from history, fiction, religion, politics etc - quantity of 55 books in total)		✓		The purchase appears reasonable as books provide educational value.	
661	15-000-221-600-05-0-00-SA	05F02742	10/8/2004	ABLE OFFICE PRODUCTS		1,936.88	5,798.02	Office Supplies for Alternative Middle School - Bow Front Desk, Managers Desk, Return Bridge, Hutch w/Doors, Lateral File Cabinet, Reception Gallery, High back swivel chair, Refrigerator, calculator, Appointment Book, Calendar Pad, Mid Back swivel Chair		✓		The furniture was purchased for the Alternative Middle School and is necessary for general operational purposes. Per discussion with the Asst. Sup and review of the Board Minutes, the Board approved the establishment of the Alternative Middle School for special education students on 8/19/04. As such this furniture was purchased for the organization of the school.	
662	11-000-221-610-21-4-00-00	05F02802	10/13/2004	ACTION OFFICE SUPPLIES		1,142.61	1,142.61	Folders, Copier Paper Cartons, Custom Stamps, Report Covers etc.		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
663	11-000-230-610-23-2-00-00	05F02810	10/13/2004	CRAFTMASTER PRINTING		77.00	77.00	500 Business Cards ordered for the Superintendent		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
664	15-000-240-600-05-0-00-00	05F02812	11/10/2004	STAPLES		299.98	299.98	One Brother 4100 Laser Fax for Middle School			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time.	
665	15-000-240-600-01-0-00-00	05F02831	10/14/2004	NATIONAL PEN CORPORATION		255.48	237.45	250 Personalized Pens (with "Thanks we Appreciate You") ordered for the Bangs Avenue Elementary School. Cost per pen \$0.93 each.			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased.	
666	11-000-221-610-20-0-PP-00	05F02840	10/15/2004	ACTION OFFICE SUPPLIES		295.39	319.03	Supplies for Board Office - File Chest, Multicolor tabs, return address labels, mailing labels, assorted labels, rubber finger tips, Top Tab Folders, Desk Pad Smoke		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	

	Transaction Detail (as per District system)							Analysis Performed			Results of Analysis			Asbury Park School District Comments
	Control Number	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Discretionary	Appears Reasonable	Inconclusive	Comments			
667	11-000-221-610- 20-0-PP-00	05F02842	10/15/2004	ACTION OFFICE SUPPLIES	428.63	450.72	3 packs, Multi Purpose Ink Jet Paper, 3 HP78 Tri-Color Ink Cartridges, 3 P45 Ink cartridge, 2 8PK AAA Battery, 2 2 8PK AA Battery	✓			Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.			
668	11-000-221-610- 20-0-PP-00	05F02843	10/15/2004	ACTION OFFICE SUPPLIES	250.42	335.52	1 Electronic Stapler, 2 Stamper Kits, 1 Stapler Remover, Clear Duct Tape, Index Cards, 1 Hot/Cold Laminating System	✓			Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.			
669	15-000-240-600- 07-0-00-00	05F02870	10/15/2004	STAPLES	1,035.40	1,125.35	Fax Ink Cartridges, Color Ink Cartridges, Black Ink Cartridges for Thurgood Marshall School (qty-52)		✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time.		Ink cartridges were bought for the start of the school year.	
670	15-000-222-600- 05-0-00-00	05F02878	11/22/2004	ICCI CORPORATION	2,498.00	3,250.00			✓		This PO was not provided.		Paperwork was taken by various agencies.	
671	11-000-230-610- 23-1-00-00	05F02929	10/20/2004	STAR LEDGER	695.00	261.00	Legal Ad, Affidavit of publication in the Star Ledger for Board Meetings, Athletic Supplies, Contracts		✓		Appears reasonable as the District advertises the periodic Board meetings and purchases over a certain threshold required to be offered via the bidding process.			
672	11-000-230-610- 23-1-00-00	05F02960	10/22/2004	STAR LEDGER	2,110.92	2,110.92	Advertisement in the Star Ledger for Alternative Middle School Teachers		✓		As the positions are necessary, the purchase appears reasonable.			
673	11-000-230-610- 23-2-00-00	05F03001	10/26/2004	ACTION OFFICE SUPPLIES	1,797.34	1,797.34	Electric Heavy Duty Punch, Electric Stapler, Envelopes, Pads, Paper Clips, Binder Clips, Desk Pads, Labels, and other general office supplies		✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the purchase of the punch at \$699 appears to be excessive.		All supplies are for the superintendent's support staff. Office supplies were needed.	
674	15-000-218-600- 40-0-00-00	05F03034	10/27/2004	THE PARENT INSTITUTE	97.00	97.00	1 year individual subscription to the High School Edition Parents Still Make the Difference for the High School Guidance Dept.		✓		This will provide guidance to parents on educating their kids and thus be beneficial to students.			
675	15-000-222-600- 40-1-00-00	05F03035	11/10/2004	CJRLC	2,711.00	2,711.00	Sagebrush Support, Novelist Magill Lit Online, Wilson Biographies Illustrated, Wordbook online for Asb. Park High School Library		✓		The purchase appears reasonable as it directly benefits students.			
676	15-000-222-600- 05-0-00-00	05F03036	11/10/2004	OFFICE BUSINESS SYSTEMS	4,803.04	4,803.04	Variety of black and color Toners for the Bangs Avenue School. Total of 130 Toners ordered.		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.			
677	15-000-240-600- 01-0-00-00	05F03039	10/28/2004	ALL STAR PRO & SPORT STO	126.00	126.00	Laminate Newspaper Articles Shiny Walnut with Gold Border (qty - 2) This PO was for laminating the NJEA Article on the Elementary schools progress in achieving higher test scores in the current year as compared to previous years.			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as the District has its own laminating machine. Per District, the articles were laminated to be hung in the Elementary School and the Board Office in order to raise teacher and district morale.		The NJEA gave the bangs ave. school positive press, and the articles were laminated for teachers to see so that the teachers would increase moral and learning for students.	
678	11-000-230-610- 23-1-00-00	05F03040	10/28/2004	SFC Shelton E. Dunning	75.00	75.00	Full Page Ad in Memorial Foundation Journal	✓			This does not provide educational value or otherwise benefit the students.			

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679	15-000-240-600-01-0-00-00	05F03052	11/8/2004	ACTION OFFICE SUPPLIES	1,152.44	1,152.44	Following items purchased for Bangs Elementary School; Executive MID Back Chair, Business Card Holders, Confetti Cut Shredder, Facial Tissues, Pocket Calculator, Avery Key Tags, Jumbo Paper Clips, Ink Cartridges		✓			Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
680	11-000-221-610-20-0-PP-00	05F03056	11/16/2004	LRP PUBLICATIONS	83.00	132.40	Determining Section 504 Eligibility: A Guide for Successful Staff Training purchased for the Board Office.		✓			The purchase appears reasonable as it provide useful information to teachers or staff to help the students.	
681	11-000-251-600-29-0-00-00	05F03095	11/1/2004	ICCI CORPORATION	1,685.00	1,685.00				✓		This PO was not provided.	Paperwork was taken by various agencies.
682	15-000-222-600-07-1-00-00	05F03102	11/1/2004	LIBRARY VIDEO COMPANY	119.26	119.26				✓		This PO was not provided.	Paperwork was taken by various agencies.
683	11-000-251-600-29-0-00-00	05F03117	11/2/2004	MGL FORMS SYSTEMS	1,724.25	1,600.00	3250 Purchase Order Vouchers for Board Office		✓			Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
684	15-000-240-600-08-0-00-00	05F03122	11/2/2004	CENTRAL LEWMAR	3,706.66	3,706.66	Cases of Paper for Bradley Elementary school.		✓			Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
685	15-000-222-600-08-1-00-00	05F03126	11/2/2004	BOOKPERSON	156.24	188.64	Library Materials; President's Day - Honoring the Birthdays. Wade, Princess Knight.Funke, Red Blanket. Thomas, Ricky Ricotta's Mighty Robot V. Stupid Stinky Bugs, Slavery and the Underground Railroad, Spy Hops and Belly Flops, Wonders and Miracles, World War II Battles & Leaders, Winked Blinker & Nod		✓			The purchase appears reasonable as books provide educational value.	
686	15-000-240-600-40-0-00-00	05F03127	12/20/2004	TRANSNET COPRPORATION	4,015.00	4,015.00	Twelve CAT 5E Cable Runs, 48 Port Cat5E Patch Panel (network drops)		✓			This purchase appears reasonable as it is for general operations of the school.	
687	15-000-222-600-08-1-00-00	05F03160	11/2/2004	CHILDREN'S PLUS INC.	166.35	166.35	Books for Bradley Elementary School Library - Rumplestiltskin, Rumplly Crumplly Stinky Pin, SOS Save our Shortcut, Sam Samurai, Scooby Doo! Series (8 books)		✓			The purchase appears reasonable as books provide educational value.	
688	15-000-222-600-07-1-00-00	05F03161	11/2/2004	FOLLETT LIBRARY	11,989.52	11,989.52	Collection of Library Books for Students and Faculty at Thurgood Marshall and the Annex		✓			The purchase appears reasonable as books provide educational value.	
689	15-000-222-600-01-1-00-00	05F03168	11/2/2004	CHILDREN'S PLUS INC.	1,445.68	1,634.18	Approximately 89 Books ordered for the Bangs Ave Elementary School Library ( A variety of history books, story books, geography books, general knowledge books etc)		✓			The purchase appears reasonable as books provide educational value.	
690	11-000-251-600-29-0-00-00	05F03177	11/9/2004	ICCI CORPORATION	622.00	622.00				✓		This PO was not provided.	Paperwork was taken by various agencies.
691	11-000-230-610-23-2-00-00	05F03208	11/11/2004	CRT SUPPORT CORPORTION	3,105.15	3,105.15	Transcripts in the matter of George Watson & Yara Martin Vs. Board of Education of the City of Asbury Park ordered by the Board Office.		✓			Potentially reasonable as it is a legal case against the School Board. Teachers sued the District for not being re-appointed.	
692	11-000-251-600-29-0-00-00	05F03360	12/14/2004	INTERSTATE ELECTRONICS	86.00	81.00	60 Maxell 120 audio tapes for Board Meetings and 6 9-Volt Batteries for Portable Microphone		✓			This purchase appears reasonable as it is for general operations of the school.	
693	11-000-251-600-29-0-00-00	05F03361	12/14/2004	CRAFTMASTER PRINTING	168.00	168.00	Business Cards for Business Office Staff		✓			Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	

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694	11-000-230-610-23-1-00-00	05F03370	12/14/2004	STAR LEDGER		4,221.84	4,221.84	Two ads. One for Media Specialist Librarian that ran 12/5-6 and the other for Elementary School Principal and Math and Science Teacher in Middle School. This Ad ran 10/31		✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as only one ad copy was provided and the invoice did not describe the ads.	The po was for job postings that needed to get filled. The invoice from the vendor should not be deemed as a weakness of the school district.
695	11-000-219-610-19-0-PP-CS	05F03474	1/11/2005	RADIO SHACK		79.98	79.98	Motorola T4900 2 Way Radio for Middle School Student d.m. with Seizure Disorders. (Item required by IEP)		✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased. Per the District, this item was purchased in order to replace original item purchased for the student (per PO # 05F01202) in July 2004.	The item needed to be replaced since the item was broken. The item is require for the IEP.
696	11-000-230-610-23-1-00-00	05F03504	1/12/2005	STAR LEDGER		36.00	80.00	Advertisement in the Star Ledger for Athletic Equipment Bids	✓			Appears reasonable as purchases over a certain threshold required to be offered via the bidding process.	
697	11-000-251-600-29-0-00-00	05F03542	1/13/2005	ACTION OFFICE SUPPLIES		145.68	51.53	Envelopes (regular, window, CAT), Post-It Notes, Form s for Board Office		✓		Needed for general operational purposes. Appears reasonable.	
698	11-000-230-610-23-1-00-00	05F03548	1/13/2005	STAR LEDGER		2,110.92	2,110.92	Advertisement in the Star Ledger		✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as a copy of the ad was not provided and the invoice did not describe the ads.	
699	11-000-218-600-19-0-PP-SA	05F03574	1/19/2005	STAPLES		365.54	365.54	This PO is a re-issue of PO #04E05054. The items ordered were; 2 PK Notebooks, Markers, Construction Paper, Crayons, 3 hole electric punch etc. for the Child Study Team Annex.		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
700	15-000-240-600-40-0-00-00	05F03578	1/20/2005	APPERSOON PRINT MANAGEMEN		1,350.00	1,350.00	Annual Renewal of Grade Master Scanner for High School		✓		This purchase appears reasonable as it is for general operations of the school.	
701	11-000-218-600-20-1-PP-GD	05F03606	1/25/2005	CTB MCGRAW HILL		14,561.28	12,315.00	Test books for NJ TerraNova tests.		✓		The service appears to be reasonable as the information prepares students for the TerraNova test.	
702	11-000-221-610-20-0-PP-00	05F03658	1/28/2005	KARSAY COFFEE DIST		183.91	1,000.00	Blanket PO for Variety of Coffee, Tea & Creamer for the Board Office	✓			This does not provide educational value or otherwise benefit the students.	
703	11-000-219-610-19-0-PP-CS	05F03667	2/9/2005	COTTRELL GRAPHICS		706.20	706.20	300 Title 6A Chapter 14 Code Books		✓		The purchase appears reasonable as it provide useful information to the staff and parents.	
704	11-000-230-610-23-1-00-00	05F03689	2/1/2005	STAR LEDGER		1,903.44	1,903.44	Job Advertisement in the Star Ledger for following positions: English Language Learner Teacher, Sp. Ed. Teachers, Guidance Counselor, English Teachers, Nurse		✓		As the positions are necessary, the purchase appears reasonable.	
705	11-000-230-610-23-1-00-00	05F03732	2/4/2005	APHS HALL OF FAME		60.00	60.00	1/4 Page Ad in Distinguished Hall of Fame Journal for 4/22/05 Ceremony	✓			This does not provide educational value or otherwise benefit the students.	
706	15-000-240-600-05-0-00-00	05F03830	2/14/2005	HAMMOND & STEPHENS CO.		156.03	163.01	25 Tardy Slips for Middle School		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
707	11-000-230-610-23-1-00-00	05F03879	2/17/2005	PETTY CASH		167.01	417.81			✓		This PO was not provided.	Paperwork was taken by various agencies.

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708	11-000-251-600-29-0-00-00	05F03927	2/23/2005	STAPLES	541.25	537.02	Standard Low Cost Supplies for the Business Office - Pens, post-its, paper clips, binder clips, notes, envelopes, highlighters etc .		✓			Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
709	15-000-240-600-08-0-00-00	05F03996	3/1/2005	ACTION OFFICE SUPPLIES	4,104.74	4,104.74	Staplers, Rulers, Pencils, Calculators, Electric Stapler, Heavy Duty Sharpener, Facial Tissues, R/Bands etc.			✓	✓	Seems essential in terms of nature of the items. However, as documentation explaining the purchase is missing, it requires further analysis. Per the Position Control Roster, the employee is the Math Coach. Per the Asst. Sup., these items may have been for the Math Fair held every May or for packing tests.	Supplies needed for a test that had to be taken by our students.
710	11-000-221-610-21-0-DL-00	05F04010	3/2/2005	CTB MCGRAW HILL	1,211.48	1,240.00	2 Packages of Grade 4 Multiple Assessments Level 14 Test Book, 2 Packages Grade 4 CAT Plus Only Level 15 Test Book, 12 Packages of Grade 5 CAT Plus Only Level 15 Test Book		✓			Appears reasonable as the information prepares students for the CAT tests.	
711	11-000-230-610-23-1-00-00	05F04057	3/4/2005	STAR LEDGER	2,551.50	2,551.50	Advertisement in Star Ledger for Middle School and High School Teachers, Guidance Counselor and the BA		✓			As the positions are necessary, the purchase appears reasonable.	
712	15-000-222-600-01-1-00-00	05F04099	3/8/2005	NATIONAL AUDIO VISUAL SU	1,328.45	1,270.00	Ten RCA DVD Players for Bangs Ave Elementary School			✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased. Per the District, these are for the Library. Person requesting them is the Librarian.	The library is a the media center for the school. The library doesn't just have books.
713	11-000-251-600-29-0-00-00	05F04143	3/9/2005	HERTZ FURNITURE SYSTEMS	1,377.00	1,377.00	12 Conference Chairs with Arm Kit Fixed HT including delivery/ installation			✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased. Per the District, the chairs were for the conference room.	Chairs are required for a conference room. Sitting is a preferred.
714	15-000-240-600-05-0-00-SA	05F04233	3/11/2005	DITTO COPY SYSTEM	595.00	595.00	Copier Maintenance Contract		✓			Appears reasonable as maintenance helps to protect assets.	
715	15-000-240-600-08-0-00-00	05F04249	3/14/2005	POSITIVE PROMOTIONS	1,773.90	1,782.00	Our Hearts Microfleece Blankets (100 qty ), FM Auto Scan Radio & Flashlights (100 qty) ordered as incentives for teachers (Cost was roughly \$16 per person + shipping & handling.)		✓			This does not provide educational value or otherwise benefit the students.	Teacher incentive.
716	15-000-222-600-08-1-00-00	05F04292	3/15/2005	MOTFIT	78.60	78.60	Projection Lamp Bulbs 86 Volts, 360 Watts (quantity of 12) ordered for the Bradley Elementary School.		✓			Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
717	15-000-222-600-07-1-00-00	05F04310	3/16/2005	TERSCH PRODUCTS	1,844.30	1,844.30	For Thurgood Marshall Elem. School Library: 40 Rolls of Laminating Film 27" X 200FT X 1" CORE X 5 MIL			✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased. The attached hand written Requisition Form is for PO 06X04315 not this PO. The Requisition for this PO is with PO 06X04315. Per the District, the laminating film is for general use within the school and the laminating machine is housed in the library.	The library is a the media center for the school. The library doesn't just have books. The library has a laminating machine.
718	11-000-251-600-29-0-00-00	05F04319	3/16/2005	ICCI CORPORATION	2,390.00	2,390.00				✓	✓	This PO was not provided.	Paperwork was taken by various agencies.

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719	15-000-222-600-07-1-00-00	05F04321	3/17/2005	INTERLIGHT		296.90	289.40	20 Projection Lamps for Thurgood Marshall Library		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
720	11-000-251-600-29-0-00-00	05F04412	4/4/2005	ICCI CORPORATION		1,916.00	1,916.00			✓		This PO was not provided.	Paperwork was taken by various agencies.
721	15-000-240-600-01-0-00-00	05F04423	4/4/2005	SIGNS BY TOMORROW		192.00	192.00	4x8'/White Alum. Sheets/Mural Materials (Sheets needed for the Mural Art Show at Convention Hall May 2005) for the Bangs Avenue Elementary School Art Show		✓		The purchase appears reasonable as it directly benefits the students.	
722	11-000-230-610-23-2-00-00	05F04426	4/4/2005	BACON'S INFORMATIONS INC		112.00	112.00			✓		This PO was not provided.	Paperwork was taken by various agencies.
723	11-000-230-610-23-1-00-00	05F04438	4/5/2005	COASTER		449.20	449.20			✓		This PO was not provided.	Paperwork was taken by various agencies.
724	11-000-251-600-29-0-00-00	05F04463	4/6/2005	SIGNS, SEALDED & DELIVER		1,500.00	1,500.00	Set of 2 ea. 22.5"x30" light blue banners w/black copy & logos plus 1 ea. 30"x7.5" banner for School Board Meeting		✓		The amount of the banners seem excessive. Also are three banners appear to be excessive.	These are banners for all board meetings. These banners state the school district's mission statement and goals. These banners are essential.
725	11-000-230-610-23-1-00-00	05F04468	4/6/2005	COASTER		60.00	60.00	Advertisement for Board Vacancy		✓		As the positions are necessary, the purchase appears reasonable.	
726	15-000-240-600-08-0-00-00	05F04489	4/7/2005	SEELY EQUIP. & SUPPLY CO		280.00	280.00	"Reserved" Parking Signs for Principal, Vice Principal, Secretary, Supervisor, ISS, Nurse, Guidane, Visitor		✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the purchase does not provide educational value or benefit to the students.	The key administrators need a parking spot that is reserved for them . All school districts have this practice.
727	15-000-240-600-08-0-00-00	05F04495	4/7/2005	ACTION OFFICE SUPPLIES		490.62	490.62	Machine Stand, 2 Drawer File Cabinet (1 of each) for Bradley Elementary School		✓		This appears reasonable as per the District, these items were needed for principal's office.	
728	11-000-230-610-23-2-00-00	05F04514	4/8/2005	QUINLAN PUBLISHING GROUP		147.00	147.00	One Year Subscription to Education Employment Law Bulletin. The description of the magazine included in the invoice states that it is a guide to effectively managing teachers		✓		The purchase appears reasonable as it provide useful information to teachers or staff to help the students.	
729	11-000-230-610-23-1-00-00	05F04576	4/14/2005	STAR LEDGER		80.00	80.00	Legal Ad and an Affidavit of Publication in the Star Ledger.		✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as a copy of the ad was not provided and the invoice did not describe the ads.	
730	15-000-221-600-05-0-00-00	05F04584	4/22/2005	POSITIVE PROMOTIONS		146.18	730.91	750 Inspiring Quotes Gift Books (that contain Quotes & Tips for teachers and staff).		✓		Quantity ordered seems excessive in comparison to the number of employees at the district. This does not provide educational value or otherwise benefit the students.	These books are motivational items for teachers. The motivation of teachers directly effects student outcomes.

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731	15-000-240-600-40-0-00-00	05F04668	4/21/2005	SHAFFER & ASSOCIATES		300.51	300.51	Scholastic Magazines for 2003-2004 Year shipped to Jones Lark at the High School.		✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as the invoice is more than one year past due. The magazines were ordered on 5/27/03.	
732	15-000-221-600-01-0-00-00	05F04670	4/21/2005	ACTION OFFICE SUPPLIES		2,092.69	2,092.69	Variety of standard office supplies for Bangs Elem. Sch. - Ink cartridges, highlighters, envelopes, note books , pens, binders etc.		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
733	15-000-218-600-40-0-00-00	05F04682	4/21/2005	DHL EXPRESS (USA) INC.		963.61	963.61	Shipping of Tests to Pearson Ed Measurement		✓		This appears reasonable as these is part of the student assessment/ test process.	
734	15-000-221-600-08-2-00-00	05F04726	4/25/2005	ACTION OFFICE SUPPLIES		2,668.09	2,668.09	2 Executive Swivel Chairs, File 3 Draw, Copy Holder, Shredder, Laminator, Envelopes, Electric Pencil Sharpener		✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as it can not be determined who the chairs were for and why they were ordered towards the end of the year. Per the District, these items may have been for the Principal or Vice Principal, as they are not typical chairs for teachers.	
735	15-000-221-600-08-2-00-00	05F04732	4/26/2005	JERSEY GRAPHICS		2,317.50	2,317.50	338 T-Shirts for Field Day - Bradley Elementary School		✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the purchase appears to be excessive as the cost per shirt is \$7.	
736	11-000-230-610-23-1-00-00	05F04757	4/27/2005	NEW HILL SERVICES		199.00	199.00	Subscription to School Superintendent Alert - for one year (12 issues) for the Superintendent		✓		The purchase appears reasonable as it provide useful information to teachers or staff to help the students.	
737	15-000-221-600-08-2-00-00	05F04807	5/3/2005	INGRAHAM TROPHIES & GIFT		128.50	88.00	50 First Place Ribbons, 50 Second Place Ribbons, 50 Third Place Ribbons, 50 Honorable Mention Ribbons for Bradley Elementary School		✓		The purchase appears reasonable as it directly benefits the students.	
738	15-000-221-600-08-2-00-00	05F04812	5/3/2005	ACTION OFFICE SUPPLIES		322.40	411.16	One of each of the following items ordered for Bradley Elem. School -Webster's Dictionary, Collegiate Thesaurus, Brother Fax Machine, Monitor Riser, Key Board, Wristpad.		✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as it can not be determined who the items were for and why they were ordered towards the end of the year. Per the District, the estimate is that these were for a secretary at Bradley Elem. School.	
739	11-000-230-610-23-2-00-00	05F04830	5/4/2005	OCEAN GROVE FLOWERS		44.00	46.40	Sympathy Flowers for Sabrina Carter from the Board Office.		✓		This does not provide educational value or otherwise benefit the students.	
740	11-000-221-610-20-0-PP-00	05F04929	5/16/2005	KARSAY COFFEE DIST		103.11	400.00	Variety of Coffee, Coffee Mate Creamer & Equal ordered for the Board Office and Support Staff.		✓		This does not provide educational value or otherwise benefit the students.	
741	11-000-230-610-23-1-00-00	05F04963	5/17/2005	STAR LEDGER		1,875.72	1,875.72	Job advertisement for the position of Supervisor of Child Study Team		✓		As the positions are necessary, the purchase appears reasonable.	
742	15-000-240-600-08-0-00-00	05F04980	5/18/2005	SEELY EQUIP. & SUPPLY CO		138.50	152.35	10 Posts For Reserved Signs, 10 Bolts		✓		This does not provide educational value or otherwise benefit the students.	The key administrators need a parking spot that is reserved for them . All school districts have this practice.
743	15-000-221-600-08-2-00-00	05F05062	5/24/2005	JONES SCHOOL SUPPLY CO.,		346.50	342.50	1000 Photo Certificates - A Honor Roll, 1000 Photo Certificates - A B Honor Roll, 1000 Photo Certificates - Perfect Attend		✓		This appears to be reasonable as the certificates are awarding students for academic achievements.	

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744	11-000-251-600-29-0-00-00	05F05154	6/2/2005	OCEAN GROVE FLOWERS	324.00	324.00	Flower arrangements for Secretary's Day	✓				This does not provide educational value or otherwise benefit the students.	
745	15-000-240-600-08-0-00-00	05F05305	6/3/2005	W & E BAUM	670.00	670.00	Caste plaque for Bradley Elementary School	✓				As invoice and Requisition is missing, not sure what this is. Per the District, this is a plaque recognizing people for their contribution to the school. This does not provide educational value or otherwise benefit the students.	This is the dedication plaque for the a school building. Bradley Elementary School.
746	11-000-230-610-23-2-00-00	05F1175A	7/29/2004	DITTO COPY SYSTEM	166.00	264.00	Brother-HL-700Series Drum Unit & labor for repair on Brother 2600 Fax Machine.		✓			Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
747	15-000-221-600-01-0-00-00	05F1596A	1/10/2005	CLASSROOM DIRECT COM.	123.75	123.75				✓		This PO was not provided.	Paperwork was taken by various agencies.
748	15-000-240-600-07-0-00-00	05F1713A	8/17/2004	SCHIFF CHARNEY	450.37	453.48	Photo ID Card Blanks, YMCK-T Ribbon for Thurgood Marshall Elementary School. (Purchased under State Contract #A81194)		✓			Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
749	15-000-222-600-05-0-00-00	05F2305A	4/5/2005	ICCI CORPORATION	1,400.00	1,400.00				✓		This PO was not provided.	Paperwork was taken by various agencies.
750	15-000-240-600-40-0-00-00	05F3081A	11/12/2004	JOSTEN	1,515.40	1,567.22	Diplomas, Die Charge, Set Up Charge, Packaging & Handling for the High School		✓			Appears reasonable as it directly relates to students graduation and academic achievement.	
751	15-000-240-600-07-0-00-00	05F3109A	11/9/2004	INTERACTIVE COMPUTER CNT	778.00	778.00				✓		This PO was not provided.	Paperwork was taken by various agencies.
752	15-000-222-600-07-1-00-00	05F4242A	6/16/2005	CHILDCRAFT	49.40	49.40	Dr.Seuss Read Alongs - Set of 5, Tomie De Paola Book Collection - Set of 7, Read-Along Fairy Tales, Read-Along Curious George Stories, Holiday-Read Alongs - Set of 5, Solar System Floor Puzzle, Parts of the body-Floor Puzzle, School Bus Floor Puzzle		✓			The purchase appears reasonable as books provide educational value.	
753	15-000-240-600-05-0-00-00	05F4354A	7/1/2004	R.D.J SPECIALTIES, INC	517.50	517.50	750 Business Card Magnet with Custom Imprint - appears to be for James Parham. (Design includes Middle School Address, phone & fax numbers).		✓			Mr. Parham was formerly a VP at the MS. His position would have required him to have business cards but not a magnetic version. This does not provide educational value or otherwise benefit the students.	This a magnet given to parents to provided access to school address and phone number.
754	15-000-240-600-40-0-00-00	05F4499A	4/13/2005	YATES SIGNS CO, INC	350.00	350.00	200 Piece Set of 6" Letters/Black, Ten PC Punctuation Character Set-Black.		✓			Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
755	15-000-240-600-05-0-00-00	05F4621A	4/22/2005	USI, INC.	175.40	154.00	Full Floor Lectern		✓			This appears reasonable for the Middle School	
756	15-000-240-600-07-0-00-00	05F4643A	4/25/2005	STAPLES	79.99	79.99	Office supplies (rolling tub file cabinet) for Marshall Elem. School		✓			Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
757	11-000-219-610-19-0-PP-EL	05FE1503	9/28/2004	GLOBE FEARON	53.69	51.74	1 GF Pacemaker Geometry Student Workbook, 1 GF Pacemaker Geometry Class Room Binder, 2 GF Pacemaker Geometry TAE (Teacher's answer & solution manual)		✓			The purchase appears reasonable as books provide educational value.	
758	11-000-219-610-00-0-00-00	05FX5053	12/23/2004	SUNBURST COMMUNICATIONS	41.98	1,801.95				✓		This PO was not provided.	Paperwork was taken by various agencies.

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759	11-000-219-610-00-0-00-00	05X04088	7/1/2004	DISCOUNT SCHOOL SUPPLY		121.57	120.07	1 each of the following ordered for the Thurgood Marshall School; Bicolor, Classic Nancy Bottles, Bottle Cady, Elmer's Gallon Glue Pump, Craft Sticks, Velcro Hook & Loop, Manilla Paper, Manila Tagboard, Newsprint Easel Paper 500 Sheet, Sea Squirts		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
760	11-000-219-610-00-0-00-00	05X04381	7/1/2004	PSYCHOLOGICAL CORP.		896.70	1,078.00	WPPS I-III Complete KIT purchased for the Elementary School.		✓		The purchase appears reasonable as evaluations directly benefit students.	
761	11-000-219-610-00-0-00-00	05X04587	7/1/2004	HATCH		4,466.98	4,466.98	15 Inch Twin Touch and Play with accessories ordered by the Thurgood Marshall Elementary School.		✓		The purchase appears reasonable as it directly benefits students.	
762	15-000-222-600-40-0-09-99	05X04610	7/1/2004	GALE GROUP		400.22	818.22	Contemporary Black Biography, Contemporary Musicians, Contemporary Hispanic Bio, Encyclopedia of Water Science, Pollution A to Z, Biomes, Biomes of Earth, Opposing V PTS Media Violence ordered for the Asb. Park High School		✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as only a photocopy of the PO was provided so unsure what this service is for.	
763	11-000-219-610-00-0-00-00	05X04998	7/1/2004	JOHNSON'S RESTAURANT EQU		1,104.00	1,104.00	120 Warever Baking Sheets + Shipping & handling for the Middle School		✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased. Per the District, the baking sheets are used as magnet boards instead of purchasing an actual magnet board.	The baking sheets are used as a instructional tool to teach reading. Students each use one baking sheet as a magnetic work board.
764	11-000-219-610-00-0-00-00	05X04999	7/1/2004	JOHNSON'S RESTAURANT EQU		276.00	276.00	30 Warever Baking Sheets (11**17")		✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased. Per the District, the baking sheets are used as magnet boards instead of purchasing an actual magnet board.	The baking sheets are used as a instructional tool to teach reading. Students each use one baking sheet as a magnetic work board.
765	11-000-219-610-00-0-00-00	05X05052	7/1/2004	CALICO INDUSTRIES		68.65	68.65	1 Slicer Bagel Biter Domestic , 3 Tray Drip 4X4, 1 Ice Cream Disher		✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased. Per the District, these were part of the school store run by the Special Ed. kids to raise money and learn how to run a store.	The slicer was needed to run breakfast café. The is needed for this special education program.
766	11-000-219-610-00-0-00-00	05X05053	7/1/2004	SUNBURST COMMUNICATIONS		41.98	482.71			✓		This PO was not provided.	Paperwork was taken by various agencies.
767	15-000-222-600-05-0-09-99	05X05176	7/1/2004	SAX ARTS & CRAFTS		725.29	1,453.73	5 Ink Jet Magnets, 20 EZ Transfer Pks, 1 Multimedia Concepts & Practice Student Ed ordered for the Middle School		✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased.	The items were ordered for a graphic design class. This benefits students.

**Appendix B**  
**Asbury Park School District**  
**Subgroup Analysis**

	Transaction Detail (as per District system)						Analysis Performed			Results of Analysis			Asbury Park 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	
768	15-000-240-600-05-0-09-99	05X05430	7/1/2004	USI, INC.		619.11	634.11	1" Core Opti-Clear Laminating Film for Middle School			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the purchase was not properly approved.	The requisition was signed by the acting principal Mr. Parham, and by the BA.
769	15-000-240-600-05-0-09-99	05X05434	7/1/2004	STAPLES		2,639.88	2,639.88	Apollo 2210 Overhead Projector for Middle School.		✓		This purchase appears reasonable as it is for general operations of the school.	
770	15-000-223-600-40-0-09-99	05X05491	7/1/2004	BARRON'S EDUCAT'L SERIES		71.78	94.31	3 Barron's Profiles of American Colleges ordered by the Guidance Dept of the High School.		✓		The purchase appears reasonable as it assists students to choose a college. Account Coded as "Supplies".	
771	15-000-223-600-40-0-09-99	05X05496	7/1/2004	PETERSON'S COLLEGE GUIDE		182.40	187.77	3 each - 4 Year College Guide, 2 Year College Guide		✓		The purchase appears reasonable as it assists students to choose a college.	
772	15-000-222-600-40-0-09-99	05X05499	7/1/2004	UNITED WAY		100.00	110.00	Five Human Services Directories for 2004/2005 Year from United Way for the Guidance Department			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the purchase is made at the end of the school year.	The directories are the supplies.
773	15-000-222-600-40-0-09-99	05X05502	7/1/2004	CANON BUSINESS SOLUTION		711.18	770.00	Twenty BX-20 Canon Toner for Fax Machine			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time.	
774	11-000-290-610-00-0-00-00	05X05650	7/1/2004	MGL FORMS SYSTEMS		1,591.00	1,634.00	3000 Purchase Order Forms		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
775	11-000-230-610-00-0-00-00	05X06069	7/1/2004	A.P. TECHNOLOGY CENTER		500.00	500.00	Reimbursement for postage to ITC for mailing 7000 Superintendents Newsletter to community.			✓	Per the District, the District is reimbursing the ITC for mailing the newsletters.	The ITC paid for the mailing from the enterprise fund, and the vendor billed us for it.
776	11-000-218-600-00-0-00-00	05X5162A	7/1/2004	WIESER EDUCATIONAL, INC.		649.95	649.95	Classroom Jeopardy, Classroom Jeopardy Scoreboards, Classroom Jeopardy Blank Cartridge			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the PO is dated 6/28/2004, the end of the school year.	The child study team uses this in various classrooms.
777	15-000-240-610-07-0-09-99	05X5645A	7/1/2004	J.E. FOSS		712.26	768.90	CRR300 Marantz Portable CD Recorder	✓			This does not provide educational value or otherwise benefit the students. This is discretionary and does not benefit the students. Also, amount appears to be excessive.	This was ordered for the media person, records CD's for the teachers.
778	15-000-240-600-40-0-09-99	05X5702A	7/1/2004	HERFF JONES		1,532.20	1,532.20	Bachelor Gowns, Doctor Gown, Master Gowns, Black Tassel, Gold Tassel, Doctor Hood, Bachelor Hood, Master Hood for Staff of High School			✓	This does not provide educational value or otherwise benefit the students.	Caps and gowns are rented each year by the district for all administrators. The expense is paid for by the school district.

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779	15-000-240-610-08-0-09-99	05X5752A		7/1/2004	OFFICE PAVILION, INC.	2,845.49	3,130.04	2 NOTEPAK, 2 Desktop Calculators, 2 Two Drawer Letter Size File Cabinets, 1 Call Bells, 4 Storage Cabinets, 10 Expo Dry Erase Markers ordered by the Bradley Elementary School.		✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the PO is dated 6/25/2004, the end of the school year. Also, the shipping and handling is \$284.55 from a business in Asbury Park. Per the District, the items are for the storage of confidential IEP's, erase board for schedules, and Bell is for parents.	
780	11-000-230-610-23-0-00-00	06G00012		7/19/2005	SAVIN CORPORATION	1,022.80	2,045.60	MOESC - Paper Supplies Order 2005/2006		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
781	11-000-221-610-19-0-PP-CS	06G00013		7/19/2005	SAVIN CORPORATION	1,216.80	1,216.80	MOESC - Paper Supplies Order 2005/2006		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
782	15-000-240-600-07-0-00-00	06G00014		7/19/2005	SAVIN CORPORATION	9,232.54	9,832.54	MOESC Paper Supplies Order 2005/2006 for Thurgood Marshall Elementary School		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
783	15-000-240-600-07-0-00-00	06G00015		7/18/2005	SAVIN CORPORATION	6,812.38	6,812.38	MOESC - 2005/2006 Paper Supplies for Thurgood Marshall Annex		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
784	15-000-240-600-05-0-00-00	06G00017		7/18/2005	SAVIN CORPORATION	6,199.26	6,199.26	MOESC - 2005/2006 Paper Supplies Order for Middle School		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
785	15-000-240-600-40-0-00-00	06G00018		7/18/2005	SAVIN CORPORATION	5,911.80	5,911.80	MOESC - 2005/2006 Paper Supplies Order for High School		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
786	11-000-219-610-19-0-PP-CS	06G00066		7/19/2005	CASCADE SCHOOL SUPPLIES	2,914.99	3,066.94	MOESC - General Classroom & Office Supplies Order for 2005/2006 Year		✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as some vendor invoices were not provided.	
787	11-000-230-610-23-0-00-00	06G00069		7/19/2005	CASCADE SCHOOL SUPPLIES	500.38	1,083.70	MOESC - General Classroom & Office Supplies Order for 2005/2006 Year		✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as the vendor invoice was not provided.	
788	11-000-230-630-23-0-00-00	06G00079		7/21/2005	SHERATON EATONTOWN	503.71	503.71	Meeting Room & Refreshments (salads, sandwiches, cookies, assorted soft drinks, coffee, tea) for Board Retreat.		✓		Catered events are discretionary and do not benefit the students.	All school board have a retreat in which they discuss education goal and objectives for the new year. This is expense is required, and needed.
789	15-000-240-600-07-0-00-00	06G0014A		10/31/2005	SAVIN CORPORATION	600.00	600.00			✓		This PO was not provided.	Paperwork was taken by various agencies.
790	15-000-240-600-05-0-00-00	06G01005		7/15/2005	ICCI CORPORATION	2,392.00	2,392.00			✓		This PO was not provided.	Paperwork was taken by various agencies.
791	15-000-222-600-05-0-00-00	06G01067		7/18/2005	EDUCAT ME.NET	1,174.90	1,174.90	Computer software and licenses for Adobe Photoshop.		✓		This purchase appears reasonable as it is for general operations of the school.	

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792	15-000-222-600-05-0-00-00	06G01068	7/18/2005	EDUCAT ME.NET		5,358.00	5,358.00	Computer software and licenses for geometry, pre-algebra, graphic workshop.		✓		The purchase appears reasonable as it directly benefits students.		
793	15-000-222-600-05-0-00-00	06G01070	7/18/2005	EDUCAT ME.NET		6,220.90	6,220.90	Computer software and licenses for math, biology, grammar, Printshop.		✓		The purchase appears reasonable as it directly benefits students.		
794	15-000-240-600-01-0-00-00	06G01087	7/19/2005	OLIVIA THOMAS-ROBINSON		135.07	135.07	Reimbursement to employee for travel in relation to Project LEADS (Professional Development Workshop)		✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the purchase was not properly approved.		
795	15-000-222-600-05-0-00-00	06G01088	7/19/2005	TOM CAINE & ASSOCIATES		1,412.00	1,394.00	TestTalker Teacher Edition Single User, TestTaker Student Ed. Super 5 Pack ordered for the Middle School.		✓		Appears reasonable as the information prepares students for the standardized tests.		
796	11-000-221-610-20-0-PP-00	06G01139	7/19/2005	KARSAY COFFEE DIST		505.46	3,000.00			✓		This PO was not provided.	Paperwork was taken by various agencies.	
797	11-000-251-600-29-0-00-00	06G01186	7/25/2005	ICCI CORPORATION		65.00	65.00			✓		This PO was not provided.	Paperwork was taken by various agencies.	
798	15-000-221-600-08-2-00-00	06G01207	8/2/2005	PARTSEARCH TECHNOLOGIES		48.90	49.89	Olympus Serial Cable Kit purchased for the Bradley Elementary School.		✓		This cable kit is used for cameras. This does not provide educational value or otherwise benefit the students.	The cable is used to download pictures to PC. The pictures are taken at school events.	
799	15-000-222-600-08-1-00-00	06G01216	8/2/2005	CHILDREN'S PLUS INC.		199.16	211.53	14 Story Books (Goodnight Little Critter, Harvest Time, Guy the Shy Fly, Grant's Aunt's from France etc) for Bradley Elementary School.		✓		The purchase appears reasonable as books provide educational value.		
800	15-000-240-600-07-0-00-00	06G01220	8/2/2005	STAPLES		707.72	737.72	Office Jet 5510 all in one printer, Brother 1840C Fax Machine, 24 Ink Cartridges (for various printer models)		✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time.		
801	15-000-240-600-07-0-00-00	06G01240	8/2/2005	STAPLES		2,899.09	2,784.97	Office supplies (binders, dividers, ink) for Marshall Elem. School		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.		
802	15-000-218-600-05-0-00-00	06G01271	8/2/2005	ACTION OFFICE SUPPLIES		1,805.67	1,805.67	One Chair Stack Poly Shell Arm, one Coat Rack, one Mag Stand, one Legal Wood Pad, Highlighters, Markers, Swivel Mirror, Labels, Pens, Bulletin Board, Stickers,		✓		Items purchased for the Guidance Department. Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the part of the purchase does not provide educational value or benefit to the students.	A chair is needed to sit. A coat rack is required so that in winter the coats are organized in a proper manner.	
803	15-000-218-600-40-0-00-00	06G01328	8/1/2005	PETERSON'S COLLEGE GUIDE		553.25	480.80	5 Best College Admission Essays, 5 Arco New Sat Prep Kits, 5 Peterson's 2005 Guide 4 Year, 5 Peterson's 2005 Guide 2 Year ordered for the High School		✓		The purchase appears reasonable as it assists students to choose a college.		
804	15-000-218-600-40-0-00-00	06G01329	8/1/2005	BARRON'S EDUCATL SERIES		116.80	148.32	5 Baron's Profiles of American Colleges ordered by the Guidance Dept. of High School.		✓		The purchase appears reasonable as it assists students to choose a college.		

**Appendix B**  
**Asbury Park School District**  
**Subgroup Analysis**

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805	15-000-218-600- 40-0-00-00	06G01333	8/1/2005	STAPLES BUSINESS ADVANTA		28.00	72.25	25 Liquid Correction Pens ordered for the guidance department at the High School		✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased.		
806	15-000-218-600- 40-0-00-00	06G01338	8/2/2005	UNITED WAY		120.00	730.00	Six Human Services Directories for 2005/2006 Year purchased from United Way for the Guidance Department at the High School		✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased. Per the District, these were to provide guidance to students.	The directories are the supplies required to assist students.	
807	15-000-222-600- 08-1-00-00	06G01344	8/2/2005	CHILDREN'S PLUS INC.		206.16	219.23	14 Books (Race to Doobes, Rare Fare, Rattlesnakes, Runway Racehorse, Servie Dogs, Security Dogs, Scooby Doo etc) for Bradley Elementary School Library.		✓		The purchase appears reasonable as books provide educational value.		
808	11-000-251-600- 29-0-00-00	06G01430	8/5/2005	FRANKIE NICHOLSON		249.09	249.09	Reimbursement for Printing at FedEx Kinko's - 252 FS Color S/S LTR LGL, 29 FS Color S/S Cardstick		✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the invoice date is prior to the PO date.	The printing is for professional development. A workshop.	
809	15-000-240-600- 08-0-00-00	06G01436	8/8/2005	W & E BAUM		670.00	670.00	1 24" Round Cast Bronze Plaque for Bradley Elementary School	✓			This does not provide educational value or otherwise benefit the students.	This is the dedication plaque for the a school building. Bradley Elementary School.	
810	11-000-218-600- 20-0-PP-GD	06G01463	8/10/2005	HAWTHORNE EDUC'T SERVICE		1,100.00	1,100.00	Ten Behavior Intervention Manuals and 10 Learning Intervention manuals for the High School		✓		The purchase appears reasonable as it provide useful information to teachers or staff to help the students.		
811	11-000-251-600- 29-0-00-00	06G01476	8/10/2005	FRANKIE NICHOLSON		49.96	49.96	Reimbursement to employee for the following purchases at Staples - 200 CAP 3-Ring CD, 200 CAP 3-Ring		✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased. Per the District, this is for a Professional Development Workshop.	The printing is for professional development. A workshop.	
812	15-000-240-600- 05-0-00-SA	06G01504	10/21/2005	ABLE OFFICE PRODUCTS		794.62	794.62	2 Drawer File Cabinet (\$560) and other general office supplies including envelopes, file folders, Inserts for Tabs, Tabs for hanging files, Round BIC Grip Pens, Self/Adhes. Fastner etc. for the Alternative Middle School		✓		Appears necessary for general operations of the school.		
813	15-000-240-600- 05-0-00-SA	06G01506	10/21/2005	SCHOOL SPECIALTY SUPPLY		116.75	136.86	Supplies ordered for the Alternative Middle School: Telephone Mess. Books, Welcome Banner, Scotch Glue Sticks, Rubber Bands, Magnetic Paper Clip Dispenser, Binder Clips, Safety Pins, Address Labels, Shipping Labels, Honor Roll Award Pencils, Superstar Note Pad, Canary Ruled Pads		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.		
814	11-000-230-610- 23-0-00-00	06G01556	8/16/2005	NJASA		400.00	400.00	Renewal of NJASA Research Publications - Subscription for 2004-2005 year for the Superintendent.		✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased.	This is a publication for the superintendent to be aware of current Adm. Issues.	

	Transaction Detail (as per District system)							Analysis Performed			Results of Analysis			Asbury Park 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		
815	11-000-230-610- 23-0-00-00	06G01567	8/17/2005	NO CHILD LEFT BEHIND		206.00	206.00	No Child Left Behind Compliance Insider - 12 month issue		✓		The purchase appears reasonable as it helps with the administration of the No Child Left Behind Program		
816	11-000-230-610- 23-0-00-00	06G01568	8/17/2005	TEACHER INSTITUTE		176.00	176.00	Better Teaching Individual Subscription for both editions. Order shipped to the Superintendent at the Board Office.		✓		The purchase appears reasonable as it provide useful information to teachers or staff to help the students.		
817	11-000-230-610- 23-0-00-00	06G01571	8/17/2005	NEW HILL SERVICES		249.00	249.00	No Child Left Behind Alert - 12 month issue		✓		The purchase appears reasonable as it helps with the administration of the No Child Left Behind Program		
818	15-000-221-600- 08-2-00-00	06G01595	10/11/2005	STAPLES		2,274.00	2,274.00	600 8-Pocket Project Organizers/Portfolios for Bradley Elementary School			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased. Per the District, the folders were for students' writing portfolios. Also, the quantity ordered is questionable as it seems large.	Portfolios are for students. We have about 600 students at Bradley.	
819	15-000-240-600- 01-0-00-00	06G01665	8/24/2005	TRANS NET CORPORATION		384.20	384.20	Cisco IP 7960 Manager Set (W/User License)		✓		This purchase appears reasonable as it is for general operations of the school.		
820	15-000-240-600- 05-0-00-00	06G01709	8/29/2005	MASTER LOCK		100.00	100.00	Replacement charts for six sets of Master Locks for the Middle School.		✓		The replacement charts are used to change the combination of the locks on the lockers. The vendor required prepayment before shipping the books.		
821	15-000-240-600- 01-0-00-00	06G01720	8/29/2005	TECHNATYPE		399.00	399.00	Olympia Mastertype 3 Typewriter		✓		This purchase appears reasonable as it is for general operations of the school.		
822	11-000-230-610- 23-0-00-00	06G01747	8/30/2005	POSTMASTER		825.00	825.00	Bulk Mailing Customer Permit Deposit. The check stub says this is for bulk mailing to parents of 1400 students sent via first class.			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. Per the District, this is a deposit at the Post Office into their account for mailing the 1400 items at the start of the new school year such as the students' class schedule. See PO 06G01768 for an additional deposit.	This is a mailing for parents to inform them of their child's teacher and other information regarding the beginning of school.	
823	11-000-230-610- 23-0-00-00	06G01768	8/31/2005	POSTMASTER		500.00	500.00	This is an additional 1000 items mailed to parents per PO 06G01747.			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. Per the District, this is a deposit at the Post Office into their account for mailing the 1000 items at the start of the new school year such as the students' class schedule. See PO 06G01747 for an additional deposit.	This is a mailing for parents to inform them of their child's teacher and other information regarding the beginning of school.	
824	11-000-230-610- 23-0-00-00	06G01786	9/2/2005	LINDA'S FLORIST		58.95	61.95	Gourmet Basket ( sent out to Don Kessler with Sympathies from the District)	✓			This does not provide educational value or otherwise benefit the students.		
825	11-000-219-610- 19-2-PP-SE	06G01829	9/12/2005	WILSON LANG. TRAINING		2,891.70	3,519.00	Wilson Student Reader 1 through 12 (total of 370 books ordered) for High School Child Study Team		✓		The purchase appears reasonable as books provide educational value.		
826	11-000-219-610- 19-2-PP-SE	06G01831	9/12/2005	WILSON LANG. TRAINING		1,606.50	1,955.00	Wilson Student Workbook - 1B through 12B (total of 340 books ordered) for the High School Child Study Team		✓		The purchase appears reasonable as books provide educational value.		
827	11-000-219-610- 19-2-PP-SE	06G01832	9/12/2005	WILSON LANG. TRAINING		4,465.13	5,433.75	Wilson Student Reader 1 through 12 (total of 490 books) ordered by the Middle School.		✓		The purchase appears reasonable as books provide educational value.		

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828	11-000-219-610-19-2-PP-SE	06G01833	9/12/2005	WILSON LANG. TRAINING	2,480.63	3,018.75	Student Workbook 1B through 12B (total of 525 books ordered)		✓			The purchase appears reasonable as books provide educational value.		
829	11-000-219-610-19-2-PP-SE	06G01834	9/12/2005	AGS AMER. GUIDANCE SERV.	224.36	234.55	2 WRMT-R/NU Form G, 2 WRMT-R/NU Form H ordered for Child Study Team Annex		✓			The purchase appears reasonable as evaluations directly benefit students.		
830	11-000-219-610-19-2-PP-SE	06G01835	9/12/2005	JOHNSON'S RESTAURANT EQU	617.55	617.55	60 Wareever Baking Sheets		✓			Per the District, the baking sheets are used as magnet boards instead of purchasing an actual magnet board. As the items are consumable in nature, the purchase appears reasonable.		
831	11-000-219-610-19-2-PP-SE	06G01836	9/12/2005	STAPLES	1,622.27	1,737.55	Following items ordered for the Child Study Team Annex; 24 Heavy Weight Page Protectors, 1 Laminating System, 30 Cubicle Grips, 4 Refill Rolls, 5 Wall Hooks (med), 10 Wall Hooks (large), 12 Magnetic Clips, 6 Elmer's Glue, 6 Glue Pen, 16 Cube Clips, 2 Staplers, 75 Dividers			✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.		
832	11-000-219-610-19-2-PP-SE	06G01837	9/12/2005	WILSON LANG. TRAINING	1,759.80	1,975.70	The following books ordered for the Child Study Team Annex: Intro to Ten Pts. Video, The Ten Critical Points (Tapes 2&3), Introduction to Lesson Plan Format (Tape 4), Fluency Park 2, Books to Remember Set 1 (All 4 books), Books to Remember Set 2 ( All 5 Books), Wade Recording Forms, WRS Sound Cards, Trick Word Flashcards, Trick Word Flash Cards 1 & 2			✓		The purchase appears reasonable as books provide educational value.		
833	11-000-219-610-19-2-PP-SE	06G01838	9/12/2005	SRA	6,120.12	6,997.98	Student and teacher writing workbooks.			✓		The purchase appears reasonable as books provide educational value.		
834	11-000-230-610-23-0-00-00	06G01853	9/19/2005	QUINLAN PUBLISHING GROUP	78.00	78.00	Quinlan's Dress for Success: Dress Codes Get Put to the Test and Quinlan's Student Discipline: Approaches, Laws, and Policies ordered for the Superintendent.			✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased.	Student discipline is directly related to student safety. This newsletter is directly related to students.	
835	11-000-251-600-29-0-00-00	06G01854	9/19/2005	ICCI CORPORATION	2,416.00	2,552.00				✓		This PO was not provided.	Paperwork was taken by various agencies.	
836	15-000-240-600-05-0-00-00	06G01894	9/27/2005	BOOTH CORPORATION	1,615.00	1,615.00	5000 Detention Notices and 10,000 Discipline Ref ordered by the Middle School.			✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.		
837	15-000-240-600-40-0-00-00	06G02057	1/30/2006	ANDERSON'S SCHOOL EVENTS	740.62	743.83	The following ordered for Homecoming at the High School: 1 Snowfall Petal Silver Floral, 1 Festooning Gold 48 FT, 4 Fringe Gold 40FT, 2 Chicken Wire 100 FT, 24 Pomps Black, 24 Pomps French Vanilla, 1 Paste 1 Pint			✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.		
838	15-000-221-600-01-0-00-00	06G02067	10/11/2005	CANON BUSINESS SOLUTION	1,150.00	1,150.00	10 IR-8500 Cartridges (Copier Toners) ordered for Bangs Avenue Elementary School.			✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.		

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839	11-000-219-610-19-0-PP-CS	06G02071	11/22/2005	MAXIMUS		27,606.00	27,606.00	From the Supervisor of CST: This is for the annual subscription for the new IEP software package including NJ State Model IEP, NJ State Model Speech IEP, NJ State Letters NJCCCS, Upload of SPS data from current system, Training of CST people, Module to allow connection to District's SIS system, Installation.		✓		This purchase appears reasonable for the CST.	
840	11-000-251-600-29-0-00-00	06G02084	10/11/2005	DITTO COPY SYSTEM		311.00	429.00	Replace Drum Unit and General Maintenance Service on Canon L80 MFC Machine at the Board Office.		✓		Appears reasonable as maintenance helps to protect assets.	
841	11-000-221-610-19-0-PP-CS	06G02124	11/1/2005	CANON BUSINESS SOLUTION		712.80	712.80	1 Year Maintenance Agreement with Canon for copy machine (model # NP6035/ Serial# NGL20862) w/6 Toners		✓		Appears reasonable as maintenance helps to protect assets. Requisition was not approved.	
842	15-000-222-600-40-1-00-00	06G02151	10/18/2005	CAROL MEYERS		29.99	29.99	Reimbursement to employee for purchase of Digital Combo Battery Pack		✓		This does not provide educational value or otherwise benefit the students. Requisition not approved.	The library is a media center not just books. A battery pack was needed for the media center.
843	15-000-221-600-08-2-00-00	06G02218	10/21/2005	GRAYTEX PAPERS		1,629.52	1,629.52	HP Laser Paper Premium White, Premium Matte Inkjet Paper		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
844	15-000-222-600-01-1-00-00	06G02227	10/21/2005	NATIONAL AUDIO VISUAL SU		279.62	270.00	Data Projector Guard for Bangs Elementary School		✓		Appears to be reasonable as the purchase is needed for a machine in the library.	
845	15-000-222-600-01-1-00-00	06G02277	11/1/2005	CHILDREN'S PLUS INC.		3,782.62	3,803.06	A variety of 217 books (history, animals, sports, religion, geology etc) purchased for the library at the Bangs Avenue Elementary School		✓		The purchase appears reasonable as books provide educational value.	
846	15-000-221-600-05-0-00-SA	06G02287	11/1/2005	ABLE OFFICE PRODUCTS		508.60	508.60	1 File Folder, 1 Electric Sharpener, 3 Neon Note Pads, 3 Ultra Note Pads, 14 Binders, 1 Shredder, Shredder bags, Received Stamp, Stay put pen, pen refill, retractable black pens		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
847	15-000-221-600-05-0-00-SA	06G02305	11/1/2005	ABLE OFFICE PRODUCTS		1,250.04	1,263.04	The following for the Alternative Middle School; Retractable Pens, Blue/black/Round Bic Pens, Fax Machine Stand, 4 Draw Letter Cabinet, Storage Cabinet, Color Tabs, Clip boards, Disinfect. Office Cleaner, Phone guard cleaning wipes, neon diskettes, storage cube.		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
848	11-000-219-610-19-0-PP-CS	06G02320	11/29/2005	ACTION OFFICE SUPPLIES		2,036.64	2,036.64	42 Printer Ink Cartridges, 6 Fax Ink Cartridges, 1 Desk Ready Keyboard Tray, 1 Copy Holder, 6 Touch Tape ordered for the Child Study Team Annex		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
849	15-000-240-600-08-0-00-00	06G02330	12/6/2005	GREAT EVENTS PUBLISHING		443.30	465.66	84 Vylon Visor Caddy I'm Appreciated ordered for the Bradley Elementary School		✓		This does not provide educational value or otherwise benefit the students. Also there is no indication as to whom they were purchased for.	
850	15-000-222-600-08-1-00-00	06G02332	12/6/2005	WORLD ALMANAC EDUCATION		148.96	163.85	Books ordered for the Bradley Elementary : 1 American Heritage Thesaurus, 1 Roget's Thesaurus, 1 Shaping America, 1 HAIRDO!		✓		The purchase appears reasonable as books provide educational value.	
851	15-000-221-600-08-2-00-00	06G02335	12/6/2005	CASCADE SCHOOL SUPPLIES		2,415.30	3,201.00	600 Reams White Copy Paper for Bradley Elementary School.		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	

	Transaction Detail (as per District system)						Analysis Performed			Results of Analysis			Asbury Park School District Comments
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852	15-000-240-600-40-0-00-00	06G02375	11/3/2005	ACTION OFFICE SUPPLIES		45.97	45.97	3 Ink Cartridges ordered for High School		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
853	11-000-230-610-23-0-00-00	06G02395	11/1/2005	LINDA'S FLORIST		59.95	63.55	Gourmet Basket ( sent out to Stephen Edelstein with Sympathies from the District)		✓		This does not provide educational value or otherwise benefit the students.	
854	11-000-219-610-19-0-PP-CS	06G02510	11/7/2005	CANON BUSINESS SOLUTION		273.46	273.46	Cleaner Supply Roll Polymide, Drum Unit and Labor ordered by the High School.		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
855	15-000-221-600-01-0-00-00	06G02616	11/16/2005	CONSTRUCTIVE PLAYTHINGS		177.30	177.30	Seven Traditional Playing Card Games, Seven Economy Playing Cards, Seven Dino Magic Pads, Four Wild Animal Pen Necklaces, Five Mini Travel Games, 1 35mm Bounce Ball Assortment ordered for the Bangs Avenue Elementary School.			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased. Per the District, these items are used as student achievement awards and incentives.	Per the District, these items are used as student achievement awards and incentives. PO was approved by H. Mednick.
856	11-000-230-610-23-0-00-00	06G02684	11/23/2005	ACTION OFFICE SUPPLIES		2,160.48	2,350.39	General Office Supplies including stamps, highlighters, staplers, post-its, flags, folders, paper clips etc for the Board Office.		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
857	11-000-230-610-23-0-00-00	06G02710	11/28/2005	CANON BUSINESS SOLUTION		233.27	600.00	4 Packs of Staples ordered for the Canon Copy Machine at the Business Office.		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
858	15-000-222-600-07-1-00-00	06G02719	12/1/2005	BCS		89.95	89.95	This PO is referenced to "PO #05F04972 (Back Order)" Invoice says it is for a printer drum.			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased. Per the District, the original PO was canceled and then this was ordered. This is inconsistent as the history of the other PO indicates it was paid in full.	
859	15-000-222-600-07-1-00-00	06G02737	12/1/2005	BULBS DIRECT		327.27	327.27	Media Supplies - 25 EYB Lamps, 5 ENX Lamps and 1 ELX Lamp ordered for Thurgood Marshall School.		✓		These are bulbs that the manufacturer labels "lamps." They are for the overhead projectors. Per the District, they burn out frequently. The account is a general supply account.	
860	15-000-222-600-05-0-00-00	06G02791	12/6/2005	TOSHIBA BUSINESS SOLUTIO		1,199.58	1,199.58	1000 Navy Blue Breakaway Lanyards Plastic Hook, 400 YMCKT Ribbons, 2 White P/P Graphics 500 per box ordered for the Middle School		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
861	15-000-218-600-05-0-00-00	06G02841	12/5/2005	MAXIMUS		285.29	285.29	13 Answer Keys to "GEPA Math Collection - Teacher Book ordered by the Middle School.		✓		The service appears to be reasonable as the information prepares students for the GEPA test. Account coded as "Guidance Supplies."	
862	11-000-219-610-19-0-PP-CS	06G02879	12/6/2005	DIRECT ACCESS SOLUTIONS		100.00	100.00	1 Stool with Stability Handle for Child Study Team Annex		✓		The purchase appears reasonable as the item is needed to make the environment accessible to the student.	

**Appendix B**  
**Asbury Park School District**  
**Subgroup Analysis**

	Transaction Detail (as per District system)						Analysis Performed			Results of Analysis			Asbury Park 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	
863	11-000-219-610-19-0-PP-CS	06G02880	12/6/2005	PHONIC EAR		144.00	144.00	Repair of FM Unit and batteries for Special Ed. student at Middle School for the Child Study Team Annex. This item is required for the operation of a "Phonic Ear" used for a special education student per their Individual Education Plan (IEP).		✓		Appears reasonable as maintenance helps to protect assets.	
864	15-000-218-600-40-0-00-00	06G02950	12/9/2005	ACTION OFFICE SUPPLIES		4,542.21	4,542.21	One Fax 14.4K BPS Modem, 200 Scientific Calculators w/fraction capability for the High School		✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the number of calculators appears to be excessive. Per the District, the Guidance Dept purchased the calculators for HSPA/Terra Nova testing.	Calculators needed to complete the test to graduate HS. All items were needed by the students.
865	11-000-251-600-29-0-00-00	06G02960	12/9/2005	INTUIT SUPPLIES ORDERS		178.49	178.49	2000 Checks for Agency Checking Account ordered by Board Office.		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
866	15-000-222-600-40-1-00-00	06G02976	12/9/2005	PBS VIDEO		221.87	219.87	Videos purchased for the High School; Holy Warriors, The Unknown World, The Secret Life of the Brain, DNA:The Secret Life		✓		The purchase appears reasonable as it directly benefits students.	
867	15-000-240-600-08-0-00-00	06G03011	12/15/2005	QUEUE, INC.		3,780.00	5,130.00	Ordered for Bradley Elementary School; 7 Arts Literacy Practice Tests (Level 1, Class Pack) 17 Ask 4 Lang, Arts Literacy Practice Tests, 7 Ask 4 Math Practice Tests, 7 Ask 4 Math Practice Level 1 Class Pk.		✓		Appears reasonable as the information prepares students for the standardized tests.	
868	15-000-222-600-08-1-00-00	06G03015	12/15/2005	CHILD'S WORLD		4,933.70	4,996.55	A variety of 220 books for the Library at the Bradley Elementary School		✓		The purchase appears reasonable as books provide educational value.	
869	15-000-222-600-05-0-00-00	06G03044	2/3/2006	NEW JERSEY BUSINESS SYST		1,344.25	1,344.25			✓		This PO was not provided.	Paperwork was taken by various agencies.
870	15-000-222-600-05-0-00-00	06G03045	2/3/2006	NEW JERSEY BUSINESS SYST		823.20	823.20			✓		This PO was not provided.	Paperwork was taken by various agencies.
871	11-000-230-610-23-0-00-00	06G03081	12/20/2005	CRAFTMASTER PRINTING		56.00	56.00	1000 2-Color Business Cards for Asst. Superintendent.		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
872	11-000-221-610-19-0-PP-CS	06G03171	1/3/2006	TRANS NET CORPORATION		221.00	221.00	1 Cisco IP Phone with one station user license ordered by the Child Study Team Annex		✓		This purchase appears reasonable as it is for general operations of the school.	
873	11-000-219-610-19-0-PP-CS	06G03172	1/3/2006	PSYCHOLOGICAL CORP.		294.24	246.75	PLS-4 Complete KIT W/Manipulatives-ENG ordered for the Child Study Team Annex		✓		The purchase appears reasonable as evaluations directly benefit students.	
874	11-000-221-610-19-0-PP-CS	06G03177	1/3/2006	PELOUZE SCALE		39.95	33.00	Replacement Chip for Digital Scale Model # PE5R for Child Study Team Annex		✓		This purchase appears reasonable as it is for general operations of the school.	
875	11-000-221-610-21-4-00-00	06G03223	2/6/2006	STENHOUSE PUBLISHERS		3,241.93	3,948.14	1 Inside Reading/Writing Workshop book, 50 I Read it but I don't get it books, 40 Reading Reasons books, 50 Teaching Reading to Black Male books, 25 Practice with Purpose books, 1 Building Adolescent Readers ordered by the Board Office.			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased.	

	Transaction Detail (as per District system)						Analysis Performed			Results of Analysis			
	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	Asbury Park School District Comments
876	11-000-251-600-29-0-00-00	06G03331	1/12/2006	ASBURY PARK EDUC. ASSOCIA		178.07	178.07	Printing Cost of Salary guides for the Athletic Department.		✓		The purchase appears reasonable as it was negotiated with the union.	
877	15-000-240-600-08-0-00-00	06G03335	1/13/2006	TRANSNET CORPORATION		384.20	347.60	Cisco IP Phone 7960 Manager SE for the Bradley Elementary School		✓		This purchase appears reasonable as it is for general operations of the school.	
878	11-000-251-600-29-0-00-00	06G03364	1/13/2006	UNDERCOVER SECURITY		165.00	720.00			✓		This PO was not provided.	Paperwork was taken by various agencies.
879	11-000-251-600-29-0-00-00	06G03369	1/13/2006	D & S		1,881.92	1,881.92			✓		This PO was not provided.	Paperwork was taken by various agencies.
880	15-000-221-600-08-2-00-00	06G03373	1/13/2006	UNDERCOVER SECURITY		1,075.24	6,480.00			✓		This PO was not provided.	Paperwork was taken by various agencies.
881	15-000-222-600-08-1-00-00	06G03465	1/24/2006	MOFFITT		6,262.60	6,252.60	24 Projection Lamps, twelve Projection Lamps, ten RCA 27" TV Monitors, Front AV Jacks, 25 Zenith DVD/VCR Combo for the Bradley Elementary School.		✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as the Requisition Form was not provided. Per the District, the Technology Center is located in the Library at Bradley. The items are for instruction.	The bulbs are required for the teacher to use the projector to teach. This item is required and needed.
882	15-000-240-600-08-0-00-00	06G03468	1/24/2006	SYSTEM SALES CORP.		673.28	673.28	2 New 12" Round Clocks for Room 204 & 209 and Service to Clocks at the Bradley Elementary School.		✓		This purchase appears reasonable as it is for general operations of the school.	
883	15-000-218-600-40-0-00-00	06G03499	2/8/2006	RUGG'S RECOMMENDATIONS		76.00	70.00	The following were ordered for the High School Guidance Department: Rugs Recommendations on Colleges, Twenty More Tips on Colleges, Forty Tips on Colleges, Thirty Questions & Answers, Financial Aid in less than 3000 words, Thirty Seminar Sheets, College Seminar Substitute, Seminar Registration		✓		The purchase appears reasonable as it assists students to choose a college.	
884	15-000-240-600-08-0-00-00	06G03532	1/26/2006	OFFICE BUSINESS SYSTEMS		1,786.20	1,786.20	19 Toners for HP Laser Jet Printer (various colors) Bradley Elementary School.		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
885	15-000-240-600-08-0-00-00	06G03534	1/26/2006	ATLAS PEN & PENCIL CORP		1,088.56	1,188.00	30 Perfect Attendance Diplomas, 30 Star Student ordered for the Bradley Elementary School.		✓		This appears to be reasonable as the diplomas are awarding students for academic achievements.	
886	11-000-251-600-29-0-00-00	06G03562	1/31/2006	NEW JERSEY BUSINESS SYST		2,337.30	2,337.30	2 Model #MT-9111 Computer Systems ordered by the Board Office. Per the note on the PO, these are for the BA and another employee.		✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased. Per the District, the computers were placed in the business office.	
887	11-000-221-610-19-0-PP-CS	06G03582	2/1/2006	TRANS NET CORPORATION		221.00	221.00	Cisco 7912G IP Phone With One Station ordered for the Child Study Team Annex		✓		This purchase appears reasonable as it is for general operations of the school.	
888	11-000-251-600-29-0-00-00	06G03632	2/3/2006	ASPEN PUBLISHER, INC		505.68	505.68	Basic Guide to Payroll, Payroll Manager Letter April 2006 to May 2007		✓		The purchase appears reasonable as these items are helpful in the administration of the District.	

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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	
889	15-000-218-600-40-0-00-00	06G03640	2/3/2006	FINANCIAL PUBLISHING CO.	254.50	220.50	150 College Scope Directories for 2005/2006 printed for the High School.		✓			The purchase appears reasonable as it assists students to choose a college.	
890	15-000-222-600-05-0-00-00	06G03645	2/6/2006	USI, INC.	512.56	512.55	15 1" Core Opti-Clear Laminating Film for Middle School Library.		✓			Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
891	15-000-218-600-40-0-00-00	06G03647	2/6/2006	COLLEGE BOARD PUBLICATIO	148.23	148.22	5 College Scoop ordered by High School Guidance Department.		✓			The purchase appears reasonable as it assists students to choose a college.	
892	11-000-219-610-19-0-PP-CS	06G03660	2/8/2006	ACTION OFFICE SUPPLIES	9,462.00	9,462.00	Ten HON 5 Drawer 36"W File Cabinets including assembly ordered by the Child Study Team - Annex			✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time.	File cabinets required by child study team.
893	15-000-240-600-08-0-00-00	06G03675	2/8/2006	CASCADE SCHOOL SUPPLIES	2,899.19	3,428.95	700 Reams Copy Paper for Bradley Elementary School.		✓			Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
894	11-000-251-600-29-0-00-00	06G03769	2/21/2006	BUSINESS SYST	1,999.00	1,999.00				✓		This PO was not provided.	Paperwork was taken by various agencies.
895	15-000-218-600-40-0-00-00	06G03772	2/21/2006	MAGNATAG PRODUCTS	645.00	589.00	Magnetic Same-Day 9 Period Class Schedules KIT ordered by the High School.		✓			Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
896	15-000-221-600-01-0-00-00	06G03780	2/21/2006	SCHOLASTIC INC.	150.12	150.12	Dynamath Magazine (qty of 20) ordered by Ms. Theresa McNeil at Bangs Elementary School.		✓			The purchase appears reasonable as it directly benefits students.	
897	15-000-222-600-07-1-00-00	06G03885	2/23/2006	SAGEBRUSH CORPORATION	900.00	900.00	1 Spectrum CIRC/CAT Support & Program Updates for Thurgood Marshall School Library.		✓			The purchase appears reasonable as it directly benefits students.	
898	11-000-221-610-19-0-PP-CS	06G03925	3/1/2006	HOME DEPOT - NEPTUNE	45.85	45.85	7 NIEN Made 1" Mini Blinds 32"X64" White Vinyl ordered by the Child Study Team Annex.			✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as the vendor invoice was not provided.	
899	11-000-251-600-29-0-00-00	06G03955	3/1/2006	METALCRAFT	300.30	300.30	500 DS002 Autograph Name Plate for the Board Office		✓			These Nameplates are used as "Asset Plates" and thus useful for tracking assets owned by the District.	
900	15-000-240-600-05-0-00-00	06G03979	3/2/2006	CASCADE SCHOOL SUPPLIES	1,839.50	1,838.10	75 Cases of Xerox Paper for the Middle School.		✓			Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
901	15-000-221-600-01-0-00-00	06G04033	3/7/2006	SAVIN CORPORATION	1,671.00	1,671.00	75 Cases of Copy Paper for the Bangs Avenue Elementary School.		✓			Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
902	15-000-218-600-40-0-00-00	06G04089	3/10/2006	NEW JERSEY BUSINESS SYST	1,999.00	1,999.00	HP Color Laser Printer for High School		✓			This purchase appears reasonable as it is for general operations of the school.	
903	11-000-230-610-23-0-00-00	06G04149	3/14/2006	OCEAN GROVE FLOWERS	142.00	142.00	Sympathy Flowers - Celebration of Life Standing Spray for Ana Maria Graf's Mother from the Board Office.		✓			This does not provide educational value or otherwise benefit the students.	
904	11-000-251-600-29-0-00-00	06G04189	3/20/2006	NEW JERSEY BUSINESS SYST	2,357.80	2,357.80				✓		This PO was not provided.	Paperwork was taken by various agencies.

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905	11-000-230-630-23-0-00-00	06G04216	3/23/2006	MGL FORMS SYSTEMS	1,970.90	2,085.70	3100 Laser Purchase Order Vouchers for Board Office.		✓				Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. Account Coded as "BOE Training/Meeting Supplies"		
906	11-000-230-610-23-0-00-00	06G04233	3/27/2006	CRAFTMASTER PRINTING	966.00	916.00	500 Blue Presentation Folders with Gold Foil Imprint for the Board Office.		✓				PO amount is \$50 less than the paid amount for the overage charge of 10%. Per the District, they use the folders in the Business Office for general use. This does not provide educational value or otherwise benefit the students.		
907	11-000-251-600-29-0-00-00	06G04236	3/27/2006	TRANSNET COPRPORATION	537.20	3,117.80			✓				This PO was not provided.	Paperwork was taken by various agencies.	
908	15-000-240-600-40-0-00-00	06G04253	3/28/2006	GANN LAW BOOKS	275.25	278.00	Two Title 18 A Law Books, Two Title 6A Law Books for the High School		✓				The purchase appears reasonable as it provide useful information to teachers or staff to help the students.		
909	15-000-222-600-01-1-00-00	06G04452	4/10/2006	SCHOLASTIC INC.	193.21	193.21	Scholastic Art (qty-2) and DYNAMATH (Qty -20) ordered by Bangs Elementary School.		✓				Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the invoice date is prior to the PO date.		
910	15-000-222-600-07-1-00-00	06G04455	4/11/2006	BULBS DIRECT	471.50	471.50	EYB-5 (qty - 40) & ENX-S (qty -5) ordered by the Thurgood Marshall School.		✓				Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased.		
911	11-000-218-600-20-1-PP-GD	06G04476	4/12/2006	CTB MCGRAW HILL	25,687.84	21,270.53	261 Kindergarten Scoring, 264 1st Grade Scoring, 204 2nd Grade Scoring, 168 9th Grade Scoring, 130 10th Grade Scoring ordered for the High School.		✓				Appears reasonable as the information prepares students for the standardized tests.		
912	11-000-251-600-29-0-00-00	06G04492	4/12/2006	B & B TROPHY	279.40	279.40	1/2 Thick Acrylic Plaque, 1 Large Book Clock and Engraving ordered by the Board Office.		✓				This does not provide educational value or otherwise benefit the students.		
913	11-000-219-610-19-0-PP-CS	06G04599	5/3/2006	COTTRELL GRAPHICS	157.29	157.29	300 Parental Rights Booklets ordered for the Child Study Team Annex		✓				The purchase appears reasonable as it provide useful information to the students' parents.		
914	15-000-218-600-05-0-00-00	06G04649	5/1/2006	MAX L COWEN'S STUD.STORE	242.62	242.62	The following items were ordered for the Welcome Packet for Middle School; 50 Fruit Scented POP Pencils, 24 Computer Mouse Pencils, 60 Sharpener Stack N Sell, 12 Washable Fine Markers, 36 Garbage Can Sharpeners, 12 Fuzzy Friends, Pens, 144 NBA Super Assortment, 144 Super Pencil Assortment, 24 Locking Diaries, 90 Air Heads,		✓					Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased. Further, the Vendor invoice is dated 11/04/05 prior to the PO date (5/1/06).	
915	11-000-251-600-29-0-00-00	06G04658	5/1/2006	UNDERCOVER SECURITY	1,199.00	1,199.00			✓				This PO was not provided.	Paperwork was taken by various agencies.	
916	11-000-251-600-29-0-00-00	06G04660	5/1/2006	UNDERCOVER SECURITY	436.00	436.00			✓				This PO was not provided.	Paperwork was taken by various agencies.	
917	11-000-251-600-29-0-00-00	06G04870	5/15/2006	A.P. TECHNOLOGY CENTER	179.79	168.75	Shipping 3 Board Packets to Board Member A. Ross from the ITC		✓				Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased. Per the District, this purchase is to send Board Minutes and information to a Board Member in Florida.	A board member had a second home in another state, and needed the board packet. This was required.	

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918	11-000-218-600- 20-1-PP-GD	06G05378	6/7/2006	PSAT/NMSQT	447.50	1,127.50	The PO states it is for an invoice but the invoice was not provided.			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as the vendor invoice was not provided.		
919	11-000-221-610- 21-0-00-00	06G2504A	11/15/2005	INTERACTIVE COMPUTER CNT	1,039.00	1,039.00				✓	This PO was not provided.	Paperwork was taken by various agencies.	
920	15-000-222-600- 40-1-00-00	06G3574A	2/9/2006	OFFICE BUSINESS SYSTEMS	2,230.85	2,230.85	75 Ink Cartridges ordered by the High School.			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the purchase was not properly approved.		
921	15-000-222-600- 40-1-00-00	06G4020A	3/8/2006	WILRAY AUDIO-VISUALS	1,384.00	1,384.00	Two Sony DVD Combos, two Samsung TV Monitors 20", one Bretford Plastic Card BPNUO, two Sony CD Players for the High School			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased. Per the District, these are for the new Spanish Language books that are accompanied by a CD. The HS needed more of this equipment to fulfill the need. The items were ordered by the HS Media Coordinator who works out of the library.	A library is a media center, not just books.	
922	15-000-222-600- 40-1-00-00	06G4411A	5/5/2006	NEW JERSEY BUSINESS SYST	823.20	1,646.40	For High School: 2 Pentium IV 3.0 GHZ Towers.			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased. Note says they are for labs in rooms 205, 207, 209 but was crossed out. Per the District, these computers were for Health and Family Services to replace broken computers.		
923	15-000-240-600- 01-0-00-00	06G4887A	5/23/2006	ACTION OFFICE SUPPLIES	365.30	434.75	25 Ink Cartridges for the Board Office		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.		
924	15-000-240-600- 07-0-09-99	06X04315	7/1/2005	PERSONNEL CONCEPTS	126.75	126.75	4 2005 Space Saver All in One NJ & Federal Labor Law Poster ordered by Thurgood Marshall School			✓	The Requisition Form provided is for PO 05F04310. The Requisition for this PO is with PO 05F04310. Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as the vendor invoice was not provided.		
925	15-000-222-600- 07-0-09-99	06X04466	7/1/2005	DEMCO EDUCATIONAL CORP.	1,369.68	1,369.68	2 National Oak Rectangle Tables (60W" x 36"), 20 Video Case Full Sleeve Dual Hubs, 40 Titan Strong Arm Book Support Steel for TMES			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the amount per table of \$479 appears to be excessive. Per the District, the furniture was to refurbish the library after construction.	The furniture was refurbished instead of buying new furniture. The school district was saving money.	

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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	
926	15-000-222-600-05-0-09-99	06X04736	7/1/2005	USI, INC.		546.72	546.72	Sixteen 25"x250' rolls of clear laminating film for the Middle School		✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough that describes the products or services being purchased. Per the District, there is a laminating machine at the library in the Middle School for all to use. Teachers and Administrators laminate items for the bulletin boards so they last longer.	Per the District, there is a laminating machine at the library in the Middle School for all to use. The PO is for the laminating material. Teachers and Administrators laminate items for the bulletin boards so they last longer.
927	11-000-218-600-20-0-09-99	06X04928	7/1/2005	CTB		43,148.90	43,183.18	1). 288 of Plan 1 TN Battery (Gr. K-3), 2). 1377 of Plan 1 MA+Multiple Assessments (GR. K-12), 3). 245 Plan 1 MA+Multiple Assesments Plus (K-12), 4). 1910 Clarity Reportmate Clarity-Comp Disagg Sof, 5). 1910 Instructional Group Reports		✓		Appears reasonable as the information prepares students for the standardized tests.	
928	15-000-240-600-05-0-09-99	06X05094	7/1/2005	ACTION OFFICE SUPPLIES		2,292.85	2,292.85	5 Drawer File Cabinet (\$739), DOCUSEAL 40P 4 Laminator (\$62), IBI Master Binding System (\$549) and other general office supplies including envelopes, stacking bins, clipboards, pens, pads, files etc. for the Middle School.		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
929	11-000-219-610-19-0-09-99	06X05134	7/1/2005	SRA		1,389.80	1,484.34	9 Engelmann & Silbert Expressive Writing I - Teacher Materials, 4 Engelmann & Silbert Expressive Writing II Teacher Materials ordered for the Child Study Team Annex		✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the purchase was not properly approved.	Missing.
930	15-000-221-600-08-0-09-99	06X05156	7/1/2005	MOFFITT		344.50	344.50	10 Laminating Film (27" 500'), 10 Projector Bulbs		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
931	15-000-222-600-40-0-09-99	06X05277	7/1/2005	EBSCO SUBSCRIPTION SERV.		1,281.85	1,316.72	44 Periodicals/Magazines (Consumer Reports, ESPN Magazines, Sports Illustrated Magazine, Newsweek, Seventeen, Teen People, Black Beat, Career World, Good Housekeeping, Cooking Light, Time, Fitness, Natural Geographic, Teen Vogue, etc )		✓		The purchase appears reasonable as books and magazines provide educational value.	
932	15-000-222-600-40-0-09-99	06X05282	7/1/2005	BRODART, INC.		281.31	281.31	Paper back spinner for High School.		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
933	11-000-230-610-23-0-09-99	06X05489	7/1/2005	NJ SCHOOL JOBS.COM		1,200.00	1,200.00	Subscription Renewal by the Board Office - Unlimited Advertising on NJSCHOOLJOBS.COM		✓		As the positions are necessary, the purchase appears reasonable.	
934	15-000-222-600-07-0-09-99	06X05925	7/1/2005	WESTON WOODS		473.87	473.87	Diary of a Worm, Duck for President, Ella Fitzgerald, Ellington Was Not A Street, Man Who Walked Between The Towers, Marc Record, Martin's Big Words, Spine Label, Stories About Ralph S.Mouse		✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the PO is dated 6/22/2005, the end of the school year.	Missing.

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935	11-000-219-610-19-0-09-99	06X06076	7/1/2005	GREAT SOURCE EDUC. GROUP	0.40	5,732.31	Summer Success Math Kits and Reading Kits for grades K-5 for Bradley Elementary School.			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the PO is dated toward the end of the school year. Per the District, this is for the extended school year for special needs students and the invoice was paid using the correct year's funds.		
936	11-000-219-610-19-0-09-99	06X06101	7/1/2005	RIVERSIDE PUBLISHING	1,511.96	1,544.89	WJIII Self Study Training Packaging, WJIII Test of Achievement, Examiner Training Work Booklets, Essentials of WJIII Tests of Achievements, Tests of Achievement Forms etc. Ordered for Child Study Team Annex		✓		The purchase appears reasonable as evaluations directly benefit students.		
937	11-000-219-610-19-0-09-99	06X06109	7/1/2005	HARCOURT ASSESSMENT INC.	1,167.96	1,260.60	Two Quickscore Forms, two Feedback Forms, DSMD Scoring Asst -3.5 DSK KIT, Bender Gestalt II Complete KIT, RAASI Inventory Intro KIT, WAIS-III/WMSIII/WIAT-II WR CD			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough information that describes the products or services being purchased.		
938	11-000-219-610-19-0-09-99	06X06111	7/1/2005	PRO-ED	275.00	275.00	Books ordered for the Child Study Team Annex - Getting to Know You! Grades 1-3, Getting to Know You! Grades 4-5, Talk About Activities, All about Me, Pro-Ed Comprehensive Catalog		✓		The purchase appears reasonable as it directly benefits students.		
939	11-000-219-610-19-0-09-99	06X06112	7/1/2005	HARCOURT ASSESSMENT INC.	120.26	121.00	One Reading Free VOC Interest Inventory Manual 2nd Edition and one R-FVII Test Booklets 2nd Ed PK20			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased.		
940	15-000-223-600-07-0-09-99	06X4973A	7/1/2005	PEOPLES PUBLISHING GROUP	1,021.00	5,056.99	17 books to help teachers improve their teaching including: How to Differentiate in a Mixed Ability Classroom; Leadership for Differentiating Schools and Classrooms; Collaborative Analysis of Student Work; Test Better, Teach Better; Balanced Assessment: Tapes 1-3; Using Classroom Assessment to Guide Instruction			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the purchase was not properly approved.		
941	15-000-240-600-07-0-09-99	06X5223A	7/1/2005	LONG'S ELECTRONICS	440.01	440.01	1 Passport P-10 Personal Sound System with Wireless Microphone, 5 9-Volt Batteries, 20 AA Batteries, 18 Batteries, 1 Lavalier Microphone ordered for Thurgood Marshall School.			✓	This purchase appears reasonable as it is for general operations of the school.		
942	15-000-218-600-07-0-09-99	06X5882A	7/1/2005	KNOWLEDGE INDUSTRIES,INC	354.70	354.70	One Complete Letter Book, One Counselor's Letter Book, One Pre-K Social Skills, Grade 1-3 Social Skills, Grade 4-6 Social Skills, Character Building Activities, Complete School Discipline, Classroom Discipline ordered by TMS Annex (Ridge Avenue School)			✓	The purchase appears reasonable as it provide useful information to teachers or staff to help the students.		
943	15-190-100-320-40-0-00-00	05F04614	4/19/2005	ACT INFORMATION FOR LIFE	1,845.00	1,845.00	Software license for career center.			✓	The purchase appears reasonable as it provides guidance to students about college.		

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944	15-190-100-320-40-0-00-00	05F4681A	4/25/2005	PARREOTT'S MUSIC	1,160.00	1,160.00	Repair for students' musical instruments. Included is a list of the student's name and instrument.		✓			The purchase appears reasonable as it directly benefits the students.	
945	15-402-100-600-40-0-00-00	05F01065	7/22/2004	SCHEDULE STAR	234.95	225.00	Annual subscription to sports scheduling software. NOW Subscription to Schedule Star Interactive Scheduling for Athletics and other School Activities . Schedule Star is a scheduling software for the school's athletic events to schedule transportation, referees, etc.			✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased.	This purchase directly impacts student and is a required purchase.
946	15-402-100-600-40-0-00-00	05F01068	7/23/2004	ELITE CHEER CHAMP	1,556.00	2,084.00	23 students attending a two day cheerleading camp in Pittsburgh, PA in August.		✓			The amount of the PO is the balance due on the original invoice of \$2084. Because this is for the students, it may be essential but \$2000 for students to attend an out of town camp appears excessive.	This purchase directly impacts student and is a required purchase.
947	15-402-100-600-40-0-00-00	05F01311	8/4/2004	OFFICE PAVILION, INC.	125.55	135.07	Office supplies for the athletic office. (Correction film, foot rest, typewriter ribbon, 2 rolls tape)			✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the purchase of the foot rest at \$60.95 appears to be excessive.	This purchase directly impacts student and is a required purchase.
948	15-402-100-600-40-0-00-00	05F01355	8/5/2004	PASSON'S SPORTS	638.60	638.60	Athletic equipment - 72 pairs socks, 2 trainers kits, 5 trainers kit refill, body fat analyzer, 2 instant cold packs, 10 thigh braces, skin lubricant, 2 athletic tape adherent		✓			Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
949	15-402-100-600-40-0-00-00	05F01455	8/9/2004	GILMAN GEAR	1,125.88	1,087.00	Four each of Gilman Gear 100 lb. Hwt. Dummy and Gilman Gear Pushback Air Filled Dummy and Freight charges			✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased. Per the District, these are tackling dummies for the football team.	This purchase directly impacts student and is a required purchase.
950	15-402-100-600-40-0-00-00	05F01467	8/9/2004	CIRCLE SYSTEM INC.	3,156.00	3,060.00	Twelve New Schutt Pro Air Helmets (standard sizes), six New Schutt Air Advantage Helmets, six New Pants, 6 New Game Black, 18 New Cages specialty white, 18 New Chin Straps 4 point Schutt ordered by the Athletic Dept. at the High School.			✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time.	This purchase directly impacts student and is a required purchase.
951	15-402-100-600-40-0-00-00	05F01488	8/9/2004	EFINGER SPORTING GOODS	2,534.00	2,534.00	24 pairs of soccer cleats and One Kwik Goal (8' x 24')			✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time.	This purchase directly impacts student and is a required purchase.
952	15-402-100-600-40-0-00-00	05F01521	8/10/2004	SPORTS HEALTH	7.02	3.40	Two 16 oz bottles of isopropyl alcohol			✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the shipping and handling appears to be excessive.	This purchase directly impacts student and is a required purchase.

**Appendix B**  
**Asbury Park School District**  
**Subgroup Analysis**

	Transaction Detail (as per District system)						Analysis Performed			Results of Analysis			Asbury Park 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	
953	15-402-100-600- 40-0-00-00	05F01538	8/10/2004	CIRCLE SYSTEM INC.	13,524.50	13,524.50	The PO is for sport teams (soccer, football and cheerleading), such as shoes, jerseys, socks, goalie gloves, shin guards, warm-up pants, jackets, pleated skirts, equipment, etc.		✓			Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
954	15-402-100-600- 40-0-00-00	05F01680	8/13/2004	CAMPUS TEAM WEAR	183.65	174.90	22 sets of Pom Poms		✓			The purchase appears reasonable for the cheerleading team.	
955	15-402-100-600- 40-0-00-00	05F01708	8/13/2004	HENRY SCHEIN	669.44	669.44	Trainer supplies: athletic tape, coverlet strips, sterile pads, elastic bandages,		✓			Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
956	15-402-100-600- 40-0-00-00	05F02294	9/13/2004	INTERSTATE ELECTRONICS	33.00	28.32	Twelve 120 minute video cassette tapes and shipping and handling for the High School			✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased. Per the District, these tapes are used for taping athletic events to analyze the athlete's performance. PO was approved by V. Principal.	This purchase directly impacts student and is a required purchase.
957	15-402-100-600- 40-0-00-00	05F02416	10/12/2004	EFINGER SPORTING GOODS	2,095.00	2,095.00	The PO was for 100 master locks, soccer goal (Kwik Goal), and 24 logoed shirts (possibly uniforms).		✓			Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the purchase appears to be excessive as another Kwik Goal was ordered on 8/9/2004.	This purchase directly impacts student and is a required purchase.
958	15-402-100-600- 40-0-00-00	05F02477	10/12/2004	NJSIAA	22.00	22.00	3 basketball rule books and postage and handling		✓			The purchase appears reasonable as the school needs the most updated rules.	
959	15-402-100-600- 40-0-00-00	05F02652	10/5/2004	INTERSTATE ELECTRONICS	252.00	236.00	Ten 120 minute video cassette tapes and shipping and handling for the HS.			✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the shipping and handling appears to be excessive when compared to PO 05F02294.	This purchase directly impacts student and is a required purchase.
960	15-402-100-600- 40-0-00-00	05F02877	10/18/2004	ACTION OFFICE SUPPLIES	1,570.00	1,570.00	Two file cabinets and two storage cabinets			✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased.	Needed file cabinets for office.
961	15-402-100-600- 40-0-00-00	05F03227	11/15/2004	EFINGER SPORTING GOODS	748.00	748.00	Twelve uniform tops for track and field; twelve pairs track shoes, 16 pairs track shorts with school name on them			✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased.	This purchase directly impacts student and is a required purchase.
962	15-402-100-600- 40-0-00-00	05F03383	12/17/2004	B & B TROPHY	1,286.35	5,000.00	The PO appears to be for trophies and the engraving expenses for the fall athletic banquet. MVP, MIP, Coaches' awards, athletic awards, band award, scholar athletes, advisor plaques			✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as only a photocopy of the PO was provided so unsure what this service is for.	This purchase directly impacts student and is a required purchase.

	Transaction Detail (as per District system)						Analysis Performed			Results of Analysis			Asbury Park 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	
963	15-402-100-600-40-0-00-00	05F03386	12/17/2004	EFINGER SPORTING GOODS	2,157.00	2,157.00	Purchase for 2 ball bags, 30 sneakers.			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time.	This purchase directly impacts student and is a required purchase.	
964	15-402-100-600-40-0-00-00	05F03470	1/10/2005	SOUTHSIDE FLORIST	580.00	580.00	58 white mum corsages for Thanksgiving football game	✓			These do not provide educational value or otherwise benefit the students.	Flowers are for homecoming, and directly related to students.	
965	15-402-100-600-40-0-00-00	05F03763	2/7/2005	TEAM SPORT METUCHEN CENT	2,064.48	3,181.32	Athletic equipment for athletic teams - ball bag, 48 pairs black track shorts, 48 track t-shirts, 72 game softballs, 24 undershirts for baseball, 24 pairs baseball cleats, twelve track replacement uniform tops.			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time.	This purchase directly impacts student and is a required purchase.	
966	15-402-100-600-40-0-00-00	05F03816	2/10/2005	ALUMINUM ATHLETIC EQUIP	791.75	791.75	Track equipment: 3 shot put balls, 12 AP imprinted track hurdles		✓		This purchase appears reasonable for the Track team.		
967	15-402-100-600-40-0-00-00	05F03834	2/14/2005	CANON BUSINESS SOLUTION	268.72	268.72	Purchase for 2 toner cartridges for copier in the athletic office.			✓	Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.		
968	15-402-100-600-40-0-00-00	05F04033	3/3/2005	EFINGER SPORTING GOODS	3,402.25	3,402.25	Eighteen baseball/softball gloves, one pitching plate, 22 track sweats for girls and boys (89.90 ea.), twelve coaches pullovers (54.95 ea.)			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. Also, the coaches pullovers do not benefit the students.	This purchase directly impacts student and is a required purchase.	
969	15-402-100-600-40-0-09-99	05X05503	7/1/2004	NIXON COMPANY	21.25	21.25	For the High School. For the payment of the balance for an invoice for another PO (04E04714) for chenille letters for the athletic banquet. For varsity sports letters.			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased. The original invoice is for \$1,871.75. Unsure if essential as the payment history of the prior invoice is not attached.	These are varsity letters for sports, and the approval is from the Athletic Director.	
970	15-402-100-600-40-0-09-99	05X05821	7/1/2004	JERSEY COAST CHAPTER	1,920.00	1,920.00	This PO appears to be for 80 books titled "Responding to Emergencies."			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased. Per the District, these are textbooks for the health class for 80 students.	The Athletic Director supervises all health and PE Classes.	

**Appendix B**  
**Asbury Park School District**  
**Subgroup Analysis**

	Transaction Detail (as per District system)						Analysis Performed			Results of Analysis			Asbury Park 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	
971	15-402-100-600- 40-0-00-00	06G00003	7/18/2005	CIRCLE SYSTEM INC.	7,077.00	6,852.00	55 new football custom printed (team logo) jerseys, 55 custom football pants, 30 practice pants, 18 practice jerseys		✓			Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
972	15-402-100-600- 40-0-00-00	06G00004	7/18/2005	CIRCLE SYSTEM INC.	4,761.00	4,581.00	Fifteen each of black and white football jerseys (85.25 ea.) and pants (65.95 ea.) purchased to match existing jerseys ordered on state contract # A89610		✓			Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. New football jerseys and pants were purchased and paid on the same day (PO 06G00003). The difference between the PO and the invoice is the shipping and handling.	This purchase directly impacts student and is a required purchase.
973	15-402-100-600- 40-0-00-00	06G00048	7/18/2005	ALUMINUM ATHLETIC EQUIP	70.00	70.00	For 100 Practice Cones		✓			Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased. Per the District, these are for soccer practice.	This purchase directly impacts student and is a required purchase.
974	15-402-100-600- 40-0-00-00	06G00051	7/18/2005	TEAM SPORT METUCHEN CENT	5,360.00	4,857.75			✓			This PO was not provided.	Paperwork was taken by various agencies.
975	15-402-100-600- 40-0-00-00	06G00055	7/18/2005	EFINGER SPORTING GOODS	2,492.45	2,492.45	30 Nike Cheerleading Sneakers, 30 Low Ankle cheerleading socks, 20 Women's Sleeveless Collar Shirts, 12 Nike Womens Tennis shoes, 50 Mens Scrimmage Vests, 50 Sondico Club pro Guards, 3 Record Books ordered by the High School.		✓			Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time.	This purchase directly impacts student and is a required purchase.
976	15-402-100-600- 40-0-00-00	06G00056	7/19/2005	SPORTIME	997.39	997.39	21 different pieces of athletic equipment for the high school including 24 jump ropes, Sony cassette recorder, one case of tennis balls, one dozen hockey sticks		✓			Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. Appears to be essential but there is no justification included with the PO. Per the District, these items are for Physical Education, not for the athletic teams. Considered improperly coded as these are in the same code as athletic supplies, when they are used for Phys Ed.	This purchase directly impacts student and is a required purchase.

**Appendix B**  
**Asbury Park School District**  
**Subgroup Analysis**

	Transaction Detail (as per District system)						Analysis Performed			Results of Analysis			Asbury Park 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	
977	15-402-100-600-40-0-00-00	06G00078	7/19/2005	EFINGER SPORTING GOODS		126.90	4,776.90	Thirts pairs of football thigh pads and one knee brace		✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time.	This purchase directly impacts student and is a required purchase.
978	15-402-100-600-40-0-00-00	06G01046	7/15/2005	CIRCLE SYSTEM INC.		122.70	122.70	Installed new names on two jerseys; purchased one football helmet		✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the invoice date is prior to the PO date. Also, there is an inconsistent match of the PO and the invoice as the Invoice says it was paid with check # 1577. Label says it was paid with check # 81046.	
979	15-402-100-600-40-0-00-00	06G01208	8/2/2005	ALL SEASONS SERVICE		834.00	834.00	The PO is for an ice storage bin and the associated freight charge for the athletic department. The PO for the ice machine was 05F05617.		✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased. This PO appears to be for the athletic teams. The quote includes the ice machine, the storage bin, and the freight.	This purchase directly impacts student and is a required purchase.
980	15-402-100-600-40-0-00-00	06G01290	8/9/2005	STAN'S SPORT CENTER		3,600.00	3,600.00	Fifty pairs of football cleats.		✓		For football team. Sounds reasonable as football teams are larger than other teams and 50 seems reasonable. \$70 seems excessive for football cleats.	This purchase directly impacts student and is a required purchase.
981	15-402-100-600-40-0-00-00	06G01877	9/20/2005	CRAFTMASTER PRINTING		130.00	188.95	Printing for 1000 two-sided business cards and printing for 100 11x17 color flyers.		✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased. Per the District, the flyers are posters that included the school's sports schedules.	This purchase directly impacts student and is a required purchase.
982	15-402-100-600-40-0-00-00	06G02469	11/4/2005	ST. ROSE ATHLETIC CLUB		128.00	128.00	For 2005 Grammar School Cross Country Championships at St. Rose High School in Wall Township. School entered 9 boys and 6 girls at \$8 per person.		✓		This purchase appears reasonable for the Cross Country team.	
983	15-402-100-600-40-0-00-00	06G02797	12/1/2005	EFINGER SPORTING GOODS		693.00	693.00	28 Black pants w/white stripes ordered by the Athletic Department at the High School. Possibly for Cheerleading.		✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased. Per the District, the pants are for the cheerleading team members when it is cold outside.	This purchase directly impacts student and is a required purchase.

**Appendix B**  
**Asbury Park School District**  
**Subgroup Analysis**

	Transaction Detail (as per District system)						Analysis Performed			Results of Analysis			Asbury Park 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	
984	15-402-100-600-40-0-00-00	06G02799	12/1/2005	EFINGER SPORTING GOODS		1,925.40	4,143.60	Boys Basketball: twelve away uniforms, 36 practice jerseys, six whistles, twelve basketballs, six scorebooks, 18 basketball shoes, 60 pairs of socks		✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time.	This purchase directly impacts student and is a required purchase.
985	15-402-100-600-40-0-00-00	06G02939	12/8/2005	CRAFTMASTER PRINTING		130.00	130.00	100 11" x 17" color schedules		✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased. Per the District, these are posters displaying the school's sports schedules. These are sent to businesses around town and are also hung throughout the schools.	This purchase directly impacts student and is a required purchase.
986	15-402-100-600-40-0-00-00	06G03050	12/16/2005	CRAFTMASTER PRINTING		133.00	263.00	1000 business cards for the athletic department		✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased. Per the District, these business cards were for the Athletic Director.	This purchase directly impacts student and is a required purchase.
987	15-402-100-600-40-0-00-00	06G03231	1/6/2006	CANON BUSINESS SOLUTION		275.13	268.72	Two toner cartridges for the copier in the athletic office.		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
988	15-402-100-600-40-0-00-00	06G03332	1/12/2006	HY-TEK, LTD		223.00	295.00	Yearly subscription for Team Manager software with standard options.	✓			Per the District, this is a Cross Country program to participate in meets.	This purchase directly impacts student and is a required purchase.
989	15-402-100-600-40-0-00-00	06G03345	1/13/2006	PLAQUES & SUCH		1,610.68	1,663.50	For athletic awards banquet: 230 chenille letters; 500 certificates, 175 metal sports inserts.		✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased. The PO indicates that it is for sport inserts but the invoice does not. Per the District, the letters and certificates for students who played a varsity sport.	This purchase directly impacts student and is a required purchase.
990	15-402-100-600-40-0-00-00	06G2546A	11/18/2005	RESILITE SPORTS PRODUCTS		7,935.00	7,935.00	Resilite Wrestling Mat for the High School.		✓		This purchase appears reasonable as the wrestling mat can be used for the high school athletic program and gym class and is beneficial to students.	
991	15-402-100-600-40-0-00-00	06G3387A	2/1/2006	SHORE LANES		397.50	397.50	2005/2006 Boys and Girls Bowling from 12/1 - 12/16. 30 practice games and 150 match games.		✓		This purchase appears reasonable for the Bowling team.	
992	15-402-100-600-40-0-00-00	06G3485A	2/1/2006	SHORE LANES		621.50	621.50	2005/2006 Boys and Girls Bowling from 12/16 - 1/16. 142 practice games and 150 match games.		✓		This purchase appears reasonable for the Bowling team.	
993	15-402-100-600-40-0-09-99	06X05780	7/1/2005	FITNESS LIFESTYLES		13,200.00	13,200.00	Two preowned ellipticals, preowned treadmills, two fluid rowers.		✓		This purchase appears reasonable for students' fitness.	

	Transaction Detail (as per District system)						Analysis Performed			Results of Analysis			<b>Asbury Park School District Comments</b>
	<b>Control Number</b>	<b>Original Chart of Account</b>	<b>PO #</b>	<b>PO Date</b>	<b>Vendor Name</b>	<b>Total Paid Against PO</b>	<b>Original PO Amount</b>	<b>Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)</b>	<b>Discretionary</b>	<b>Appears Reasonable</b>	<b>Inconclusive</b>	<b>Comments</b>	
994	15-402-100-600-40-0-09-99	06X05852	7/1/2005	CIRCLE SYSTEM INC.	4,280.40	4,280.40	36 jacket-style parkas (93.95 ea.) and 36 golf shirts (24.95 ea.) for the coaches.	✓				These do not provide educational value or otherwise benefit the students.	This purchase directly impacts student and is a required purchase.
995	15-402-100-600-40-0-09-99	06X05911	7/1/2005	FITNESS LIFESTYLES	6,887.00	6,887.00	One Upright Cycle One Schwinn Airdyne Evolution Comp.		✓			This purchase appears reasonable for students' fitness.	
996	12-000-260-732-26-0-00-00	05F02267	9/9/2004	WARNOCK FLEET & LEASING	50,626.00	50,626.00	Maintenance Equipment - Super Duty Regular Cab and several other small dollar maintenance related items.		✓			Appears reasonable as maintenance helps to protect assets.	
997	12-000-260-732-08-0-00-00	05F03905	2/23/2005	SCOLE'S FLOORSHINE INDUST	1,729.75	5,229.75	Scole's Floorshine 20" Traction Scrubber w/Batts & Pad Holder		✓			Needed to maintain cleanliness of buildings. Maintenance helps to protect assets.	
998	12-000-230-730-23-0-00-00	05F4457A	4/6/2005	PRO-AV INTEGRATORS LLC	14,875.38	15,127.38	Purchase for a conference audio system. Includes consoles, speakers, cables, microphones, power supply, speaker stands, microphone stands			✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased. Per the District, this was installed in Bradley Elementary School where the Board Meetings are held. Difference between PO and paid amount is due to overestimation of the cost. The system is an upgrade over the previously used tape system.	Missing
999	12-000-400-450-26-0-00-00	06G01371	8/2/2005	JDS CONTRACTING	68,400.00	79,000.00				✓		This PO was not provided.	Paperwork was taken by various agencies.
1000	12-000-222-731-40-0-00-00	06G4019A	3/8/2006	WILRAY AUDIO-VISUALS	2,420.00	2,420.00				✓		This PO was not provided.	Paperwork was taken by various agencies.
1001	12-000-260-732-40-0-09-99	06X05026	7/1/2005	STORR TRACTOR CO.	19,157.00	19,157.00	Maintenance Equipment - Toro Groundmaster 3320 purchased from Vendor under State Contract # A47713		✓			Appears reasonable as maintenance helps to protect assets.	

Count of Occurrences

101 478 422

1001

377

**Appendix C**

Asbury Park School District  
Statistical Sample Analysis

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			Asbury Park School District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive		
1	11-000-262-610-26-0-09-99	05F00007	7/21/2004	SCHOOL SPECIALTY SUPPLY	2,794.16	3,068.47	For Alphabets Center, part of Early Childhood Learning Program. MOESC Cooperative order for classroom and office supplies ordered during June 2004. Supplies include: burlap, paper doilies, cotton batting, sandpaper, 240 glue sticks, 80 composition books, 40 spiral notebooks, 120 water colors, 60 pairs of scissors, 4 cases computer paper, etc.			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the purchase was not properly approved.	
2	20-231-100-300-21-0-SI-ST	05F00065	8/19/2004	BLUE CROSS & BLUE SHIELD	8,476.67	56,365.60	1 Lemonade For Sale SUN MAC/WIN CD-ROM School ordered by the Middle School.			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased.	PO is missing
3	20-211-200-516-03-0-00-00	05F00077	8/16/2004	ASBURY PARK BOARD OF ED	3,428.96	40,501.30	General classroom and office supplies order 2004/2005 (glue, alum, foil, blank index cards, streamers in a variety of colors, cellophane in various colors, finger paint in various colors, construction paper, Yarn in Christmas red & Green etc ordered by the Early Childhood Education Program.			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased.	Transfer from one bank account to another bank account
4	15-999-999-999-00-0-00-00	05F00078	8/30/2004	ASBURY PARK BOARD OF ED	164.10	31,970.01	This appears to be a transfer of funds between accounts. PERS 18,523.78 TPAF 3,473.09 STATE 9,973.14			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased. Per the District, this is a transfer from the General Fund to the Payroll Account to pay for Social Security and other expenses.	Transfer from one bank account to another bank account
5	11-000-261-610-26-4-00-00	05F00084	9/16/2004	STATE OF NJ PENSIONS &	79,693.80	481,009.46				✓	This PO was not provided.	Paperwork taken by various agencies.
6	11-999-999-999-00-0-00-00	05F00101	10/14/2004	STATE OF NJ PENSIONS &	98,313.18	485,444.57				✓	This PO was not provided.	Paperwork taken by various agencies.

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Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			Asbury Park 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		
7	11-000-100-566-20-3-PP-CS	05F00106	10/13/2004	ASBURY PARK BOARD OF ED	351.08	128,428.32	This appears to be a transfer of funds between accounts. PERS 32,895.32 TPAF 1,990.57 STATE 93,542.43			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased. Per the District, this is a transfer from the General Fund to the Payroll Account to pay for Social Security and other expenses.	Transfer from one bank account to another bank account
8	11-000-100-566-20-3-PP-CS	05F00107	10/27/2004	ASBURY PARK BOARD OF ED	416.24	128,153.78	This appears to be a transfer of funds between accounts. PERS 32,656.36 TPAF 3,114.68 STATE 92,382.74			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased. Per the District, this is a transfer from the General Fund to the Payroll Account to pay for Social Security and other expenses.	Transfer from one bank account to another bank account
9	20-211-100-500-03-0-00-00	05F00118	11/18/2004	STATE OF NJ PENSIONS &	90,624.08	546,981.56				✓	This PO was not provided.	Paperwork taken by various agencies.
10	20-211-200-600-03-3-00-00	05F00132	12/8/2004	STATE OF NJ PENSIONS &	64,025.48	530,643.37				✓	This PO was not provided.	Paperwork taken by various agencies.
11	70-990-320-530-00-0-00-00	05F00133	12/8/2004	BLUE CROSS & BLUE SHIELD	6,457.47	27,541.94				✓	This PO was not provided.	Paperwork taken by various agencies.
12	20-211-100-610-03-0-00-00	05F00157	2/17/2005	BLUE CROSS & BLUE SHIELD	5,163.18	31,163.50				✓	This PO was not provided.	Paperwork taken by various agencies.
13	70-990-320-610-00-0-00-00	05F00161	2/17/2005	SOUTH JERSEY ENERGY	2,219.29	38,845.25				✓	This PO was not provided.	Paperwork taken by various agencies.
14	70-990-320-610-00-0-00-00	05F00161	2/17/2005	SOUTH JERSEY ENERGY	3,523.20	38,845.25				✓	This PO was not provided.	Paperwork taken by various agencies.
15	11-999-999-999-00-0-00-00	05F00182	3/22/2005	ASBURY PARK BOARD OF ED	21.67	129,168.43				✓	This PO was not provided.	Paperwork taken by various agencies.
16	15-999-999-999-00-0-00-00	05F00183	3/24/2005	ASBURY PARK BOARD OF ED	5,829.44	11,199.49				✓	This PO was not provided.	Paperwork taken by various agencies.
17	11-000-270-512-27-0-00-00	05F00185	4/14/2005	BLUE CROSS & BLUE SHIELD	812.26	4,902.59				✓	This PO was not provided.	Paperwork taken by various agencies.

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Control Number	Transaction Detail (as per District system)						Analysis Performed		Results of Analysis			Asbury Park 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	
18	60-910-310-610-00-0-00-00	05F00188	4/14/2005	ASBURY PARK BOARD OF ED	260.05	129,214.10	This appears to be a transfer of funds between accounts. PERS 31,869.43 TPAF 3,737.32 STATE 93,607.36			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased. Per the District, this is a transfer from the General Fund to the Payroll Account to pay for Social Security and other expenses.	Transfer from one bank account to another bank account
19	20-999-999-999-00-0-00-00	05F00192	5/11/2005	ASBURY PARK BOARD OF ED	29,484.57	132,232.10				✓	This PO was not provided.	Paperwork taken by various agencies.
20	20-999-999-999-00-0-00-00	05F00192	5/11/2005	ASBURY PARK BOARD OF ED	175.95	132,232.10				✓	This PO was not provided.	Paperwork taken by various agencies.
21	70-990-320-610-00-0-00-00	05F00193	5/25/2005	ASBURY PARK BOARD OF ED	202.65	138,259.21				✓	This PO was not provided.	Paperwork taken by various agencies.
22	70-990-320-610-00-0-00-00	05F00193	5/25/2005	ASBURY PARK BOARD OF ED	416.24	138,259.21				✓	This PO was not provided.	Paperwork taken by various agencies.
23	11-000-100-566-20-3-PP-CS	05F00195	6/16/2005	LAIDLAW TRANSIT, INC.	220.00	1,760.00	Transportation for trips in May 2005 for tennis group, track group, field trips to Lens Crafters, field trip to Algonquin Theater, Shuttle to Brookdale Arena.			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the purchase was not properly approved. Further, the PO was hand written.	All PO's are presented this way. All trips are approved by the BOE.
24	70-990-320-580-00-2-00-00	05F00201	6/28/2005	BLUE CROSS & BLUE SHIELD	1,700.57	10,264.15	For two invoices BC/BS invoices for dental insurance.		✓		Only a photocopy of the PO was provided. This appears reasonable as this is for the District's Group Dental Insurance.	To pay dental insurance.
25	20-231-100-600-21-3-00-00	05F00202	6/13/2005	ASBURY PARK BOARD OF ED	379.31	138,392.38	This appears to be a transfer of funds between accounts. PERS 33,941.30 TPAF 2,037.63 STATE 102,413.45			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased. Per the District, this is a transfer from the General Fund to the Payroll Account to pay for Social Security and other expenses.	Transfer from one bank account to another bank account

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Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			Asbury Park 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		
26	15-201-100-610-05-0-09-99	05F00203	6/28/2005	ASBURY PARK BOARD OF ED	143.61	131,361.41	This appears to be a transfer of funds between accounts. PERS 33,774.61 TPAF 2,637.23 STATE 94,949.57			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased. Per the District, this is a transfer from the General Fund to the Payroll Account to pay for Social Security and other expenses.	Transfer from one bank account to another bank account
27	11-000-100-566-20-3-PP-CS	05F00911	10/14/2004	GPU ENERGY	202.12	202.12			✓	This PO was not provided.	Paperwork taken by various agencies.	
28	20-252-200-600-20-0-00-00	05F0091R	9/30/2004	GPU ENERGY	3,432.31	3,432.31			✓	This PO was not provided.	Paperwork taken by various agencies.	
29	15-000-213-600-05-0-00-00	05F0097A	10/14/2004	VERIZON	453.03	4,530.27			✓	This PO was not provided.	Paperwork taken by various agencies.	
30	11-999-999-999-00-0-00-00	05F0112B	11/10/2004	GPU ENERGY	5,625.08	5,625.08			✓	This PO was not provided.	Paperwork taken by various agencies.	
31	60-910-310-610-00-0-00-00	05F01135	8/10/2004	SANTINO'S PIZZA ETC.	175.25	175.25	Lunch Order on 5/19/04 and 7/15/04 - Caesar Salad & Pizza. Reimbursement for meals served during Consortium meetings and trainings for Early Childhood.	✓			Catered meetings are discretionary and do not benefit the students.	
32	20-211-211-610-00-0-00-00	05F01206	8/10/2004	STAPLES	880.25	883.98	Various office supplies for the Information Technology Center (ITC), such as pens, ink cartridges, post-it notes, envelopes, floppy disks.		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
33	11-999-290-210-00-1-00-00	05F01277	8/2/2004	HARCOURT BRACE ESL	6,839.61	6,989.67	For Bradley Elementary the following books: 50 All Aboard Intervention Reader; 2 Below Level Book and Readers Collection; 2 On Level Book and Readers Collection; 2 Above Level Book and Readers Collection; 2 Guided Reading Library		✓		The purchase appears reasonable as books provide educational value.	
34	15-190-100-610-05-0-09-99	05F01290	8/3/2004	SFA ORDERING DEPT.	206.50	220.50	Grade 2 level books such as : Who Has Time?, Spiders, Staying Alive, Gorillas: Gentle Giants of the Forest, Homes Across America, Rockets and Spaceships, Science Fair, Top and Bottom of The World etc. ordered by the Bangs Avenue School.		✓		The purchase appears reasonable as books provide educational value.	

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35	20-233-233-600-00-0-0-00	05F01310	8/3/2004	STANDARD REGISTER COMPAN	13,394.80	13,394.80	4 vendor invoices of 68,000 Stock Forms ordered by the Technology Center.			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the invoice date is prior to the PO date. Per the District, this is the check stock for the ITC.	
36	20-211-100-610-03-0-0-00	05F01331	8/4/2004	PIONEER MFG.	988.00	988.00	Ten Cases Athletic Field Paint - White, ten Cases Athletic Field Paint - Yellow and two Line Marking Machines		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
37	11-000-100-566-20-3-PP-CS	05F01383	8/5/2004	BOOK RACK COMPANY	16.38	16.68	The following books: Chicken Little, Thank You, You and Me Little Bear ordered by Little Class Pre-School (room 5)		✓		The purchase appears reasonable as books provide educational value.	
38	15-402-100-500-40-0-0-00	05F01393	8/5/2004	STAPLES	267.37	260.75	Supplies for the Adult Learning Center: 1 folding crate, 42 binders and 12 pocket dividers		✓		The purchase appears reasonable as it directly benefits students.	
39	20-211-100-610-03-1-0-00	05F01397	8/5/2004	VERISON WIRELESS	670.01	670.01				✓	This PO was not provided.	Paperwork taken by various agencies.
40	11-000-262-621-08-0-0-00	05F01416	8/6/2004	BOOK RACK COMPANY	37.55	56.58	Little Class pre-school books, one of each: "I Love You Stinky Face", "My Neighborhood", "On My Street", "Safety Counts", "I am a Doctor", "From Tree to Paper", "Are You My Mother?", "From Egg to Robin", "Polar Bear, Polar Bear", "What is an Insect".			✓	The purchase appears reasonable as books provide educational value.	
41	11-000-291-290-23-0-0-00	05F01472	8/9/2004	SADDLEBACK PUBLISHING	250.64	289.14	Various educational books such as: Probability, Table Charts &Graphs, Statistics, Succeed in Geometry, Work with problems & stats, Calculate measurements, Multicultural Math Fun etc ordered by the High School.		✓		The purchase appears reasonable as books provide educational value.	
42	20-283-100-800-21-0-0-00	05F01495	8/9/2004	ERIC ARMIN INCORPORATED	52.00	47.37	One Equate Board Game, One Graph Paper Masters ordered for the High School.		✓		The purchase appears reasonable as it directly benefits students.	
43	15-000-213-600-07-0-0-00	05F01501	8/9/2004	WALCH MALVERN PUBL. GROU	66.13	66.13	One each of the following books ordered by High School - Real Life Math: Algebra, Logic Problem, Real Life Math		✓		The purchase appears reasonable as books provide educational value.	
44	20-232-100-600-21-3-0-0-00	05F01508	8/9/2004	PEARSON LEARNING	36.30	36.30	For High School: Science Workshops including Chemistry Mixtures and Solutions and Chemistry Reactions		✓		The purchase appears reasonable as it directly benefits students.	

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45	60-999-999-999-00-0-00-00	05F01580	8/11/2004	FLEMINGTON RARITAN	1,818.72	1,818.72			✓		This PO was not provided.	Paperwork taken by various agencies.
46	20-999-999-999-00-0-00-00	05F01627	8/11/2004	MOESC	13,600.00	13,600.00	Tuition for five students at Meridian Academy for July 2004. Purchase also includes payment for three student aids.		✓		The purchase appears reasonable as it directly benefits students.	
47	15-190-100-610-07-0-00-00	05F0167B	2/17/2005	JCP&L	79.40	79.40			✓		This PO was not provided.	Paperwork taken by various agencies.
48	15-000-291-270-07-0-00-00	05F01680	2/23/2005	JCP&L	5,490.08	11,393.88			✓		This PO was not provided.	Paperwork taken by various agencies.
49	20-211-211-610-00-0-00-00	05F0174A	2/24/2005	COVISTA COMMUNICATIONS	562.29	14,300.00			✓		This PO was not provided.	Paperwork taken by various agencies.
50	20-211-200-580-03-0-00-00	05F01794	8/17/2004	LAKESHORE	185.25	195.00	See-Inside Sand and Water Center ordered by the Alphabets Pre School.		✓		The purchase appears reasonable as it directly benefits students.	
51	15-190-100-610-40-0-00-00	05F01822	8/18/2004	BOOK RACK COMPANY	43.57	82.46	One Each of the following books ordered for Little Tots Inc; On the Go, School Bus, Feast for 10, Winnie Play Ball, At Pre-School with Teddy Bear, Brown Bear Brown Bear, My First Riddles, Off to School Baby Duck, We Love Pre-School, Will I have Friend, Hey Little Baby, Bein with you this way.		✓		The purchase appears reasonable as books provide educational value.	
52	11-000-100-566-20-3-PP-CS	05F01834	8/19/2004	SCHOOL SPECIALTY SUPPLY	310.24	323.04	4 Class-Rite Wall Screens (50X50 10lbs), 4 Wall Brackets (6") ordered for Thurgood Marshall School.		✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the purchase was not properly approved.	Requisition was approved by the BA.
53	15-190-100-640-05-0-00-00	05F01873	8/19/2004	LAKESHORE	766.60	806.95	For Little Tots (Early Childhood), 1 of each: Career Costume Set; Baby Dolls; Block People Set; Kids puppet set; cars, planes, trains bucket; Dollhouse with furniture; Build and play town; Clearview bins; Bean Bag Learning Center		✓		The purchase appears reasonable as it directly benefits students.	
54	11-999-999-999-00-T-00-00	05F01897	8/19/2004	BOOK RACK COMPANY	47.57	72.04	Books for Little Tots - early childhood program - room 4, one of each: At Preschool with Teddy Bear; Chicka, Chicka; My First Riddles; From Anne to Zach; Whistle for Willie; Jamaica's Find; A Bug, A Bear and a Boy; Why Write; It's My Birthday; Little Red Hen; Ten, Nine, Eight; A Chair for my Mother.		✓		The purchase appears reasonable as books provide educational value.	

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55	15-999-999-999-00-0-00-00	05F01945	8/23/2004	BOOK RACK COMPANY	45.67	83.64	Books for Little Tots - early childhood education program, room 7, one of each: Mine; Ten, Nine, Eight; You and Me, Little Bear; Red Leaf, Yellow Leaf; Mouse Paint; I Shop with My Daddy; Winnie Plays Ball; Time for Bed, Little Bear; On MY Street; From Head to Toe; I am a Doctor; Is It Red?.		✓		The purchase appears reasonable as books provide educational value.	
56	15-999-999-999-00-0-00-00	05F01980	8/24/2004	PEARSON EDUCATION	1,191.33	1,191.33	75 Do Nows Match Concept Rev. proact			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased.	The invoice was provided by the vendor, and the book gives the teacher math activities referred to as do nows.
57	15-190-100-610-01-0-09-99	05F02021	8/25/2004	MC DOUGAL, LITTELL & CO.	3,778.22	3,500.86	The following books: 30 Passport to Math books, 30 Creating America: A History of the US books ordered by the Middle School.		✓		The purchase appears reasonable as books provide educational value.	
58	20-211-211-330-00-0-00-00	05F02066	8/26/2004	SCHOLASTIC BOOK CLUBS,IN	128.79	128.79	Fifteen EL SOL Magazines ordered for the 2004/2005 year by the High School.		✓		The purchase appears reasonable as magazines provide educational value.	
59	15-402-100-500-40-0-00-00	05F02170	9/1/2004	SAX ARTS & CRAFTS	1,454.71	1,450.82	84 Colored Pencils, 20 Scholar Pencils, 1 Heavy Duty Stapler, 16 Ebony Sketch Pencils, Framers Tape, 2 Stapler Removers, Acrylics (in various colors) ordered by the High School.		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
60	11-000-261-610-26-0-05-SA	05F02261	9/9/2004	BELMAR BD OF EDUCATION	15,139.00	15,139.00				✓	This PO was not provided.	Paperwork taken by various agencies.
61	15-999-999-999-00-0-00-00	05F02264	9/9/2004	SCHOOL SPECIALTY SUPPLY	235.26	294.07	One electric pencil sharpener and one paper cutter for the Ridge Avenue School.		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable. However, the Account is improperly coded as "Technology Supplies"	
62	70-990-320-580-00-0-00-00	05F02272	9/10/2004	NEW HOPE CAROLINAS, INC.	733.33	733.33				✓	This PO was not provided.	Paperwork taken by various agencies.

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63	20-264-100-600-21-0-00-00	05F02302	9/13/2004	MOESC	6,115.00	110,830.00	This appears to be a blanket PO for MOESC services including: Non Public Compensatory Education, ESL, Transportation, Supplementary Instruction, Exam. & Class., and Corrective Speech	✓			The purchase appears reasonable as it directly benefits students.	
64	20-211-100-560-03-0-00-00	05F02413	9/21/2004	TANNER OF NORTH JERSEY	20,111.34	20,455.55	Seven Task Chairs/Pneu Lift/Adj Arms - Navy, eight 30X60 Double Per Desks, 16 4-Draw Ltr w/Lck 28.5" D-Tan, 15 Guest Chairs w/ arms ordered for the Alternative Middle School.	✓			The purchase appears reasonable as it directly benefits students as this was the time the Alternative Middle School was just opening.	
65	11-000-262-620-01-0-00-00	05F02467	9/22/2004	GLENCOE MCGRAW HILL	4,778.50	4,853.04	Textbooks: 10 Science Interactions Course 2 7th, 4 Teacher Add 7th, 3 Science Resource Kits 7th, 40 Science Interactions Course 3 8th, 3 Science Resource Kits 8th for Middle School.	✓			The purchase appears reasonable as it directly benefits students.	
66	11-000-100-564-20-1-PP-CS	05F02490	9/23/2004	STAPLES	527.64	527.64	Supplies for the ITC including: sharpie pens, ink cartridges, point markers, labels, desk pads, legal pads, recordable discs	✓			Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
67	20-999-999-999-00-0-00-00	05F02614	10/4/2004	WILLOWGLEN ACADEMY	1,700.00	1,700.00				✓	This PO was not provided.	Paperwork taken by various agencies.
68	11-000-262-621-00-0-00-00	05F02719	10/7/2004	LITTLE TOTS PRESCH. #1	31,920.00	206,133.26				✓	This PO was not provided.	Paperwork taken by various agencies.
69	11-000-100-563-20-1-PP-00	05F02738	10/8/2004	ACTION OFFICE SUPPLIES	1,130.98	1,119.97	Supplies for the Middle School: 2 snap-off knives, 2 blade refill knives, clipboards, 2 garment racks, 6 wedgy boards, plastic files, tissues, file cabinet, notes, 2 wall clocks, glue sticks, tape dispensers.	✓			Although part of the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased. Per the District, the file cabinet and rack was for the school's office and the knives were for crafts.	
70	11-000-262-620-07-0-00-00	05F02841	10/15/2004	EDSOLUTION, INC.	4,500.00	4,500.00	First installment of Educational Partnership Contract from EdSolution Inc. ordered by the Board Office. For Curric Data Management - NCLB Title I.			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased.	Edsolutions does data analysis.
71	20-252-252-600-00-0-00-00	05F02857	10/15/2004	OCEAN MENTAL HEALTH	15,088.80	15,088.80				✓	This PO was not provided.	Paperwork taken by various agencies.

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Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			Asbury Park School District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive		
72	20-999-999-999-00-0-00-00	05F02869	10/15/2004	FABRICE CUADRADO	34.50	34.50	Travel Reimbursement for Fabrice Cuadrado (Thurgood Marshall Teacher) for attending CIMS Mathematics & Science Spring Conference at Keane University on 5/17/04.		✓		This purchase appears reasonable as the employee's title, per the Position Control Roster, matches to the workshop they attended.	
73	20-234-100-600-21-0-OL-MC	05F02872	10/18/2004	ASBURY PARK POLICE DEPAR	324.00	324.00	Six hours of Police Security Services for the football game - Asbury Vs. Rumson.		✓		This purchase appears reasonable as security is required for school events.	
74	20-999-999-999-00-0-00-00	05F02969	11/23/2004	MCGRAW HILL	610.54	627.00	Complete Battery Reading/Math/Lang - Level A/D/M Form 8 & 7 (qty-10), Diagnostic Profile level E, M, D, A (qty-8) ordered for the Adult Learning Center.		✓		The purchase appears reasonable as it directly benefits students.	
75	15-190-100-610-01-0-00-00	05F02971	10/22/2004	FEDEX	18.01	18.01	FedEx Priority Overnight Package (2lbs) sent to Lynn Logo Keepen at New Jersey Youth Corps, Dept of Labor by Dr. Patrician Moran, Adult Learning Center.			✓	Per the District, a required report was sent from the Adult Learning Center to the Dept. of Labor.	Per the District, a required report was sent from the Adult Learning Center to the Dept. of Labor.
76	11-000-262-610-26-1-07-00	05F03049	11/8/2004	ASBURY PARK POLICE DEPAR	702.00	702.00	Police security for a homecoming dance on 10/23/04 - 8 hours; and freshman football on 10/15/04 - 5 hours; both at \$54 per hour. Original PO date 10/29/04			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as the invoice or letter from the city was not provided.	The sign in sheets are attached that the police officers signed for these events. These are essential to safety of children.
77	15-190-100-610-05-0-00-00	05F03091	11/1/2004	MARY HUNT	194.53	194.53	Travel Expenses (including mileage, tolls, lunch for 2 days and breakfast for one day). The mileage is for travel between employee's home to North Caldwell and back, Woodbridge to ITC and back. However, the food receipts are from Atlantic City.			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased. Per the District, this employee was an In-Service Rep who trains clients on the software the ITC sells. Some ITC employees are traveling employees. The PO is approved by a prior Director of the ITC.	She traveled to clients and the funds were charged the enterprise fund 70. all approvals are signed on requisition.

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Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			Asbury Park 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		
78	11-000-216-610-19-0-PP-CS	05F03139	11/2/2004	RAINFOREST CAFE	197.50	197.50	Lunch for 20 high school students (\$8.99 per student) and gratuity as part of an educational trip on 3/16/05. Trip includes a tour of the restaurant.			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased.	The purpose of the trip to teach students how to behave in a public setting. These are low functioning high school students. This is apart of a life skills program.
79	20-999-999-999-00-0-00-00	05F03141	11/2/2004	A.P. COMP.CEN-PETTY CASH	35.34	105.41	Computer Center Petty Cash Reimbursement for the following: 9/14/04 Postage District E-Rate, 9/24/04 Bagels/Donuts for seminar, 7/20/04 Light for Cavalier, 9/28/04 Fix Flat Tire, 10/5/04 Bagels for Seminar, 10/18/04 Ink For Fax in Operations, 10/29/04 Bagels for Genesis Meeting	✓			Catered events are discretionary and do not benefit the students. Other items (postage, ink for fax machine) appear reasonable. Per the District, the Cavalier was an ITC vehicle used to deliver items to clients.	These are petty cash business expenses, and paid for by the enterprise fund 70.
80	11-000-261-610-26-4-00-00	05F03206	11/11/2004	CHILDREN'S CENTER OF M.C	65,606.40	65,606.40				✓	This PO was not provided.	Paperwork taken by various agencies.
81	20-001-200-600-40-0-00-00	05F03323	12/7/2004	WOODCLIFF ACADEMY	5,476.55	5,476.55				✓	This PO was not provided.	Paperwork taken by various agencies.
82	11-000-100-567-20-0-PP-CS	05F03475	1/11/2005	THOMAS VOGELSONG	341.50	466.90	Travel Expense for Thomas Vogelsong for period 11/20/04 to 12/22/04, including mileage, tolls, parking and food.			✓	The purchase appears to be reasonable as the ITC sales person travels to clients and conferences to generate new business. Sometimes the travel was to existing clients meeting with them and taking them out to dinner.	
83	20-253-100-600-20-0-00-00	05F03508	1/12/2005	BAUDVILLE, INC.	36.85	34.39	Two Make A Difference Life Savers ordered by the Alternative Middle School.		✓		The purchase appears reasonable as it directly benefits students.	
84	11-000-100-566-20-3-PP-CS	05F03521	1/13/2005	ASSOC. FOR RETARDED CITI	220.00	220.00				✓	This PO was not provided.	Paperwork taken by various agencies.
85	11-000-100-562-20-0-PP-00	05F03544	1/13/2005	DONALD M. MICALLEF, MD	150.00	150.00	Physical examinations for two employees, an Administrative Assistant and a Security Guard.	✓			The purchase does not provide educational value or otherwise benefit the students. Per the District, the District pays for employee's physical upon hiring.	A physical examinations required for employment and paid for by the school district.
86	20-211-100-610-03-0-00-00	05F03604	1/25/2005	LADACIN NETWORK, INC	32,269.02	46,075.20				✓	This PO was not provided.	Paperwork taken by various agencies.
87	70-990-320-610-00-0-00-00	05F03624	2/7/2005	WILLOWGLEN ACADEMY	1,300.00	19,426.56				✓	This PO was not provided.	Paperwork taken by various agencies.
88	20-211-200-890-03-0-00-00	05F03625	2/7/2005	WILLOWGLEN ACADEMY	2,630.68	9,600.00				✓	This PO was not provided.	Paperwork taken by various agencies.

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89	20-211-211-600-00-0-0-00	05F03640	2/7/2005	MOESC	5,680.00	8,520.00	This is part of a blanket PO for MOESC from January - June 2005 for monthly services provided. Specifically, this invoice is for January 2005 tuition for a HS student at Choices Alternative Program .		✓		The purchase appears reasonable as it directly benefits students.	
90	11-000-261-610-26-4-0-00	05F03680	2/9/2005	FIRST PRIORITY VEHICLE	339.44	339.44			✓		This PO was not provided.	Paperwork taken by various agencies.
91	20-211-211-610-00-0-0-00	05F03744	2/4/2005	PILOT ELECTRIC CO., INC.	748.00	748.00	Bell & gossett bearing assembly for the high school.		✓		Appears reasonable as maintenance helps to protect assets.	
92	20-211-200-511-03-0-0-00	05F03780	3/18/2005	DEBRA MUNN	200.00	200.00	Tutoring for ten hours in October & November		✓		The purchase appears reasonable as it directly benefits students.	
93	15-401-100-600-01-0-0-00	05F03803	2/9/2005	CARE ON THE SQUARE	1,012.00	96,556.18			✓		This PO was not provided.	Paperwork taken by various agencies.
94	11-999-999-999-00-0-0-00	05F03844	2/15/2005	NEPTUNE BOARD OF EDUCATI	7,130.18	7,130.18			✓		This PO was not provided.	Paperwork taken by various agencies.
95	15-201-100-610-05-0-09-99	05F03865	2/16/2005	SCHOOL HEALTH	427.66	1,146.18	Health supplies for Bangs & Bradley schools; 16 syringes.		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
96	11-000-100-566-20-3-PP-CS	05F03869	3/7/2005	QUILL CORPORATION	1,056.61	996.80	Approximately 330 Reams of Paper purchased for the Our Lady of Mt.Carmel School.		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
97	20-999-999-999-00-0-0-00	05F03903	3/1/2005	MEDCO SCHOOL FIRST AID	75.09	68.09	One case Nice n Clean Unscented Baby Wipes & one case Refill purchased for Child Study Team Annex.		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
98	20-390-390-600-00-0-0-00	05F03917	2/23/2005	MON. CNTY VOCATIONAL SCH	32,325.00	64,230.00			✓		This PO was not provided.	Paperwork taken by various agencies.
99	70-990-320-420-00-1-0-0-00	05F03932	2/24/2005	MON. CNTY VOCATIONAL SCH	9,960.00	64,230.00			✓		This PO was not provided.	Paperwork taken by various agencies.
100	70-990-320-610-00-0-0-00	05F04011	3/2/2005	SCHOOL SPECIALTY SUPPLY	114.34	129.88	Supplies & material for Bangs Ave Elementary School: developing reading fluency, making your word wall more interactive, desk topper strips, game snap it up money, dot dice set, math 4 today, days of the week, ez letters rainbow, giant value stickers pack, art rubber stamp, digital count up/down, construction paper, sharpie chisel, dry eraser.		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	

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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		
101	70-990-320-800-00-1-00-00	05F04015	3/3/2005	ASBURY PARK POLICE DEPAR	1,008.00	1,008.00	Special Services (Police Officers, Fire Fighters, Fire Inspectors EMT & Public Maintenance) provided for the High School basketball games in December and November 2004 & the Middle School Dance in December 2004.		✓		This purchase appears reasonable as security is required for school events. The event dates predate the PO.	
102	15-213-100-610-40-0-09-99	05F04038	3/4/2005	ASBURY ELECTRIC SUPPLY	236.62	400.00	District-wide electrical supplies for March 2005 for the maintenance department: light bulbs, circuit tester, screwdriver, wires etc.		✓		It appears the Maintenance Dept. places a PO at the end of a month for the next month's purchases as the PO is for a round amount and the Paid Amount is well below the \$400.  This appears similar to a blanket PO, but in this scenario, the purchases under the PO are not individually approved, just the PO amount of \$400.	
103	20-231-231-300-00-0-00-00	05F04155	3/9/2005	LAKESHORE	573.66	574.09	Classroom supplies for Care on the Square pre-school: lakeshore dough, collage pots, jungle animals, forest animals, jungle habitat, community block people, block people with different abilities, cot sheets, round rug, pop & lock beads, bean bags, animal puppets.		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
104	20-272-272-600-00-0-00-00	05F04173	3/10/2005	STAPLES	130.97	130.97	Computer mouse and printer cartridge for Care on the Square Pre-School.		✓		This purchase appears reasonable as it is for general operations of the school.	
105	60-910-310-320-00-0-00-00	05F04180	3/10/2005	KAPLAN SCHOOL SUPPLY CO.	664.97	554.25	Classroom supplies for Little Tots pre-school: 2 hop balls, 2 rainbow rhythm ribbons, ring toss, 3-in-1 sports arcade, rainbow cons, big box of art material, glitter with shaker top, crayola sidewalk paint, double tray sand & water table, 2 25 lb bags of Jurassic sand, five senses game, discover bugs.		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
106	11-000-100-567-20-0-PP-CS	05F04185	3/10/2005	ENVIRONMENT, INC.	63.14	57.80	One table cloth / red cheerio set 40", one multicultural utensil set for Little Tots Pre-school.			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased. Per the District, the items were to enhance the Dramatic Play Area for ELL.	The table cloth is directly related to the teaching of english as a second language.

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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		
107	15-190-100-610-07-0-00-00	05F04351	3/21/2005	MONMOUTH MUSEUM	225.00	225.00	Fees for attending the Dinomight Program at the Monmouth Museum for 45 students (bangs Elementary School) at \$5 each. The program was regarding "exploring the ancient world"	✓			Appears reasonable as the trip has an educational value.		
108	15-190-100-610-40-0-00-00	05F04364	3/22/2005	ALPHABETS PRE SCHOOL	600.00	56,923.72			✓		This PO was not provided.	Paperwork taken by various agencies.	
109	11-000-261-610-26-4-00-00	05F04368	3/22/2005	LITTLE TOTS PRESCH. #1	7,812.00	87,334.86			✓		This PO was not provided.	Paperwork taken by various agencies.	
110	15-999-999-999-00-0-00-00	05F04551	4/13/2005	S & J CONSULTANTS	1,649.34	1,649.34	33,000 student daily schedules delivered to the ITC.			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the purchase appears to be excessive. Per the District, these are blank forms that the ITC uses to print the student's class schedules.	Blank student schedule forms for students to get a class schedule.	
111	15-209-100-610-05-0-09-99	05F04653	4/20/2005	EDSOLUTION, INC.	1,800.00	13,500.00	Appears to be a blanket PO for educational services for HS, MS, TMES, Bradley, and Bangs Ave schools. The invoice is not very descriptive as it only states "Educational Partnership Contract". PO Comments: Invoice Oct-Dec 2004 & invoice Jan-Mar 2005 & Apr-Jun 2005. Apr-Jun encumber only \$4,500, rest to be paid \$9,000 ASAP (carryover 2004).			✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased. Per the District, this is for a State recommended online service to analyze students' test scores and other things.	Edsolutions does data analysis.
112	20-211-100-610-03-0-00-00	05F04692	4/22/2005	ALL AMERICAN TURF INC.	32.22	32.22	Building supplies for the maintenance department: TO-95-6151 belt drive (for a cut mower).		✓		Appears reasonable as maintenance helps to protect assets.		
113	11-000-100-566-20-3-PP-00	05F04718	4/25/2005	FAMILY & CHILDREN'S SERV	1,000.00	1,000.00	Partial payment (total\$3,300) as a partnership with Reading Is Fundamental.		✓		The purchase appears reasonable as books provide educational value.		
114	11-999-999-999-00-0-00-00	05F04741	4/26/2005	STAPLES	80.75	81.95	Four Security Tint Envelopes, 1 Interior File Folder, two Perforated Writing Pads for the ITC		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.		
115	15-999-999-999-00-0-00-00	05F04753	4/27/2005	WILLOWGLEN ACADEMY	3,440.12	3,440.12				✓	This PO was not provided.	Paperwork taken by various agencies.	

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116	15-204-100-610-05-0-09-99	05F04818	5/3/2005	DANIELLE GUDZAK	63.97	63.97	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)		✓		The purchase appears to be reasonable as the Director of the ITC travels to clients and conferences to generate new business. Sometimes the travel was to existing clients meeting with them and taking them out to dinner.
117	15-209-100-610-05-0-00-SA	05F04858	5/9/2005	AIR DYNAMIC SYSTEMS	112.50	112.50	Reimbursement for round trip mileage and tolls to Northvale for April 2005; 167 miles total at \$0.345 per mile.		✓		Appears reasonable as maintenance helps to protect assets.
118	15-401-100-600-40-0-00-00	05F04861	5/9/2005	KHADIJAH MUHAMMAD	1,000.00	1,000.00	Consultant's services for year round extended learning program - night learning program, basic learning skill for non-public Islamic Day Academy, part of NCLB.		✓		The purchase appears reasonable as it directly benefits students.
119	11-999-999-999-00-0-00-00	05F04933	5/16/2005	SURE SVC. PHOTO FINISHER	33.64	33.64	Film developing for the science fair - 25 reprints (size 4X6) and film processing.		✓		The purchase appears reasonable as it directly benefits students.
120	15-190-100-610-40-0-00-00	05F04959	5/17/2005	ADPRO IMPRINTS	1,990.76	2,418.00	700 t-shirts for Bangs Elem Field Day. 22 of them are sized XXL and XXXL.			✓	Although part of the purchase appears reasonable as the students may have directly benefited, the expenditure is deemed inconclusive as the Requisition Form was not provided. Also, some of the t-shirts appear to be for teachers, for which the students do not benefit.
121	20-231-200-200-21-1-00-00	05F05020	5/20/2005	GLOBAL INST. FOR MAXIMIZ	21,400.00	21,400.00	Title I, NCLB Research Tested School Improvement Services: Tech/Comp Support, Organize Dev/Adm Support, Professional Dev, CCCS Literacy, Math Assessment-Onsite Consultation provided for teachers and students at the Our Lady of Mt.Carmel School.			✓	The purchase appears reasonable as it directly benefits students.
122	11-000-291-220-29-0-00-00	05F05038	5/23/2005	COAST AUTO DRIVING SCHOO	5,900.00	5,900.00	Cost for 20 Students from the High School attending Behind the Wheel Driving Lessons (\$295 per student)			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time.

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123	70-990-320-530-00-0-00-00	05F05047	5/24/2005	DEVEREUX FOUNDATION	31,185.00	31,185.00			✓	This PO was not provided.	Blank student schedule forms for students to get a class schedule.
124	70-990-320-530-00-0-00-00	05F05108	6/2/2005	LAKESHORE LEARNING MATER	542.40	542.40	11 Simple Fractions Puzzle Sets, 11 How Tall Am I? 5 See and Solve Manipulative Kits, 1 Student Thermometer, 5 Follow The Dot Number Stamps ordered for the Bangs Ave Elementary School.		✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the PO is dated 5/26/2005, the end of the school year.	
125	20-257-200-200-20-0-00-00	05F05249	6/2/2005	GRAINGER PARTS	79.44	79.44	Twelve Filter Pleat 10x30x1 ordered for the maintenance department.		✓	Appears reasonable as maintenance helps to protect assets.	
126	15-000-291-270-40-0-00-00	05F05329	6/6/2005	SCHOOL SPECIALTY SUPPLY	492.07	535.88	8'4"x11'8" carpet Discover America for the Middle School.		✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the PO is dated 6/6/2005, the end of the school year.	
127	15-000-291-270-01-0-00-00	05F05331	6/6/2005	MCGRAW HILL	628.10	650.10	Books for the Middle School: 10 "Mirrors and Images Workbook" pupil edition, 10 "Full Circle Workbook" pupil edition, 10 "Full Circle Skills Practice Book" pupil edition.		✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the PO is dated 6/6/2005, the end of the school year.	
128	70-990-320-220-00-0-00-00	05F05366	6/7/2005	GRAYBAR ELECTRIC COMPANY	852.40	860.40	Maintenance Dept. supplies: ten cases of fluorescent 4' lamps.		✓	Appears reasonable as maintenance helps to protect assets.	
129	11-000-270-512-27-0-00-00	05F05388	6/8/2005	OPTIONS PUBLISHING, INC.	82.23	82.25	Books for the Middle School: "Practice counts!" books for grades 2-6 (one of each).		✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the PO is dated 6/8/2005, the end of the school year.	
130	15-000-291-270-05-0-00-00	05F05481	6/10/2005	CERAMIC SUPPLY	208.50	208.50	Ceramic clay for high school: eight red clay boxes, seven white clay boxes.		✓	The purchase appears reasonable as it directly benefits students.	
131	15-000-291-270-05-0-00-00	05F05588	6/13/2005	LAKESHORE	263.47	263.47	Lakeshore Counting Cakes, Snake Patterns, Number Match Ups, Peg Number Boards, Lakeshore Giant Zoo Animals, Lakeshore Giant Farm Animals, Seasons and Weather Puzzle Set, All Kinds of Families Puzzle Set, Beanbag Activities ordered by the Alphabets Pre School.		✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the PO is dated 6/13/2005, the end of the school year.	

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132	20-232-100-600-21-0-00-44	05F05614	6/13/2005	DISCOUNT SCHOOL SUPPLY	108.52	121.28	One Pound of Poms, Painted Regular Wiggly Eyes, Painted Self Adhesive Wiggly Eyes, Assorted Grandma Buttons, Really Big Bright Buttons, Glittering Rhinestones, Yarn Needles, Bead Laces, Wikki Stix, Best value unscented dough ordered by the Alphabets Pre-School.		✓		The purchase appears reasonable as it directly benefits students.	
133	11-000-262-621-40-0-00-00	05F05625	6/14/2005	PCI EDUCATIONAL PUBLISHING	208.84	208.87	Middle School supplies (one of each): touch money game and big coin activities; math practice - tables, graphs and charts; solving word problems with pictures.			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the PO is dated 6/14/2005, the end of the school year.	
134	11-000-262-621-00-0-00-00	05F05653	6/14/2005	LAKESHORE	92.23	220.11	Top for Economy Sand and Water, Game Hoops, Activity Scarves, Musical Scarves and Activities ordered for the Little Tots Pre-School.			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the PO is dated 6/14/2005, the end of the school year.	
135	20-270-200-200-21-0-00-00	05F05668	6/14/2005	HATCH	432.75	432.75	One Printer, one Bee Headphones, one Bug Headphones, one Bee Mouse, one Bug Mouse, one KidsPix 4 ordered for the Little Class Pre-School.		✓		The purchase appears reasonable as it directly benefits students.	
136	70-990-320-220-00-0-00-00	05F05742	6/16/2005	SYS CO	500.00	500.00	Food for summer programs for the Middle School and High School.			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as there appears to be a lack of controls around the adjustment of the PO.	
137	15-000-291-270-05-0-00-00	05F05814	6/20/2005	OCEANIC MOTEL	1,296.00	1,296.00	For three hotel rooms for four nights (7/19-7/23/05) in Wildwood, NJ for three people: Supervisor of Technology; Supervisor of Science; and Supervisor of Music-Fine Arts.	✓			The purchase does not provide educational value or otherwise benefit the students. No documentation is attached or was subsequently provided.	They attended a visionary in Leadership for technology in wildwood nj.
138	15-000-291-270-01-0-00-00	05F05864	6/21/2005	NATIONAL PEN CORPORATION	59.60	59.60	100 School Pens - Incentive purchase for the Islamic School Day.		✓		The purchase appears reasonable as it directly benefits students.	

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Asbury Park School District  
Statistical Sample Analysis

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			Asbury Park School District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive		
139	11-000-262-620-00-0-00-00	05F05979	6/22/2005	RUTGERS, THE STATE UNIV.	600.00	1,950.00	Attendance for the following workshops for Our Lady of Mt. Carmel (OLMC): a. 5-Day Critical Friends Groups New Coaches Seminar 8/17/05 (one person) b. A Day with Harry Wong and Friends 10/25/05 (3 people)			✓	Part of the purchase appears reasonable. Per the District, the file cabinet and rack was for the school's office and the knives were for crafts.	
140	11-000-262-620-40-0-00-00	05F05990	6/22/2005	100 BOOK CHALLENGE	1,541.99	1,541.99	Seven Book Baskets and 15 Replacement Books ordered by the Bangs Elementary School.		✓		The purchase appears reasonable as books provide educational value.	
141	20-334-200-200-25-1-00-00	05F06122	6/24/2005	ALPHASMART	1,898.52	5,030.00	Two Neo AlphaSmart sets (10 units per set - total of 20 units) for the Middle School - inclusion supplies (Special Ed.). The Neos are used for word processing and computations. It has a regular size keyboard and an LCD screen. It can be plugged to a desktop or laptop and is both Mac and Windows compatible.			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased.	
142	20-460-200-200-40-0-00-00	05F06129	6/24/2005	ABC SCOOL SUPPLY	301.89	301.89	Craft supplies for Thurgood Marshall Elementary School: wooden bead sequencing set, parquetry blocks and cards, Boston school pro electric sharpener, discovery set, krafts 4 kids, I can spell alphabet puzzle, alphabet puzzle, classic puzzle, lego big bulk set, magnetic activity set (one of each).			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the PO is dated 6/24/2005, the end of the school year.	The requisition was signed by Mr. Shannon and Mr. Mahmoud.
143	15-190-100-640-05-0-00-00	05F06151	6/27/2005	PETTY CASH	49.50	428.64				✓	This PO was not provided.	Paperwork taken by various agencies.
144	20-257-200-200-20-0-00-00	05F06168	6/28/2005	QUILL CORPORATION	15.29	15.29	One heavy duty outlet surge protector for the Sisters Academy.		✓		Appears reasonable as this helps to protect the technology equipment.	
145	11-999-999-999-00-0-00-00	05F1385A	8/10/2004	JOHN LUCAS CHEVROLET	332.70	332.70	For the ITC: 2000 Chevrolet Cavalier Repair - 3000 mile Service (w/oil filter fluid conc, plug, lube oil), flush transmission, minor tune up		✓		Appears reasonable as maintenance helps to protect assets.	
146	15-190-100-640-40-0-09-99	05F2498A	11/23/2004	ACADEMIC COMM. ASSOC.	49.45	49.45	2 each of the following; Listen Think & Remember, Explain This! Ordered by the Alternative Middle School.		✓		The purchase appears reasonable as books provide educational value.	
147	20-211-200-600-03-2-00-00	05F3062A	11/17/2004	MON. CTY. TB CONTROL	60.00	60.00	Monmouth County tuberculosis control program - three tests at \$20 per test conducted at the High School. Original PO date 10/29/04		✓		The service appears to be reasonable to students' health. However, there appears to be an internal control weakness as the invoice pre-dates the PO by about a month.	

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Statistical Sample Analysis

Control Number	Transaction Detail (as per District system)						Analysis Performed		Results of Analysis			Asbury Park 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	
148	20-231-231-300-00-0-00-00	05F3765A	5/2/2005	CURRICULUM ASSOCIATES	98.39	98.39	4 Passageway Anthology 1 textbooks for Sisters Academy under NCLB.			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the PO is dated 2/7/2005, the end of the school year.	The purchase order was entered on 2/7/2005 and the approvals were signed by Sister Carol, Mr. Mahmood and Ms. McDavid.
149	20-231-200-300-21-2-00-00	05FE5959	9/30/2004	EDUCAT ME.NET	2,822.00	2,822.00	50 Flexible Site Licenses For Algebra 1: Course 1 for the High School.			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased. The invoice description does not match the PO description.	
150	11-999-999-999-00-0-00-00	05X02325	7/1/2004	MISSISSIPPI IND. FOR THE	162.00	162.00	5 Americorps SWT Jackets, 3 Americorps Tee Shirts, 3 Americorps Charcoal Vests, 1 Americorps Key Chain ordered for the Adult Learning Center.			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased.	These were items purchased for AMERICORP workers and uniforms are required to identify them as employees.
151	15-190-100-610-40-0-09-99	05X03202	7/1/2004	EDWARD D. KENT	8,325.00	8,325.00				✓	This PO was not provided.	Paperwork taken by various agencies.
152	15-190-100-610-05-0-00-00	05X03847	7/1/2004	JERSEY GRAPHICS	1,002.25	1,002.25	140 Long sleeve t-shirts for Thurgood Marshall Elementary (including 25 XXL and XXXL) with a Bishop logo, "Make it Happen" sign. Original PO date 2/23/04			✓	Although the purchase of the smaller shirts appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the invoice date is prior to the PO date.	
153	20-999-999-999-00-0-00-00	05X04611	7/1/2004	LILICH CORPORATION	2,410.00	2,410.00	Maintenance repair (asbestos tile removal) at: High School - disposal, removal and replacement of 36 sq ft of floor tile and mastic located at foyer; Middle School - disposal, removal and replacement of 12 sq ft of floor tile and mastic in gym exits and 40 sq ft of tile and mastic in room 109. Original PO date 3/15/04		✓		Appears reasonable as maintenance helps to protect assets.	
154	11-000-100-566-20-3-PP-CS	05X04773	7/1/2004	KAPLAN SCHOOL SUPPLY CO.	1,241.83	1,241.83	Three 5-Section Birch Lockers ordered for St. Stephen Child Care Center		✓		The purchase appears reasonable as it directly benefits students.	

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Asbury Park School District  
Statistical Sample Analysis

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			Asbury Park 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	
155	20-252-200-600-20-0-00-00	05X04800	7/1/2004	BROOKDALE COM. COLLEGE	73.00	73.00	Attendance in the pediatric physical assessment held at Brookdale Community College on 5/22/04. Original PO date 3/30/04.		✓		This purchase appears reasonable as the employee's title, per the Position Control Roster, matches to the workshop they attended.
156	11-000-100-566-20-3-PP-CS	05X05104	7/1/2004	OFFICE PAVILION, INC.	144.10	144.10	Supplies: 2 colored diskettes, 4 diskette fan file, 1 storage box for the High School. Original PO date is 5/24/04			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased.
157	20-211-100-610-03-1-00-00	05X05114	7/1/2004	PURPOSE AT HEART	300.00	300.00	Original PO date 5/25/04 ATOD (Alcohol Tobacco and Other Drugs) training for DYG (Disaffected Youth Group grant) Middle School & High School students - 4 hours at \$75/hr.		✓		The purchase appears reasonable as it provide useful information to teachers or staff to help the students.
158	15-000-223-500-05-0-00-00	05X05220	7/1/2004	KINKOS	103.94	103.94	Invitations for Middle School graduation. Original PO date 6/7/04			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as the vendor invoice was not provided.
159	20-999-999-999-00-0-00-00	05X05295	7/1/2004	GRAINGER PARTS	1,078.65	1,078.65	Building material & supplies ordered by the Maintenance Department: #3TB23, #3TB22 door - smooth strip Original PO date 6/10/04		✓		Appears reasonable as maintenance helps to protect assets.
160	15-000-213-300-01-0-00-00	05X05330	7/1/2004	MCSBA	72.00	72.00	Monmouth County School Boards Association Annual Spring Dinner on 6/3/04 for two Board members at \$36 per person. Original PO date 6/11/04	✓			The purchase does not provide educational value or otherwise benefit the students.
161	11-000-262-610-26-3-00-00	05X05336	7/1/2004	OFFICE PAVILION, INC.	306.20	306.20	Various supplies for Middle School, incl. binders & tissues, most items are listed only by part number. Original PO date 6/14/04			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased. Per the District, these items were used by the main office at the MS.

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Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			Asbury Park 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		
162	15-402-100-500-40-0-00-00	05X05603	7/1/2004	SCHOOL SPECIALTY SUPPLY	3,215.40	5,177.26	For Bangs Ave Elem: Ten Phys. Science Lab Kits; ten Weather Kits; ten Earth Science; ten Nutrition Kits; 120 Binders; S/H		✓		The purchase appears reasonable as it directly benefits students.	
163	20-999-999-999-00-0-00-00	05X05605	7/1/2004	ASCD	1,598.00	1,598.00	Association for Supervision Curriculum Development (ASCD) institutional memberships for Principals, Vice Principals and Supervisors of the school District.		✓		This appears reasonable as it is an association that provides assistance and training to school board members. The original PO date is 6/25/2004 and not 7/1/2004.	
164	11-209-100-610-20-0-09-99	05X05608	7/1/2004	Sundance	57.92	52.65	Novel Ideas Skills Teacher Resource, Summit Books Accepting Diversity ordered by the Middle School.		✓		The purchase appears reasonable as it provide useful information to teachers or staff to help the students.	
165	20-211-100-560-03-0-00-00	05X05937	7/1/2004	GLENCOE MCGRAW HILL	5,612.33	5,801.58	75 Physical Science 2002 Student Eds, 4 Laboratory Activity Books, 4 Standardized Test Practice, 4 Math Skills Activities, 4 Reading & writing Skills, 4 Cooperative Training in the classroom, 4 Science Inquiry Labs, Teacher Classroom Resources for the High School.			✓	The purchase appears reasonable as books provide educational value.	
166	15-190-100-610-05-0-00-SA	05X05938	7/1/2004	STAPLES	6,658.17	6,591.70	Six Digital Cameras (\$250 each), 2 Multi Media Projectors (\$999 each), 20 Mouses, 10 Key Boards, 120 Calculators for the Middle School.			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the purchase appears to be excessive in amount and quantity. Per the District, the cameras are for the Media and Technology Center at the MS. The three required quotes are not included since the PO is for more than 20% of the bid threshold. Also, the actual PO Date is 6/30/04, not 7/1/04.	
167	15-201-100-610-05-0-09-99	05X05940	7/1/2004	PRENTICE HALL, INC.	352.32	3,746.91	Seven Reading Diagnostic and Improvement Plan books, five Literature En Espanol Interactive Readers ordered for the High School.	✓			The items ordered seem to have educational value. However, the invoice accounts for only \$352 of the total PO value of \$3,746. The PO states that Shipping and Handling is \$3,416, which seems excessive.	The amount paid was \$352.00, not \$3746.91.
168	20-999-999-999-00-0-00-00	05X06065	10/19/2004	TRANSNET COPRPORATION	1,927.05	3,854.10				✓	This PO was not provided.	Paperwork taken by various agencies.
169	20-999-999-999-00-0-00-00	05X5507A	7/1/2004	BERKELEY CARTERET	940.68	940.68				✓	This PO was not provided.	Paperwork taken by various agencies.

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Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			Asbury Park 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		
170	20-211-200-511-03-0-00-00	05Y04805	7/1/2004	ABC SUPPLY	360.95	360.95	One Peg Puzzle Set, one Fuzzy Puzzle Set, one Beginner Basic Puzzle, one Lego around the Mouse, one Giant Abacus ordered by Little Tots Inc.		✓		The purchase appears reasonable as it directly benefits students.	
171	15-999-999-999-00-0-00-00	05Y05293	7/1/2004	EJ SCHUSTER SUPPLIES	119.74	130.11	20 Glue Sticks, 2 Post-It Notes, 1 Flip Chart Markers, 2 Tape Dispensers, 24 Dixon Oriole Pencils, 20 Crayola Crayons, 20 Composition Books, 1 Contour two pack portfolios, Construction Paper etc ordered for Grade 2 at the Thurgood Marshall School.			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the PO is dated 6/10/2004, the end of the school year. This is a rollover PO from FY 2003. There is an internal control issue as the PO date was changed to 7/1/04 as part of the rollover.	The purchase order date was June 10, 2004 and rolled over to the next year. The rollover creates a new PO number.
172	20-211-100-610-03-0-00-00	05Y05316	7/1/2004	EJ SCHUSTER SUPPLIES	190.68	218.62	25 glue sticks, 4 Pkgs Post-It Notes, 2 Pkgs Flip Charts, 4 Transparent Tape Dispenser Rolls, 25 boxes Crayola Crayons, 5 doz. Beg Pencils, 20 composition books, Assorted construction paper, Dry-Erase Markers etc for the Bangs Avenue Elementary School.			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the PO is dated 6/10/2004, the end of the school year.	
173	20-211-100-560-03-0-00-00	05Y05404	7/1/2004	PRO-ED	161.70	161.70	One Lip Prints-Program for Oral Motor Skills, one Sensory Motor Skills for the young child and one Start to Finish.		✓		The purchase appears reasonable as evaluations directly benefit students. Per the District, the Psychologist ordered these as a tool to diagnose a young student. Also account seems improperly coded as "Oth. Purch. Serv.- 3 YR"	
174	70-990-320-610-00-0-00-00	05Y05474	7/1/2004	LAKESHORE	94.52	99.50	Lakeshore Science Disc Packs Set that contains: Observe Color & Light Pack, Experiment with Magnets Pack, Identify Sounds Discovery Pack, Measure Distance etc. ordered by Nancy & Jackie from "Care on the Square"			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the PO is dated 6/24/2004, the end of the school year.	
175	20-233-233-600-00-0-00-00	05Y05620	7/1/2004	SADDLEBACK PUBLISHING	755.14	755.14	Two Scholastic Student Thesaurus, two Scholastic Children's Thesaurus, The Classical Series, Daily Comprehension, Skill Booster Series, Specific Skills Series, Comprehension Quickies ordered by the Middle School.		✓		The purchase appears reasonable as books provide educational value.	

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Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			Asbury Park School District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive		
176	70-990-320-610-00-0-00-00	05Y05637	7/1/2004	MASTER COMMUNICATIONS,IN	1,632.94	1,632.94	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)  20 Oxf. Pict. Dictionaries, 2 Oxf. Pict. Teacher Books, 30 Oxf. Pict Kid Dict. Wkbk, 2 Oxf. Pict. Kid Dict Cassettes & Wall Charts, 20 Oxf. Pict Content Dict Paper Workbooks & Cassettes, 1 Set of 4 Holidays & Festivals, 2 Badgers Parting Gifts Chin/Eng, 2 Our World Flip Charts ordered for the Elementary School.		✓		The purchase appears reasonable as these items provide educational value.	
177	15-209-100-610-05-0-00-SA	05Y05733	7/1/2004	100 BOOK CHALLENGE	375.84	375.84	58 On Target Number Badges for the Bangs Ave Elementary School.		✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased. Per the District, the badges were for students who met their reading target.	Student incentives for reading 100 books.
178	15-000-291-270-01-0-00-00	05Y05772	7/1/2004	LAKESHORE LEARNING MATER	2,787.15	2,630.30	Classroom supplies for Inter-Community Coordinating Council (ICCC) Asbury Park III including: 3 Take Home Storage Racks, 2 Rainbow Parachutes, Lakeshore Parachute Act Kit, 4 Rhyming Sounds Teaching Tubs, 5 Alphabet Spanish Take Home Pakcsm 7 Counting Boxes Comp Set, 9 Hands On Science Supply Center.		✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased. Also, the PO date is 6/25/2004.	
179	20-253-100-600-20-0-00-00	05Y05780	7/1/2004	LAKESHORE LEARNING MATER	1,852.14	1,748.50	Classroom supplies for Inter-Community Coordinating Council (ICCC) Asbury Park I including: 2 Take Home Storage Racks, 1 Rainbow Parachutes, 1 Lakeshore Parachute Act Kit, 2 Rhyming Sounds Teaching Tubs, 2 Alphabet Spanish Take Home Pakcsm 2 Counting Boxes Comp Set, 2 Hands On Science Supply Center, etc.		✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased. Also, the PO date is 6/25/2004.	
180	20-211-200-516-03-0-00-00	05Y05830	7/1/2004	ICCI CORPORATION	5,250.00	5,250.00			✓		This PO was not provided.	Paperwork taken by various agencies.

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Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			Asbury Park School District Comments
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181	11-000-261-610-26-4-00-00	05Y06029	7/1/2004	TEACHERS POSTER COMPANY	32.35	32.35	Original PO date 4/30/04 Classroom supplies - PDMDE-PO dramatic devices poster set for High School.			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased. Per the District, these are motivational posters and instructional tools for Special Ed classes.
182	60-910-310-610-00-0-00-00	06G00020	7/18/2005	SCHOOL SPECIALTY SUPPLY	25.19	32.11	Thurgood Marshall school supplies: construction papers, erase crayons. Items are on 5 invoices for 4 different teachers. Ordered via MOESC Cooperative. PO # and Date (6/13/05) are handwritten on PO.			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased.
183	11-000-100-567-20-0-PP-CS	06G00029	7/18/2005	HENRY SCHEIN	358.19	358.06	Supplies sent to nurse at TMES: Ibuprofen tablets, Anbesol, cough drops, mineral ice, safety pins, witch hazel, Tylenol, adhesive strips, band-aid, butterfly wound closure, cotton balls, telfa pads, gauze sponges, insect bite, alcohol prep pads sterilized, pillowcases, hand wipes, sanizide, foil first aid spray, hydrocortisone cream, vinyl gloves, medicine cups, eye wash, facial tissues, eucerin lotion, etc.			✓	Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.
184	20-244-100-600-21-0-00-00	06G00032	7/18/2005	SCHOOL HEALTH CORP.	586.85	586.85	High School medical supplies: isopropyl alcohol, tape cutter, pillow foam dacron, thermometer, trainer bag soft side pro cramer empty.			✓	Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.
185	15-190-100-610-07-0-00-00	06G00059	7/19/2005	SPORTIME	766.18	766.18	Physical Education Supply Order in keeping with the MOESC Cooperative Bid of 3/8/05 ordered for the Bangs Avenue School. Items ordered include shuttlecocks, hoops, coated foam balls, basketballs, mesh storage bags, rock n roll fitness fun CD, all time favorite dances CD, MOTOWN Dances CD.			✓	This purchase appears reasonable for students' fitness.
186	20-999-999-999-00-0-00-00	06G00110	9/6/2005	BLUE CROSS & BLUE SHIELD	4,345.65	26,229.12				✓	This PO was not provided.
											Paperwork taken by various agencies.

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187	11-000-262-621-00-0-00-00	06G00130	9/29/2005	ASBURY PARK BOARD OF ED	101,011.86	139,001.89	This appears to be a transfer of funds between accounts. PERS 32,037.84 TPAF 5,952.19 STATE 101,011.86			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased. Per the District, this is a transfer from the General Fund to the Payroll Account to pay for Social Security and other expenses.	
188	11-000-100-567-20-0-PP-CS	06G00134	10/20/2005	WATCHUNG SPRING WATER	24.61	256.39				✓	This PO was not provided.	Paperwork taken by various agencies.
189	70-990-320-610-00-0-00-00	06G00216	3/16/2006	SOUTH JERSEY ENERGY	11,431.27	74,128.94				✓	This PO was not provided.	Paperwork taken by various agencies.
190	20-999-999-999-00-0-00-00	06G00229	3/31/2006	LAIDLAW TRANSIT, INC.	760.00	2,480.00	Bus rentals / transportation to 9 events in January, 2006: 1 athletics trip, 2 boys b-ball, 1 Girls b-ball, 2 field trips to Monmouth University, 1 field trip to Algonquin Theater, 1 field trip to Jersey Shore Medical, 1 field trip to Shore Lanes.			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the purchase was not properly approved.	This purchase order is a manual PO, and is signed by Dr. Lewis and Mr. Mahmoud. It has all the approvals required. All Laidlaw PO's are done this way.
191	15-190-100-610-40-0-00-00	06G00239	4/27/2006	SOUTH JERSEY ENERGY	19,303.54	74,560.44				✓	This PO was not provided.	Paperwork taken by various agencies.
192	20-231-200-300-21-1-00-00	06G00253	4/28/2006	VERIZON WIRELESS	404.19	502.75				✓	This PO was not provided.	Paperwork taken by various agencies.
193	15-202-100-610-05-0-09-99	06G00254	4/13/2006	ASBURY PARK BOARD OF ED	38,821.54	38,821.54				✓	This PO was not provided.	Paperwork taken by various agencies.
194	20-211-211-610-00-0-00-00	06G00260	5/22/2006	WATCHUNG SPRING WATER	13.01	891.40				✓	This PO was not provided.	Paperwork taken by various agencies.
195	11-000-262-620-40-0-00-00	06G01112	7/19/2005	WEEKLY READER	95.75	88.75	25 GR 2 Weekly Readers ordered for the Bangs Avenue Elementary School.		✓		The purchase appears reasonable as it directly benefits students.	
196	11-000-100-566-20-3-PP-CS	06G01141	7/19/2005	BUNZL PHILADELPHIA	375.79	375.79	Paper Products (White School Trays, Food Service Film Cutterbox, Kraft Grocery Bags, Med/WT Spork Napkin Straw Kit) for Summer Food Program for the Middle School.		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
197	20-291-200-600-21-0-00-00	06G0118S	9/15/2005	JCP&L	14,398.72	14,398.72				✓	This PO was not provided.	Paperwork taken by various agencies.

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	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	
198	15-190-100-610-40-0-09-99	06G01265	8/2/2005	EDUCAT ME.NET	1,221.70	1,221.70	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased. Per the District, these were ordered for the PC lab.
199	11-888-999-999-00-0-00-00	06G01272	7/28/2005	TAQWA EDUCATIONAL &	954.00	3,686.00	The following goods and services purchased for the Summer Islamic Enhancement and Fitness Program: Supervisors and Counselors, Instructional Supplies, Reading Program Supplies, Recreational Supplies		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.
200	11-000-261-610-26-4-00-00	06G01275	8/2/2005	MCGRAW-HILL COMPANIES	3,487.20	3,351.99	40 Food For Today Student Editions, 2 Food For Today Teachers Editions, 130 Food For Today Workbooks, 2 Food For Today TAE, 1 Food For Today Teachers Classroom Resource ordered for the High School.		✓		The purchase appears reasonable as books provide educational value.
201	15-401-100-600-40-0-00-00	06G01521	8/12/2005	SEARCH DAY PROGRAM	9,310.40	9,310.40			✓		This PO was not provided.
202	20-271-200-600-21-0-00-00	06G0152A	11/17/2005	COVISTA COMMUNICATIONS	176.64	1,766.42			✓		This PO was not provided.
203	20-253-100-600-20-0-00-00	06G01531	8/12/2005	WASHINGTON ACADEMY, INC	3,578.84	3,578.84			✓		This PO was not provided.
204	11-000-100-566-20-3-PP-PR	06G01548	8/15/2005	ROCKLAND BAKERY INC.	164.76	164.76	15 dozen soft crust hoagie roll ordered on 8/5/05 , 15 dozen soft crust hoagie roll ordered on 7/29/05, 9 Pullman White #3 SL and 48 dozen soft crust hoagie roll ordered on 8/1/05		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.
205	70-990-320-440-00-2-00-00	06G0154E	11/17/2005	JCP&L	182.10	182.10			✓		This PO was not provided.
206	15-190-100-610-05-0-00-00	06G01603	8/19/2005	ADVOSEERV PROGRAMS	1,895.53	1,895.53			✓		This PO was not provided.
207	20-211-100-560-03-0-00-00	06G01608	8/22/2005	STAPLES	763.99	760.57			✓		This PO was not provided.

**Appendix C**

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Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			Asbury Park School District Comments
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	
208	15-204-100-610-07-0-09-99	06G01618	8/23/2005	HEWLETT PACKARD	8.55	779.94	The complete PO is for \$779.94 is for 6 HP Pavilion lithium batteries for a HP printer at the Mt. Carmel School (NCLB). The Requisition indicates it is Title I carryover	✓			This purchase appears reasonable as it is for general operations of the school.
209	15-204-100-610-05-0-09-99	06G01624	8/23/2005	ACTION OFFICE SUPPLIES	604.00	604.00	100 Desk Calendars (16 mths) for Middle School.	✓			Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.
210	70-999-999-999-00-0-00-00	06G01633	8/23/2005	ICCI CORPORATION	3,198.00	3,198.00			✓		This PO was not provided.  Paperwork taken by various agencies.
211	20-231-100-600-21-2-00-00	06G01634	8/23/2005	SCHOLASTIC INC.	197.64	197.64	15 Junior Scholastic Magazines, 15 Scholastic News Magazines ordered for the Sister Academy.	✓			The purchase appears reasonable as magazines provide educational value.
212	20-245-245-600-00-0-00-00	06G01646	8/23/2005	HARCOURT BRACE ESL	472.50	8,054.77	ELL books for grades 3, 4, and 5 for Ridge Ave school. Total 138 books shipped.	✓			The purchase appears reasonable as books provide educational value.
213	20-233-200-500-21-0-SI-ST	06G01685	8/26/2005	FREEHOLD MUSIC	1,666.00	1,666.00	114 music instruments for the school band	✓			The purchase appears reasonable as it directly benefits students.
214	70-990-320-580-00-0-00-00	06G01706	8/26/2005	EATONTOWN SONY THEATRE	500.00	500.00	The PO states "\$500 Gift Certificate to be used in the School Store".			✓	The PO Description does not match the supporting documentation. 50 ticket stubs from Loews Cineplex does not appear reasonable as they appear not to have educational value. Further there is no information as to whom this is for.  These tickets were used as student incentives.
215	15-190-100-800-01-0-00-00	06G01736	8/29/2005	SR. JUDE BOYCE, SSJ	1,000.00	1,000.00	40 Hours of Tutoring at \$25/hour as part of the Summer Intervention Program (Our Lady of Mt. Carmel School)		✓		The purchase appears reasonable as it directly benefits students.
216	20-211-100-610-03-1-00-00	06G01743	9/6/2005	CONSTRUCTIVE PLAYTHINGS	1,548.95	1,548.95	Student supplies to the Islamic Academy Day School (NCLB Program): 1 water play table, 1 rainbow canopies, 2 ed big screen dividers, 10 best time cots, 1 five-in-one kitchens, kitchen cookware, 3 shopping carts, 1 food for fun, 1 locker unit, 1 wood laminate 2 level preschool storage.			✓	The purchase appears reasonable as it directly benefits students. Per the District, these are for Kindergarten.
217	70-990-320-580-00-0-00-00	06G01848	9/14/2005	SYSCO	23,277.18	23,277.18				✓	This PO was not provided.  Paperwork taken by various agencies.
218	11-000-100-567-20-0-PP-CS	06G0193L	1/19/2006	JCP&L	181.08	181.08				✓	This PO was not provided.  Paperwork taken by various agencies.

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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	
219	15-999-999-999-00-0-00-00	06G01945	9/29/2005	GENESIS EDUC. SOFTWARE	51,266.50	25,633.25			✓		This PO was not provided.	Paperwork taken by various agencies.
220	15-190-100-610-07-0-00-00	06G01997	10/3/2005	DISCOUNT SCHOOL SUPPLY	69.94	69.94	Supplies for Little Class Pre-School: My World poster set, 3 contact covers.		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
221	20-211-100-610-03-0-00-00	06G02003	10/3/2005	SCHOOL NURSE SUPPLY, INC	733.98	733.98	For Early Childhood Group: 2 Stethoscopes; 5 Sphygmomanometer; 1 Voyage Compressor Nebulizer; 5 Voyage Compressor Nebulizer Replacement Filters; 10 Voyage Compressor Nebulizer Replacement Kits; 10 Voyage Compressor Nebulizer Pediatric Mask		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
222	20-211-200-511-03-0-00-00	06G02059	10/7/2005	LITTLE TOTS PRESCH. #1	200.30	110,519.60			✓		This PO was not provided.	Paperwork taken by various agencies.
223	20-999-999-999-00-0-00-00	06G02095	2/16/2006	JCP&L	9,668.28	9,668.28			✓		This PO was not provided.	Paperwork taken by various agencies.
224	11-000-262-610-26-1-01-00	06G02173	12/6/2005	ASBURY PARK POLICE DEPAR	1,134.00	1,134.00	21 hours of police security for 5 sports (Soccer and Football) events during September and October 2005.		✓		This purchase appears reasonable as security is required for school events. The event dates predate the PO.	
225	15-240-100-610-40-0-09-99	06G02297	11/1/2005	CHILDCRAFT	169.99	174.00	Portable CD Dual Cassette radio player for Care on the Square pre-school.		✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased. Per the District, this is for the Literacy Program at the Listening Center.	
226	20-503-100-300-20-0-00-00	06G02452	11/3/2005	DANIELLE GUDZAK	151.83	151.83	Tolls, meals and mileage reimbursement for 3-4 trips in the month of October 2005 including NJSBA convention; total 265 miles at \$0.405 per mile.		✓		The purchase appears to be reasonable as the Director of the ITC travels to clients and conferences to generate new business. Sometimes the travel was to existing clients meeting with them and taking them out to dinner.	
227	11-000-261-610-26-4-00-00	06G02578	12/6/2005	SERPICO'S	13,412.00	6,706.00			✓		This PO was not provided.	Paperwork taken by various agencies.
228	60-910-310-610-00-0-00-00	06G02773	12/6/2005	GRAINGER PARTS	454.30	454.30	Twenty snow shovels for the maintenance department.		✓		Appears reasonable as maintenance helps to protect assets.	
229	11-999-999-999-00-0-00-00	06G02910	12/6/2005	ALPHABETS PRE SCHOOL	2,737.00	73,885.79			✓		This PO was not provided.	Paperwork taken by various agencies.

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Control Number	Transaction Detail (as per District system)						Analysis Performed		Results of Analysis			Asbury Park 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	
230	70-990-320-420 00-1-00-00	06G02913	12/6/2005	CARE ON THE SQUARE	370.00	107,948.15			✓		This PO was not provided.	Paperwork taken by various agencies.
231	15-201-100-610 05-0-09-99	06G02995	12/9/2005	DAYTOP PREPARATORY	1,960.00	1,960.00			✓		This PO was not provided.	Paperwork taken by various agencies.
232	20-231-200-300 21-0-00-00	06G03003	12/9/2005	TREASURE, STAT E OF NJ	300.00	300.00	Attendance by a teacher and a psychologist in a training session for early childhood: "Positive Behavior Support: Building Capacity of Preschool Support Teams".		✓		This purchase appears reasonable as the employee's title, per the Position Control Roster, matches to the workshop they attended.	
233	13-999-999-999 00-0-00-00	06G03029	1/17/2006	LASER SAVE	398.00	398.00	Two Micr 5SI Superdrum for the ITC.		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
234	70-990-320-610 00-0-00-00	06G03083	12/20/2005	DEVEREUX FLORIDA	1,374.30	1,374.30			✓		This PO was not provided.	Paperwork taken by various agencies.
235	20-334-200-600 25-0-00-00	06G03187	1/3/2006	RUGBY SCHOOL	6,990.10	6,990.10			✓		This PO was not provided.	Paperwork taken by various agencies.
236	15-999-999-999 00-0-00-00	06G03214	1/4/2006	RICH ARTS	765.00	765.00	9 hours at \$85 per hour for consulting services at Sisters Academy (NCLB Title I) for 6 days in December 2005.		✓		Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased. Per the District, this is for professional development as the teachers need to gain for their annual compliance.	
237	15-402-100-800 40-0-09-99	06G03216	1/4/2006	INSECT LORE	71.88	71.88	Our Lady of Mt. Carmel School (NCLB Title I): 5 "Born To Be A Butterfly" books		✓		The purchase appears reasonable as books provide educational value.	
238	15-190-100-610 01-0-09-99	06G03235	1/6/2006	ALPHABETS PRE SCHOOL	70,270.50	73,260.88			✓		This PO was not provided.	Paperwork taken by various agencies.
239	20-272-272-600 00-0-00-00	06G03295	1/10/2006	VNA OF CENTRAL JERSEY	2,670.00	2,670.00	Bangs Ave Elementary: 16 hrs @ \$65/hr, 22 hrs @ \$65/hr, 5 hrs @ \$40/hr for nurse practitioners and substitute nurse's time spent in November 2005.		✓		The service appears reasonable.	
240	20-231-200-300 21-0-00-00	06G03431	1/20/2006	CHILDREN'S CENTER OF M.C	64,777.14	64,777.14			✓		This PO was not provided.	Paperwork taken by various agencies.

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	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive		
241	20-331-200-500-25-1-00-00	06G03458	1/24/2006	AUDREY BERGER	2,000.00	2,000.00	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)		✓		The purchase appears reasonable as it directly benefits students.	
242	11-000-100-566-20-3-PP-CS	06G03503	2/1/2006	SCHOOL SPECIALTY SUPPLY	38.68	93.20	One each of the following books; Pre-Algebra, Algebra, Funtastic Frog Math Vol 2, Easy Mini Lessons for Vocab, 5-Min Daily Practice Vocab, Improving Comprehension ordered for the Alternative Middle School.		✓		The purchase appears reasonable as books provide educational value.	
243	15-213-100-610-05-0-00-00	06G03561	1/31/2006	SYSCO	20,790.58	20,790.58	4 food orders for High School and 1 for Thurgood Marshall for the month of December including: fruits, cereals, juices, rice, salad dressings, sauces, mayonnaise, meats etc.		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
244	20-999-999-999-00-0-00-00	06G03584	2/1/2006	KAPLAN SCHOOL SUPPLY CO.	96.90	96.90	1 English / Spanish story books set of 8, 1 Classic Stories Spanish books set of 5 for Betty J. Griffin Center.		✓		The purchase appears reasonable as books provide educational value.	
245	11-000-262-621-08-0-00-00	06G03654	3/3/2006	TJ'S PIZZA	175.50	175.50				✓	This PO was not provided.	Paperwork taken by various agencies.
246	15-999-999-999-00-0-00-00	06G03662	2/8/2006	ACTION OFFICE SUPPLIES	616.83	2,130.20	70 cases of white letter-size paper for Adult Learning Center.		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
247	20-232-200-300-21-2-00-00	06G03668	2/8/2006	ST. STEPHEN CHILD CARE	1,764.00	52,733.69				✓	This PO was not provided.	Paperwork taken by various agencies.
248	11-999-999-999-00-0-00-00	06G03689	2/8/2006	GRAYBAR ELECTRIC COMPANY	105.60	400.00	PO says is it for District wide Electric supplies for February 2005. There is a series of invoices attached to the PO that equal the Paid Amount.		✓		Appears reasonable as maintenance helps to protect assets.	
249	20-290-290-580-00-0-00-00	06G03713	2/10/2006	SCHOOL EVENTS	854.62	854.62	For the High School: two grass mats; four fringes; 125 Pomps; five Pomp Paste; 21 letters; Class of 2007 banner for Ladies of Essence and Homecoming.		✓		The purchase does not provide educational value or otherwise benefit the students.	This is essential. This is for the homecoming celebration. These are decorations for homecoming.
250	20-211-100-610-03-0-00-00	06G03838	2/23/2006	CASCADE SCHOOL SUPPLIES	35.21	55.04	Teaching supplies for Thurgood Marshall including: 5 masking tapes, 1 rubber cement, magic crayolas, 12 watercolor sets.		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
251	70-990-320-580-00-0-00-00	06G03846	3/3/2006	BURKE SUPPLY CO.	83.15	415.75	Maintenance Dept. supplies: 25 cases of trash can liners, 100 spray bottles.		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	

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252	20-272-200-320-21-3-00-05	06G03851	3/3/2006	SUPPLY KING, INC.	273.62	2,709.52	Maintenance Dept. supplies: 110 bags of ice melt, 8 disinfectant cleaners, 5 deodorants, 10 boxes scrub sponges			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the purchase appears to be excessive as the purchase of the ice melt is March, the end of the winter season.
253	15-190-100-640-40-0-09-99	06G03882	2/23/2006	SCHOLASTIC BOOK CLUBS, IN	1,373.40	1,386.00	Phonic readers for Thurgood Marshall school: 6 science fun phonic readers, 6 puzzlers phonic readers, 6 word play phonic readers, 6 community works phonic readers, 6 altogether phonic readers.		✓		The purchase appears reasonable as books provide educational value.
254	15-190-100-610-01-0-00-00	06G03971	3/2/2006	ADVOSENTR PROGRAMS	4,435.00	4,435.00			✓		This PO was not provided.
255	20-999-999-999-00-0-00-00	06G04039	3/7/2006	LITTLE CLASS PRE-SCHOOL	73,611.90	78,850.69			✓		This PO was not provided.
256	11-000-291-220-29-0-00-00	06G04047	3/7/2006	ALPHABETS PRE SCHOOL	70,270.50	73,618.21			✓		This PO was not provided.
257	11-000-100-566-20-3-PP-CS	06G04119	3/13/2006	CPC BEHAVIORAL HEALTHCAR	28,704.00	28,704.00			✓		This PO was not provided.
258	20-250-250-600-00-0-00-00	06G04166	3/17/2006	INVO HEALTHCARE ASSOC.IN	5,127.50	5,127.50	SLP services in February for an Early Childhood Program: 73.2 hrs at \$70/hr.		✓		The purchase appears reasonable as it directly benefits students.
259	11-000-100-561-20-2-PP-00	06G04219	4/3/2006	RED BANK REG HIGH SCHOOL	2,520.00	2,980.00			✓		This PO was not provided.
260	20-211-100-610-03-0-00-00	06G04263	4/10/2006	CONSERVE WILDLIFE FOUNDA	28.45	28.45	One Teacher's Resource Package including Field Guides, A CD Of The Calls of NJ Frogs and Toads, A guide on Teaching Students About NJ Reptiles & Amphibians, ordered for the Sisters Academy. This package was needed for the Teacher Training Workshop that was held on 4/7/06 at Ocean Institute at Brookdale.		✓		The purchase appears reasonable as books provide educational value.
261	11-000-261-610-26-0-09-99	06G04284	4/3/2006	PSYCHOLOGICAL CORP.	344.81	357.50	"Diagnostic evaluation of language variation" examiners manual and 25 record forms for Child Study Team.		✓		The purchase appears reasonable as learning evaluations directly benefit students.

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262	15-000-213-600-40-0-00-00	06G04308	4/3/2006	BOTTOMLINE TECHNOLOGIES,	2,000.00	2,000.00	1 desktop LCP support - software support renewal for Paybase for 04/06 through 03/07 - sent to Technology Center.			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased. Per the District, this is for the ITC's payroll system. However, the invoice is approved by an employee of the District and not the ITC.	This is for the software renewal of the ITC payroll software needed for support. This PO was paid for by the enterprise fund (Fund 70) and is a business expense.
263	20-211-100-610-03-0-00-00	06G04313	4/3/2006	MEADOWLANDS CASTLE, INC.	3,140.00	3,140.00	Bangs Ave elementary school trip for 5th grade: 88 students, 10 chaperones with 2 complimentary tickets - Medieval Times Dinner & Tournament.		✓		The purchase appears reasonable as it directly benefits students.	
264	15-190-100-800-01-0-00-00	06G04321	4/4/2006	SCHOOL SPECIALTY SUPPLY	63.42	79.31	14 Science Fair certificates for Bradley Elementary school. \$5.15 apiece.		✓		The purchase appears reasonable as it directly benefits students.	
265	20-231-100-600-21-0-SI-ST	06G04379	4/5/2006	LADACIN NETWORK, INC	11,043.00	11,043.00				✓	This PO was not provided.	Paperwork taken by various agencies.
266	11-999-999-999-00-0-00-00	06G04397	4/6/2006	UNITED PARCEL SERVICES	4,106.54	4,689.90	Eight weekly UPS invoices from 2/4-3/25/06 for shipments from the ITC, the District's shipping center.			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased. Only the summary page of the invoice is included. Per the District, these shipments were to mail the printed checks to the ITC's clients.	The ITC has 40 plus clients and has to ship pay checks and bills and claims checks to their clients. This is a business expense and is charged to the enterprise fund 70.
267	15-190-100-640-40-0-00-00	06G04399	4/6/2006	TAMMY GLANZBERG	70.88	70.88	Tolls and travel expense for an employee of the ITC for trips in February (35 miles) and March (118 miles).			✓	The purchase appears to be reasonable as the an ITC employee travels to clients and conferences to generate new business. Sometimes the travel was to existing clients meeting with them and taking them out to dinner.	
268	20-211-211-610-00-0-00-00	06G04491	4/12/2006	LITTLE TOTS PRE.SCH. #2	99,101.40	109,232.04				✓	This PO was not provided.	Paperwork taken by various agencies.

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269	60-910-310-610-00-0-00-00	06G04557	5/1/2006	CHRISTINE HAYES	2,148.00	2,148.00	Reimbursement for a Middle School teacher who took two courses Fall 2005 at Monmouth Univ. Course names: Ethical and Legal Issues AND Issues and Trends in Disabilities. Amount is for six credits at District allotted amount of \$358 per credit.		✓		The purchase appears reasonable as it provide useful information to teachers or staff to help the students.		
270	11-999-999-999-00-0-00-00	06G04580	5/2/2006	ASBURY ELECTRIC SUPPLY	880.52	1,200.00	District-wide electrical supplies ordered during May 2006 for the Maintenance Dept. Under the PO are 8 invoices ranging in amounts of 22.50 to 231.84. Includes batteries, drill tips, cable ties, 1 ceiling fan, 11 medium base lamps (@\$5.51 each), key switches, wire connectors, etc. This is similar to a blanket PO, but in this scenario, the purchases under the PO are not individually approved, just the PO amount of \$1,200.		✓				
271	70-990-320-580-00-0-00-00	06G04934	5/19/2006	PIONEER MFG.	247.00	247.00	Maintenance supplies: 1 marking spray stick, 3 cases of blue spray paint, 2 cases of black spray paint.		✓		Appears reasonable as maintenance helps to protect assets.		
272	11-888-999-999-00-V-00-00	06G04976	6/1/2006	COASTAL LEARNING CENTER	39,425.76	39,425.76				✓	This PO was not provided.	Paperwork taken by various agencies.	
273	15-402-100-500-40-0-00-00	06G05254	6/1/2006	ROCKLAND BAKERY INC.	1,799.65	1,799.65	18 invoices for bread deliveries for Cafeterias at District schools from 4/13-4/26/06		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.		
274	15-190-100-640-05-0-09-99	06G05347	6/6/2006	CREAM-O-LAND DAIRY	2,273.44	2,273.44	Milk delivery to schools: High School, Bradley Elem, Middle School, Bangs Ave. School.		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.		
275	15-999-999-999-00-0-00-00	06G1895A	10/5/2005	ANDERSON'S SCHOOL EVENTS	1,709.24	854.62	High School homecoming supplies including: vinyl grass, vinyl fringe, pomps paste, pomps (135), grey corrugated paper, 11" letters, class of 2007 banner, school events flyer.			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased. The disbursement label indicates the amount paid was twice the amount of the original PO. The invoice appears to have been paid twice.	Missing from the stack.	

**Appendix C**

Asbury Park School District  
Statistical Sample Analysis

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			Asbury Park School District Comments
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Discretionary	Appears Reasonable	Inconclusive	Comments	
276	20-271-200-300-21-1-00-00	06G2431A	11/18/2005	LOYOLA PRESS	296.78	296.78	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)		✓	The purchase appears reasonable as books provide educational value.	
277	20-211-100-610-03-1-00-00	06G4256A	4/3/2006	MPI	574.70	449.95	1 music dry erase board 4x6 ft for the Middle School. Item was received on 1/23/06, which pre-dates the PO by about 3 months.		✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the invoice date is prior to the PO date.	
278	20-211-100-610-03-0-00-00	06G5335A	6/14/2006	BARBARA MACPHERSON	106.76	106.76	Mileage and gas reimbursement to attend 2-day NJESOL / NJBE annual convention / workshop: "Teaching for Tomorrow: Connecting the Worlds through Education and Language for ELL / Bilingual Students" (from Middle School).		✓	This purchase appears reasonable as the employee's title, per the Position Control Roster, matches to the workshop they attended.	
279	15-190-100-610-08-0-00-00	06GF4781	10/31/2005	HARDWARE STORE OF ASBURY	559.62	559.62	Various hardware supplies purchased by the Maintenance Dept throughout May 2005. Under the PO there are 57 invoices ranging in price from 0.79 to 109.99, most less than \$20.00. Items include batteries, screwdrivers, hacksaw, cleaners, drywall knives, tool saw, fasteners, canvas work gloves, etc.		✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the amount paid for the PO is greater than the original PO amount.	
280	20-999-999-999-00-0-00-00	06GF6095	10/20/2005	PCI EDUCATIONAL PUB	6.21	6.21	This is an extension of PO 06X06095 for the additional S/H that was charged. The original PO was for 18 books such as Explore Your Newspaper; Survival Reading Skills; Reading and Study Skills; Syllabification for the Middle School.		✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the purchase was not properly approved. However, this is a manual PO as designate by the "GF" in the number.	This is not a manual PO. The PO was generated 6/23/2005 and the PO was rolled over to the next year.
281	20-211-100-610-03-0-00-00	06X00170	2/23/2005	SOUTH JERSEY ENERGY	38,898.09	100,509.85			✓	This PO was not provided.	Paperwork taken by various agencies.
282	70-990-320-530-00-2-00-00	06X0168K	2/23/2005	JCP&L	9,004.50	14,188.77			✓	This PO was not provided.	Paperwork taken by various agencies.
283	20-211-100-610-03-0-00-00	06X03631	2/7/2005	OCEAN MENTAL HEALTH	5,658.30	43,757.52			✓	This PO was not provided.	Paperwork taken by various agencies.

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Statistical Sample Analysis

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			Asbury Park 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		
284	20-999-999-999-00-0-00-00	06X04247	3/11/2005	CALLOWAY HOUSE, INC.	141.30	143.52	For TMES Annex, 1 of each: Label Manager; Label Manager Refill Case; Set of 12 Document Organizers; Document Center Rack			▼	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased. Per the District, these are to label items in the Special Needs Dept.	Per the District, these are to label items in the Special Needs Dept.
285	15-999-999-999-00-0-00-00	06X04334	3/18/2005	WEEKLY READER	567.00	11.34	For the Middle School: 50 Know Your World Extra Magazines at 10.50 per magazine			▼	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the purchase was not properly approved as the Request was incorrectly completed for one magazine, not 50. A copy of the PO is adjusted by hand and it is initiated by the same person who approved the PO. Otherwise, it could be reasonable.	The magazines were renewed and are essential.
286	20-231-100-600-21-0-OL-MC	06X04563	4/14/2005	HATCH	12,298.00	12,298.00	20 each of Journeys into Early Literacy of textbook and CD Add-on			▼	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as the vendor invoice was not provided.	The purchase order was put in April 14, 2005. Invoices are dated 4/21/2005. Credit information provided by company on May 24, 2005. Payment was issued 9/15/2005.
287	15-999-999-999-00-0-00-00	06X04705	6/23/2005	CENTER FOR EFFECTIVE SCH	150.00	150.00	A Special Ed Tutor from Bangs Elem. School attended a workshop titled Differentiation of Instruction / Cooperative Learning at the Center for Effective School Practice Main Office (Rutgers) in Somerset, NJ on 5/5/05		▼		This purchase appears reasonable as the employee's title, per the Position Control Roster, matches to the workshop they attended.	
288	15-999-999-999-00-0-00-00	06X04894	5/11/2005	SFA ORDERING DEPT.	308.00	280.00	The following quantities of books ordered for the Thurgood Marshall Elementary School; 3 In My Garden, 3 Look At the Sky, 4 LunchTime, 3 Me Too, 5 My school, 4 Taking A Trip, To School, 4 To The Moon, 5 Play Ground, 3 Kinder Friends, 5 What Smells?			▼	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the PO is dated 5/11/2005, the end of the school year.	

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Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			Asbury Park School District Comments
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	
289	20-253-100-600-20-0-00-00	06X05116	6/7/2005	WEIGHTS & MEASURES FUND	180.00	180.00	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)			▼	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased. Per the District, the scales were located in Bangs Elem. School, TMES, and the Middle School.
290	20-232-100-600-21-1-00-00	06X05170	6/2/2005	SUPPLY KING, INC.	18,791.60	18,897.60	Custodial Supplies such as; 60 Ironstone Acrylic Seal 5 Gal Bag in a Box, 30 Cutting Edge Stripper 5 Gal (Bag in a Box), 50 Bright Washroom Aero Disinfectant Cleaner, 20 Outpost Speedball Power Cleaner, 60 20" Black Stripping Floor Pads etc ordered by the Maintenance Dept.		▼		Appears reasonable as maintenance helps to protect assets.
291	70-990-320-530-00-0-00-00	06X05192	6/1/2005	SCHOOL SPECIALTY SUPPLY	362.67	414.25	Supply order for Project Jumpstart (including glue, markers, highland film w/sens strip, binders w/color labels, chalk etc) at the High School.		▼		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.
292	15-190-100-800-40-0-00-00	06X05217	6/1/2005	SCHOOL SPECIALTY SUPPLY	215.08	245.03	Supply order for Project Jumpstart (including glue, markers, highland film w/sens strip, binders w/color labels, chalk etc) at the Thurgood Marshall School.		▼		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.
293	15-000-213-600-05-0-00-00	06X05255	6/2/2005	CHILDCRAFT	1,052.99	1,052.99	1 Each of the following books; Jan Brett Big Books (Set of 5), Character Education Big Books (Set of 5), Dominoes (168 Pieces), No ends (150 Piece Set), Seasons Puzzles Set, Holidays Puzzles, Black Family Dollhouse Set and 5 Big Tapes ordered for the Bangs Avenue Elem. School.			▼	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the PO is dated 6/2/2005, the end of the school year.
294	15-190-100-640-40-0-09-99	06X05271	6/3/2005	HARCOURT BRACE ESL	9,169.84	9,169.84	75 of each of five different Student Edition books; 125 of each of two different Practice books (no charge for the latter.) For Bradley Elementary.			▼	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the PO is dated 6/3/2005, the end of the school year.

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Statistical Sample Analysis

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			Asbury Park 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	
295	15-190-100-640-40-0-09-99	06X05271	6/3/2005	HARCOURT BRACE ESL	9,169.84	9,169.84	75 of each of five different Student Edition books; 125 of each of two different Practice books (no charge for the latter.) For Bradley Elementary.			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the PO is dated 6/3/2005, the end of the school year.
296	20-262-100-600-21-0-00-00	06X05396	6/8/2005	LAKESHORE LEARNING MATER	287.19	287.19	For Bangs Ave Elem: 6 pairs Scissors, Music and Movement, Learning Center Poster, Safety Name Tags, Flip Books, Picture Word Wall, Sorting Box, Nursery Rhymes			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased. Also , the timing seems odd as the PO is dated as 6/8/05.
297	11-000-100-566-20-3-PP-CS	06X05405	6/8/2005	LAKESHORE LEARNING MATER	287.19	287.19	For Bangs Ave Elem: 6 pairs Scissors, Music and Movement, Learning Center Poster, Safety Name Tags, Flip Books, Picture Word Wall, Sorting Box, Nursery Rhymes			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased. Also , the timing seems odd as the PO is dated as 6/8/05.
298	20-999-999-999-00-0-00-00	06X05417	6/9/2005	ADPRO IMPRINTS	488.50	488.50	45 XL, 5 XXL White Short Sleeve T-Shirts ordered for Project Leads for students of all grades of the Summer Program			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased.
299	15-999-999-999-00-0-00-00	06X05466	6/9/2005	NYSTROM DIV. OF HERFF JO	397.70	397.70	20 special order graduation gowns for High School.			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased. Also, this is a manually generated PO.  The school district purchases caps and gowns for all administrators and for students who can't afford them. These gowns are for graduation and are essential.

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Statistical Sample Analysis

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			Asbury Park 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		
300	20-211-200-511-03-0-00-00	06X05482	6/10/2005	SAX ARTS & CRAFTS	1,229.50	1,259.21	48 Color Set Faber Castell, 12 Prism Color, 4 Heavy Duty Staples, 15 Design Ebony Pencils, Water Color Sets, 30 Clear Plastic Push Pins, 10 Sax Acrylic (Yellow, Red, Blue Black etc), SAX Taklon Brushes (set of 4), All Media illustrated Boardext ordered by the High School.		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
301	15-190-100-610-40-0-00-00	06X05490	6/10/2005	N.J. LABORATORIES	160.00	200.00	Micro and chemical analysis of milk for month of June		✓		Appears reasonable as testing air quality directly benefits students by providing and ensuring safe and clean air.	
302	15-202-100-610-05-0-09-99	06X05544	6/13/2005	NCS PEARSON INC.	41.49	41.79	Peabody picture vocabulary test records for Child Study Team.		✓		This purchase appears reasonable for the Child Study Team.	
303	15-190-100-610-07-0-00-00	06X05572	6/13/2005	ORIENTAL TRADING CO. INC	47.55	82.66	Supplies for the Middle School: 2 Halloween pony bead bracelet craft kits, 2 snowflake photo magnet craft kits, 2 dove peace ornament craft kits, 2 break - your - own geodes,		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
304	11-000-100-566-20-3-PP-CS	06X05582	6/13/2005	KAPLAN SCHOOL SUPPLY CO.	267.54	267.54	Picture This CD-Rom, Rhyme Puzzles, Books on Tape, Gross Motor Hoops for Alphabets Preschool, part of the Early Childhood Learning Program			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the PO is dated 6/13/2005, the end of the school year.	
305	11-000-291-280-23-0-00-00	06X05636	6/14/2005	SUNBURST COMMUNICATIONS	54.95	54.99	Lemonade for Sale for Sun/Mac/Win CD Rom for the Middle School. Description says "Cog. Mod. Supplies."			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased. Per the District, the supplies were for Special Ed. instruction.	Students use a sale of lemonade as an instructional activity. This is a required educational tool.
306	11-888-999-999-00-V-00-00	06X05673	6/15/2005	MONICA MIELE	1,074.00	3,222.00				✓	This PO was not provided.	Paperwork taken by various agencies.
307	13-602-100-610-25-3-00-00	06X05691	6/15/2005	FLINN SCIENTIFIC INC.	311.00	328.84	Ten Color Filter Paddles, 1 Folding pocket Magnifier, 5 Floating Magnets, 20 Dual Lens Magnifier, 30 Litmus (blue, neutral and red), Dip and Read PH Test Strips, Prisms and Equilateral Acrylic, Investigating Sound Poster, Anatomy, Biology ordered for the Middle School.		✓		The purchase appears reasonable as it directly benefits students.	

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Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			Asbury Park School District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive		
308	15-999-999-999-00-0-00-00	06X05702	6/15/2005	CASCADE SCHOOL SUPPLIES	143.12	172.44	For Middle School, 1 of each of the following books: Math Book Challenges 5-8; Math Problem Solving Journals; Real World Math 5-8; Math Achievement Grade 6, 7, and 8; Beginning Algebra Thinking 5-6; Pack of 10 Protractors; Pentomino Puzzle; Set of Plastic Trapezoids	✓			The purchase appears reasonable as books provide educational value.	
309	15-000-213-600-40-0-00-00	06X05825	6/20/2005	GLOBE FEARON	22,414.80	22,414.80	For the Middle School: 300 Student Edition Physical Science Text Books; 20 Teacher Resource CD-ROM; 220 Student Lab Books; 2 Lab Videos	✓			The purchase appears reasonable as these books and CD-ROMs provide educational value.	
310	15-999-999-999-00-0-00-00	06X05849	6/21/2005	CAFETERIA FUND	18.25	18.25	Parent Task Force meeting refreshments - reimbursement to the Cafeteria Fund.	✓			The purchase appears to be reasonable as it is encouraging parents' involvement in schools.	
311	20-245-245-600-00-0-00-00	06X05863	6/21/2005	CASCADE SCHOOL SUPPLIES	166.00	198.00	For Bradley Elementary, 1 of each of the following books: Planets; Theme Unit Weather; Traits of Good Writing 3-4; History Book of Famous Events; word Games 2-3; Video Letter Sounds; Timed Drills Math; Classroom Starters Geography; etc.	✓			The purchase appears reasonable as books provide educational value.	
312	20-331-200-530-25-0-00-00	06X05905	6/22/2005	HOLT, RINEHART & WINSTON	3,476.09	3,690.36	P.E. textbooks for the High School: 60 Lifetime Health ; 1 Teacher's Edition; Publisher- Holt, Rhinehart & Winston 2004 ed.	✓			The purchase appears reasonable as books provide educational value.	
313	60-910-310-420-00-2-00-00	06X05948	6/22/2005	CASCADE SCHOOL SUPPLIES	138.74	153.40	Inclusion supplies for the Middle School: 1 collating rack, 1 swivel desk mate, 5 border trims - technology, 5 border trims - science, 5 border trims - solar system, 2 small bar magnets.			✓	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased. Per the District, these items were for a bulletin board for Special Ed classes. Also, Cascade School Supplies was a MOESC vendor.	
314	20-211-100-610-03-0-00-00	06X05974	6/22/2005	MILLER EDUC. MATERIALS	94.71	94.10	Two Algebra LV3:Strength in Numbers, two Algebra LV4, two Algebra LV5 ordered for the High School.	✓			The purchase appears reasonable as books provide educational value.	

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315	20-999-999-999-00-0-00-00	06X06118	6/24/2005	GLOBE FEARON	563.53	571.00	Books for High School: 10 World History books, 10 Work Books - World History.			▼	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as the PO is dated 6/24/2005, the end of the school year.
316	20-233-233-600-00-0-00-00	06X06123	6/24/2005	WETA LEARNING STORE	249.75	249.75	1 each of the following books - How Difficult Can This Be? F.A.T City Workshop, Beyond F.A.T City, Last One Picked First One Picked On, When the Chips are down, How Difficult Can this be? Ordered by the Child Study Team Annex		▼		These books provide teachers with guidance on teaching and helping kids.
317	15-000-223-500-07-0-00-00	06X06176	6/28/2005	ELI RESEARCH	199.00	199.00				▼	This PO was not provided.
318	15-999-999-999-00-0-00-00	06X06203	6/30/2005	STATE OF NJ D & E FISCAL	153,694.04	340,429.84	Federal Programs TPAF Reimbursement ordered by the Board Office			▼	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased. Per the District, purchase is for the Pension Fund.
319	20-999-999-999-00-0-00-00	06X4526A	6/30/2005	CASCADE SCHOOL SUPPLIES	38.39	38.39	125 Duotang Portfolios			▼	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as the only a photocopy of the PO was provided.
320	15-999-999-999-00-0-00-00	06X4797A	5/3/2005	CASCADE SCHOOL SUPPLIES	1,234.62	1,636.25	20 Post-Its, 100 Pocket Folders, 10 Envelopes, 1 Organizer, 100 Tissues, 10 Rulers, 20 Protractors ordered for the Bradley Elementary School.			▼	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased.
321	60-910-310-610-00-2-00-00	06X5175A	6/6/2005	SYSTEM SALES CORP.	112.00	112.00	Room Partitioned, Phone Assigned, Phone in Room 211 Reconnected at Bradley Elementary School (Description on Invoice: " Room 100 is partitioned and phone in question is assigned to room 131. Room 211 phone cord loose. Reconnected and tested. All normal at departure")			▼	This purchase appears reasonable as it is for general operations of the school.

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Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			Asbury Park School District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive		
322	15-190-100-500-05-0-09-99	06X5462A	6/14/2005	DENNIS P. RYAN JR.	40.00	40.00	Reimbursement for a 3-year boiler operator's license renewal - maintenance department employee.			▼	Although the purchase appears reasonable and the students may have directly benefited from the purchase, the expenditure is deemed inconclusive as we do not have enough documented information that describes the products or services being purchased.	A black seal certification is required for a school building to remain open. A custodian must have black seal certification.
323	70-990-320-610-00-0-00-00	06Y05180	6/1/2005	AMERICAN HOME TUTORING	8,325.00	21,376.00			▼		This PO was not provided.	Paperwork taken by various agencies.
324	70-990-320-610-00-0-00-00	06Y05180	6/1/2005	AMERICAN HOME TUTORING	7,620.00	21,376.00	16 Students @ \$1336 per pupil expenditure for Title I Supplemental Services under NCLB for Bangs Elementary, Thurgood Marshall School, Middle School.	▼			The purchase appears reasonable as it directly benefits students.	
325	15-190-100-610-07-0-00-00	06Y05541	6/13/2005	DISCOUNT SCHOOL SUPPLY	277.31	314.21	2 Parachutes 20' wide/16 handles, 1 Obstacle Course Activity Set; 4 shoulder bags for Little Tots Pre-School		▼		This purchase appears reasonable for students' fitness.	
326	11-000-262-621-05-0-00-00	06Y05561	6/13/2005	HATCH	440.00	440.00	Single User Stand Alone Renewal, 5 User Lab Pack Renewal for LAP-D, the Learning Accomplishment Profile-Diagnostic Edition It provides a systematic method for observing children functioning in the 30-72 month age range. The purpose of this norm-referenced assessment is to assist teachers in assessing individual skill development in gross motor, fine motor, cognitive, and language.			▼	The purchase appears reasonable as it directly benefits students.	
327	20-999-999-999-00-0-00-00	06Y06016	6/22/2005	B & H PHOTO VIDEO	655.65	655.65	One Kodak Extagraphic Projector, one Kodak 100MM 1/2/ FF Projector Lens ordered for the High School.		▼		This purchase appears reasonable as it is for general operations of the school.	