



State of New Jersey
Department of
Education

Performance Audit of
Bridgeton School District

April 9, 2008

ADVISORY



KPMG LLP
345 Park Avenue
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April 9, 2008

Department of Education
State of New Jersey

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

Audit Objective

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

Audit Scope

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

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

KPMG LLP



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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 the Bridgeton Public 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 teachers and nonteaching certified staff to assess whether staff is working as per their assigned duties and in accordance with a report completed by District officials.

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

Purchase Order Review

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

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

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

Account Subgroup	Number of Transactions/POs	Total Expenditure Amount	Number of Transactions Selected for Testwork	Dollar Value of Sample Selected
Subgroup Analysis (Total for Subgroups 1–6 Presented Below)	5,521	\$67,445,729	1,000	\$3,697,643
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	1,676	\$3,792,119	400	\$2,345,722
2. Noninstructional Miscellaneous Purchases	419	\$60,207,833	95	\$92,901
3. Noninstructional Supplies and Materials	3,201	\$1,509,143	440	\$563,048
4. Regular Instructional Purchased Professional Educational Services	47	\$181,949	35	\$139,215
5. School Sponsored Athletic Supplies and Materials	–	–	–	–
6. Capital Outlay	178	\$1,754,684	30	\$556,757
Statistical Sample of Remaining Accounts	10,950	\$75,119,147	330	\$1,382,331
Total PO Review	5,851	\$68,828,061	1,330	\$5,079,975

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 purchases of facilities maintenance services (e.g., pest and rodent treatment), children psychological evaluation services, new licensing fees of new bus drivers, and advertisements in newspapers for open positions at the school.

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 coffee service at the Administration building, district polo shirts for staff members, and district logo materials (mugs, flashlights, letter openers).

Inconclusive

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

Examples of purchases deemed to be inconclusive based on our analysis included computers where the necessity of the computers were not provided, and monthly cell phone bills for cell phones throughout the District, with the names and titles of the individuals with access to the cell phones not provided. For purchases identified in this category, further analysis and discussion between the Department and the District is required.

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

Account Subgroup	Appears Reasonable		Discretionary		Inconclusive	
	Number of POs/ Transactions	Dollar Value	Number of POs/ Transactions	Dollar Value	Number of POs/ Transactions	Dollar Value
Subgroup Analysis (Total for Subgroups 1–6 Presented Below)	693	\$3,028,691	145	\$131,029	162	\$537,923
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	341	\$2,157,286	11	\$4,602	48	\$183,834
2. Noninstructional Miscellaneous Purchases	72	\$84,336	17	\$6,982	6	\$1,583
3. Noninstructional Supplies and Materials	231	\$299,916	113	\$76,236	96	\$186,896
4. Regular Instructional Purchased Professional Educational Services	26	\$120,395	2	\$3,210	7	\$15,611
5. School Sponsored Athletic Supplies and Materials	–	–	–	–	–	–
6. Capital Outlay	23	\$366,758	2	\$40,000	5	\$149,999
Statistical Sample of Remaining Accounts	270	\$1,223,374	20	\$79,354	40	\$79,603
Total PO Review	963	\$4,252,065	165	\$210,383	202	\$617,526

13 Point Analysis

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

The results of these queries were summarized and stratified to aid in the selection of a representative subjective sample to be reviewed. A high-level breakdown of the 13 points considered, and as 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>	33	27	We noted after viewing system screen prints that all 27 items had a complete profile. For the 27 sample items the documentation reviewed appeared reasonable.
	2. Possible Questionable Payroll Payments – <i>No Benefits Deducted from Paycheck</i>	273	28	We noted after inquiry with the District representative, and review of supporting documentation that the majority of our sample was not eligible for benefits due to their part time employee status. The remainder of our sample had voluntarily opted out of Benefits. Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.
	3. Possible Questionable Payments – <i>Payments made to Potential Ghost Employees</i>	7	1	For our review, we interviewed payroll staff and inspected Payroll and Human Resources systems. Through inquiry and review of documentation, we noted that the match was a result of a clerical error or typo. We also noted that only a few digits were affected. Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.
	4. Possible Questionable Payments – <i>Payments Made to Employees after Termination Date</i>	7	7	We noted that the six of the seven samples were paid on the subsequent pay period, and that one employee resigned a full-time position for a part-time position. Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.
	5. Possible Questionable Payments – <i>Payments Made to Employees Greater than 30 Days after Termination Date</i>	31	31	Twenty of the 31 samples reviewed received payment 30 days after termination because they changed job functions or performed additional job duties. Eleven of the samples received retirement, vacation, and/or sick payout 30 days after termination. Of those 11, 4 of the delays were a contractual requirement. We reviewed the contracts for those 4. Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.

Type	Query	Number of Occurrences	Number of Items Selected for Follow-Up	Results of Testwork
	6. Payroll Payments Analyses – <i>Anomalies in Number of Paychecks Received</i>	240	28	The 28 employees we selected for testing received additional pay checks greater than 52 checks due to overtime pay and stipend pay. For each employee, we inspected overtime approval forms, contracts for extra pay, including hourly wages, and all items appeared to be reasonable. Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.
	7. Possible Questionable Employees/Payments – <i>Large Gross Pay Increase</i>	86	31	The majority of our selected sample had a large gross pay increase due to not working a full year in the previous period or because they received a promotion or additional paid job responsibilities. Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.
	8. Possible Questionable Employees/Payments – <i>Large Salary Increase</i>	25	25	All of our samples had an increase due to annual guide increase, inactivity (leave or absence), promotion, and additional responsibility. Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.
	9. Possible Questionable Employees/Payments – <i>Large Portion of Gross Pay in Stipends</i>	424	100	All of the samples we reviewed had a increase due to one of or a combination of the following reasons: overtime for certified employees (e.g., summer program), cafeteria employee participating in breakfast program, bus driver works overtime, full time versus substitute work, vacation day and sick day pay out, and additional responsibility (e.g., History teacher works as a track coach). Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.
	10. Possible Questionable Employees/Payments – <i>Large Portion of Gross Pay in Overtime</i>	–	–	This analysis resulted in zero exceptions.

Type	Query	Number of Occurrences	Number of Items Selected for Follow-Up	Results of Testwork
Vendor Disbursements	11. Possible Questionable Payments – <i>Invoices Paid in Excess of Purchase Order</i>	1,165	60	Through our review, we noted that 32 of 60 items selected for testwork were initially approved. However, we were unable to assess if the increases to the original PO amounts were approved. We noted through inquiry with District staff that the new accounting system will not allow a PO to be increased before going through the proper channel of electronic approval. We recommended further analysis be conducted to determine that all increases in POs are approved by the appropriate District staff in the new accounting system.
	12. Possible Questionable Payments – <i>Invoice date prior to Purchase Order date</i>	–	–	This District's accounts payable system does not maintain information relative to invoice date and invoice numbers.
	13. Possible Questionable Vendors – <i>Post Office Mail Drop Box Addresses</i>	32	15	We noted that for 7 of the 15 sample items in the District, there was no activity since July 1, 2004. We recommended the District establish a process to purge vendors from the vendor master listing when there is no activity for extended periods of time. Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary outside of the recommendations.

Assessment of Internal Controls

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

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

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

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

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

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

Section	Area	Timing		Potential Risk		
		Long Term	Short Term	High	Med	Low
Inventory 3 observations 3 short term 3 medium risk	Need for Inventory Tracking		√		√	
	Need for Signoff on Warehouse Supplies Delivered to District Locations		√		√	
	Periodic Fixed Assets Inventory Process		√		√	
Facilities Management 2 observations 2 short term 1 medium risk 1 low risk	Formalized Work Order Reviews		√			√
	Retail Purchases Do Not Comply with Standard Purchasing Policy		√		√	
Purchasing/ Accounts Payable 3 observations 3 short term 2 medium risk 1 low risk	Vendor Change Report		√		√	
	Formalized New Vendor Approval		√		√	
	Segregation of Duties Regarding Contract Maintenance for a Small Number of Contracts		√			√
Payroll/Human Resources 6 observations 6 short term 3 medium risk 3 low risk	Manual Entry of the Daily Attendance Report		√			√
	Need for Reconciliation of Attendance Reports		√			√
	Need for Formal Review of New Hire Data Entry		√		√	
	Segregation of Duties		√		√	
	Employees Do Not Sign for Payroll Checks		√			√
	Documentation of Reconciliation		√		√	
General Operations/ Accounting 4 observations 4 short term 1 high risk 3 low risk	Formalized Bank Reconciliation Review		√			√
	Segregation of Duties		√	√		
	Manually Produced Purchase Order Aging Report		√			√
	Formalized Journal Entry Review Documentation		√			√

Section	Area	Timing		Potential Risk		
		Long Term	Short Term	High	Med	Low
Food Services 2 observations 2 short term 2 medium risk	Need for Manual Processes Upgrade		√		√	
	Standard Operating Procedures Cash Management		√		√	
Transportation 4 observations 2 long term 2 short term 4 low risk	Need for Bus Route Analysis	√				√
	Standard Operating Procedures – Emergency Policies		√			√
	Formalized Review of Daily Mileage Logs		√			√
	Need for Cost Analysis of In-house versus Outsourced Busing Services	√				√
Technology 10 observations 1 long term 9 short term 3 high risk 6 medium risk 1 low risk	Formal Documented Information Technology Security Policy		√	√		
	Acceptable Usage Policy		√		√	
	Formal Process to Identify Training Needs	√			√	
	Password Requirements for Network and Key Applications		√	√		
	Data Center Fire Detection System		√	√		
	Evidence of the Creation, Modification, or Deletion of User Accounts		√		√	
	No Evidence of Periodic Access Review		√		√	
Technology Continued	Change Management		√		√	
	Documented Data Migration Process		√		√	
	Backup Location		√			√
Student Activities 3 observations 3 short term 3 medium risk	No Formalized Bank Reconciliation Review Process		√		√	
	Segregation of Duties		√		√	
	Cash Fundraising Cash Collections		√		√	





Project Overview

KPMG was engaged by the State of New Jersey Department of Education (the Department) to conduct a performance audit of the Bridgeton Public 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 timeline stipulated in the Request for Qualifications (RFQ) issued by the Department.

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

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

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

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

Information Gathering and Analysis

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

District Entrance Conference – We conducted an entrance conference with the Superintendent and the 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:

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

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

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

- Policies and Procedures Manuals
- Organizational Charts
- Fixed Asset Listings
- Employee Manual and Handbook
- School Board Minutes
- Audited Financial Statements
- Consolidated Budget
- Collective Bargaining Agreements
- Professional Services Contracts

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

Structured Interviews – Approximately fifteen (15) 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	Director of Funded Programs
Business Administrator	Student Activities Coordinator – Bridgeton High School
Assistant Business Administrator	Student Activities Coordinator – Indian Avenue School
Director of Human Resources	Director of Food Services
Administrative Assistant – Purchasing	Warehouse Supervisor
Accounts Payable Clerk	Technology Coordinator
Payroll Specialist	Transportation Coordinator
Director of Facilities Management	

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 POs from a subgroup of account codes identified in the RFQ and statistically sampled additional POs from remaining account codes. Supporting documentation for the purchases was requested and reviewed. We documented the nature of the purchase, and considered framing questions developed in conjunction with the Department to categorize the expenditure in one of these categories. These three categories, which are further described in the body of the report were as follows:

- Appears Reasonable
- Discretionary
- Inconclusive

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

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

Validation and Reporting

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

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

Organization of the Report

The remainder of this report is organized as follows:

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

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



Historical Expenditure Analysis





Historical Expenditure Analysis

Overview

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

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

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

The Department issued the data request document 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 reviewed whether or not it contained data for both school years and each of the data elements listed in the data request document.

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

- 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 HR 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.

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

Description of Normalization and Quality Assurance

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

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

AP Data

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

HR Data

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

Finally, we tested the District data for any further anomalies that would potentially impact the 13 Point Analysis. For example, we reviewed how the District represents the original amount of a purchase order in a subsequent fiscal year and flagged POs 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 were compared to the District's original data for accuracy.

Specific Assumptions and/or Observations Relative to the District

- We initially found that several thousand Purchase Orders (PO's) did not reconcile between the amount paid and the amount from the disbursement journal. After review with the District, a new file was issued. At the time of our analysis, only 278 PO's did not reconcile between the amount paid and the disbursement journal.
- Invoice dates and invoice numbers were not available. The District's AP system did not maintain information relative to invoice date and invoice numbers. As a result, KPMG was not able to perform the test for invoice dates prior to PO dates as part of our analysis.
- We were also unable to precisely determine what other pay categories existed. All "other pay" was lumped into a general sum which included overtime, stipends, and extra contact. The only way to determine those amounts would be to examine physical records. The data was not stored in any electronic fashion according to the District. As a result, we were unable to perform the overtime and stipend tests as part of our analysis.
- During our review of the subgroup data, we noted that a large dollar amount was charged to the accounts beginning with 11-000-520-930-XX-XX with account details noted as "Contribution to WSR." In total, \$60,000,389.56 was coded as expenditures to these accounts. Through discussions with the Business Administrator, it was represented that District funding is received from both the State and various grants. Amounts are then transferred via disbursements to the respective district location accounts in accordance to the percentage of expenses reported in the District budget. Therefore, these transfers are noted as disbursements.
- We noted during our data analysis and review that there were 468 individuals that are listed in the payroll system but not in the Employee Master File. This may indicate that controls regarding the timely updating of the payroll system with current employee information have not been operating effectively or inadequate.
- 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.

- We also found very high check amounts, some of which were over \$3 million with a check number of '9999999'. The District noted that the checks were wire transfers

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, 290, and object codes between 600 and 699
 4. Regular Instructional Purchased Professional Educational Services – includes program code 1XX with an object code 320
 5. School Sponsored Athletic Supplies and Materials – includes program code 402 with object 600
 6. Capital Outlay – includes fund 12
- **Statistical Sample from Remaining Account Codes** (*referred to as the Statistical Analysis*) – This analysis considered a statistical sample of expenditures charged to account codes not included in the Subgroup Analysis above. All expenditure accounts were considered excluding the six included in the subgroup analysis noted above. Typically, this population included: instructional materials; salaries and benefits; and other routine expenditures.

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

Account Subgroup	Number of Purchase Orders/ Transactions	Total Expenditure Amount	Number of Transactions Selected for Testwork	Dollar Value of Sample Selected
Subgroup Analysis <i>(Total for Subgroups 1–6 Presented Below)</i>	5,521	\$67,445,729	1,000	\$3,697,643
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	1,676	\$3,792,119	400	\$2,345,722
2. Noninstructional Miscellaneous Purchases	419	\$60,207,833	95	\$92,901
3. Noninstructional Supplies and Materials	3,201	\$1,509,143	440	\$563,048
4. Regular Instructional Purchased Professional Educational Services	47	\$181,949	35	\$139,215
5. School Sponsored Athletic Supplies and Materials	–	–	–	–
6. Capital Outlay	178	\$1,754,684	30	\$556,757
Statistical Sample of Remaining Accounts	10,950	\$75,119,147	330	\$1,382,331
Total PO Review	5,851	\$68,828,061	1,330	\$5,079,975

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.), POs 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 POs were selected, the field teams requested supporting documentation, including purchase requisitions, POs, 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 POs/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 (Total for Subgroups 1–6 Presented Below)	693	\$3,028,691	145	\$131,029	162	\$537,923
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	341	\$2,157,286	11	\$4,602	48	\$183,834
2. Noninstructional Miscellaneous Purchases	72	\$84,336	17	\$6,982	6	\$1,583
3. Noninstructional Supplies and Materials	231	\$299,916	113	\$76,236	96	\$186,896
4. Regular Instructional Purchased Professional Educational Services	26	\$120,395	2	\$3,210	7	\$15,611
5. School Sponsored Athletic Supplies and Materials	–	–	–	–	–	–
6. Capital Outlay	23	\$366,758	2	\$40,000	5	\$149,999
Statistical Sample of Remaining Accounts	270	\$1,223,374	20	\$79,354	40	\$79,603
Total PO Review	963	\$4,252,065	165	\$210,384	202	\$617,526

Based on our review, we noted certain themes within the data regarding the types of purchases that we deemed 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. Six 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 20 transactions with a dollar value of \$79,938 that were discretionary and 10 transactions with a dollar value of \$13,112 that were inconclusive. For example:
 - \$680 for unspecified mailing system maintenance
 - \$1,813 for an executive desk purchased for an office at the Cherry Street location
- *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 13 transactions with a dollar value of \$7,738 that were discretionary and 52 transactions with a dollar value of \$72,967 that were inconclusive. For example:
 - \$1,383 for a field trip to Sumter, South Carolina to compete in the Double Dutch Competition
 - \$1,053 for printed totes and pins (total quantity of items: 230)
 - \$749 for assorted kids toys and gifts purchased at local department store
 - \$4,109 for assorted kids toys and gifts purchased from a teaching materials supplier
 - \$4,823 for food (e.g., pizza, bakery items, cafeteria services) provided at different meetings and assemblies where specific documentation on justification of providing food was not available
- *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 \$29,357 that was discretionary and 63 transactions with a dollar value of \$209,719 that were inconclusive. For example:

- \$1,233 for multimedia equipment including a TV, TV mount, and VCR/DVD combination at the Cherry Street School
- \$1,398 for 4 digital cameras at the Cherry Street School
- \$14,264 for 9 laptops to be used throughout District
- *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 two transactions with a dollar value of \$40,000 that were discretionary and 24 transactions with a dollar value of \$258,560 that were inconclusive.

For example:

- \$6,810 for vehicle repair where no indication of whether vehicles repaired were District vehicles
- \$380 for the rental of one tent and 60 chairs for an unknown outdoor event
- \$12,000 for consulting fees for grant writing for State Agencies
- \$12,000 for fees paid to an external company with no available documentation, and improperly coded
- *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 89 transactions with a dollar value of \$46,936 that were discretionary and 26 transactions with a dollar value of \$6,624 that were inconclusive. For example:
 - \$1,816 for meals provided to staff on two days during the opening days of school
 - \$1,820 for conference room rental, breakfast, and lunch at a hotel for an Administrative Council meeting
 - \$1,149 for Faculty in-service lunch provided on opening day of school
 - \$4,783 for breakfast and luncheon buffet at a country club for staff during an in-service day
- *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 34 transactions with a dollar value of \$10,089 that were discretionary and five transactions with a dollar value of \$1,336 that were inconclusive. For example:

- \$1,040 for 52 polo-shirts with embroidered logo
- \$1,160 for flowers ordered by the District for staff sympathy and retirees
- \$3,120 for logo materials, including pens, note pads, highlighters, flashlights, mugs, letter openers, and shoe horns
- \$779 for desk folders
- \$110 for a deluxe leather laptop carrying case

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.	145
Improperly Coded – The transaction was coded to an incorrect Account Code.	3

We noted during our review of the hardcopy purchase order (PO) documentation that the invoice date was printed on most vendor invoices and that the check date was hand written on the original PO. In addition, we noted that there were numerous instances where the PO date and PO amounts on the inspected PO documentation did not match the data extracted from the system. The District represented that PO amounts were manually entered and were modified if required (i.e., to add shipping costs, applicable taxes, etc.). The District also represented that PO's were typed manually by District locations and sent to the Purchasing Department. The Purchasing Department would enter the PO information into the system and would often enter the current date, and thus a discrepancy in the dates would be noted. This issue has since been eliminated with the upgrade of the system in 2006.

Prior to the system being upgraded in 2006, purchase requisitions were not required in the District. PO's were submitted to the Purchasing Department and any questions regarding items were communicated via phone or e-mail. Documentation of such communications was not consistently retained. Subsequent to the upgrade to the new Edu-Met system in 2006, new purchase requests are entered as purchase requisitions by District locations. A system defined approval path must be followed where each approver must electronically approve the requisition. The requisition does not become a PO until the approval of the Superintendent is obtained online.

Refer to Appendices B and C for the detailed POs/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 PO mail drop box addresses, which are equivalent to PO Box addresses, but appear to be a legitimate address.

The results of these queries were summarized and stratified to aid 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	<p>Analyzed payroll records to identify incomplete or missing hire date, birth date, status, address information, and other key data elements</p>	<p>We noted 33 employees for whom the system maintained payroll/HR file was incomplete or missing data elements. Of the 33 employees:</p> <ul style="list-style-type: none"> • 29 did not have salary information recorded within the system • 1 did not have an address recorded within the system • 5 did not have a birth date recorded within the system • 2 did not have a hire date recorded within the system 	<ul style="list-style-type: none"> • Conducted interviews with HR and Payroll personnel to ascertain why the anomalies would exist. • Selected a sample of 27 transactions from the listing of employees to further understand the anomalies presented. • Reviewed HR system and Payroll System Data. 	<p>We selected 27 transactions for testing:</p> <ul style="list-style-type: none"> • Five of the 27 items we selected for testing were listed as missing “Date of Birth” in the system generated report. We reviewed the HR and Payroll system and noted that all 5 sample items had “Date of Birth” data. • Twenty-three of the 27 items we selected for testing were listed as missing “Salary Data” in the system generated report. We reviewed the HR and payroll system and noted that all 23 sample items had salary data. • Two of the 27 items we selected for testing were listed as missing “Date of Hire” in the system generated report. We reviewed the HR and payroll system and noted that all 2 sample items had “Date of Hire” data. • One of the 27 items we selected for testing was listed as missing “Address” in the system generated report. We reviewed the HR and payroll system and noted that the sample items had “Address” data. <p>The 27 sample items the documentation reviewed appeared reasonable. However, the Engagement Team was unable to determine why the analysis performed using the electronic data provided by the District yielded the 33 employees with incomplete or missing data elements.</p> <p>We recommend the District assess if a system report can be generated, highlighting if any employee has missing or incomplete data. Such a process should be performed periodically.</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 273 instances where an employee received a paycheck without any payroll deductions. The total amount paid to these employees was \$2,137,674.70. Of the 277 instances:</p> <ul style="list-style-type: none"> ● 204 were under \$10,000 ● 62 were greater than \$10,000 and less than \$50,000 ● 7 were more than \$50,000. 	<ul style="list-style-type: none"> ● Ascertained through interview of the payroll personnel the reason for payroll disbursements without any deductions. ● Selected a sample of 28 transactions from the listing of employees who received a payroll disbursement without any deduction. ● For each sample item, we: <ul style="list-style-type: none"> – Requested supporting documentation to determine the nature of the check (i.e., payroll, reimbursement, pension) – Identified the employee's: <ul style="list-style-type: none"> – Job title – Salaried or hourly – Full time or part time 	<p>We selected 28 employees that did not appear to have applicable benefits deductions and obtained supporting documentation to further understand zero deductions.</p> <p>Of the 28 individuals selected:</p> <ul style="list-style-type: none"> ● Twenty-two were substitute or hourly wage employees and as such were ineligible for benefit coverage. ● Five were retired police officers and as such elected no benefit coverage due to continuous benefit from previous position. ● One was a full-time employee who elected no benefit coverage. We reviewed and verified the benefit election form on this employee's personal file from the HR office. <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	<ul style="list-style-type: none"> • We noted six employees whose termination date was after their date of death, as recorded in the Social Security Administration's death master file. • We noted one employee whose name, including first and last name, was different from death master file. 	<ul style="list-style-type: none"> • Conducted interviews with the HR and payroll personnel to ascertain why the anomalies would exist. • Selected a sample of one transaction from the listing of employees noted in the results column. • For the sample item, we: Attempted to verify that the date of the termination agreed to the supporting documentation per the personnel file Compared the social security number per the system to the number listed on the copy of the social security card or other supporting documentation in the personnel file if HR did not have a copy of the social security card (i.e., I-9 form) 	<p>Based on our review with Payroll Personnel, we noted that the average time for HR and Payroll to process outstanding earnings for employees due to death is around one month. We were informed that the payroll department manually makes adjustments in the system to suppress further payroll payments once they become aware of the death of an employee.</p> <p>We selected one employee whose social security number appears on the Social Security Administration's death master file and requested supporting documentation to further understand the payments to the individual.</p> <p>We noted, in this instance, the employee's SSN was data entered incorrectly into the system. The employee resigned in 2003 and was rehired back as a home instructor in 2004. The incorrect SSN was data entered by a member of the payroll personnel when the employee's information was recreated in the system.</p> <p>We recommend the District establish a process for comparing the employees' SSNs to the Social Security Administration death master file on a periodic basis. Follow-up should be conducted for all exceptions noted. This should include verifying that there are no typographical errors; that an employee was not erroneously maintained within the system after the employee's death; and that if the employee is alive and active, the correct SSN for the employee is identified.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
4	<p>Employees that have been hired and terminated within a short period of time (e.g., one month) and paid after their termination date</p>	<p>We noted seven employees that were terminated within 30 days of their hire date and received pay after their termination date. The total amount paid to these employees was \$12,891.31. Of the seven instances:</p> <ul style="list-style-type: none"> • Five employees were paid within 30 days, of termination totaling \$10,893.02. • Two employees were paid between 30 and 90 days after termination totaling \$1,998.29. 	<ul style="list-style-type: none"> • 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. • Selected a sample of seven transactions from the results column. • For each sample item selected, we: <ul style="list-style-type: none"> - Reviewed HR personnel files to confirm the actual termination dates, hire dates, and rehire dates where applicable. - Reverified termination dates, hire dates, and rehire dates, where applicable, for the employees in the system. - 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 	<p>We selected seven transactions for testing:</p> <ul style="list-style-type: none"> • Six of the seven employees we selected for testing received final pay made on subsequent pay period after termination. • One of the seven employees we selected for testing resigned a full-time position, and became a substitute. <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	<p>Employees paid greater than 30 days after their termination date</p>	<p>We noted 31 employees that were terminated and received pay after their termination date totaling \$ 153,566.07:</p> <p>The breakdown is as follows:</p> <ul style="list-style-type: none"> • 11 of 31 employees were paid between 30 and 90 days after termination totaling \$25,881.10. • 17 of 31 employees were paid between 90 and 365 days after termination totaling \$71,102.91. • 3 of 31 employees were paid greater than 365 days after termination totaling \$56,582.06. 	<ul style="list-style-type: none"> • Ascertained through interview of HR personnel examples of when employees may receive pay after termination • Selected 31 samples from the results column. • For each sample item selected, we: <ul style="list-style-type: none"> – Reviewed HR personnel files to confirm the actual termination dates, hire dates, and rehire dates where applicable. – Reverified termination dates, hire dates, and rehire dates, where applicable, for the employees in the system. – 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 – Inquired about potential settlement payments owed to the employee – Inquired about payments made due to an earlier paycheck having been lost (requested a copy of the void check if applicable) 	<p>We reviewed 31 of the 31 employees noted. Of the 31 items we tested we noted that:</p> <ul style="list-style-type: none"> • Twenty of the 31 employees we selected for testing received additional pay checks after 30 days of their termination due to changing positions or performing additional job duties. • Seven of the 31 employees we selected for testing received retirement vacation and/or sick-days payout 30 days after termination. • Four of the 31 employees we selected for testing received additional pay checks after 30 days of their termination due to the type of contract at time of hire, which specified 60 days pay after termination. We reviewed and verified the contracts of those employees. <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
6	<p>Employees who received greater than 52 checks within the two-year period covering 2004–2005 and 2005–2006</p>	<p>We noted 240 employees that received greater than 52 checks in the two year period covering 2004–2005 and 2005–2006 totaling \$11,615,038.12 in gross pay. The breakdown is as follows:</p> <ul style="list-style-type: none"> • 77 employees received between 53 and 59 checks totaling \$3,931,643.91 in gross pay. • 105 employees received between 60 and 79 checks totaling \$5,036,688.46 in gross pay. • 58 employees received more than 79 checks totaling \$2,646,705.75 in gross pay. 	<ul style="list-style-type: none"> • Ascertained through interview of the payroll personnel why an employee may receive greater than 52 checks over the span of two fiscal years (i.e., overtime, stipends, and expense reimbursement). • Selected a sample of 28 transactions from the listing of employees who received more than 52 checks in a given fiscal year. • For each sample item the engagement team: <ul style="list-style-type: none"> - Verified that supporting documentation exists for the additional disbursements (i.e. approved overtime form, expense reimbursement request/approval, contract to coach a sports team) 	<p>Based upon our interviews with payroll personnel, we noted it is not uncommon for an employee to receive more than 52 checks over 2 fiscal years. Employees who perform any forms of additional job duties will receive separate checks other than regular pay checks.</p> <p>The 28 employees we selected for testing received additional pay checks greater than 52 checks due to overtime pay and stipend pay. We inspected the overtime approval form, and contract, for extra pay, including hourly wage, and all items appeared reasonable.</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 86 employees that received gross pay increases greater than \$7,500. The breakdown is as follows:</p> <ul style="list-style-type: none"> ● 44 employees received a gross pay increase between \$7,501 and \$12,500. ● 27 employees received a gross pay increase between \$12,501 and \$25,000. ● 15 employees received a gross pay increase greater than \$25,001. 	<ul style="list-style-type: none"> ● Ascertained through interview of the payroll personnel the salary increases by job grade. ● Considered Board Resolution for percentage increases. ● Selected a sample of 31 employees receiving high gross pay increase to further understand the salary increase. ● For the sample selected, we reviewed the personnel file for: <ul style="list-style-type: none"> - Indication of a promotion - Indication of sick/vacation days cashed in - Indication that the employee performed an additional job function requiring a stipend - Overtime approval forms - Other documentation supporting a large gross pay increase 	<p>We reviewed 31 of the 86 employees noted. Of the 31 items we tested we noted that:</p> <ul style="list-style-type: none"> ● Ten of the 31 employees we selected for testing received additional gross pay due to promotion or performing extra job duties. ● Fourteen of the 31 employees we selected for testing received a large gross pay increase due to the employees being hired within the 2004–2005 fiscal year, and receiving only partial yearly salary for time worked during that year. They received full yearly salary for fiscal year 2005–2006. ● Five of the 31 employees we selected for testing received additional gross pay due to those employees were on different types of leaves for significant period of time during 2004–2005 fiscal year. ● One of the 31 employees we selected for testing had a name change during fiscal year 2004–2005, and the system generated only the part of gross pay under this employee's new name. Therefore, the employee did not really receive any additional pay. The difference in pay during fiscal year 2004–2005 and 2005–2006 represented part of salary paid under the new name in 2004–2005, and full year salary in 2005–2006. ● One of the 31 employees we selected for testing received additional gross pay due to a resignation during fiscal year 2004–2005 and a return to the job during fiscal year 2005–2006. <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	<p>Employees whose salary increased by an amount greater than \$7,500 from 2004–2005 to 2005–2006</p>	<p>We noted 25 employees that received a salary increase greater than \$7,500. The breakdown is as follows:</p> <ul style="list-style-type: none"> • 10 employees received a salary increase between \$7,501 and \$12,500. • 10 employees received a salary increase between \$12,501 and \$25,000. • 5 employees received a salary increase greater than \$25,001. 	<ul style="list-style-type: none"> • Ascertained through interview of HR and payroll personnel the salary increases by job grade. • Considered Board Resolution for percentage increases • Selected a sample of 25 employees receiving high salary increase to further understand the salary increase. • For the sample selected, we reviewed the personnel file for: <ul style="list-style-type: none"> - Indication of a promotion - Indication that the employee performed an additional job function with an agreed-upon salary increase - Other documentation supporting a large salary increase 	<p>As per our interviews with the Payroll personnel, increases in base salary are normally due to one or a combination of the following:</p> <ul style="list-style-type: none"> • Annual guide increase (e.g., Step 4 to Step 6) • Higher degree (e.g., BA to MA) • Inactivity (e.g., Leave of absence) • Promotion (e.g., Teacher to Assistant Principal) • Additional responsibility (e.g., 10-month teacher to 12-month teacher) <p>We reviewed 25 of the 25 employees noted. Of the 25 items we tested we noted that:</p> <ul style="list-style-type: none"> • Twenty-four of the 25 employees we selected for testing received salary increase due to promotion or performing additional responsibilities. • One of the 25 employees we selected for testing was a custodian and received salary increase in fiscal year 2005–2006 due to significant leave of absence during fiscal year 2004–2005. <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	<p>Employees who received greater than 10% of base salary in stipends</p>	<p>We noted 211 employees that received stipends and other pay greater than 10% of their base salaries and their overall gross paid out totaling \$6,394,677.74 from 2004–2005.</p> <p>We also noted 213 employees that received stipends and other pay greater than 10% of their base salaries and their overall gross paid out totaling \$5,558,784.15 from 2005–2006.</p>	<ul style="list-style-type: none"> ● Ascertained through interview of HR and payroll personnel a listing of all positions paid via stipend and the corresponding amount. ● Inquired about the District's policy for employing people to perform positions paid via stipend who are nonsalaried employees ● Selected a sample of 100 employees receiving stipends in excess of 10% of their base salary. ● For the sample selected, we: <ul style="list-style-type: none"> – Confirmed the employee was identified on the list of employees receiving pay via stipend or other pay – Confirmed the amount of the stipend or other pay – Compared the stipend or other pay amount paid to the employment contract 	<p>As per our interviews with the Payroll personnel, employees who received greater than 10% of base salary in stipends are normally due to one or a combination of the following:</p> <ul style="list-style-type: none"> ● Overtime for certified employees (e.g., summer program) ● Cafeteria employee participating in breakfast program ● Bus driver works overtime ● Full-time versus Substitute work ● Vacation day and Sick day pay out ● Additional responsibility (e.g., History teacher works as a track coach). <p>We reviewed 50 of the 211 employees noted from 2004–2005 and 50 of the 213 employees noted from 2005–2006. Of the 100 items we tested, we noted that explanations provided and documentation reviewed are within one or a combination of the above reasons and 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
10	Employees who received greater than 25% of base salary in overtime	This analysis resulted in zero exceptions.	N/A	N/A

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>Through our system generated review, we noted 1,165 payments totaling \$5,206,122.98 in excess of the original purchase order amount. The breakdown is as follows:</p> <ul style="list-style-type: none"> ● 1,060 purchases made where the payment amount exceeded the original purchase order amount by less than or equal to \$1,000 totaling \$88,108.25 in excess ● 25 purchases made where the payment amount exceeded the original purchase order amount by greater than \$1,000, but less than or equal to \$2,500 totaling \$66,170.00 in excess ● 16 purchases made where the payment amount exceeded the original purchase order amount by greater than \$2,500, but less than or equal to \$5,000 totaling \$58,569.19 in excess ● 48 purchases made where the payment amount exceeded the original purchase order amount by greater than \$5,000 totaling \$4,993,275.54 in excess. 	<ul style="list-style-type: none"> ● Ascertained through interview of the purchasing and accounts payable personnel why certain disbursements would be processed in excess of the PO. ● Inquired as to why new POs are not issued when an increase is required. ● Selected a sample of 60 transactions from the listing of disbursements that exceeded the PO amount. ● For each sample item, the engagement team: <ul style="list-style-type: none"> – Traced and agreed the disbursement to supporting documentation (e.g., contract, vendor invoice, purchase requisition, etc.) to assess if the disbursement was properly approved and processed – Noted if the increased amount caused the purchase to exceed a bid or quote threshold 	<p>We reviewed 60 of the 1,165 payments noted. Of the 60 items we tested, we noted that:</p> <ul style="list-style-type: none"> ● Twenty-four of the 60 payments sampled included POs with multiple account numbers. Through our review of the accounting system and supporting documentation (PO), we noted the total purchase order amount was not exceeded by payment in any of our samples selected. ● Thirty-two of the 60 payments sampled included multiple purchase order increases. As a result of our review of the PO, we noted that all 32 initial POs were approved, but it was unclear if any of the increases were approved. ● One of the 60 payments was a wire payment that did not have an associated purchase order. We reviewed supporting documentation, and consider this payment to be a result of normal business operation. ● Two of the 60 payments were for manually entered POs. Through inquiry with the District's staff, we have noted that the ability to manually enter POs has been disabled via the implementation of the new accounting system. ● One of the 60 payments was for a purchase order that was entered incorrectly. District staff has informed us that payment can not exceed purchase order amount in the new system that has been implemented. <p>We noted through our review of supporting documentation that before the implementation of the new accounting system, approved POs were increased, and approval of that increase was not clearly documented. Through inquiry with the District's staff we noted that the new accounting system will not allow increases without a system of approval by the appropriate management. We have not tested the new accounting system's controls regarding PO increases and approval. We recommended further analysis be conducted to determine that all increases in POs are approved by the appropriate District staff in the new accounting system.</p>

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	The District's accounts payable system does not maintain information relative to invoice date or invoice numbers. As a result, KPMG was unable to perform this analysis.	Not applicable	Not applicable

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., PO Box, commercial mail receiving agencies, etc.)	We noted 32 vendors that receive payment at known mail-drop locations.	<ul style="list-style-type: none"> • Selected a sample of 15 vendors who receive payment at mail-drop locations. • Traced and agreed a disbursement to supporting documentation (e.g., contract, vendor invoice, etc). • Requested business certification forms for the vendor to confirm the address. • Requested evidence that the vendor was included within the vendor master file. 	<p>We selected 15 vendors from the District's vendor master file whose mailing address appears to be a known mail-drop location. We performed further review and noted the following:</p> <ul style="list-style-type: none"> • For 8 of the 15 vendors selected for testing, there were no differences between the vendors address in the system and the address on the vendor invoice. • For 7 of the 15 vendors selected for testing, the District has not had any transactions since July 1, 2004. We recommend the District establish a process to purge vendors from the vendor master listing when there is no activity for extended periods of time. Additionally, if the District anticipates conducting business with the vendors, a Business Certification Form should be obtained. <p>Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary outside of aforementioned recommendations.</p>

Certified Staff Review

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

We selected a sample of 100 certified staff to review. Our selection included 55 certified teachers and 45 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	44
	High School	11
Nonteaching Certified Staff	Principals	10
	Guidance Counseling	4
	Supervisors	6
	Facilitators/Coaches	8
	Other	17

We performed the following for each employee:

- Visited the school and confirmed the employee’s name by observing identification and the primary role of the employee through inquiry
- Verified the employee’s job function through inquiry and/or observation
- Requested and/or observed 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 requested.

Based on our review, all of the employees reviewed were performing the job function as identified and coded by the District.



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, 25 items were tested to understand whether key controls were in effect as described.

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

Inventory

Overview

The Inventory Department at the District includes the Inventory Manager (also the Purchasing Manager) and the Warehouse Supervisor. The Custodial staff at each District building assists in the receipt of inventory.

The Inventory Division at the District is responsible for the receiving, tagging, tracking, monitoring, and distribution of District supplies and fixed assets within the District. Inventory items considered as district supplies include custodial supplies and copy paper, whereas fixed assets are items valued over \$2,000. The District has hired a third party, "Industrial Appraisals," for the tracking, valuation, and depreciation calculation of fixed assets. A report is generated by Industrial Appraisals on a yearly basis and submitted to the District for insurance reporting purposes.

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

- Tagging Process
- Tracking and Monitoring Assets
- Receiving Process
- Reconciliation of Inventory
- Disposal Process

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

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

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

- Inventory purchasing meeting package to determine that inventory management and ordering information was distributed to District location administrators.
- Purchase orders indicate receipt of goods.
- District supply requests are formally documented using a supply request form.
- Manual log for copy paper is maintained by the Warehouse Supervisor to determine that copy paper stock levels is monitored and recorded.
- "Property Inventory and Accounting Cost Record Report" is generated on a yearly basis.
- Fixed Asset Inventory Change Report is generated on a yearly basis.
- Appraisal of fixed assets report is generated on a yearly basis.

- Annual report for copy paper tracking amount ordered, used, and remaining to determine that the report is created indicating District copy paper usage.

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.

Need for Inventory Tracking

Currently, items that are ordered by individual District locations are drop shipped to that location. A process for the Inventory Manager to track such inventory has not been consistently implemented throughout the District. Without a process of tracking inventory at each location, the Inventory Manager may not have adequate knowledge regarding supply levels and usage, which may lead to the District being over or under-stocked on items. In addition, without adequate tracking of inventory, loss due to theft or misuse may not be detected.

We recommend that the District consider implementing a District-wide tracking process to track inventory of items at all locations within the District.

Need for Signoff on Warehouse Supplies Delivered to District Locations

District supplies held in the District warehouse are shipped as required to District locations. There is no signoff obtained by the District warehouse from the receiving District location when shipment is made. Without a formal signoff of delivery, District staff cannot determine whether delivery of materials was made in the case of discrepancies. In addition, without a formal signoff of delivery, it may be difficult for the District to investigate loss of inventory during deliveries.

We recommend that the District consider implementing a formal signoff process during deliveries made within the District. This should include the signature of the deliverer and the receiver with the date and time identified.

Periodic Fixed Assets Inventory Process

A process to periodically perform a physical count of fixed assets within the District has not been implemented. Without a periodic physical count, the District cannot determine whether a fixed asset is still in service and at the intended District location. This may cause the District to be unaware of fixed assets being lost, stolen, or not in service.

We recommend that the District consider implementing a process to periodically perform a physical inventory count of fixed assets within the District. The results of the count should be compared to the system recorded inventory levels to identify discrepancies.

Facilities Management

Overview

The Department of Facilities Management is responsible for the management and maintenance of 685,892 square feet of building space, including seven schools, a stadium, sport facilities, business administration building, and the ExCel school location rental for special education students. The Facilities Team provides routine maintenance and general infrastructure services, custodial services, equipment care, and emergency repairs (e.g., snow removal during the winter time) to all District school buildings and grounds. The Facilities Department consists of 49 full-time Janitors/Custodians, seven maintenance employees, one administrative staff, 11 part-time employees, seven security monitoring employees, and two management staff, who report directly to the District Superintendent. There are some high school students employed on a part-time basis as custodians.

The Facilities Management operations are primarily funded by the District budget. Each year's budgeting is developed based on data of capital outlay and expenditures from the previous year adjusted by additional estimations and assumptions. The Business Administrator of the District conducts the budgeting analysis and has the primary responsibility for this process. The Director and Supervisor of the Facilities Department may raise concerns or feedback once they receive the budget estimates from the Business Administrator.

The Department of Facilities Management is responsible for overall school facilities security and safety. Custodians are assigned to all schools and school-operated buildings throughout the day. Overnight security is managed by two night supervisors, and each of them oversees four buildings and 15 or 16 staff.

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:

- Facilities Budget
- Overtime Approval
- Health and Safety
- Insurance Coverage
- Routine Maintenance
- Disaster Recovery.

We identified key controls within the facilities management 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:

- Existence of school custodian policies and procedures.
- Overtime is tracked and approved on Overtime Assignment Sheets.
- Status of work orders are logged in the District Work Order System.
- Applications for usage of District property are documented and approved by the Bridgeton Board of Education.

Summary of Observations and Recommendations

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

Formalized Work Order Reviews

The Director of Facilities Management currently reviews all work orders on an ad hoc basis. However, there does not appear to be any documentation to substantiate management's review of the work orders, nor is there evidence of any follow-up actions. A lack of documentation of reviews and subsequent actions required based on those reviews increases the risk that management's corrective actions are not clearly communicated and the issues identified are not properly resolved.

We recommend the Department of Facilities Management consider formally establishing a work order review process, including the documentation of reviewing and tracking work orders, including:

- Objective of the review
- Work-in-progress
- Follow-up actions required
- Other comments such as time estimated to completion and/or budget to actual comparison.

Retail Purchases do not Comply with Standard Purchasing Policy

The Facilities Management team allows small purchases to be made at local hardware stores. Such purchases do not need preapproval and there is no dollar threshold limit. Purchases are often put into immediate use and no quantity tracking is performed on those purchases. This process presents risk that local hardware stores may not provide competitive pricing, and purchases may be made for uses not approved by the District.

The Director of Facilities Management may also consider implementing a dollar threshold for such purchases and also consider implementing a reconciliation process. We recommend that the Director of Facilities Management consider reviewing and approving all purchases prior to being made at the local hardware store, or documenting a list of employees that are authorized to make such purchases.

Purchasing/Accounts Payable

Overview

The Purchasing department is managed by the Assistant School Business Administrator and the School Business Administrator. The Purchasing department consists of four full-time employees, the Administrative Assistant- Purchasing and three Purchasing Secretaries. The Purchasing department is responsible for setting up the Request for Proposal (RFP) and Bid process. The Purchasing department is also responsible for the purchasing of goods and services for the schools, supplies warehouse, maintenance warehouse, and the Administrative building. The District utilizes the Edu-Met system to create POs, and it is integrated with Accounts Payable.

The Accounts Payable (AP) Department consists of an AP Specialist. The AP department processes payments once a month, with the check run completed by the AP Specialist. AP pays vendor invoices for District bills (i.e., electric). AP only issues payments after invoices have gone through the District approval process.

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

- Purchase Requisitions and POs
- Supporting Documentation
- Vendor Information
- Competitive Bid Process
- Travel and Expenses.

We identified key controls within the Purchasing/AP 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:

- Bid or quotation was received and that State Law and District policy were followed.
- Vendor files contain proper documentation, W9, and New Jersey Business Registration.
- There is only one active vendor entry in the vendor master file.
- Purchase order associated with the selected disbursement is closed, and that the payment did not exceed the purchase order.
- Purchase order packages have been marked “okay to Pay”, dated, and initialed.

Summary of Observations and Recommendations

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

Vendor Change Report

The District does not create and review a vendor master file change report periodically. Reviewing the report would allow the District to detect any unapproved changes to the vendor master file. Failure to utilize a vendor change report would not allow the District to detect if any inappropriate changes have been made to the vendor master file.

We recommend the District consider using a vendor master file change report, and perform a documented review periodically by someone who does not have access to change the vendor master file.

Formalized New Vendor Approval

Approval for the addition of new vendors to the master file is not documented. Currently, when an employee would like to request a new vendor, they e-mail the Administrative Assistant Purchasing with the information necessary to add the

vendor to the vendor master file. Once the new vendor is added to the system, the employee wishing to purchase an item from that vendor initiates a purchase order, and that purchase order with the new vendor name goes through the chain of approval. Failure to utilize a New Vendor/Change Vendor form may allow for inappropriate additions or changes to the vendor master file.

We recommend that the District utilize a New Vendor/Vendor Change form, and that it include the person requesting the vendor or change, approval signature from an appropriate District employee, and a statement that allows the person requesting a new vendor to disclose any relationship to the vendor.

Segregation of Duties Regarding Contract Maintenance for a small number of Contracts

For a small number of contracts, a Purchasing agent procures the contract and authorizes payments for the contract throughout the duration of the contract. In these limited cases we recommend that someone outside of the purchasing function authorize payments during the contract administration stage of contract management, like it is done for other contracts in the District.

Human Resources/Payroll

Overview

The Human Resources Department consists of the Director of Human Resources and two clerks. The two clerks within the division work closely with the District's Payroll Specialist. The Director of Human Resources reports directly to the Superintendent.

The Payroll Department consists of one Payroll Specialist that reports directly to the School Business Administrator and one Payroll Assistant that works with the Payroll Specialist.

Both the Human Resources and Payroll Departments utilize the Edu-Met system for data processing; however, each has a separate module within the Edu-Met system.

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

- New Hire Process
- Changes to Payroll
- Attendance Process
- Overtime Policy and Procedures
- Payroll Checks
- Employee Benefits
- Buy-Backs

- Termination

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

- Existence of HR policies and procedures.
- “Request for Personnel” forms for a selection of new hires have been approved by the HR department and the Business Administrator.
- Verify the existence of the Salary Guide Book.
- Daily attendance report is created.
- New hires are receiving salaries in accordance to the Salary Guide Book.
- Edu-Met payroll module audit logs are signed off by the Business Administrator.
- Attendance update sheets are signed off by the Payroll Manager to signify updating in the Payroll module.
- Attendance update sheets are signed off by the Payroll Manager to signify updating in the Payroll module.

Summary of Observations and Recommendations

On the following pages we present a summary of observations and recommendations related to the HR/payroll process. The observations were identified as a result of the Internal Control Questionnaire (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.

Manual Entry of the Daily Attendance Report

Attendance and time tracking of employees is entered into the HR module of the Edu-Met system by manually keying in the Daily Attendance Report data. There is no review and signoff conducted to verify that the data entered into the system is accurate. Manual processes increase susceptibility to incorrect data entry being stored within the system. If time is recorded incorrectly, employees may receive the incorrect pay amount or adjustments to sick/personal days.

We recommend that the District consider the implementation of a procedure to signoff on the data entry into the Edu-Met system. This procedure should indicate that the entry is reconciled to the report to minimize the risk of data entry error.

Need for Reconciliation of Attendance Reports

A reconciliation is not performed between location attendance reports and the “Daily Attendance Report.” Location attendance reports are not submitted to the HR department, but are retained at the individual locations. Without a reconciliation, absences that were not reported to the HR clerk on the “Daily Attendance Report” may go unreported.

We recommend that the District consider implementing a procedure to reconcile the location attendance reports with the “Daily Attendance Report.” This will increase the likelihood that employees receive the correct compensation and adjustments to sick/personal days.

Need for Formal Review of New Hire Data Entry

Currently, the District does not have a formal process to review the data entered in for new hires by HR. Data stored within the payroll component of EduMet and data stored within the HR component of EduMet is not compared for consistency and accuracy. Failure to have a formalized review and cross reference could lead to data being entered incorrectly and going undetected.

We recommend that new hire data be formally reviewed and that the human payroll and human resources information be compared to ensure accuracy.

Segregation of Duties

As discussed previously, an element of effective internal controls is the proper segregation of duties. The basic premise of segregating duties is to prevent situations where an employee has the ability to perpetrate an error or irregularity and to conceal it. Proper segregation of duties provides for a system of checks and balances such that the functions by one employee are subject to review through the performance of interrelated functions of another employee.

In the course of our review of the Payroll department, we noted segregation of duties concerns relating to the review of payroll system audit log. We noted that the person responsible for reviewing the payroll system audit log also had the ability to make changes in the payroll system.

We recommend that the person responsible for reviewing the payroll system audit log not have the ability to make changes to payroll.

Employees Do not Sign for Payroll Checks

District Employees do not sign for payroll checks confirming receipt. Signing for payroll checks would provide documentation that District employees received checks, and would prevent confusion in the situation of a lost check.

We recommend that all payroll checks are either paid via direct deposit or mailed to the employee's home address. If an employee would like to pick-up their check at a physical location, a request should be made and the employee should be required to confirm receipt of their check by signature.

Documentation of Reconciliation

The District does not formally document and retain sign-off of payroll account reconciliations or review of the current employee list (used to ensure terminated employees have been removed).

We recommend that the District maintain a documented record of the reconciliation.

General Operations/Accounting

Overview

The Accounting Department is managed by the School Business Administrator. The Accounting Department is responsible for all financial accounting, budgeting, grant accounting, and accounts payable functions within the organization. The Department consists of five full-time employees and includes the Assistant School Business Administrator, Director of Funded Programs, a Purchasing Secretary, an Accountant, and an Accounts Payable Clerk.

The School Business Administrator has oversight of Financial Accounting. The majority of financial data is entered into the Edu-Met system via the cash receipt and accounts payable module. Financial statements are produced by the Edu-Met software package.

The School Business Administrator prepares the budget for District level items and has the School Administrators from each school location prepare school budgets. The School Business Administrator combines all budgets and submits it to the Superintendent for approval.

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

- Payment of Invoices
- Edits to Purchase Orders
- Tracking Purchase Orders
- Financial Accounting
- Budget
- Grants Management.

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

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

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

- Back account reconciliations are performed.
- Checks were signed off by the School Business Administrator and the President of the Bridgeton Board of Education.
- Cash disbursements have been approved by the Bridgeton Board of Education via Board meeting minutes.

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.

Formalized Bank Reconciliation Review

Currently, Bank Reconciliation reviews are undocumented. Currently, the accountant performs reconciliation of all accounts, and an undocumented review is performed by the School Business Administrator.

We recommend that the District formalize the bank reconciliation review process to ensure that every reconciliation has a documented review.

Segregation of Duties

As discussed previously, an element of effective internal controls is the proper segregation of duties. The basic premise of segregating duties is to prevent situations where an employee has the ability to perpetrate an error or irregularity and to conceal it. Proper segregation of duties provides for a system of checks and balances such that the functions by one employee are subject to review through the performance of interrelated functions of another employee.

In the course of our review of the Accounting department, we noted segregation of duties concerns relating to the override approval of POs. The School Business Administrator and Assistant School Business Administrator have the ability to

override purchase order approval, and the authority to sign checks. These duties could possibly allow the School Business Administrator or Assistant School Business Administrator to enter a purchase order, approve it, and later initiate and sign a check for erroneous purchases. In addition, the School Business Administrator performs an undocumented quarterly review of purchase order approval overrides. The School Business Administrator also has the ability to override purchase order approval. Someone who does not possess the ability to override purchase order approval should perform a documented review of overrides. Failure for someone independent of the override functionality to perform this review and document it could lead to inappropriate overrides going undetected.

We recommend that the District consider removing the School Business Administrator and Assistant School Business Administrator's ability to override approval.

If technical limitations restrict the ability to remove override access, we suggest that the District consider the implementation of a process to formally review and document all purchase order overrides. The review should be performed by a staff member that does not have the ability to sign checks.

Manually Produced Purchase Order Aging Report

The School Business Administrator currently reviews open POs via a manually maintained report created by purchasing department personnel. If possible, the report should be system generated to ensure that all open POs are captured. As the report is manually maintained, errors or omissions may occur and not be detected (i.e., open orders intentionally or unintentionally being left of the report).

We recommend that the District consider developing and using a system generated report and document the review. The system report should include a flag for POs older than 30 days old, so that they can be reviewed and the PO voided if necessary/appropriate.

Formalized Journal Entry Review Documentation

Journal entries are reviewed by the School Business Administrator or Assistant School Business Administrator, but no documentation or evidence is retained to evidence this review. Without adequate documentation of review, there may be instances where the review has not been performed.

We recommend that the District consider implementing a process to review all journal entries and that evidence of the review be documented. The process should be documented so that the review procedures are consistent whether the BA or ABA completes the review.

Food Services

Overview

The Food Services Department at the District has 3 schools with operating kitchens, including the central kitchen located at the Broad Street School. The Food Services Department produces approximately 1,120 meals at managed schools per day (320 breakfasts and 800 lunches) and 2,800 meals at satellite schools per day (800 breakfasts and 2,000 lunches). The Department employs 52 full-time employees, including 1 Director, who reports directly to the District Superintendent, 1 Secretary, 8 Managers, and 42 staff members.

The Food Services Department at the District is primarily funded by federal and state government funding. Revenues generated from cash sales from students, school staff, and special events also contributed. The Food Services Department of the District is a member of the South Jersey Food Service Co-op, which consists of approximately 40 school districts. The Co-op bids on food products and services that may be utilized by all the members of the Co-op. As a result of the bid, the U.S. Food Services Company is an approved vendor for the Co-op, and it provides the District with approximately 80% of its food supplies. The contract is renewed automatically every two years. Vendors for the remaining food supplies are bid as necessary in accordance to District bid policies and procedures.

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:

- Ordering and Receiving
- Inventory

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 Cash Collections and Deposits
- 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:

- Verify the existence of the Food Service Department-based Standard Operating procedures.
- Verify the existence of the Food Service Bio-security Management Plan.

- Verify a selection of U.S. Food Services online ordering forms to determine that the orders are retained by the District.
- Food Services Financial Report is updated in accordance with bank deposit slips.
- Physical inventory count at each District food warehouse is performed.

Summary of Observations and Recommendations

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

Need for Manual Processes Upgrade

The Districts rely on manual processes for inventory tracking. Index cards are manually updated at all kitchen locations when food deliveries are received and when inventory is used. Manual processes present a potential risk for error. Food orders may be inaccurate resulting in excess food being purchased that may go to waste.

We suggest that the District consider an assessment to determine if the manual processes can be automated through the vendor's on-line ordering system or other systems upgrade. Automatic inventory tracking may provide at least the following benefits through our observation:

- Increase efficiency by reducing physical counting.
- Improve accuracy by reducing human errors.
- Improve control environment by providing sufficient time for the Food Services Director to review and approve a purchase order before it is placed.

Standard Operating Procedures Cash Management

The Food Services Department does not maintain standard policies and procedures for cash management. Checks and cash for student account deposits are first given to the classroom teachers by the parents. These payments could be with the teachers for an extended period of time before transferring monies to cafeteria managers. Cash deposit policies vary at different school locations for meal sales. Therefore, money could sit in cafeteria managers' offices, which may increase the risk.

We suggest that the Food Services Department consider establishing a defined set of policies and procedures to improve cash management process. This may include implementing formal dates for cash collections for student account deposits and deposits at the bank.

Transportation

Overview

The Office of Transportation at the District coordinates bus services for students to and from schools and transportation to most extracurricular activities, including sport events, field trips, after school programs, and special education students programs. The District strives to provide transportation services to accommodate all its students, except those that live less than 0.5 miles away from the school they are enrolled in. The transportation fleet consists of 36 different sized buses: 16-passenger; 24-passenger; and 54-passenger, and it shuttles approximately 4,900 students daily.

The Office of Transportation is led by the Director of Transportation, who directly reports to District Assistant Superintendent, and employs a Secretary and a total of 34 full-time Drivers and Bus Aides.

The Office of Transportation maintains a majority of its transportation operations in-house, partially due to limited number of available vendors in the area who are able to manage the service. The District owns all of its school buses. A limited number of bus routes are shared with other schools and Cumberland County co-op, mainly to accommodate out-of-district students.

The transportation budget is managed by the School Business Administrator with input by the Office of Transportation, as required.

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
- Special Education Students
- Bus Passes

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:

- Verify the existence of the Bus Driver Rules Manual.
- Verify that defined District routes have been created.
- Verify that mileage tracking sheets are completed by District bus drivers.
- Verify that a monthly safety meeting is held with driver attendance tracking.

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.

Need for Bus Route Analysis

Bus routes are currently designed manually in accordance to student home locations. No analysis is conducted to identify more efficient routing of the buses or consideration given to the bus capacity. Buses may be driving in routes well under the bus' capacity.

We recommend that the Office of Transportation consider conducting a formal ridership and bus routes analysis to determine if bus capacity is aligned with route demand. The analysis may decrease the number of bus routes within the District, help reduce redundant runs, or lead to merging some routes to reduce cost and increase efficiency.

Standard Operating Procedures – Emergency Policies

Operating without formally documented emergency policies or procedures, the Office of Transportation is exposed to risks of not being able to effectively react to sudden incidents that may involve safety of students.

We recommend that the Office of Transportation consider developing an emergency manual for all school bus drivers and provide them training on all applicable cases. Suggested topics for the emergency manual would include procedures to follow when an emergency occurs, including emergency contact lists and steps.

Formalized Review of Daily Mileage Logs

The Director of Transportation performs an undocumented review of mileage logs daily. This review of the log does not necessarily include a comparison to the odometer of the used bus.

We recommend that the District compare daily mileage logs to the standard mileage for the routes completed for each driver. If standard mileage is not currently documented for each route, it should be established. The daily mileage logs should

include a bus identification number and periodic mileage checks on the bus' odometer should be performed to ensure District buses are not being used for personal use by drivers.

Need for Cost Analysis

The Office of Transportation has not yet performed an analysis to assess if the number of school buses owned is adequate or performed a cost-benefit analysis to assess if cost savings may be generated by outsourcing the shuttle operations.

We suggest that the District consider conducting a formal financial analysis on the numbers of shuttle buses required, in-house versus outsourcing, and owning vehicles versus leasing vehicles. This may help provide the District with a better understanding of the financial advantages/disadvantages of their transportation decisions.

Technology

Overview and Background

The District's Technology Department is responsible for maintaining and supporting the Information Technology (IT) needs of instructional and administrative operations. The District has 10 buildings, and each building itself is a local area network. The 10 buildings are connected to each other via fiber optic, which constitutes a wide-area network for the District. The Technology Department supports software, hardware, and network infrastructure for more than 2,000 computers, of which 1,000 are Apple Macintosh computers and the remaining are Microsoft Windows computers. The IT Department is supported by 10 staff members, including a Network Specialist, a District Technical Specialist, Secretary, and Technical Specialists at each school. The District has a dedicated technology team that ensures that the District has a reliable IT environment, which has had minimum downtime during the recent past.

The Technology Department supports the District's core IT applications including:

- Edu-Met – This application is used as the main financial application within the District. It was developed by a third-party vendor and has been written specifically to cater to public education institutions. This application is currently used to perform payroll, human resources, general ledger, and accounts payable and receivable functions. This application is used by approximately 250 staff members.
- PowerSchool – The PowerSchool application is a comprehensive student information management system. Along with the management of standard student information, this application manages the functions of attendance, grades, and class schedules. This application is hosted internally, and there are approximately 1,000 users with access to the application.
- VersaTrans – VersaTrans is a transportation support system used by the District. This application is used to manage and support routing, redistributing, GPS fleet tracking, fleet maintenance, and field trip planning software. This system is used by approximately six staff members.

- PCS (Fastrak) – This application manages the financial aspect of students within the District, with respect to food management. This application is used at each of the District’s cafeterias and calculates the number of meals given to each student and the amounts owed by each student. There are approximately 15 staff members with access to this application.
- Scholastic Read 180 – This is the District’s Special Education application that is used to manage the students enrolled in the Special Education program. It is primarily used to create and manage student individual education programs. This application is currently used by approximately 120 staff members within the District.

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.

Formal 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 user network usage and e-mail accounts. This policy helps align the expectations of management and users.

Our discussions with staff within the Bridgeton District have 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.

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

Acceptable Usage Policy

An acceptable usage policy is used by many organizations to outline the acceptable use of the organization's information technology infrastructure. This policy is predominantly focused around the use of electronic mail and the Internet. The Bridgeton District currently uses an acceptable use policy to communicate expectations with students.

Our discussions with District Management identified that staff members are not required to sign this document.

Without policies being communicated to staff members, the users of the network may have inappropriate expectations of what is considered appropriate when using the network.

It is recommended that the District create a staff-acceptable usage policy agreement document for the District. All staff members should sign that they will act in accordance with this policy.

Formal Process to Identify Training Needs

For school Districts, adequate training, especially with respect to the use of information technology, will help ensure that users are using technology efficiently and effectively.

Our discussions with the District Technology Coordinator identified that the District does have a formal process to identify and provide training to the IT team or general staff.

Without sufficient training, the District staff may not have the understanding to effectively and efficiently utilize the technologies to their benefit and the benefit of the students within the District.

We recommend that the District take steps to formalize the information technology training program. This program should include an assessment of the current staff member skills and training programs that will be offered in the future.

Password Requirements 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.

Data Center Fire Detection System

The existence of the data center is critical to the continuing operation of the District's information technology systems. A key control to help ensure the continuing existence and operation of the data center is a fire detection system.

While observing the data center, we identified that the room does not contain any fire detection mechanisms.

The absence of a smoke detector within the data center increases the potential consequences should a fire occur, as smoke would be detected by one of the detectors outside the room rather than earlier by an in-room detector.

We recommend that the District investigate the installation of a fire detection unit in the data center.

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

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

In the Bridgeton 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 staff member, and not the actual access that the staff member requires. This may result in a staff member being assigned inappropriate access rights.

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

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

No Evidence of Periodic Access Review

The periodic review of user access is a key detective control for allowing organizations to identify users who have left the organization or have transferred but still have access to key applications and the network.

Bridgeton IT Management informed us that 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.

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

Review of Segregation of Duties

Periodically, an organization's Internal Audit or independent management should perform a review of the segregation of duties within key financial applications. This review should determine if the staff members who have access to the application have the "right" access needed to perform their jobs and do not have additional rights not needed to perform their jobs.

Our discussions with IT Management identified that the District does not have a formal process to conduct and document audit of rights of individuals based on the job functions.

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

We recommend that the District implement a regular review of the segregation of duties for the key applications within the District. This review should be performed a minimum of once a year. Evidence of this review should be kept for future audit purposes. This evidence should include who performed the review, when it was performed, and what were the results.

Change Management

During discussions regarding how changes are made to the network and key applications, Management described a process in which changes are identified, approved by Management, tested, and validated.

There are no formally documented procedures of the above process and no trail of evidence to suggest it has been followed for all changes.

Without policies and procedures for how changes should be authorized, implemented, and documented, there is an increased risk that changes may be introduced into the environment in an uncontrolled manner because staff members do not know the desired process.

We recommend that the District formally create a Change Management process, and that all changes be implemented using this process. In addition, this document should outline the process to be followed in the case of an emergency.

Documented Data Migration Process

During the two years, the District has undergone an upgrade from their old student information system to PowerSchool. This process included a data migration and conversion process to extract the information from the old system into the new. A formalized data migration process includes a documented mapping of data fields and a process for testing that the data has been migrated accurately and completely.

Our discussions with IT Management identified that they did not follow a documented data migration process.

Without a formally documented migration and conversion process, there is an increased risk that the conversion process could be incomplete or inaccurate.

We recommend that a formal migration plan be developed and retained for future data migration processes.

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

The backup tapes are currently stored off-site at a staff member's home residence.

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

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

Student Activities

Overview

Student activities are funded at the seven schools in the District by assorted fund raisers, and transfers from the District's budget. Student activities include student clubs and sporting activities at the schools. The District only funds sporting activities from the District's budget, including event fees, sporting equipment, and uniforms. For activities not funded by the District's budget, each school is responsible for the planning, budgeting, and cash collections for their student activities. There is one student activities bank account for each school in the District. The High School's student activity is accounted for using Quickens software, while a manual ledger is maintained at the other schools. The School Banker is responsible for maintaining the student activities accounting at the High School, and Financial Secretaries are responsible at the other school locations. The High School Banker/School Financial Secretary maintains the different Clubs balances via the Quicken software or manual ledger system. In addition, Treasurers at each club are also responsible for maintaining a separate ledger as well.

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
- Cash Collections

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

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

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

- Disbursements from school Student Activities Cash Disbursement Logs were approved and documented.
- Bank reconciliations are performed for school Student Activities accounts.
- Disbursements from the Bridgeton High School Student Activities account were signed by two authorized signers.

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.

No Formalized Bank Reconciliation Review Process

Currently, the School Banker performs the Bank Reconciliations. The Principal or other responsible party does not review and sign off on all student activity bank account reconciliations. A principal or other responsible party review and sign off ensures that the reconciliations are done correctly on a timely basis. Failure to review account reconciliations could possibly deter the ability of the District to detect intentional or unintentional errors.

We recommend that the District consider to have all student activities bank reconciliations be reviewed and signed off on by the Principal or other responsible party.

Segregation of Duties

As discussed previously, an element of effective internal controls is the proper segregation of duties. The basic premise of segregating duties is to prevent situations where an employee has the ability to perpetrate an error or irregularity and to conceal it. Proper segregation of duties provides for a system of checks and balances such that the functions by one employee are subject to review through the performance of interrelated functions of another employee.

In the course of our review of Student Activities, we noted segregation of duties concerns relating to the initiating of checks and bank reconciliation. The School Banker who is responsible for initiating checks and performing the bank reconciliation also receives the bank statement directly. Someone outside of the reconciliation and cash disbursement process should be responsible for receiving and reviewing the bank statements before they are forwarded to the School Banker. Failure to perform this review could allow fraudulent activity to go undetected.

We recommend that the District consider having the Principal or other responsible party within the District receive and review the monthly bank statement before it is forwarded to the School Banker.

In the course of our review of Student Activities, we noted segregation of duties concerns relating to cash deposits. The School Banker counts and deposits cash from sporting and other ticketed events. Someone who is not responsible for money handling or deposits should review and sign off on documented ticket count, and cash deposits to ensure that they match. Failure to perform this review could result in short deposits going undetected.

We recommend that the District consider having someone outside of the cash handling capacity review all ticketed events documentation and subsequent deposit.

Standard Operation Procedures – Cash Collections from Fundraising

Fundraisers do not have documented cash collection policies or guidelines. Documented guidelines should be issued to ensure fundraising cash collection is controlled. Failure to have documented guidelines could possibly lead to fundraising cash collection process that is susceptible to fraudulent activity.

We recommend that District consider formally documenting and issuing fundraising cash collection guidelines to all District locations.





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



Bridgeton Public Schools

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Bridgeton, New Jersey 08302-2001

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Superintendent

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August 2, 2007

Mr. Anthony Monaco, Partner
KPMG LLP
345 Park Avenue
New York, NY 10154

Dear Mr. Monaco:

You noted in your report that you were to review for anomalies or irregularities for the 2004-2005 and 2005-2006 school years. As we anticipated, KPMG's "13 point analysis" showed no unexplainable exceptions. It was further noted that all staff were performing their assigned duties as well as assisting in additional areas. The district continues to appreciate the efforts of its staff to provide an efficient and effective education as well as a positive learning environment.

The purchase order review of our district was for approximately 5% of selected accounts and stated that approximately 5% of those were "discretionary expenses." In the subsequent pages, you site examples of the "discretionary expenses" which were determined by using guidelines and code that were not in existence throughout all of 2004-2005 and 2005-2006 but were in fact not authorized until the 2006-2007 budget year. Had the 2006-2007 guidelines been in place in the previous years the district would have implemented the required procedures and complied with the code. We should not be held accountable for adherence to rules that were not in effect for the time period being audited. In fact, we find it high unprofessional, unethical, and actually outrageous that an auditing firm would behave in such a manner.

Additionally, although we found Bridgeton's auditors to be professional and actually likeable, it was evident they did not have the requisite knowledge and or training regarding New Jersey Public Schools, New Jersey Procurement Law, or Abbott regulations to conduct an appropriate audit in compliance with Generally Accepted Government Auditing Standards (GAGAS). For example, this lack of knowledge was demonstrated by the classification of classroom computers, distance learning technology, health benefit payments, payments to early childhood providers, and student awards and incentives as "inconclusive" purchases. It was appreciated that your staff noted that the district updated its software system and implemented new procedures during the 2006-2007 year.

Mr. Anthony Monaco
August 2, 2007
Page Two

Finally, our review of the internal control section of the report has assisted us in identifying some areas that we plan to revise in order to increase our efficiency and still remain cost effective. We thank your staff for their assessment, recommendations, and we plan to utilize this report to implement positive change and to continue our overall efficiency.

Sincerely,



H. Victor Gilson, Ed.D.
Superintendent of Schools



Nicole M. Schoener, CPA
School Business Administrator

c. Bridgeton Board of Education
Dr. Daniel Mastrobuono, County Superintendent

Appendix B
Bridgeton Subgroup Analysis

KPMG Ref.	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	District Comments
	1	150002406100105	05-2128	8/19/2004	APPLE COMPUTER INC	\$422.00	\$4,019.00	Invoices indicated 2 computer purchases including an iBook and Powerbook with peripherals.		✓		Laptop purchase justification documentation was included. State contract number was noted on the purchase order. Business Administrator represented that account code 222 in the school based budget is used for media and technology	Shown where to locate the state contract number on PO. Also explained the account code 222 in the school based budget is for media and technology.
	2	150002406100003	04-6712	6/30/2004	ePLUS TECHNOLOGY INC	\$7,215.00	\$7,215.00	Invoice indicated wireless network installation		✓		Installation of wireless network inline with inspected Bridgeton Technology Plan (July 1 2004 through June 30 2007)	see 3 year technology plan. Wireless network allows mobil lab and more instructional access to computer technology
	3	110002526100035	05-6422	5/12/2005	ANN CLARK	\$92.01	\$92.01	Purchase order indicated reimbursement for staff member attending NJDOE's Technical Support Program for building-based teams of intervention and referral services, including registration, lunch, and mileage.		✓		Business Administrator represented that support program is for the early intervention to recognize possible problems for students. Expenditure appears reasonable for district operations	early intervention for students is important to recognize possible problems before the student falls behind or needs more services

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	4	110002625900023	05-6986	6/15/2005	ANNIE WRIGHT	\$1,383.06	\$4,158.06	Invoice indicated a field trip to Sumter, South Carolina, including 13 students, 3 teachers, and a coach bus, to compete in the Annual World Invitational Double Dutch Competition.			✓	Cannot determine the educational value of the fieldtrip. Fieldtrip location and expenditure seems excessive for competition. Business Administrator represented that it is a national championship and that students learn coordination and teamwork through activity.	national championship competition for double dutch. The students learn coordination and team work through this activity.
	5	110002305800015	05-4852	1/21/2005	A-QUALITY BUSINESS SYSTE	\$368.00	\$368.00	Invoice indicated repair and fixing assembling and testing of an administration system		✓		Technical services purchased to support school operations.	
	6	110002515920080	05-0025	7/29/2004	ARAMARK UNIFORM SERVICES	\$16,716.84	\$25,000.00	Invoice indicated year 3 of a 3 year contract for uniforms for the 2004/2005 school year.		✓		Inspected documentation "Agreement Between Bridgeton Board of Education and Bridgeton Custodial Association" between 2003-2006 states that uniforms must be provided by the district to employees.	see custodial contract - part of contract
	7	110002306101580	05-5248	2/17/2005	EMBASSY SUITE HOTEL CHAR	\$334.32	\$668.64	Purchase order and invoice indicated lodging expense for staff member attending National Paideia Conf. for 3 nights during Mar. 17-19, 2005		✓		No out of state travel form was required as per inspected fax from State of New Jersey dated 8/8/05. Out of state travel request forms were required as of 8/12/05. Conference expenditure appears reasonable for district operations	out of state travel forms not available until Aug 2005. Padeia was the developer for Indian avenue school. Annual conference for developer and facilitator for school

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	8	120004007210001	05-5558	3/15/2005	ROYAL TRAVEL	\$330.41	\$991.23	Purchase order and invoice indicated flight accommodations for three staff members to attend ASCD national conf. Mar. 30 - April 4, 2005 in Orlando, FL.		✓		ASCD conf. aimed at making it possible—by design—for more students to understand what they are asked to learn and apply it in meaningful ways. No out of state travel form was required as per inspected fax from State of New Jersey dated 8/8/05. Out of state travel request forms were required as of 8/12/05.	
	9	150002406100003	05-0048	8/19/2004	ARCH WIRELESS	\$661.87	\$721.56	Invoice indicated messaging and other phone services		✓		Cannot determine which staff members were wireless services and their necessity in their respective job roles based on the inspected documentation. District represented that wireless devices are provided for maintenance personnel. Expenditure appears reasonable, however no additional supporting documentation was available.	Wireless devices for maintenance personnel

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	10	110002305300001	05-4414	12/23/2004	ASCD HOUSING	\$940.50	\$920.00	Invoice indicated hotel reservation for ASCD conference from April 1-5, 2005.			✓	Business Administrator represented that conference assists leaders in enhancing skills. No additional supporting documentation was available to determine who traveled to conference. Total paid against PO is greater than original PO amount	administrators conference assists school leaders in enhancing their skills and allows them to bring best practices back to the district. Principal appropriately charged to code 240
	11	150002226103506	05-6136	4/25/2005	ASCD	\$199.00	\$199.00	Invoice indicated registration for conference ASCD.			✓	Business Administrator represented that ASCD conference is for new administrators. Conference appears reasonable for district operations.	assistant principal appropriately charged to 240 code. Conference for new administrators
	12	110002516100080	05-4215	12/7/2004	ASSOCIATION TRAVEL CONCE	\$780.17	\$780.17	Purchase order indicated 3 airline tickets to San Diego, CA for NSBA conference.			✓	No out of state travel form was required as per inspected fax from State of New Jersey dated 8/8/05. Out of state travel request forms were required as of 8/12/05. Conference appears to be for School Board Association meeting and appears to be beneficial to strategic initiatives of district. No vendor invoices for airline tickets were included in package	state form was not available until Aug 2005. see additional info on attendees
	13	150002406100002	05-2116	8/12/2004	C WEBSTER TRUCK REPAIR	\$168.00	\$168.00	Purchase order and invoice indicated repairing work performed on vacuum line, modulator, and various other parts.			✓	School vehicle repair appears reasonable to maintain operation.	

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	14	150002406100105	05-2365	8/26/2004	AT&T	\$2,752.90	\$2,752.90	Invoice indicated phone services from AT&T for the month of July 2004		✓		Phone services purchased to support schools communication. District represented that invoice is for district wide-service.	Invoice is for district wide service
	15	110002303390715	05-4964	1/27/2005	AT&T	\$4,094.70	\$4,094.70	Invoice indicated phone services from AT&T for the month of Jan. 2005		✓		Phone services purchased to support schools communication. District represented that invoice is for district wide-service.	Invoice is for district wide service
	16	110002306100013	05-5559	3/18/2005	HOLIDAY INN	\$0.00	\$1,164.00	Purchase order and invoice indicated hotel accommodations for three staff members attending ASCD national conference in Orlando, FL during Mar. 30 - April 4, 2005.		✓		ASCD conf. aimed at making it possible—by design—for more students to understand what they are asked to learn and apply it in meaningful ways. No out of state travel form was required as per inspected fax from State of New Jersey dated 8/8/05. Out of state travel request forms were required as of 8/12/05.	out of state travel forms not available until Aug. 2005
	17	110002303390701	05-6940	6/13/2005	ALPHEFIA BLOUNT	\$52.92	\$52.92	Invoice indicated travel mileage to and from Rutgers State Univ. for child study workshop.		✓		The 10th annual conference is designed for parents and professionals to develop social skills training for children with Aspergers syndrome, high functioning Autism and related social-communication disorders.	

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	18	110002196103618	05-5246	2/17/2005	AMTNJ	\$195.00	\$195.00	Invoice indicated registration for the Association of Mathematics Teachers of NJ Career Fair.		✓		Recruitment of qualified teachers appears reasonable to providing educational value to students	
	19	110002215900083	05-4107	11/30/2004	ANGELIA L EDWARDS	\$411.81	\$417.82	Purchase order and invoice indicated expenses reimbursement for staff member attending NJSBA conference 10/19 - 10/22/04 in Atlantic City, NJ		✓		Conference appears to be for updates to school business administration strategies and initiatives and may provide positive impact to district. Expenses during conference appear reasonable for district operations	one hotel room for the board member
	20	150002406100102	05-3718	11/10/2004	FORD SCOTT SEIDENBURG &	\$19,500.00	\$19,500.00	Purchase order and invoice indicate final bill for professional services related to June 30, 2004 audit		✓		Accountant fees appear reasonable for district operations	accountant appointed at reorg. Professional service exempt from bidding
	21	110002225900035	05-1411	7/21/2004	ATLANTIC CITY TROPICANA	\$2,288.00	\$1,872.00	Invoice indicated hotel reservation for NJSBA conference Oct. 20-22, 2004.		✓		Business Administrator represented conference was for NJ School Board Association for board members. Expenditure appears reasonable for district operations. Total paid against PO is greater than original PO amount	
	22	110002515920080	05-0628	7/9/2004	ATLANTIC TIME SYSTEMS IN	\$606.19	\$606.19	Invoice Indicated renewal of time clock prevention maintenance program		✓		Maintenance of time clock system for employee hour tracking appears reasonable to district operations	
	23	150002226103505	05-5699	3/18/2005	AUREA RUIZ PH D	\$1,300.00	\$1,300.00	Purchase order indicated learning evaluation.		✓		Special education evaluation services for students with special needs	

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	24	110002305300001	05-5483	3/14/2005	FARM-RITE INC	\$408.80	\$408.80	Invoice indicated miscellaneous auto parts purchase		✓		Vendor on inspected invoice provides machinery & equipment, invoice was for parts to be used in the maintenance of district vehicles	
	25	110002308900015	05-5560	4/5/2005	DOUBLETREE HOTEL	\$87.20	\$436.00	Purchase order and invoice indicated hotel accommodations for one staff member attending the 37th annual conference on reading and writing at Rutgers Univ. in the double tree hotel during April 7-9, 2005.		✓		The writing and reading conference is aimed at improving teaching abilities for the school students.	
	26	110002236100019	05-5586	3/16/2005	VISION THERAPY & SPORTS	\$250.00	\$250.00	Purchase order and invoice indicated vision evaluation for student per parent request.		✓		Student appears to be the beneficiary of the expenditure	
	27	110002614200323	05-5406	3/7/2005	BOTTINO'S SHOPRITE	\$318.63	\$318.63	Invoice indicated in-service luncheon on Friday, Feb. 18th, 2005.	✓			Cannot determine education value for students of providing luncheon services at event based on inspected documentation. Business Administrator represented that in-service days are to provide professional development, lunch is provided to minimize time off task.	in-service days provide professional development - instructional training - lunch is provide to minimize the time away from the training and to encourage staff relations and communications

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	28	110002216100017	05-4330	12/13/2004	BRENDA DELLAQUILLA	\$238.39	\$238.39	Invoice indicated reimbursement for airline ticket to San Diego, CA for NSBA Conference.		✓		Conference appears to be for updates to school business administration strategies and initiatives and may provide positive impact to district. Out of state travel form not required until August 2005.	No forms were utilized by the state until August 2005
	29	150002226103507	05-5647	3/17/2005	C WEBSTER TRUCK REPAIR	\$521.65	\$521.65	Purchase order and invoice indicated repairing work performed on emergency brake, wiring harness, and solenoid switch of the truck.			✓	School vehicle repair appears reasonable to maintain operation. Inspected "Bridgeton Board of Education Office of Buildings and Grounds Maintenance Vehicles List" and serviced vehicle appears to be owned and operated by district with the exception of invoice for \$345.40, no vehicle tag#/Serial number included	
	30	110002404200023	05-4334	12/13/2004	CAFETERIA ACCOUNT	\$467.66	\$467.66	Invoice indicated school cafeteria account for July & August, 2004 board meetings		✓		Amount seems excessive for two board meetings based on inspected documentation	Board members are unpaid elected individuals. Many of the members must come from work directly to the board meetings which may last until after 11:00 they are provided with small meal or snacks while they discuss and vote on policy and business of the district
	31	150002183200003	05-3179	10/7/2004	CANVAS BAG	\$50.00	\$50.00	Invoice indicated a kimble photo refit, and board photo rehang.		✓		Expense for school image keeping to provide a maintained learning environment for students	

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	32	110002216100013	05-5756	4/13/2005	PAMELA GARWOOD	\$197.10	\$394.20	Purchase order and invoice indicated two airlines tickets to Columbia two staff members attending National Paideia Conf. on 2/24/2005.		✓		The writing workshop offered at this Paideia Conference was to develop strategy to improve student skills. No out of state travel form was required as per inspected fax from State of New Jersey dated 8/8/05. Out of state travel request forms were required as of 8/12/05.	No forms were utilized by the state until August 2005
	33	150002236100005	05-2766	9/21/2004	BRIDGETON GLASS AND MIRR	\$285.00	\$3,420.00	Invoice indicated replacement of 12 broken safety glasses at West, QML, and Buck schools.		✓		Maintenance of district locations appears reasonable for school safety.	
	34	150002405800005	05-5848	4/8/2005	COMCAST CABLE	\$45.92	\$91.85	Invoice indicated Comcast cable services provided to Bank Street location		✓		Cable service appears reasonable for district operations	
	35	110002225900035	05-2084	8/13/2004	GRAND HOTEL OF CAPE MAY	\$411.15	\$3,878.45	Invoice indicated second annual "bulldog" charge conference cost associated with guestrooms, catering, meeting rooms.		✓		Business Administrator represented that conference was attended by 8 board members, including the superintendent, assistant superintendent, business administrator, and assistant business administrator. No further supporting documentation was available for review to support the expenditure and necessity of holding conference at an off site location	Board members attend an annual conference to establish district goals for the coming year and to review the prior year success toward last years goal. The conference was attended by 8 board members, superintendent, asst. superintendent, and business administrator

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	36	150002405800007	05-5869	4/11/2005	CUMBERLAND TIRE CENTER I	\$272.04	\$272.04	Purchase order and invoice indicated flat tire repair and computer spin balance and LT215 work on the truck. (Tag numbers: MG13728 and MG45LE)		✓		School vehicle repair appears reasonable to maintain operation. Inspected "Bridgeton Board of Education Office of Buildings and Grounds Maintenance Vehicles List" and serviced vehicles appear to be owned and operated by district.	
	37	110002185920018	05-2602	9/16/2004	CORKY LINARDO	\$925.00	\$925.00	Invoice indicated yearly sprinkler inspection.		✓		The inspected purchase appears to be part of school operation safety.	
	38	110002193200018	05-5791	4/5/2005	DAILY JOURNAL	\$250.00	\$499.00	Invoice indicated advertising cost for open school positions in the Daily journal newspaper.		✓		Recruitment of qualified teachers appears reasonable to providing educational value to students	
	39	120004004500001	05-1757	7/28/2004	DAVID MCGUIGAN	\$59.40	\$59.40	Purchase order indicated travel mileage reimbursement for staff member during month of July.		✓		Expense for district security employee to perform work related activities.	
	40	110002708900025	05-3722	11/10/2004	DEBORAH BEATTIE	\$88.53	\$88.53	Purchase order indicated trip reimbursement for staff member (facilitator) to attend a conference ("Keeping the Promise, So we can all learn") in Atlantic City.		✓		Conference provides teaching techniques for facilitator. Expenditure appears reasonable for district operations.	
	41	150002408900006	05-5821	5/4/2005	DELTRONICS CORPORATION	\$1,032.84	\$1,032.84	Invoice indicated repairing work performed at school building.		✓		Regular building maintenance and repairing work appear to ensure proper school operations.	
	42	150002225000002	05-5884	4/20/2005	DEREK MURPHY	\$1,200.00	\$1,200.00	Invoice indicated basketball's poetry in motion events at broad street school.		✓		The events is to promote student activities, and sport competitions.	

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	43	110002303390715	05-4891	2/3/2005	DEVELOPMENTAL RESOURCES	\$139.00	\$129.00	Invoice indicated registration for school staff to attend "self-motivation" workshop in Atlantic City, NJ.		✓		Conference appears to help develop professional staff which appears to provide educational value to student. Expenditure appears reasonable to district operations. Total paid against PO is greater than original PO amount	certificated staff are required by code to have professional development. Anger Management personnel attend self-motivation workshop to learn how to assist students with motivational techniques
	44	150002406100102	05-2476	9/2/2004	DOROTHY REALDINE	\$48.06	\$48.06	Invoice indicated mileage reimbursement for curriculum supervisor for August 2004.		✓		Reasonable travel expense for curriculum supervisor.	
	45	151901003200008	05-1755	7/28/2004	DOROTHY REALDINE	\$114.80	\$114.80	Invoice indicated travel expense for Staff member (supervisor for math and science) for workshop ("Digging Deeper, making better use of test scores" in New Brunswick, NJ.		✓		Business Administrator represented that workshop is to provide math and science instruction strategies for supervisor	
	46	110002168900018	05-2126	8/10/2004	ROY J. DAWSON III	\$392.74	\$394.24	Purchase order and invoice indicated reimbursement for hotel and meals at Borgata in Atlantic City for staff member attending NJDOE Literacy Conference.		✓		New Jersey Department of Education literacy conference aimed at improving Standards-Driven Instruction and Literacy and Increasing Efficiency in Abbott School Districts.	
	47	120004004500001	05-3989	11/23/2004	EAGLE POINT GUNS	\$633.00	\$633.00	Invoice indicated ammunition and targets for semi-annual qualifications.		✓		Supplies and certifications for police officers working in the school appears reasonable for district operations	EEOs are police officers working in the schools
	48	150002236100002	05-5712	3/18/2005	EDITORIAL PROJECTS IN ED	\$1,476.00	\$1,476.00	Invoice indicated employment advertising in Education Week.		✓		Recruitment of qualified teachers appears reasonable to providing educational value to students	

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	49	110002305850080	05-3458	10/14/2004	ED'S BODY SHOP	\$1,499.82	\$1,589.81	Invoice indicated vehicle repairing cost at Broad St. Vehicle damage as result of bus accident		✓		Repair of passenger car covered as part of transportation insurance as indicated on invoice	
	50	110002624200023	05-1598	8/9/2004	EDWIN R BURGER & SON	\$1,750.00	\$3,750.00	Invoice indicated new fence installation and old fence repairing work at the Cherry st. school.			✓	Fence installation and repair appear to help protect school's property and students' safety. No additional supporting documentation was available (eg. State approval for capital expenditure)	existing fence repair part of required maintenance
	51	110002404200023	05-6031	4/19/2005	VERIZON WIRELESS	\$318.31	\$232.74	Purchase order and invoice indicated monthly phone bill for two staff members.			✓	Cannot determine who was provided phone services based on the documents provided. Business Administrator represented that bill was for district wide cell phone usage. No additional supporting documentation was provided.	cell phones are provided for staff for safety and security purposes
	52	150002216100003	05-6323	5/10/2005	TROUTS POWER EQUIP INC	\$71.26	\$71.26	Purchase order and invoice indicated purchase of belt, filters, battery, and various repairing works.		✓		Power equipments purchased appear reasonable for repairing and construction works around the school.	
	53	150002213200003	05-3276	10/22/2004	ELMER DOOR CO INC	\$983.00	\$983.00	Invoice indicated T5011 drawbar installation, including lifemaster model T5011L commercial operator, 12' rail, 2 transmitters.			✓	Lifemaster model T5011 drawbar operator with 12' rail, nema 1,3 button station, emergency disconnect, safety photo-eyes, radio receiver with two transmitters were purchased for school safety issues.	

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	54	110002515920080	05-6118	4/22/2005	ELOISA CRAIG	\$406.08	\$406.08	Invoice indicated mileage reimbursement for staff member to attend principals in training.		✓		Business Administrator represented training helps provide new principals with skills which appears to provide educational value to students. Travel to such training appears reasonable for district operations	provides training for new administrators to help develop leadership skills to ensure well run, efficient and effective schools
	55	110002516100014	05-6342	5/9/2005	XPRESS ELECTRONICS	\$55.00	\$110.00	Purchase order and invoice indicated repairing work performed by vendor on Brother fax machine 4550+.		✓		Fax equipment repair appears reasonable to school operations.	
	56	150002226100002	05-4294	12/14/2004	ETTC OF CAMDEN CO TECH S	\$90.00	\$90.00	Invoice indicated registration for staff member to attend Adobe Photoshop-Intermediate workshop on Feb. 10th, 2005.		✓		Training for software to be used in classroom. Appears to assist in providing proper training to teachers for art class	
	57	110002404200023	05-5433	2/28/2005	JAMES HEWITT MD	\$1,300.00	\$1,300.00	PO indicated psychiatric evaluation		✓		Business Administrator represented that vendor is used for evaluations as per the IEP program. Special Education evaluations appear reasonable to district operations. No vendor invoice was noted.	vendor used for evaluations as per IEP
	58	150002406100007	05-0069	8/19/2004	EUGENE PRINTING CO	\$0.00	\$23,980.58	Invoice indicated printing job performed by the vendor for Detention notices, envelopes, memorandums, and office referrals.		✓		Printing jobs purchased were to support school communication initiatives. Inspected printing bid documentation FY05-0008 from district showing services were set to bid	

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	59	110002193200018	05-0040	3/17/2005	FOLLETT SOFTWARE COMPANY	\$2,207.00	\$14,867.69	Invoice indicated Follett annual software support renewal for all district schools effective 4/1/05 through 6/30/06		✓		Software maintenance services part of district operations	
	60	110002306100013	05-5598	4/5/2005	FOUNDATION FOR EDUC ADMN	\$100.00	\$100.00	Invoice indicated registration fee for staff member to attend FEA workshop - dealing with difficult people.		✓		Business Administrator represented that certified staff are required to have professional development. Course appears to provide educational value to certified staff and appears to lead to educational value for students.	certificated staff are required by code to have professional development, NCLB also requires professional development for staff. This workshop assists the administrator in dealing with different personalities they will encounter.
	61	110002306100001	05-0712	8/27/2004	GENERAL BINDING CO	\$523.00	\$523.00	Invoice indicated GBC's equipment maintenance agreement program renewal for Laminator 4250 effective 7/1/04 through 6/30/05.		✓		Maintenance of laminator part of district operations expenses	
	62	110002196103718	05-6862	6/7/2005	JACQUELINE RUSSELL	\$286.20	\$286.20	Purchase order and invoice indicated reimbursement for auto damage by a named individual.		✓		Business Administrator represented that reimbursement of repair costs to staff member for auto incident on district property more cost effective. No additional supporting documentation was available.	reimbursement to staff member for minor auto incident on property more cost effective to make the payment than insurance reporting with deductible

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	63	110002186100082	05-2946	9/29/2004	GRAND HYATT ATLANTA	\$561.75	\$525.00	Invoice indicated hotel expense for association for supervision and curriculum development workshop ("Using Data to Guide Instruction to increase student achievement") by West Avenue principal		✓		No out of state travel form was required as per inspected fax from State of New Jersey dated 8/8/05. Business Administrator represented that West Avenue location school principal attended workshop. Expenditure appears reasonable for district operations Total paid against PO is greater than original PO amount	
	64	110002708900025	05-5431	3/1/2005	H VICTOR GILSON	\$144.05	\$144.05	Purchase order indicated travel reimbursement for superintendent to attend CCASA, NJQSAC, and other meetings.		✓		Mileage reimbursement as per Travel/Reimbursement policy section 4133. Mileage log indicated travel was for meetings CCASA and NJQSAC meetings.	
	65	154011006100008	05-1970	8/19/2004	H W WILSON CO	\$1,160.00	\$1,160.00	Invoice indicated readers guide web site license renewal effective 7/04 through 6/05.		✓		Reader guide web and HWWilson company research database appears to improve student research and learning skills and demonstrated educational value.	
	66	150002408900002	05-2890	10/14/2004	HARTFORD STEAM BOILER &	\$720.00	\$720.00	Invoice indicated repairing and checkup work performed on school boiler, AC units, and refrig.		✓		The repair work purchased was to support normal school operations.	
	67	150002406100102	05-0015	8/27/2004	HASLER INC	\$528.00	\$528.00	Invoice indicated copy machine rental for 2501 and 2201 for 4/1/2005 - 6/30/2005		✓		Copy machines rental to support normal school operations.	

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	68	150002406100006	05-4309	12/17/2004	INTERVID INC	\$2,294.27	\$7,578.02	Invoice indicated services for building maintenance of security phones and cameras, and fire alarm inspections		✓		Maintenance of High School safety and security equipment appears reasonable to provide a safe learning environment for students	
	69	110002215800013	05-3329	10/14/2004	HEATHER JOHNSON	\$1,053.61	\$1,053.61	Invoice and PO indicate repairs to 2002 Jeep Cherokee			✓	Cannot determine whether vehicle receiving repairs was owned and operated by district. No tag or serial number was noted on the inspected invoice	
	70	110002188900018	05-3977	11/23/2004	HERMAN PARISH	\$1,500.00	\$1,567.00	Invoice and PO indicate author visit to the West Avenue School on 12/10/2004 . Two presentations will focus on "Amelia Bedelia" character		✓		Presentations appear to provide educational value for students and may invoke interest in literacy	
	71	150002406100003	05-0077	12/7/2004	INDUSTRIAL APPRAISAL COM	\$895.00	\$895.00	Purchase order indicated insurable values report 7/1/04.		✓		Business Administrator represented that report is for insurance purposes. Appears reasonable for district operations.	GASB requirement to provide annual depreciation expense, accumulated depreciation, asset list. The appraisal company updates asset list and prepares reports used for depreciation and insurance purposes.

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	72	110002303390701	05-1085	7/14/2004	SUSAN LITTLE	\$331.32	\$360.46	Purchase order and invoice indicated misc. meals reimbursement for staff member attending workshop in Atlanta, GA.		✓		No out of state travel form was required as per inspected fax from State of New Jersey dated 8/8/05. Out of state travel request forms were required as of 8/12/05. Business Administrator represented that conference was attended by the district language arts supervisor. Conference was "High Schools That Work" and was used to education supervisor of high school teaching models.	out of state travel form not available from state until Aug 2005. certificated staff required to have annual professional development. Provide po for further info regarding workshop
	73	150002225000002	05-5700	3/18/2005	JAMES HEWITT MD	\$2,600.00	\$2,600.00	Purchase order indicated psychiatric education for 8 students		✓		Education for all students appears reasonable for district operations	student IEP records are confidential. All special ed invoices are reviewed by the Director of special education for appropriateness of charges prior to being submitted to ap for payment
	74	110002614200623	05-6049	4/18/2005	KAY L DELP	\$147.42	\$156.06	Purchase order indicated travel reimbursement for school psychologist to attend child study team meetings.		✓		Mileage reimbursement in accordance to Travel/Reimbursement policy section 4133.	
	75	110002624200023	05-2893	9/30/2004	LAURY HEATING COMPANY	\$1,599.00	\$1,599.00	Invoice indicated library work - installed compressor on 3 story roof, repaired several leaks in system, 1st floor unit, new carrier, found water in pneumatic lines on 9/7/2004.		✓		Repair work in the Library purchased was to support normal school library operations.	

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	76	110002404200023	05-1086	7/14/2004	DOROTHY REALDINE	\$253.47	\$142.37	Purchase order and invoice indicated misc. food and beverage expense for staff member attending HSTW conf. on 7/4 - 7/9/04.			✓	Business Administrator represented that district was part of State pilot program and required to evaluate High Schools That Work provider. No additional supporting documentation was available. Total paid against PO is greater than original PO amount	Bridgeton was a pilot district for the State for small learning communities in the high school one of the providers that was evaluated was High Schools That Work
	77	110002306100015	05-3957	11/22/2004	NETCOMM CORP	\$1,230.00	\$1,230.00	Invoice indicates information technology networking support and services for Buckshutem and Quarter Mile Lane schools		✓		Information Technology networking maintenance appears reasonable to district operations	
	78	110002516100021	05-4793	2/8/2005	ROTO-ROOTER PLUMBING SER	\$413.40	\$413.40	Invoice indicated plumbing services for broad & west schools.		✓		Plumbing service purchased was to support school operations.	
	79	120004006100001	05-2990	10/7/2004	KARL & ASSOCIATES INC	\$1,200.00	\$1,200.00	Invoice indicates training for Right to Know/Hazcom		✓		Business Administrator represented that annual Right to Know training is required for all custodial, cafeteria, science, art, industrial arts staff as per Hazard Communications Compliance standards. Expenditure appears reasonable for district operations.	annual right to know training is required by PEOSA for all custodial, cafeteria, science, art, industrial arts staff sign in sheets available for inspection
	80	110002216100083	05-1413	7/21/2004	SHERATON INNER HARBOR HO	\$291.38	\$291.38		✓			No documentation was available for review	

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	81	110002305300001	05-4018	11/23/2004	ROY J. DAWSON III	\$431.02	\$423.58	Invoice indicated travel expense reimbursement for staff member to attend ASCD conference.		✓		Business Administrator represented that conference was an Administrator's Conference. Expenditure appears reasonable for district operations. Total paid against PO is greater than original PO amount	Administrator conference attended by the building principal appropriately charged to 240
	82	110002303310001	05-1773	8/19/2004	CAMPBELL PLUMBING	\$8,350.00	\$8,350.00	Purchase order and invoice indicated remove 3 existing floor mounted urinals, and install 3 new wall hung urinals, re-route plumbing supply and drainage to accommodate new urinals. Price includes all materials, labor and tile works.		✓		Building repair appears reasonable to school operations and to safety of the students.	
	83	110002624200023	05-1087	8/4/2004	XPRESS ELECTRONICS	\$55.00	\$55.00	Purchase order and invoice indicated repairing work performed by vendor on Brother fax machine 4550+.		✓		Fax equipment repair appears reasonable to school operations.	
	84	110002216100083	05-7083	6/23/2005	NANCY UTLEY	\$48.92	\$48.92		✓			No documentation was available for review	
	85	110002216100015	05-4264	12/8/2004	SANDRA JONES	\$410.00	\$410.00	Invoice indicated reimbursement for physical therapy conference on 11/15 and 11/16/04 for staff member.		✓		Professional development for certified staff (physical therapist) appears to be beneficial to the district. Expenditure appears reasonable to district operations	certificated staff required to continue education, physical therapist attending workshop to maintain skills and stay current with the industry

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	86	110002308950280	05-7001	6/16/2005	DENISE CLEVELAND	\$162.14	\$162.14	Purchase order and invoice indicated lunch, parking, and toll reimbursement for staff member attending ASCD Annual Conf. & Exhibit Show in Orlando, FL from 3/31 through 4/5/05.		✓		ASCD, a community of educators, advocating sound policies and sharing best practices to achieve the success of each learner and demonstrates added value to the students. No out of state travel form was required as per inspected fax from State of New Jersey dated 8/8/05. Out of state travel request forms were required as of 8/12/05.	out of state travel forms not available from the state until Aug 2005
	87	110002226100270	05-4151	12/10/2004	PHIL DESIERE	\$178.61	\$178.61	Invoice indicated 2 HP motors - H753 36000rpm 3ph 200-230/460 56C.		✓		Motors purchased for electric equipment maintenance used in normal district operations	
	88	202112006000501	05-3086	10/26/2004	PHILLIPS MCDADE	\$255.00	\$901.50	Invoice indicated total parts and materials, and technician labor hours.		✓		Purchased were made to repair classroom temperature systems.	
	89	110002526100035	05-3166	10/6/2004	QUALITY LINCOLN MERCURY	\$103.71	\$89.95	Invoice indicated van rented on 10/8/04 to Rutgers Univ. in New Brunswick, NJ including mileage.		✓		Business Administrator represented that van was rented for transportation to workshop for three staff members. Transportation to workshop appears reasonable to district operations. Total paid against PO is greater than original PO amount	vehicle was shared by 3 staff members attending workshop

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	90	110002305900015	05-5022	1/28/2005	K & A ENVIRONMENTAL	\$11,102.00	\$11,102.00	Invoice indicated third party mold remediation work including labor, travel and supplies cost.		✓		Maintenance of district buildings appears reasonable to provide a safe and healthy learning environment to students	
	91	110002526100035	05-6417	5/20/2005	R TODD EDWARDS	\$208.87	\$208.87	Purchase order indicated reimbursement for staff member to attend NSBA in San Diego, CA.			✓	Conference appears to be for updates to school business administration strategies and initiatives and may provide positive impact to district. No out of state travel form was required as per inspected fax from State of New Jersey dated 8/8/05. Out of state travel request forms were required as of 8/12/05. Noted receipts included meals of amount over the per diem amount (\$75 and \$28 for dinner, per diem amount of is \$30 and \$18 respectively)	out of state travel form not available until Aug 2005

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	92	110002303310001	05-5314	2/21/2005	REBECCA GUESS	\$485.50	\$485.50	Purchase order indicated reimbursement for staff member to attend RRCNA National Conference from Feb. 5-8, 2005, in Columbus, Ohio.		✓		RRCNA (Reading Recovery Council of North America) conference appears to provide educational value to teachers and students. No out of state travel form was required as per inspected fax from State of New Jersey dated 8/8/05. Out of state travel request forms were required as of 8/12/05.	out of state travel form not available until Aug 2005
	93	150002406100002	05-5870	4/6/2005	ROBERT STEVENS	\$143.64	\$143.64	Purchase order indicated mileage reimbursement for security coordinator, to travel during month of Mar. 2005.		✓		Special security operations appear reasonable to ensure school safety.	
	94	150002226100006	05-6520	5/18/2005	NEXTEL/SPRINT	\$2,148.55	\$2,148.55	Purchase order and invoice indicated monthly phone bill for the month of April, 2005.			✓	Cannot determine the use of the phone services (including what the phones were used for, who uses the phones), based on the inspected documentation. No additional supporting documentation was available	
	95	150002226103506	05-6141	4/26/2005	KRISTON MATTHEWS	\$266.23	\$268.83	Purchase order and invoice indicated misc. reimbursement for staff member attending elementary and middle school administrations conf. in Baltimore during 4/15-4/19/05.		✓		The conference attended appears to add value to elementary and middle school administration. No out of state travel form was required as per inspected fax from State of New Jersey dated 8/8/05. Out of state travel request forms were required as of 8/12/05.	assistant principal appropriately charged to 240, no state form available until Aug 2005

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	96	110002236100017	05-4746	1/27/2005	RRCNA	\$525.00	\$525.00	Purchase order and invoice indicated total registration for RRCNA conference in Columbus, Ohio from Feb 5-8, 2005, including membership fees, preconference fee, and full conference fee.		✓		RRCNA (Reading Recovery Council of North America) conference appears to provide educational value to teachers and students. No out of state travel form was required as per inspected fax from State of New Jersey dated 8/8/05. Out of state travel request forms were required as of 8/12/05.	out of state travel forms not available until Aug. 2005.
	97	150002215900005	05-5981	4/18/2005	CUMB CO IMPROVEMENT AUTH	\$66.70	\$66.70	Purchase order and invoice indicated landfill charge for waste disposal.		✓		The payment is required by law.	
	98	110002216100013	05-5360	2/22/2005	SHARON HETZELL	\$47.12	\$47.12	Purchase order indicated mileage reimbursement for CST/LDT-C staff member to travel during month of Jan. 2005.		✓		Special travel reimbursement arrangement with CST personnel appears reasonable for operation in the practice.	
	99	150002216100006	05-3508	10/27/2004	SOUTH JERSEY NEWSPAPERS	\$354.00	\$354.00	Purchase order indicated newspaper announcement of Bridgeton public schools' annual report meeting with the public on Oct. 12th, 2004.		✓		The annual report on the district's progress towards meeting its performance standards as required by federal legislation presented to the public had positive value on school building its image around the community.	

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	100	110002188900018	05-3882	11/17/2004	SURGENT & ASSOC EDUCATIO	\$608.35	\$608.35	Purchase order and invoice indicated a textbook purchase for CASH, CCCB, CDAA, CGPT, and TSSG courses, including titles such as "Current Developments in Accounting", "Complete Guide to Payroll Taxes", and "Catching the Crooks"		✓		Books are of instructional support for the Business Administrator and district operations	
	101	110002186100182	05-5448	3/15/2005	LINCOLN UNIVERSITY	\$200.00	\$200.00	Invoice indicated registration for career fair at Lincoln college		✓		Recruitment of qualified teachers appears reasonable to providing educational value to students	
	102	110002404200023	05-5789	3/31/2005	SUSAN LITTLE	\$147.15	\$147.15	Purchase order indicated mileage reimbursement for staff member during March, 2005.		✓		Curriculum supervisor travel within district. Travel expense appears reasonable for district operations	
	103	110002213900013	05-3089	10/18/2004	AQUA TREAT INC	\$4,800.00	\$4,800.00	Invoice indicated services were provided to prevent corrosion and scale in the closed loop systems in school.		✓		Yearly contract for water treatment services for Buck&QML schools appears reasonable to maintain safe learning environment for students	
	104	150002406100002	05-4461	12/22/2004	LLTEACH	\$9,000.00	\$59,000.00	Invoice indicated miscellaneous professional staff development provided by LL Teach, Inc.		✓		Workshop purchased aimed to improve teaching staff's mathematics abilities, and appears reasonable to teacher development and students' educational value	

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	105	110002303390301	05-2171	8/13/2004	THOMASINA JONES	\$146.78	\$147.43	Purchase order and invoice indicated travel reimbursement for travel/lodging, and meals for one staff attending NJDOE literacy conf. in Atlantic City during Aug. 2-4, 2004.		✓		New Jersey Department of Education literacy conference aimed at improving Standards-Driven Instruction and Literacy and Increasing Efficiency in Abbott School Districts.	
	106	110002614200223	05-2266	8/23/2004	ePLUS TECHNOLOGY INC	\$3,835.00	\$3,835.00	Purchase order and invoice indicated pull, terminate, label, and certify/test cable locations for cherry street and QML schools.		✓		Cabling upgrades at the school districts appears to improve operational performance.	
	107	150002225000002	05-5923	4/4/2005	MARK 1	\$37,767.37	\$37,767.37	Invoice indicated cleaning and repairing work at the business admin building		✓		Purchase was made to recover cleaning and repairs from fire & smoke. Business Administrator represented that vendor was selected by insurance company. District was reimbursed as per insurance policy for expenditure. Expenditure appears reasonable to district operations.	repair company was selected by insurance company and district was reimbursed for the cost through insurance
	108	110002526100035	05-6434	5/13/2005	CARLO B MELINI MD PA	\$350.00	\$350.00	Invoice indicated CST/Neurodevelopmental treatment		✓		Pediatric Neuro-Developmental Eval for student appears reasonable for district operations	

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	109	110002624200023	05-0062	8/27/2004	XEROX CORPORATION	\$43,535.36	\$315,961.15	Purchase order and invoice indicates printer copier rental for the district		✓		Printer and copier rental appears reasonable to district operations. Inspected 2005-2006 District contracts list and determined that vendor was listed as part of negotiated contract.	
	110	110002515000014	05-2318	8/31/2004	PATRICIA MONTGOMERY EDD	\$634.01	\$677.19	Purchase order and invoice indicated misc. food, beverage, hotel stays expense for board of education council staff member attending various conf., including National conference on implementation of the talent development high school, and HSTW staff development conference, during July/August, 2004 (at locations including Baltimore and Atlanta)		✓		Attended conferences appear to have value for district schools development, and training staff. No out of state travel form was required as per inspected fax from State of New Jersey dated 8/8/05.	No forms were utilized by the state until August 2005
	111	110002515800021	05-0081	11/22/2004	WIRELESS C & E INC	\$1,273.70	\$5,378.40	Invoice indicated monthly service agreement for December 2004.			✓	Business Administrator represented that pagers are provided for custodial staff for emergency requests. Expenditure appears reasonable, but no additional documentation is available	wireless technology service would be to technology
	112	110002303390301	05-2531	9/9/2004	TRUMP PLAZA HOTEL & CASI	\$375.00	\$360.00	Purchase order and invoice indicated 3 nights stay at Trump Plaza Oct. 19-22, 2004 for NJSBA annual workshop.		✓		Attending NJSBA workshop appears to add value to the school district. Total paid against PO is greater than original PO amount	

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	113	110002193200018	05-0046	7/1/2004	WASTE MANAGEMENT	\$60,214.09	\$54,921.90	Invoice indicated year 2 of a 2 year contract, and service is charged for 3 months.		✓		Maintenance services appear reasonable to district operations Total paid against PO is greater than original PO amount	
	114	150002226100007	05-3881	11/29/2004	CHANCERY SOFTWARE INC	\$27,483.75	\$27,483.75	Invoice indicated student software including help desk support for software		✓		Software appears to provide student educational value and helpdesk services appear reasonable to maintain information technology services within the district. Bids for support/maintenance of proprietary computer hardware/software not required as per NJ State Contracts Law	proprietary item to service system, exempt from bid
	115	110002305300001	05-4960	1/1/1900	VERIZON	\$13,221.25	\$12,620.75	Invoice indicated Jan. 2005 billing from the phone company.		✓		District represented that billing is for district wide locations. Expenditure appears reasonable for district operations Total paid against PO is greater than original PO amount	
	116	150002406100003	05-0049	8/17/2004	VERIZON NETWORK INTERGRA	\$6,984.12	\$7,572.00	Invoice indicated Feb. 2004 billing for internet usage		✓		Internet services purchased to support school operations. Business Administrator represented that billing is for internet services to all 7 schools including the administration building and the annex/warehouse.	all buildings have internet access bill for all buildings 7schools, admin, and annex/warehouse

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	117	110002515000014	05-4527	12/30/2004	VERIZON WIRELESS	\$232.12	\$232.12	Invoice indicated December 2004 wireless phone bills.			✓	Cannot determine the use of the wireless phones (eg: how they were used, who uses them, etc) from the documentation provided. Business Administrator represented that wireless phones are provided for building principals, security officers, maintenance and custodial supervisors. No additional supporting documentation was available for review.	wireless phones are provided for safety and security purposes for building principals, security officers, maintenance and custodial supervisors.
	118	150002406100006	05-2634	9/15/2004	C WEBSTER TRUCK REPAIR	\$1,019.65	\$1,019.65	Purchase order and invoice indicated repairing work performed on battery, cable, thermostat, and various other parts.		✓		School vehicle repair appears reasonable to maintain operation.	
	119	150002406100102	05-0019	8/9/2004	T C C A A	\$89,137.18	\$97,240.50	Excel - 7 WASH rent from July 2004 to June 2005			✓	Rental of mobile space for ExCel program at district appears reasonable to district operations	Excel program is not just for advanced students it is a extended school day and year program. In order for the program to run successfully it needs to be separate from the other schools. The rented space is for the program.
	120	150002406100102	05-0018	8/9/2004	T C C A A	\$64,815.75	\$70,865.22	STARS - 10 WASH rent from Jan. 2005			✓	Rental of mobile space for STARS program appears reasonable for district operations. STARS program was program for behavior disabled students as represented by Business Administrator	STARS was a program for behavior disabled students rather than sending them out of district. This space was for this program. The program was evaluated and found not to be as beneficial as projected therefore, the program was discontinued.

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	121	150002406100105	05-2553	10/27/2004	TRISTATE PARTS COMPANY	\$5,668.60	\$5,668.60	Invoice indicated repair on building maintenance equipment: CIR#2 Tipping on low pressure. The circuit is out of gas and it will need to leak check		✓		Building equipment maintenance appears reasonable for building operations	
	122	110002624410073	05-7195	6/30/2005	SOUTH JERSEY YOUTH ALLIA	\$1,000.00	\$1,000.00	Purchase order indicated the 21st century after-school program, south jersey Youth Alliance.		✓		Program appears to provide educational value for students	
	123	110002226100270	05-4251	12/8/2004	SUMNERS GEORGE P C	\$1,103.60	\$1,103.60	Invoice indicated the legal fee in connection with a captioned matter.		✓		Business Administrator represented that litigation was for lawsuit on district for discrimination. Expenditure appears reasonable for district operations	
	124	110002624410001	05-3980	11/23/2004	SACK'S II SHOES INC	\$105.25	\$1,625.00	Invoice indicated the uniforms cost for 10 school officials		✓		Check cut for \$3510, but PO and invoice did not match that amount, but at \$1625. Business Administrator represented that original PO amount was increased for the purchase of additional uniforms rather than initiating a brand new PO. Uniforms are provided to staff as per inspected Custodial employment agreements	security uniforms provided for EEO officers at each school. Original po increased for the additional officers rather than initiating a brand new purchase order.

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	125	150002226103502	04-6628	6/28/2004	CISCO SYSTEMS INC	\$14,283.90	\$19,238.10	Invoice indicated network support software		✓		Network support software is used to help maintain networking equipment to provide support to school information technology network operations. Bids for support or maintenance of proprietary computer hardware/software not required as per inspected NJ State Contract Law	proprietary item to service system, exempt from bid
	126	150002216100003	05-2931	9/28/2004	ACME/ALBERTSONS	\$82.00	\$82.00	Purchase order and invoice indicated water and drinks for board meetings.		✓		Business Administrator represented that board members are provided refreshments during meetings as many come directly from outside positions. Expenditure amount appears reasonable for refreshments provided to board members during meeting. Expenditure appears reasonable for district operations.	Board members are unpaid elected individuals. Many of the members must come from work directly to the board meetings which may last until after 11:00 they are provided with small meal or snacks
	127	110002404200023	05-2942	9/28/2004	NEXTEL/SPRINT	\$2,080.47	\$2,080.47	Purchase order and invoice indicated monthly phone bill for the month of Sept, 2004.		✓		Cannot determine who was provided phone services based on the documents provided. Business Administrator represented that bill was for district wide cell phone usage. No additional supporting documentation was provided.	district wide cell phone bill

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KPMG Ref.	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	District Comments
	128	110002515000014	05-4581	1/10/2005	SUPREME COMPUTER & ELECT	\$750.00	\$750.00	Invoice indicated Computer & Electronic equipment recycling fees.		✓		NJDEP Permit form attached. New Jersey Department of Environmental Protection permit # CDG030001, EPA ID # NJR000035444.	
	129	110002514200080	05-3080	10/7/2004	TROUTS POWER EQUIP INC	\$95.61	\$95.61	Purchase order and invoice indicated purchase of rope, fuel cap and various parts.		✓		Power equipments purchased appears reasonable for repairing and construction works around the school.	
	130	150002408900002	05-1395	7/19/2004	BARTON F SHARP & SON (SE	\$280,674.00	\$921,268.00	NJ School Boards Association Insurance Group.		✓		Insurance renewal for school district Insurance is not required to be bid as per State Contract Law	the district uses NJSIG as recommended by the Abbott regs. This is the broker (not paid by district) and brokers are professional services exempt from the bid process (appointed at reorg each year)
	131	151901003200005	05-0051	8/19/2004	SCHINDLER ELEVATOR CORP	\$2,633.76	\$4,389.60	Invoice indicated preventive maintenance agreement for April 2005		✓		School preventive maintenance services	
	132	150002226100004	05-4083	11/30/2004	WILLIAMS SCOTSMAN INC	\$4,120.00	\$4,120.00	Invoice indicated rent mobile office for QML, Indian, Board Street,		✓		Rent of mobile office units for additional office/classroom space at school locations.	
	133	110002306101580	05-2945	9/28/2004	WILLIAMS SCOTSMAN INC	\$2,060.00	\$2,060.00	Invoice and PO indicate monthly rental for Broad Street School trailers		✓		Rent of mobile office units for additional office/classroom space at school locations.	

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	134	150002228903505	05-3121	10/6/2004	REBECCA GUESS	\$715.92	\$720.70	Purchase order and invoice indicated misc. travel reimbursement, including mileage to Tucherton for MARE Award dinner, hotel, parking, and meals for NJDOE literacy Conf. in Atlantic City, and meals for NJASA for Rebecca Guess.		✓		New Jersey Association of School Administrators, NJDOE literacy conf. and MARE (Marine Activities Resources Education) award meeting all appear to be valuable to all school district in general.	
	135	151901003200005	05-1972	8/19/2004	SCHOLASTIC LIBRARY PUB	\$1,375.00	\$1,604.00	Invoice indicated online subscription renewal for library services		✓		Online services renewal fees for Grolier database, Encyclopedia of American Studies, and Columbia American History Online	
	136	150002185900002	05-4996	1/28/2005	COURIER POST	\$2,054.40	\$2,054.40	Invoice indicated newspaper advertising cost for open positions at school districts		✓		Advertising fees for staff openings appears reasonable for attracting and hiring qualified staff to maintain a healthy learning environment for students	
	137	110002215800083	05-4108	11/30/2004	AUREA RUIZ PH D	\$1,300.00	\$1,300.00	Purchase order indicated learning and psychological evaluation for two persons.		✓		Special education evaluation services for students with special needs	

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	138	110002708900025	05-0975	7/14/2004	ROYAL TRAVEL	\$0.00	\$2,067.50	Invoice indicated expenses for three council members plus a select group to Atlanta attending Southern Regional Education Board Conference.			✓	The southern regional education board conference is beneficiary to the teaching community. Conference appears reasonable, however cannot determine necessity of group travel based on inspected documentation. Cannot determine who attended conference. No out of state travel form was required as per inspected fax from State of New Jersey dated 8/8/05.	No forms were utilized by the state until August 2005
	139	150002406100003	05-3964	12/9/2004	ROORK FARM SUPPLY	\$2,892.93	\$2,892.93	Invoice indicated repairing rear roof and pipe, replacement of bolt, plugs, and rubber seal around the district schools.		✓		Repair materials and services were purchased for upgrading school facilities.	
	140	110002306100001	05-0459	7/9/2004	ROWAN UNIVERSITY/EI	\$500.00	\$500.00	Invoice indicated registration fee for the 6th annual summer institute for principals and supervisors held on July 20 - 22nd in Glassboro, NJ		✓		The annual event included several workshops to improve school principals & supervisors education skills to provide value for students.	
	141	110002226100270	05-1406	7/20/2004	PUBLIC EMPLOYEES RETIREM	\$1,500.00	\$1,500.00	Invoice indicated claims experience for the Bridgeton public schools medical plans.		✓		Business Administrator represented that fee was for claims history report used to determine if outside health plan would be more cost effective. Expenditure appears reasonable for district operations	district requested claims history from state health benefits in order to determine if an outside health plan was more cost effective for the district. The State charges a fee for history operations

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	142	150002406100104	05-2493	9/7/2004	PNC BANK N A	\$0.00	\$114,398.43	Invoice indicated Cisco and Vertex financing year 2 of a 3 year lease		✓		Technology leasing for technology equipment used to provide information technology services to schools and district operations. Inspected bid documentation showed bank was selected as part of bid.	
	143	110002195920018	05-4081	11/29/2004	PRESS OF ATLANTIC CITY M	\$179.89	\$179.89	Invoice indicated advertising cost for open positions at schools for certified staff and non-certified staff in the Atlantic City Press.		✓		Advertising fees for position opening appear reasonable for attracting and hiring qualified staff for district	
	144	110002305850080	05-1477	8/17/2004	PROQUEST INFORMATION & L	\$2,344.00	\$2,344.00	Invoice indicated renewal of online package 1/1/05 - 12/31/05 for SIRS SKS package		✓		The SIRS SKS Online package including SIRS Researcher Online, SIRS Government Reporter Online, SIRS Renaissance Online, SKS WebSelect, which appears reasonable for educational value to teachers and students	
	145	110002614200423	05-6091	4/21/2005	PHILADELPHIA INQUIRER TH	\$904.00	\$904.00	Invoice indicated advertising cost for open positions at schools for certified staff and non-certified staff in the Philadelphia Inquirer.		✓		Advertising fees for position opening appears reasonable for attracting and hiring qualified staff for district	
	146	150002406100007	05-0067	9/27/2004	PEST-A-SIDE EXTERMINATIN	\$5,090.00	\$4,800.00	Invoice indicated emergency service for rodents at the West Avenue School on 10/15/2004		✓		Maintenance services appear reasonable to district operations Total paid against PO is greater than original PO amount	

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	147	110002306100015	05-5158	2/8/2005	CUMBERLAND TIRE CENTER I	\$624.29	\$624.29	Invoice indicated vehicle repair		✓		Vehicle repair appears reasonable to district operations. Inspected "Bridgeton Board of Education Office of Buildings and Grounds Maintenance Vehicles List" and serviced vehicle appears to be owned and operated by district.	provided vehicle list with tag number to the auditor. Service bills are reviewed by Transportation and/or maint supervisor to ensure vehicle is on the list.
	148	110002306100015	05-4086	11/30/2004	PARKER, MCCAY & CRISCUOLO	\$1,848.75	\$1,848.75	Invoice indicated legal fees to the law firm for providing professional services.		✓		Business Administrator represented that legal fees were for bus accident involving student. Expenditure appears reasonable for district operations	legal fees for settled case brought against district
	149	110002625900023	05-3768	12/17/2004	OVER THE RIDGE INC	\$8,203.00	\$8,203.00	Invoice indicated fire extinguisher inspection & service fees		✓		The facilities materials and services purchased support safety issues against fires, etc., are part of district operations	
	150	110002614200823	05-5413	2/24/2005	NEXTEL/SPRINT	\$1,945.30	\$1,945.30	Invoice indicated wireless phone services during Jan. 03 - Feb. 02 charged by Nextel Communications.			✓	Cannot determine the use of the phone services (including what the phones were used for, who uses the phones), based on the inspected documentation. Business Administrator represented that cell phones are provided for safety purposes. No additional supporting documentation was available	monthly phone charge for district cell phone see previous cell explanation

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	151	110002215900019	05-3275	10/14/2004	C WEBSTER TRUCK REPAIR	\$1,404.25	\$1,404.25	Purchase order and invoice indicated repairing work performed on converter, various pipes, and filters for 2 vehicles (Tag: MG44LE, and a "Suburban" model vehicle)		✓		School vehicle repair appears reasonable to maintain operation. Inspected "Bridgeton Board of Education Office of Buildings and Grounds Maintenance Vehicles List" and serviced vehicle appears to be owned and operated by district.	
	152	110002215900017	05-4327	12/20/2004	NSBA	\$3,735.00	\$3,660.00	Invoice indicated cancellation fee for 65th National School Boards Association conference in San Diego for one staff member. Physical purchase order amount was for \$75. Inspected check was for \$75 amount		✓		Conferences and associated fees appear reasonable for district operations	annual njsb conference where board members can share ideas of what is effective in different schools.
	153	110002404200023	05-0037	7/20/2004	NCR CORPORATION	\$11,305.68	\$11,305.68	Invoice indicated annual maintenance renewal for printers by NCR Government Systems.		✓		Services were purchased to support printing operations of district schools.	
	154	120004004500001	05-3610	10/29/2004	LAVENIA TRANSPORTATION I	\$250.00	\$250.00	Purchase order and invoice indicated transportation for Indian school principal, to NJASA convention on Oct. 20, 2004 in Atlantic City.		✓		Expenditure for travel to conference appears reasonable to district operations. Cost of travel appears to be appropriate for distance	school administrators conference allows nj administrators to share ideas about best instructional practices in schools.
	155	120004004500001	05-0086	12/3/2004	MOBILEASE MODULAR SPACE	\$2,661.00	\$16,603.00	Invoice indicated temporary classroom rental from 3/27/05 - 4/23/05.		✓		Classroom were rented to provide additional space for teaching/studying activities.	

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	156	150002406100003	05-1775	8/19/2004	MILETTA BROS INC	\$16,790.00	\$16,790.00	Invoice indicated services fees of removing 4 steps of concrete steps, forming new steps and installing railings as per proposal.		✓		Labor, equipment and material were purchased to finish AG building steps and handrails work to improve condition of school facilities. Business Administrator represented that amount was below bid threshold and was considered as regular maintenance and not considered part of capital projects. Only repairs were made.	
	157	150002226100002	05-3740	11/12/2004	C WEBSTER TRUCK REPAIR	\$195.80	\$195.80	Purchase order and invoice indicated repairing work performed on oil, gas, trans filters. (Tag# MG39480)		✓		Vehicle repair appears reasonable to district operations. Inspected "Bridgeton Board of Education Office of Buildings and Grounds Maintenance Vehicles List" and serviced vehicle appears to be owned and operated by district.	
	158	150002406100105	05-0034	7/20/2004	COMCAST PROCESSING CENTE	\$10,937.86	\$12,000.00	Invoice indicated monthly maintenance and service contract		✓		District telecommunications services purchased to support Buckshutem school operation	

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	159	110002628900023	05-3765	11/15/2004	CHAPMAN, FORD, LINCOLN,	\$27.63	\$27.63	Purchase order and invoice indicated filter change for the vehicle. (Serial number: 1FTRE14WX3HA80426)		✓		Vehicle repair appears reasonable to district operations. Inspected "Bridgeton Board of Education Office of Buildings and Grounds Maintenance Vehicles List" and serviced vehicle appears to be owned and operated by district.	
	160	110002306100001	05-0029	10/29/2004	RADAR SECURITY SYSTEMS I	\$5,520.00	\$5,520.00	Purchase order and invoice indicated security system monitoring for various school locations for 6 months		✓		School security monitoring appears reasonable for district operations. Noted that the original typed purchase order amount was for \$5520 and change to \$2760 was handwritten	
	161	150002406100005	05-4713	1/18/2005	C WEBSTER TRUCK REPAIR	\$1,081.71	\$1,081.71	Invoice indicated repairing cost of 4 trucks. (Including tag number for trucks)		✓		Vehicle repair appears reasonable to district operations. Inspected "Bridgeton Board of Education Office of Buildings and Grounds Maintenance Vehicles List" and serviced vehicle appears to be owned and operated by district.	
	162	150002135906507	05-6523	5/19/2005	WILLIAMS SCOTSMAN INC	\$4,120.00	\$4,120.00	Invoice indicated rentals of QML and Indian Schools trailers.		✓		Rent mobile office appears to provide additional space for schools operations.	

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	163	150002213200002	05-0038	7/20/2004	AVAYA INC	\$39,815.37	\$47,787.24	Invoice indicated maintenance contract for phone equipment from 4/24/2005 - 5/23/2005.		✓		Monthly contract fees to maintain schools phone service operations. Bids for support or maintenance of proprietary computer hardware/software not required as per NJ State Contract Law	
	164	150002226103507	05-4336	12/13/2004	FORD SCOTT SEIDENBURG &	\$4,500.00	\$4,500.00	Invoice indicated professional services rendered to district related to procedures applied to the 05-06 application for State School Aid (ASSA)		✓		Professional and specialty services purchased to support school aid operations.	
	165	110002214200035	05-6463	5/17/2005	C WEBSTER TRUCK REPAIR	\$4,739.96	\$4,739.96	Invoice indicated repairing cost of several trucks. Tag numbers were included in invoices			✓	Noted that there were 2 invoices for services that did not include tag numbers on the invoice. Cannot determine if vehicles provided service were district owned vehicles based on inspected documentation. (Total value of 2 invoices in question: 357.35)	
	166	110002624410073	05-6652	5/24/2005	AT&T	\$4,749.65	\$4,749.65	Invoice indicated phone services from AT&T for the month of May 2005		✓		Phone services purchased to support schools communication. District represented that phone services are used in conjunction to Verizon at district locations.	

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	167	120004004500001	05-4943	1/26/2005	CITY OF BRIDGETON	\$4,895.85	\$4,895.85	Invoice and PO indicated water and sewer charges for various locations in the district		✓		Water utilities appears reasonable to district operations. Locations included elementary, preschool, broad street and 51 N/W avenue	
	168	110002215800013	05-4030	1/27/2005	ROYAL TRAVEL	\$267.20	\$267.20	Purchase order and invoice indicated a round trip ticket from Philadelphia to Columbus 2/4/05 for staff member to attend National RR & Classroom Literacy Conference.		✓		Conference appears to contribute to staff learning and educational value for students. Out of State travel approval was not required at time of expenditure. Expenditure appears reasonable for district operations	No forms were utilized by the state until August 2005
	169	110002306100013	05-1937	7/30/2004	VERIZON WIRELESS	\$239.91	\$239.91	Purchase order and invoice indicated monthly phone bill for two staff at Excel School location			✓	Business Administrator represented that Excel school location is in mobile classrooms (trailers). These classrooms are not connected to a fixed phone service, thus cell phone is provided to staff for emergency and safety. No additional supporting documentation was available for review.	1) use of cell phone per contract agreement 2) district homeless coordinator must have cell phone for safety purposes when traveling throughout city on school business 3) excel program location uses cell phone for emergency and safety features in the off site location

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	170	110002305850080	05-6128	4/25/2005	BROKERAGE CONCEPTS INC	\$5,000.00	\$5,000.00	Purchase order indicated professional services		✓		Business Administrator represented that consultant was hired to perform comparison of state medical plans and private medical plans. Inspected consultant report "Bridgeton Board of Education Medical Benefits Comparison. May 23, 2005".	
	171	150002226100002	05-4055	12/2/2004	HYATT ON CAPITOL SQUARE	\$602.43	\$602.43	Purchase order and invoice indicated lodging expense for staff member attending Reading Recovery National Conference in Columbus, Ohio during Feb 4-8, 2005.		✓		No out of state travel form was required as per inspected fax from State of New Jersey dated 8/8/05. Out of state travel request forms were required as of 8/12/05. Conference appears to provide benefit to staff for literacy concepts for student education.	No forms were utilized by the state until August 2005
	172	110002306100015	05-4144	12/7/2004	EASTERN LIFT TRUCK CO	\$624.52	\$624.52	Purchase order and invoice indicated inspected battery and charger repairing, operation reassembling and testing, and chargemaster board replacing.		✓		Truck repair ensured school district transportation needs.	
	173	110002185900082	05-0030	11/17/2004	BIG BROTHERS BIG SISTERS	\$22,500.00	\$25,000.00	Purchase order indicated mentoring program provided by the vendor for three months of Sept. Oct. Nov. 2004		✓		Mentoring program to students under the Big Brother Big Sisters program	
	174	110002526100035	05-4249	12/10/2004	TROUTS POWER EQUIP INC	\$733.74	\$733.74	Purchase order and invoice indicated purchase of snow blowers, engine and various repairing works.		✓		Power equipments purchased appear reasonable for repairing and construction works around the school.	

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	175	150002406100003	05-0033	7/20/2004	VERTEX TECHNOLOGIES INC	\$9,000.00	\$9,000.00	Invoice indicated managed remote storage services from 7/1/2004 - 6/30/2005		✓		Backup of district critical data of the key file servers located throughout the district as specified by Bridgeton Technology Dept.	
	176	110002614200323	05-2936	9/28/2004	BECICA ASSOCIATES LLC	\$25,412.50	\$25,412.50	Invoice indicated school facility evaluation services		✓		Professional services for facility evaluation part of district strategic initiative. Bid process was not used for this purchase as purchase was for Professional Services (exempt from Bids as per State Local Public Contracts Law)	architect of record appointed at annual reorg. Meeting exempt from bid requirement
	177	110002186100082	05-4288	12/14/2004	HOLIDAY INN INNER HARBOR	\$760.50	\$760.50	Purchase order and invoice indicated lodging expense for staff member to attend NAESP 84th annual convention & exposition in Holiday Inn Inner Harbor in Baltimore during 4/15 - 4/19/05.		✓		This conference is aimed at improve elementary and middle level administrators performance. No out of state travel form was required as per inspected fax from State of New Jersey dated 8/8/05. Out of state travel request forms were required as of 8/12/05.	assistant principal appropriately charged to account code 240. no out of state travel forms were available from the state until Aug. 2005
	178	151901003200006	05-5626	3/17/2005	VERIZON	\$13,750.77	\$13,750.77	Invoice indicated phone services fees charged by local calling service provider		✓		Phone services purchased to support schools communications. Business Administrator represented that billing is for all locations in district	district wide service charge

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	179	150002116100005	05-2342	8/26/2004	VERIZON	\$14,011.50	\$12,039.06	Invoice indicated phone services fees charged by local calling service provider		✓		Phone services purchased to support schools communications. Business Administrator represented that billing is for all locations in district Total paid against PO is greater than original PO amount	district wide service charge
	180	110002614200323	05-0036	7/20/2004	EDU-MET INTERACTIVE SYST	\$19,800.00	\$19,800.00	Invoice indicated annual software maintenance renewal for payroll, personnel and accounting system		✓		Maintenance and support for main accounting system appears reasonable to district operations	
	181	110002306100015	05-4495	12/23/2004	ETS-PATHWISE	\$16,665.60	\$16,665.60	Invoice indicated ETS training/materials, including enhancing professional practice, framework observation practice, onsite framework observation, PG introduction, and shipping and handling charge.		✓		Training of staff appears reasonable for educational value for students	
	182	110002306100015	04-6621	6/28/2004	VERTEX TECHNOLOGIES INC	\$17,750.00	\$17,750.00	Invoice indicated professional technology, technical support, and cabling installation services.		✓		Technology services purchased to support school technical operations.	
	183	110002515000014	05-2495	9/30/2004	FORD SCOTT SEIDENBURG &	\$19,000.00	\$19,000.00	Invoice indicated school audit services for June 30th, 2004		✓		External audit services.	
	184	110002625900023	05-2258	8/26/2004	ACCC ELECTRICAL	\$122.00	\$122.00	Invoice indicated electrical service for NJSBA Annual workshop, Oct. 20-22, 2004		✓		Electrical services purchased to provide support to NJSBA Annual Workshop in Atlantic City.	

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	185	110002404200023	05-3412	10/21/2004	APPLE COMPUTER INC	\$119.00	\$2,056.00	Invoice indicated Apple computer purchase of a IMAC20/1.85G5/512/160G/SD/APX			✓	Business Administrator represented that school code is to have one computer for every 5 students. Cannot determine whether purchased computer was to meet that code based on inspected documentation	Abbott code states one computer for every 5 students should be available in the classrooms. Instructional computers charged to instructional account
	186	150002226103502	05-6504	5/18/2005	ADAM BARAKA	\$17.82	\$17.82	Purchase order indicated mileage reimbursement for staff member to attend data entry training in Trenton, NJ		✓		Business Administrator represented that travel was for State training. Appears reasonable for district operations	state training on state database Abbott districts required to utilize
	187	150002405800005	05-2475	8/31/2004	ADAMS PRINTING	\$2,455.00	\$2,455.00	Invoice indicated additional 2004-2005 Bridgeton Public Schools Calendar/Parent-Student Handbook		✓		School Calendar and Parent-Student Handbook appears beneficial to the school communities.	
	188	150002406100006	05-2260	8/20/2004	ADAMS PRINTING	\$5,962.00	\$5,962.00	Invoice indicated 2004-2005 Bridgeton Public Schools Calendar/Parent-Student Handbook		✓		School Calendar and Parent-Student Handbook appears to be beneficial to all the school communities.	
	189	150002406100002	05-4986	2/17/2005	ROYAL TRAVEL	\$173.40	\$173.40		✓			No documentation was available for review	
	190	150002226100008	05-6410	5/11/2005	ALLISON J LARUE	\$183.28	\$183.28	Purchase order indicated reimbursement for staff member attending Healthcare Workshop in Cherry Hill, NJ on 3/11/05, including registration and dinner.		✓		Business Administrator represented that training was for school nurse's professional development. Expenditure appears reasonable for district operations.	school nurse - professional development necessary to maintain skills and to be aware of the latest information

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KPMG Ref.	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis					
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	191	110002708900025	06-1780	7/19/2005	BARTON F SHARP & SON (SE	\$267,535.00	\$918,916.00	PO indicated Insurance renewal term for 7/1/05 to 7/1/06 including Property, EDP, Equipment breakdown, general liability, automobile liability & physical damage, excess liability, errors & omissions, supplemental indemnity, workers comp, crime		✓		Insurance renewal from 7/1/05 to 7/1/06, separated into 2 separate checks on the same PO number No vendor invoice documentation was noted. Insurance contracts are not bid as per NJ State bid exception laws	
	192	110002186100082	06-3011	9/14/2005	AUREA RUIZ PH D	\$1,300.00	\$1,300.00	PO indicates 2 learning and 2 psychological evaluations for 2 students		✓		Expenditure appears for student psychiatric evaluation. Vendor invoice was not included in PO package for inspection	
	193	110002218900017	06-1810	7/26/2005	LOS ANGELES CO OFFICE OF	\$300.00	\$1,200.00	Invoice indicates registration fee for 4 staff to attend the Teacher Expectations & Student Achievement (TESA) trainings in Philadelphia, PA		✓		Teacher training appears reasonable to teacher development and appears to add to students' educational value	
	194	110002525900035	06-5890	3/20/2006	TROUTS POWER EQUIP INC	\$6.28	\$611.28	Invoices indicate parts for lawn maintenance vehicles in the Bridgeton Board of Education		✓		Maintenance of lawn equipment for the maintenance of school grounds appears reasonable for district operations	

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	195	110002515000014	06-1652	7/11/2005	KARL & ASSOCIATES INC	\$570.00	\$4,570.00	Invoices indicate service for disposal of chemicals from district locations		✓		Hazardous Materials Disposal appears reasonable for district operations	
	196	150002228903504	06-3084	9/19/2005	LOIS MARCASCIANO	\$567.72	\$567.72	Bridgeton School District Professional Day Request Form indicates approved request to attend the National Educational Computing Conference (NECC), including travel and registration fees		✓		Vendor invoice for hotel and for conference was not included in the inspected documentation. Business Administrator represented that conference was to educate technology teacher on technology updates. This appears to provide educational value to students. Expenditure appears reasonable for district operations.	computer technology is part of the core curriculum content standards. Conference allows teacher to be abreast of the teaching techniques and of integrating technology in classroom instruction

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	197	150002405800005	06-3844	10/24/2005	LAVENIA TRANSPORTATION I	\$560.00	\$560.00	Invoice indicates transportation for 14 passengers from Indian Ave location to Carteret, NJ		✓		Business Administrator represented that expenditure was for transportation of teachers for "Dibbles" testing assessment training. Dibbles test is for early testing of children to determine if reading problems may occur.	
	198	150002226100002	06-6472	5/3/2006	MCMaster-CARR SUPPLY CO	\$545.00	\$545.00	Invoice indicates 500ft of 1/4" grade 30 steel chain for 515 Bank Street location		✓		Maintenance equipment for 515 Bank Street location appears reasonable for district operations	
	199	110002526100035	06-5678	2/28/2006	VISION THERAPY & SPORTS	\$520.00	\$520.00	Invoice indicates vision Therapy sessions for 1 individual		✓		Inspected doctor's note stating that vision therapy was required for student. Expenditure appears reasonable.	
	200	150002408900008	06-4498	11/30/2005	WILLIAMS SCOTSMAN INC	\$2,060.00	\$2,060.00	Invoices indicate 4 mobile office rental fees from 12/1/2005 through 12/30/2005		✓		Rental of mobile office/classroom space for the Bridgeton Middle School is appears reasonable to maintain a standard classroom size for students' educational value.	

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	201	150002406100105	06-5766	2/28/2006	WIRELESS C & E INC	\$448.20	\$448.20	Invoices indicate monthly billing for January 2006 for 83 Motorola portables		✓		Business Administrator represented that portables are used for district security. Noted during school visits that portables were provided to school staff for communications. Expenditure appears reasonable for district operations.	security purposes
	202	150002405800005	06-4906	1/4/2006	APPLE COMPUTER INC	\$432.28	\$1,350.00	Invoice indicates 4 Apple Training Units were purchased on 1/19/2006		✓		Technology Coordinator represented that expenditure was for new technology administrator at Indian Avenue for Apple computer support training	
	203	110002404200023	06-1974	8/1/2005	SHERATON ATLANTIC CITY C	\$264.16	\$264.16		✓			No documentation was available for review	
	204	110002304400001	06-7207	6/19/2006	BUCKSHUTEM ROAD SCHOOL	\$432.00	\$1,206.25		✓			No documentation was available for review	
	205	150002216100004	06-2828	8/31/2005	TRUMP PLAZA HOTEL & CASI	\$424.80	\$424.80	Email reservation confirmation indicated that 3 nights were booked at the Trump Plaza Hotel and Casino from 10/25/05 to 10/28/05 for \$120 per night		✓		Hotel stay appears reasonable for one staff during conference.	

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	206	150002226103507	06-6466	2/28/2006	NJASBO	\$400.00	\$400.00	Invoices indicate charges for two individuals to attend the NJASBO conference on 4/3/06		✓		Inspected conference presentations listing included the following topics: "Common issues in school district accounting" "Common Issues with School District Payroll" Topics appear reasonable for district operations	
	207	151901003200007	06-6466	5/2/2006	EDWIN CASTILLO (DR.)	\$400.00	\$400.00	Invoice indicates psychiatric evaluation for one student		✓		Psychiatric evaluation for one student for child mental health in special education services	
	208	110002625800024	06-1972	8/4/2005	SHERATON ATLANTIC CITY C	\$264.42	\$264.42	Invoice and PO indicate hotel charges for 2 nights at the Sheraton Hotels & Resorts in Atlantic City for \$116 per night plus applicable taxes. Dates of stay coincide with NJDOE Summer Conference			✓	Business Administrator represented that conference times required stay for logistical purposes. No additional documentation was available.	conference times allowed for lodging
	209	120001007300235	PETTY\$3	6/30/2006	SHARON OLBRICH	\$252.18	\$381.85	PO and cash receipts indicate driver expenses including tolls and meals for various student trips		✓		Business Administrator represented that meals are provided to drivers to minimize the total travel costs of trips. Expenditure appears reasonable for district operations.	cost of travel for drivers to take students on field trip - driver stays at location to reduce cost of gasoline, tolls, time and therefore is eligible for meal reimbursement as part of the travel expense

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	210	150002226100008	06-3120	9/20/2005	SRA	\$70.00	\$70.00	Purchase order and invoice indicated registration fee for workshop of SRA corrective reading instr. Training on 9/29/2005 in Maple Shade, NJ.		✓		The workshop appears to add value to student learning.	
	211	150002405800006	06-3126	9/20/2005	XTEL COMMUNICATIONS	\$427.74	\$427.74	Purchase order and invoice indicated landline phone bill for all district schools during August, 2005.		✓		Phone service purchased is essential for school communication. Business Administrator represented that Xtel became provider for district phone lines in replace of Verizon.	your description states all district phones this would indicate all lines in the schools and admin building
	212	150002226100002	06-3191	9/22/2005	VERIZON WIRELESS	\$232.52	\$232.52	Purchase order and invoice indicated monthly phone bill for two staff members and Excel BD of ED.			✓	Cannot determine who was provided phone services based on the documents provided. Business Administrator represented that bill was for district wide cell phone usage. No additional supporting documentation was available.	cell phone provided at remote location for security and safety reasons
	213	151901003200002	06-4506	11/30/2005	BREARLEY LODGE #2, F & A	\$100.00	\$100.00				✓	Business Administrator represented that cost is for additional parking space rental at Bank Street Administration building. Expenditure appears reasonable, but no additional documentation was available.	rental agreement for additional parking space at bank street admin building

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	214	150002226100003	06-4820	12/19/2005	FRANK MAZZA & SON	\$16,485.45	\$19,711.05	Invoice indicated quantity and style of product to be installed. Invoice was originally for \$19,711.05, but was changed to final project cost of \$16,485.45		✓		Floor tile maintenance for 6 classrooms, a hallway, and the math office. This appears reasonable for the maintenance of school buildings to provide a clean environment for student learning	
	215	110002625900023	06-5290	1/27/2006	COSAC	\$100.00	\$200.00	Invoices indicate fees for two staff to attend the "Key Ingredients for Education Children with Autism"		✓		Workshop for special education teachers appears to help provide a high educational value for special education students in the district	
	216	154011006100003	06-0025	11/30/2005	BEST UNIFORM	\$6,606.52	\$10,500.00	Invoices indicate fees for uniform services for staff, charged on a weekly basis		✓		Inspected "Agreement Between Bridgeton Board of Education and Bridgeton Custodial Association" which documents that uniforms are provided to staff by the district. Expenditure appears reasonable for district operations.	uniforms are provided to custodial and maintenance staff according to contract
	217	110002515900180	06-3230	9/26/2005	CUMB CO IMPROVEMENT AUTH	\$45.58	\$45.58	Purchase order and invoice indicated landfill charge for waste disposal.		✓		The payment is required by law.	
	218	110002215800010	06-3330	9/29/2005	EASTERN LIFT TRUCK CO	\$145.08	\$145.08	Purchase order and invoice indicated vehicle charger repairing.		✓		School vehicle repair appears reasonable to maintain operation.	
	219	110002216100013	06-0029	8/29/2005	RADAR SECURITY SYSTEMS I	\$432.00	\$5,520.00	Invoice indicates payment for quarterly monitoring of security system at school location		✓		Alarm system monitoring appears reasonable in the maintenance operations and safety of district buildings and equipment	

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	220	150002406100106	06-3149	9/22/2005	VERIZON	\$9,277.16	\$9,417.16	Invoice and PO indicate telephone charges for several Verizon accounts. Invoices were sent to the District PO box and did not indicate which locations charges were for		✓		Business Administrator represented that phone service is billed for the entire district. Phone services appear reasonable to district operations.	phone service for district wide phones
	221	110002305300001	06-3059	10/27/2005	SOUTH JERSEY NEWSPAPERS	\$105.28	\$105.28	PO indicates fees for advertisement for teacher of the handicapped position in the district.		✓		Advertisement appears reasonable for district operations. Vendor invoice was not included in PO package for inspection. District represented that an invoice was attached to separate PO.	Four PO's were paid with one check to vendor. Invoice was attached to PO 06-3238
	222	110002515900080	06-6708	5/19/2006	SHEPPARD BUS SERVICE	\$642.32	\$642.32	Invoice indicated maintenance services performed on vehicle with tag# MG15935. Parts/Services included oil filter, motor oil, and adjustment of rear brakes		✓		Maintenance services on district vehicles appears reasonable to maintain a standard of safety in the transport of district supplies, staff, and students. Inspected "Bridgeton Board of Education Office of Buildings and Grounds Maintenance Vehicles List" and serviced vehicle appears to be owned and operated by district.	

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	223	150002406100002	06-5615	2/24/2006	LOEWS VANDERBILT HOTEL	\$289.62	\$579.24	Hotel reservation confirmation indicated price of \$169 per night for 3 nights plus room taxes			✓	Business Administrator represented that Indian Avenue staff had to travel for Padeia conference. Travel appears reasonable, but no additional supporting documentation was available.	Indian avenue uses the school based program provider padeia and is a model school. Attendance at the conference allows program participants to share strategies and to further develop the model implementation
	224	150002216100007	06-4202	11/22/2005	LOEWS PHILADELPHIA HOTEL	\$391.59	\$783.18	Hotel reservation confirmation indicated price of \$229 per night for 3 nights plus room taxes			✓	Hotel reservation confirmation fax with confirmed price Approved Bridgeton School District Professional Day Request Form to attend NSDC (National Staff Development Council) Conference in PA. Inspected Bridgeton Policy (Section 4133.1) states that Department of Education approval is not required for expenditures less than \$1000 inside of the Mid Atlantic Region.	students benefit from the staff being weel trained and by remaining current with best practices and teaching tequiques.
	225	150002216100003	06-5793	2/28/2006	NJ K-12 ARCHITECTS LLC	\$16,275.00	\$16,275.00	Invoice indicated amount was for 25% of the services			✓	Professional services for long term facility plan part of district strategic initiatives	

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	226	110002406100073	06-3563	10/11/2005	SACK'S II SHOES INC	\$1,289.00	\$3,245.50	Purchase order and invoice indicated uniform purchase for a group of staff.		✓		Inspected "Agreement Between Bridgeton Board of Education and Bridgeton Custodial Association" which documents that uniforms are provided to staff by the district. Expenditure appears reasonable for district operations.	uniforms provided for security staff and provides recognition to the students and staff of security staff
	227	110002303320001	06-5584	2/21/2006	PRESS OF ATLANTIC CITY M	\$1,223.79	\$1,223.79	Invoices indicate newspaper advertisements for recruitment of new district staff including teachers, substitutes, and custodians		✓		Hiring of new teachers and staff in the district appears to be part of the district's strategic initiatives and appears to have a positive impact on educational value provided to students	
	228	110002304400001	06-6763	5/25/2006	ATLANTIC CITY SURF BASEB	\$35.00	\$340.00	Invoice indicated 5 adult and 40 children tickets with 40 Hot Dog & Soda coupons for the 6/10/2006 game			✓	Business Administrator represented that expenditure was for students to learn about careers in baseball. No additional documentation was available.	children learn about careers in baseball. Personalized instruction has been emphasized by the state and shown to improve student achievement

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	229	110002305850080	06-3696	10/24/2005	BARRERA ASSOCIATES INC	\$350.00	\$350.00	Invoice indicated registration fee for the US Department of Education summit in Washington DC, 11/30/05 to 12/2/05		✓		Inspected Bridgeton Policy (Section 4133.1) states that Department of Education approval is not required for expenditures less than \$1000 inside of the Mid Atlantic Region. Expenditure to conference appears reasonable for district operations and educational value of staff	conference was for bilingual and ESL instruction. With the growing Hispanic population in Bridgeton, it is essential to the achievement of these students that the staff be trained in the best educational practices
	230	120002627300123	06-2434	8/17/2005	BOB NOVICK CHEVROLET INC	\$404.80	\$404.80	Invoice indicated service on Dodge Ram Pickup including replacement module for anti-lock braking system (Serial Number: 3B7KF26Z01M563542)		✓		Maintenance services on district vehicles appears reasonable to maintain a standard of safety in the transport of district supplies, staff, and students. Inspected "Bridgeton Board of Education Office of Buildings and Grounds Maintenance Vehicles List" and serviced vehicle appears to be owned and operated by district.	

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	231	150002216100003	06-4192	11/16/2005	CAFETERIA ACCOUNT	\$1,816.36	\$1,816.36	Invoices indicated food items provided during 9/1/05 and 9/2/05 for the opening days of school	✓			Business Administrator represented that food is provided to limit time off task. No additional documentation was available	The district has grade level collaboration meetings to discuss the progress of students and to analyze data from thematic units. Food is provided at the meetings to limit time off task and to allow staff to share thoughts on the professional development being presented. The students gain value through the teachers learning best practices and examining areas of strengths and areas of needs.
	232	110002306100015	06-4718	12/8/2005	CHRISTOPHER TAVANI	\$107.06	\$107.06	Travel logs and mileage reimbursement forms for October and November 2005		✓		Mileage reimbursement for related travel as per the Travel/Reimbursement Policy (Section 4133). Staff member's title is data analyst, leading to believe that travel to individual schools was required for IT related support.	
	233	110002303390301	06-4980	1/17/2006	DELTRONICS CORPORATION	\$1,529.00	\$1,529.00	Invoice indicated a Quincy Model 216 air compressor at the Broad St. School		✓		Expenditure appears reasonable for the maintenance operations of the school	

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	234	110002226100270	06-5029	1/12/2006	EUGENE PRINTING CO	\$1,990.00	\$1,990.00	Invoice indicated the printing of 1400 program of Studies Booklets for the Bridgeton High School Guidance Office on 3/16/2006		✓		Program of Studies booklet appears reasonable for educational value of students	these are the booklets listing the available courses for the upcoming year. Students must pick their schedule then so that guidance may create next years schedule.
	235	110002185900022	06-2832	9/26/2005	EXCELL MAINTENANCE SERVI	\$232.50	\$2,170.00	Invoices indicate that the parking lots were swept and cleaned at the Bridgeton High School		✓		Cleaning and maintaining district property appears reasonable to district operations	
	236	150002405800006	06-5975	3/21/2006	BECICA ASSOCIATES LLC	\$16,104.24	\$16,104.24	4 separate invoices indicated architecture services for 1) Irving Avenue facility 2) High school office sink unit 3) New Stadium construction 4) Existing stadium concrete repair all provided between 11/1/2005 and 1/31/2006		✓		Professional architecture services part of district strategic initiatives	
	237	110002305800015	06-1645	7/11/2005	HILTON ATLANTIC CITY	\$337.70	\$337.70	Invoice indicates a hotel charge for 2 nights plus applicable taxes		✓		Business Administrator represented that conference was attended by Business Administrator and the Assistant Business Administrator for professional license maintenance. No additional documentation was available.	conference attended by business administrator and assistant business administrator in order to maintain licensing proper coding for ba travel is 251-592.

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	238	150002236100005	06-0079	11/3/2005	INDUSTRIAL APPRAISAL COM	\$1,715.00	\$1,715.00	Invoice indicates charges for a property record report and an updated appraisal report completed on 7/1/2005		✓		Expenditure for vendor to perform depreciation and fixed assets appraisals for insurance purposes. Appears reasonable for district operations	industrial appraisal updates district wide asset list including depreciation schedules. This information is for financial reporting requirements as well as for insurance purposes
	239	150002225000002	06-6470	5/2/2006	JACK SURRENCY	\$236.49	\$236.49	Invoices indicate expenses incurred during overnight travel to conference		✓		Business Administrator represented that conference was for New Jersey School Board Administrators and appears to provide strategic initiative value to district.	
	240	150002216100005	06-3568	10/13/2005	K2 COMPUTER ASSOCIATES	\$226.65	\$226.65	Invoice indicates diagnostics, clean, repair, and replacement parts of 2nd pass roller and paper I/O rollers (for printer)		✓		Functional printers and maintenance appear reasonable to district operations.	
	241	150002226103507	06-5655	2/28/2006	LINCOLN UNIVERSITY	\$200.00	\$200.00	Registration form indicates registration fee for attending the Lincoln University career fair on 3/16/06		✓		Recruitment of qualified teachers for mathematics, science, and teacher of the handicapped appears to provide educational value to students	
	242	110002625200001	06-4802	1/23/2006	MANCHESTER GRAND HYATT	\$1,793.00	\$0.00	Email hotel confirmation showing the hotel charges to be \$875.16		✓		Out of state travel approved for conference. Appears reasonable. Total paid against PO is greater than original PO amount	Two separate e-mail confirmations & a copy of a paper confirmation \$250 for 4 days & 3 days at \$264
	243	110002625900023	06-7058	6/9/2006	MARY ANN LAROCCA	\$325.00	\$325.00		✓			No documentation was available for review	

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	244	150002406100005	06-6707	5/19/2006	OVER THE RIDGE INC	\$4,303.00	\$4,303.00	Invoice indicates fire and safety equipment inspection and servicing for the Bridgeton High School		✓		Fire and safety equipment maintenance appears reasonable to the safety of students, district buildings and equipment	
	245	120002527300135	06-5626	2/24/2006	PASSAIC COUNTY COMMUNITY	\$150.00	\$150.00	Invoice indicated workshop fees for the Assistant Superintendent to attend the "Rethinking Assessment" workshop		✓		Business Administrator represented that workshop was for student learning assessment for Assistant Superintendent.	
	246	110002404200023	06-4339	11/22/2005	PATRICIA BATTEN	\$541.34	\$541.34	Invoices indicate expenses incurred during travel to 2 separate conference events (New York and Atlantic City)		✓		Business Administrator represented that conference was "Teacher Leader Professional Development" at NYU and for the NJ Department of Literacy conference in Atlantic City. Appears to provide strategic initiative value to district.	
	247	150002406100002	06-0085	7/6/2005	COMPLIANCE EDUCATIONAL S	\$16,000.00	\$16,000.00	Maintenance services for period 7/1/2005 to 6/3/2006		✓		Software maintenance inline with district usefulness of software for student education value.	
	248	110002628900023	06-2735	8/24/2005	REBECCA GUESS	\$301.72	\$401.72	Invoices indicate expenses incurred during travel to New Jersey Department of Education Literacy Conference for principal		✓		Business Administrator represented that conference is for staff for literacy and appears to provide strategic initiative value to district	

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	249	110002625900023	06-7163	6/15/2006	SHELLY PETERSON	\$135.81	\$135.81	Mileage tracking log indicated mileage driven for district duties such as bank deposits, package pickups/dropoffs		✓		Mileage reimbursement for business related travel is stated in the employee policy. Travel as indicated on the inspected mileage tracking log appears to be for district related duties	
	250	110002614200224	06-3856	10/24/2005	BREARLEY LODGE #2, F & A	\$400.00	\$400.00	?			✓	Business Administrator represented expenditure is for rental of parking lot attached to Administration building on Bank Street. Expenditure appears reasonable, but no additional documentation was available	payment for 4 months rental of parking lot attached to bank street admin building
	251	110002216100081	06-4657	12/6/2005	TREASURER STATE OF NEW JERSEY	\$250.00	\$250.00	Invoice indicates assessment amount for the NJ Department of Environmental Protection Air Quality Permitting Program		✓		Fee is required as part of the Air Quality Permitting Program and part of the operational costs of the district	
	252	120004007100080	06-6953	6/2/2006	UNIVERSITY OF DELAWARE	\$130.00	\$130.00	Invoice indicates fees for recruiting event at the University of Delaware Project Search Education Job Fair on 4/5/2006 for 2 Bridgeton staff members		✓		Recruitment of qualified teachers appears reasonable to providing educational value to students	
	253	150002406100003	06-3548	10/31/2005	WINDOW REPAIR SYSTEMS IN	\$465.88	\$450.00	Invoice indicates Turbo II balance kit for window repairs including installation parts		✓		Maintenance of windows at district buildings appear reasonable for district operations Total paid against PO is greater than original PO amount	

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KPMG Ref.	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	District Comments
	254	110002305300001	06-2413	8/12/2005	WOODRUFF ENERGY	\$212.80	\$212.80	Invoice indicates purchase of a Sanyo Circuit Board		✓		Business Administrator represented expenditure is for replacement circuit board for maintenance equipment. Expenditure appears reasonable for district operations	
	255	150002406100006	06-4448	12/2/2005	TOTAL VIDEO PRODUCTS INC	\$360.00	\$5,026.00	Invoice indicates a Compix LCG5000R Character Generator and installation fees of \$360			✓	Business Administrator represented that equipment is used in high school instruction of communications career path. Expenditure appears to provide student educational value, but no additional documentation was available.	BHS has a communications career path in which students do editing, filming etc..
	256	150002216100007	06-2829	8/31/2005	TEAMWORK	\$228.00	\$228.00	Invoice indicates carpeting fees for laying carpet at the New Jersey School Boards Association Conference		✓		Inspected documentation indicated that carpeting for booths at the New Jersey School Boards Association is mandatory.	
	257	150002226103508	06-4685	12/12/2005	TROUTS POWER EQUIP INC	\$142.80	\$142.80	Purchase order and invoice indicated stone grinder, and wheel equipment.		✓		Power equipments purchased appear reasonable for repairing and construction works around the school.	

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	258	110002625900023	06-4916	12/30/2005	TRUSTEES OF THE UNIVERSI	\$15,600.00	\$15,600.00	Invoice indicates PLN program charge for PLN9 course seminar for 13 participants			✓	Business Administrator represented that Penn Literacy Network provides professional development services for Language Arts Literacy. Expenditure was for professional development course. Expenditure appears reasonable, however, no additional documentation was available (including justification for 13 participants)	PLN provides professional development services for LAL. Professional development is part of NCLB requirements
	259	150002405800006	06-2795	8/30/2005	SUMNERS GEORGE P C	\$583.00	\$583.00	Invoice indicates transcript fees, copying of exhibits, manuscript, and shipping for the King vs. Board of Freeholders Cape May case		✓		Business Administrator represented that legal fees are for discrimination case against the district. Appears reasonable for district operations	
	260	150002406100003	06-5145	1/24/2006	ALPHEFIA BLOUNT	\$174.29	\$174.29	Invoices indicate travel expenses incurred in Warren New Jersey. PO indicates travel was necessary for annual review meeting mandated by the State of NJ for a student attending Somerset Hill School		✓		Professional Day Request form indicates that attendance at Annual Review Meeting for a student in Bridgeton was mandated by the State. Travel was by the learning Disability teacher.	
	261	120004004500001	06-0252	7/28/2005	AMERICAN ASSOC OF DIABET	\$345.00	\$545.00	Conference Registration indicates conference fee of \$545 to attend conference run by American Association of Diabetes Educators		✓		Conference appears to provide educational value to nurse for care of students in district. Expenditure appears reasonable to district operations.	there are students in the school system who are diabetic the conference allows for the professional development of the nurse in this area.

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	262	150002406100003	06-5908	3/20/2006	AMTNJ	\$195.00	\$195.00	Invoice indicates fees for recruiting event run by the Association of Mathematics Teachers of New Jersey on 3/25/06		✓		Recruitment of qualified teachers appears reasonable to providing educational value to students	
	263	150002216100004	06-4650	12/6/2005	ANGELIA L EDWARDS	\$237.01	\$237.01	Invoices indicate travel expenses incurred in Atlantic City during the NJSBA conference from 10/25/05 to 10/28/05		✓		Section 4133 of the employee policy states that the travel reimbursement for meals is to cover \$31 for dinner during business travel. Business Administrator represented that invoice was for two of board members traveling together on conference.	review documentation to determine if expense was for two of the board members
	264	151901003200008	06-4913	12/30/2005	BREARLEY LODGE #2, F & A	\$100.00	\$100.00	?		✓		Business Administrator represented expenditure is for rental of parking lot attached to Administration building on Bank Street. Expenditure appears to be reasonable, but no additional documentation was available	rental fee for parking area at bank street
	265	150002216100002	06-0048	8/5/2005	ARCH WIRELESS	\$722.98	\$721.56	Invoice indicates numeric paging messaging service for 3 pagers		✓		Business Administrator represented that pagers are provided for custodial staff for emergency requests. Expenditure appears reasonable, but no additional documentation is available.	paggers for custodial staff are needed in order to reach the custodial in case of emergency cleanup for the health and safety of students and staff

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	266	110002708900025	06-0011	7/26/2005	ATLANTIC TIME SYSTEMS IN	\$693.80	\$693.80	Invoice and PO indicate maintenance services on time clock system on 3 separate units in the district administration building. Maintenance period to cover 7/1/2005 through 6/30/2006		✓		Maintenance of time clock system for employee hour tracking appears reasonable to district operations	
	267	151901003200005	06-4011	10/31/2005	BRENDA DELLAQUILLA	\$162.00	\$162.00	Invoices and PO indicate expenses incurred by board member during the NJSBA conference held on 10/25/2005-10/28/2005		✓		Attendance at the NJSBA conference appears to add to the strategic value of the district and may help to provide educational value to students	
	268	110002305800015	06-2411	8/17/2005	BRIDGETON GLASS AND MIRR	\$1,044.00	\$1,740.00	Invoice indicates 5 broken insulated windows were replaced: 3 at Quarter Mile Lane School, 2 at West Ave. School		✓		Maintenance of school buildings and windows appear reasonable to district operations	
	269	110002308900015	06-6364	4/26/2006	SALMON VENTURES LTD	\$12,000.00	\$16,000.00	PO indicates charges for March, April, and May consulting fees at \$4000 per month. Invoice was only noted for \$4000 for the month of June. Invoice for June indicate that fees were for services as per signed agreement, including grant writing, legislative/lobbying, solar, and school construction corporation			✓	Business Administrator represented that services for grant writing and working with state agencies was required. Expenditure appears reasonable, but no additional documentation was available.	consulting fees for assistance in grant writing and work with state agencies - document provided
	270	110002306101580	06-3200	9/26/2005	CAREERTRACK	\$149.00	\$149.00	Invoice and PO indicate seminar fee for seminar titled "Excelling as A First-Time Supervisor" held on 10/28/2005		✓		Business Administrator represented course was for new supervisor. Appears to provide educational value to supervisor and benefits district	

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	271	110002514200080	06-0005	8/5/2005	COASTAL DATA PRODUCT	\$1,020.00	\$1,020.00	Invoice and PO indicate maintenance services on time clock system and addition of 9 clocks in the 515 Bank Street district location		✓		Maintenance of time clock system for employee hour tracking appears reasonable to district operations	
	272	150002406100106	06-3270	9/23/2005	COLLEGE BOARD MSRO WORKS	\$130.00	\$130.00	Invoice and PO indicate workshop fee for French Language workshop, attended by teacher in Bridgeton High School		✓		Staff development as part of professional development to aid in student learning. Expenditure appears reasonable for district operations.	part of professional development plan
	273	110002305900015	06-5907	3/20/2006	BRUNOZZI TRANSFER & TRUC	\$212.56	\$212.56	Invoice and PO indicate 40ft container rental delivered to the Bridgeton High School football field			✓	Business Administrator represented that trailer was rented for storage space while stadium was repaired. Expenditure appears reasonable, but no additional documentation was available.	trailer was rented to provide storage space for equipment stored in the stadium while repairs were being made and access was denied
	274	110002625900023	06-3054	9/15/2005	COURIER POST	\$877.86	\$877.86	Invoice and PO indicate newspaper advertising fees for classified newspaper add for Assistant Principal		✓		Advertising fees for Assistant Principal opening appears reasonable for attracting and hiring qualified staff	
	275	120004004500001	06-4973	1/9/2006	CUMBERLAND TIRE CENTER I	\$229.34	\$229.34	Invoices and PO indicate tire maintenance on two separate invoices: 1) 16" flat tire repair 2) New tire "TQ Traction"			✓	Tag number was noted on one invoice indicating district vehicle. No indication of what vehicle was provided service for flat tire repair (cost 13.75).	

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	276	110002305300001	06-4979	1/9/2006	BRUNOZZI TRANSFER & TRUC	\$315.80	\$315.80	Purchase order and invoice indicated in yard storage space rental.			✓	Business Administrator represented that trailer was rented for storage space while stadium was repaired. Expenditure appears reasonable, but no additional documentation was available.	trailer was rented to provide storage space for equipment stored in the stadium while repairs were being made and access was denied
	277	150002226103505	06-3645	10/17/2005	DEVEREUX CONSULTANTS	\$346.85	\$346.85	Invoices and PO indicate consulting services at the Bridgeton pre-school for 3 hours. 10 student names were listed on the service log		✓		Business Administrator represented that special education services were provided to listed students. Expenditure appears reasonable for student development and benefit.	special education services provided will need po if you need further info
	278	110002306300080	06-5060	1/18/2006	HOME DEPOT CREDIT SERVIC	\$196.01	\$196.01	Purchase order and invoice indicated Econ trowel, vinyl tile, and adhesive purchase.		✓		District supplies for repair appear reasonable to district operations	
	279	110002186100018	06-6385	4/27/2006	EDUCATION LAW CENTER	\$800.00	\$800.00	No vendor invoice or documentation included showing \$800 amount and where \$800 was donated			✓	Business Administrator represented that expenditure was for contribution to students in concert. Expenditure appears reasonable, however no additional documentation was available.	contribution to kids in concert an event sponsored by the ed law center to celebrate the student achievement in the abbott districts

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	280	110002515000014	06-2019	8/1/2005	BOB NOVICK CHEVROLET INC	\$100.00	\$100.00	Purchase order and invoice indicated pickup truck diagnosis (Serial Number: 3B7KF26Z01M563542)		✓		Vehicle maintenance appears reasonable for district operations. Inspected "Bridgeton Board of Education Office of Buildings and Grounds Maintenance Vehicles List" and serviced vehicle appears to be owned and operated by district.	
	281	110002305300001	06-1766	8/4/2005	ED'S BODY SHOP	\$580.34	\$580.34	Invoice and PO indicate auto body services performed on a 1993 Ford F350 truck (License MG-13728)		✓		Vehicle maintenance appears reasonable for district operations. Inspected "Bridgeton Board of Education Office of Buildings and Grounds Maintenance Vehicles List" and serviced vehicle appears to be owned and operated by district.	
	282	110002216100013	06-5279	1/27/2006	FAMILY MEALS	\$50.00	\$50.00	Purchase order and invoice indicated registration fee for "family meals" workshop on Mar. 4, 2006 in St. Joseph's Univ. Philadelphia, PA.		✓		Inspected documentation showed that Family Meals conference appears to provide student teaching strategies and appears to benefit district.	
	283	110002525900035	06-7124	6/14/2006	ETS-PATHWISE	\$150.00	\$300.00	Invoices and PO indicate fees for Teaching and Learning Conference held during 6/23 to 6/27/2006		✓		Business Administrator represented that expenditure was for professional development for staff. No additional documentation was available.	professional development required in accordance with state regs and federal NCLB

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	284	150002223203504	06-7063	6/9/2006	EVELYN LARTER	\$150.00	\$150.00	Invoices and PO indicate fees for piano accompanist for Bridgeton High School Spring Concert		✓		High School concert and music program appears to provide educational value to students	
	285	150002406100006	06-5432	2/7/2006	DELTRONICS CORPORATION	\$1,000.18	\$1,000.18	Purchase order and invoice indicated replacement of bearing and mechanical seals. Metal sprayed and machined the shaft.		✓		Building repair work appears to be reasonable to maintain normal school operations.	
	286	150002136106507	06-5444	2/8/2006	TROUTS POWER EQUIP INC	\$146.86	\$146.86	Purchase order and invoice indicated driven disc, filter, belt and other equipment purchase.		✓		Power equipments purchased appear reasonable for repairing and construction works around the school.	
	287	151901003200006	06-4688	12/12/2005	FRED HARZ AND SON	\$265.22	\$265.22	Invoice indicates automobile tire purchase			✓	Invoice does not provide tag or vehicle information for which tire was purchased. Cannot determine what vehicle required replacement tire and whether vehicle is used and operated for district purposes based on inspected documentation	
	288	110002116100021	06-0092	7/1/2005	GENERAL BINDING CO	\$675.00	\$675.00	Invoice and PO indicates contract renewal for laminator		✓		District represented that expenditure was for annual maintenance agreement for laminator service.	Annual maintenance agreement
	289	110002614200423	06-6449	5/2/2006	GRAINGER	\$284.48	\$284.48	Invoice and PO indicate door pull plates and receptacle lids at 515 Bank Street location		✓		Maintenance equipment and supplies appears reasonable in the operations and maintenance of district property	

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	290	110002516100080	06-2859	9/22/2005	H VICTOR GILSON	\$158.63	\$158.63	PO and mileage log indicates mileage reimbursement for Superintendent travel to various business meetings in NJ		✓		Mileage reimbursement as per Travel/Reimbursement policy section 4133. Mileage log indicated travel was for meetings including Urban Superintendent meeting, NJQSAC meetings and presentations	
	291	150002406100003	06-3136	9/20/2005	AVAYA INC	\$11,441.58	\$11,441.58	Invoice indicated voice and network equipment service and maintenance for March, August, and Sept of 2005 with a charge for additional voice services in Dec 2005		✓		Maintenance of voice and network equipment and services part of strategic initiative and usefulness of technology within the district	
	292	110002306100001	06-3236	9/28/2005	HARTFORD STEAM BOILER &	\$870.00	\$870.00	Invoices indicate boiler inspection for various boilers in various locations within the district including Bridgeton High School, Administration Building, Broad Street, Buckshutem, Indian Ave schools		✓		Boiler inspection appears reasonable for maintenance of district property	
	293	110002624200023	06-0015	7/7/2005	HASLER INC	\$528.00	\$528.00	Invoice indicates rental from 1/1/2006 to 3/31/2006 for quarterly rental of item# TNB16413ZT		✓		Business Administrator represented rental was for postal meter used in administrator building. Postage meter expenditure appears reasonable for district operations	postage meter

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	294	110002193200018	06-3695	10/20/2005	HILTON WASHINGTON	\$570.21	\$570.21	PO and registration confirmation indicate that one room was booked from 11/29 to 12/1/2005 for the New Jersey Office of English Language Acquisition Summit		✓		Hotel reservation confirmation fax with confirmed price inspected Bridgeton Policy (Section 4133.1) states that Department of Education approval is not required for expenditures less than \$1000 inside of the Mid Atlantic Region.	see out of state travel approvals. Conference attended by supervisor of bilingual program. With the rising population of Hispanic students, it is essential that the District be able to meet their instructional needs effectively
	295	110002516100014	06-5932	3/20/2006	HONEYWELL	\$1,845.90	\$1,845.90	Invoice indicates charges for mechanical maintenance to cover 1/1/2006 through 12/31/2006 at the 515 Bank Street location		✓		Mechanical maintenance of building systems appears reasonable to building operations	
	296	110002305900015	06-5612	2/24/2006	ROYAL TRAVEL	\$298.10	\$596.20	Purchase order and invoice indicated round trip airline tickets from Philadelphia to Nashville on 3/15 and 3/18/06 for two staff members		✓		Out of state approval inspected. Travel was to Padeia conference.	
	297	110002404200023	06-4923	12/30/2005	ITS MAILING SYSTEMS INC	\$680.00	\$680.00		✓			No documentation was available for review	
	298	110002214200035	06-7098	6/13/2006	JOTTAN INC	\$337.80	\$337.80	Invoice indicates maintenance repairs made to the gym roof at the Bridgeton Middle School		✓		Building maintenance is appears reasonable for district operations	
	299	150002216100004	06-4559	11/30/2005	KAREN OWENS-JONES	\$76.95	\$76.95		✓			No documentation was available for review	
	300	150002406100006	06-5436	2/7/2006	KAY L DELP	\$173.07	\$173.07	PO and mileage log indicates mileage reimbursement for school psychologist travel to various child study team workshops and meetings from 11/4/05 to 1/27/06		✓		Mileage reimbursement in accordance to Travel/Reimbursement policy section 4133.	

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	301	150002406100005	06-4778	12/13/2005	LAVENIA TRANSPORTATION I	\$200.00	\$200.00	Invoice and PO indicate transportation fees for school principal to attend NJ Association of School Administrators Convention at Atlantic City Convention Center		✓		Business Administrator represented that expenditure was for transportation fees to conference. Expenditure appears reasonable for district operations	building principals went to convention together to provide information at the convention concerning their schools and different events and activities
	302	110002215800019	06-6711	5/19/2006	NJ K-12 ARCHITECTS LLC	\$50,570.00	\$50,570.00	Invoice indicated professional services for 7 schools and 10 community service sites		✓		Professional services for long term facility plan part of district strategic initiatives Bid of professional services not required as per inspected NJ State Contract Law	professional service exempt from bid
	303	154011006100005	06-5258	1/27/2006	CITY OF BRIDGETON	\$11,279.10	\$12,655.10	Invoices indicated fees for 6 locations/meters with payment due 2/6/2006 for services during period 10/1/05 to 12/30/05. Locations included: 1) Elementary - High end 2) Elementary - Low end 3) Preschool 4) 251 W Broad Street 5) 51 North West Ave 6) Meter #2		✓		Water and sewer charges at 6 district locations appear reasonable for district operations	
	304	110002625900023	06-7053	6/9/2006	LAWRENCE P CLINTON MDPA	\$275.00	\$275.00	Invoice and PO indicate fees for psychiatric evaluation of 1 student performed on 5/31/2006		✓		Psychiatric evaluation of 1 student appears reasonable for determination of proper education method for student	
	305	151901003201002	06-4864	1/3/2006	LEASING INNOVATIONS, INC	\$550.00	\$550.00	Invoice and PO indicate processing, documentation, and UCC Filing fees		✓		Technology Coordinator represented that fees were for third party to help coordinate bidding for laptop purchase. Appears reasonable for district operations	

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	306	110002525900035	06-7093	6/13/2006	LESLIE G FOGG INC	\$293.61	\$293.61	Invoice indicates maintenance materials including plates, gaskets, nuts, etc.		✓		Maintenance materials appears reasonable for daily operations of district	
	307	150002406100005	06-6450	5/2/2006	YOUNGS	\$1,430.48	\$1,430.48	Purchase order and invoice indicated H.D. continuous gear hinges, wood/metal works on district building.		✓		Building repair appears reasonable to maintain school operations.	
	308	110002218900017	06-4148	11/29/2005	LISA FUNARI WILLEVER	\$950.00	\$950.00	Invoice indicates Author visit to West Avenue School including a writing workshop for students		✓		Author visit and writing workshop for students appears to provide students with educational value	
	309	110002515000014	06-3754	10/24/2005	LORMAN PUBLISHING CO	\$538.00	\$538.00	Invoice indicates registration fees for two Bridgeton staff members to attend the "Student Discipline Issues In New Jersey" seminar		✓		Student Discipline Issues in New Jersey seminar appears to provide staff with insight on providing proper discipline and educational channels to students	
	310	150002216100002	06-0061	7/13/2005	QUALITY FIRST, INC	\$316.00	\$316.00	Purchase order and invoice indicated annual agreement for MBM shredder model 3802/ID #3691.		✓		Standard maintenance contract coverage appears reasonable for school operations.	
	311	150002406100005	06-5943	3/20/2006	BRUNOZZI TRANSFER & TRUC	\$80.00	\$80.00	Purchase order and invoice indicated trailer storage space rental for period 3/1/06 - 4/1/06.			✓	Business Administrator represented that trailer was rented for storage space while stadium was repaired. Expenditure appears reasonable, but no additional documentation was available.	trailer was rented to provide storage space for equipment stored in the stadium while repairs were being made and access was denied

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	312	110002624200023	06-2755	8/25/2005	MARGRETTA BARBEE	\$142.07	\$135.59	Invoices and mileage logs indicate travel expenses incurred during NJPSA leadership conference and mileage incurred during the Bridge Partnership Meeting		✓		Business Administrator represented that conference was for director of guidance for Bridge Program. Bridge program is to work with colleges and high schools to better prepare students for college. Expenditure appears reasonable for district operations. Total paid against PO is greater than original PO amount	BHS director of guidance - bridge program is the program to work with colleges and high schools to better prepare students for college
	313	110002515900180	06-4868	1/24/2006	NATIONAL PAIDEIA CENTER	\$1,450.00	\$4,000.00	Invoice indicated fees for 2 days training and technical support		✓		Business Administrator represented that expenditure is for training for Paideia program for whole school reform program. Expenditure appears reasonable, however no additional documentation was available.	Paideia is the developer for the whole school reform model selected by Indian avenue (a demonstration school for the model) annual updates and technical support for the model are required by provider
	314	110002213900013	06-6119	4/4/2006	CHANCERY SOFTWARE INC	\$10,242.13	\$10,242.13	Invoice indicated fees for Win School software support for 10 district locations		✓		Software support for main student management software used in district, appears reasonable for district operations	
	315	150002406100006	06-4201	11/30/2005	NATIONAL STAFF DEVELOPME	\$345.00	\$345.00	Invoice indicates registration fee for 3 day regular conference at the National Staff Development Council		✓		Attendance at the National Staff Development Council conference appears to provide staff with education strategies that can benefit student learning and educational value	

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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	District Comments
	316	110002215800017	06-2331	8/29/2005	ePLUS TECHNOLOGY INC	\$1,730.00	\$1,730.00	Purchase order and invoice indicated BHS school cabling services in materials and labor work.		✓		School cabling appears to add value to the facility.	
	317	120002627300123	06-6756	5/24/2006	CASAROW KIENZLE & RACZEN	\$9,855.00	\$9,855.00				✓	Not able to determine type of professional service from documentation to analyze framing questions for expense	this is the district solicitor professional service
	318	150002406100105	06-5765	2/28/2006	XTEL COMMUNICATIONS	\$9,407.79	\$9,407.79	Invoice for telephone services - billing date 2/24/2006		✓		Toll phone services for district locations, appears reasonable for district communications and operations	
	319	110002305800015	06-5527	2/14/2006	JOSEPH CALLAGHAN INC	\$18,467.91	\$14,300.00	Engineering survey and construction services completed at the Bridgeton High School Grandstand		✓		Construction and repair services to the Grandstand, beneficial to educational value and usefulness of infrastructure Total paid against PO is greater than original PO amount	
	320	110002404200023	06-2359	8/3/2005	VERIZON WIRELESS	\$232.85	\$232.85	Purchase order and invoice indicated monthly phone bill for two staff members, and Excel BD of ED.		✓		Cannot determine who was provided phone services based on the documents provided. Business Administrator represented that bill was for district wide cell phone usage. No additional supporting documentation was available.	cell phone provided for safety and security at remote location

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KPMG Ref.	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	District Comments
	321	150002213200004	06-0019	7/14/2005	T C C A A	\$102,102.48	\$102,102.48	Rent for 7/15/2005 to 6/15/2006			✓	Business Administrator represented that rent was for additional space for special education classes. Expenditure appears reasonable, however no additional supporting documentation was available.	space for special education space
	322	110002626100123	06-2830	8/31/2005	ADAMS PRINTING	\$8,340.00	\$8,340.00	Invoice indicated 7500 copies of Parent/Student handbook including 2005/2006 Bridgeton Public Schools Calendar		✓		Bridgeton Public Schools Calendar and parent/student handbook provides audience with district specific information, events and initiatives	
	323	110002526100035	06-4821	12/19/2005	MTM METRO CORP	\$8,300.00	\$8,300.00	PO indicated 1850 square feet of floor tile and under carpet removal for Upper C Hall		✓		Business Administrator represented that amount included additional safety services provided by vendor. PO documentation indicates "Asbestos removal" as line item. Expenditure appears reasonable for district operations.	floor tile removal included sampling and removal of any asbestos material which substantially increases cost of removal

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	324	150002408900004	06-0074	8/24/2005	e.COMM TECHNOLOGIES	\$48,202.07	\$47,673.07	Invoice date of 12/8/2005 for phone system maintenance services		✓		Phone maintenance for school district appears reasonable for district building maintenance operations. Bid for support of utility/computer hardware/software not required as per inspected NJ State Contract Law. Total paid against PO is greater than original PO amount	proprietary system - exempt
	325	110002226100235	06-3467	10/11/2005	EDU-MET INTERACTIVE SYST	\$14,850.00	\$24,000.00	Invoice indicated 81.5 hours of training provided by Vendor to Bridgeton Staff on HR, Payroll, purchasing, and accounting modules		✓		Training for new system required for staff productivity and knowledgeable usage, inline with district strategic initiatives and usefulness of software investment	
	326	151901008900004	06-4659	1/4/2006	ERIANNE PAINTING LLC	\$8,000.00	\$8,000.00	Invoice indicated painting service of interior hallways at Cherry Street school		✓		Quotes were obtained from 3 separate vendors through phone and in person. The lowest priced vendor was used.	
	327	110002305300001	06-0086	10/21/2005	MOBILEASE MODULAR SPACE	\$31,932.00	\$23,949.00	Rent for temporary classroom units for July, August, and September of 2005		✓		Business Administrator represented that rental of additional modular space is on an annual basis, and thus rent for summer months appears to be a reasonable expenditure. Total paid against PO is greater than original PO amount	temporary classroom units are trailers and the rental is on an annual basis. It would not be cost effective to have the trailers unhooked from utilities and removed for a two month period and then brought back and reconnected for September. The district limits use of the trailer use in the summer to contain costs.

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	328	150002406100008	06-0046	10/7/2005	WASTE MANAGEMENT	\$67,260.81	\$70,596.00	Waste management services for 12/1/05 to 12/31/05 for the Bridgeton High School		✓		Waste management services appears reasonable to district operations. PO amount does not match the invoice amount. (Extra Charge of 1896.81) Cannot determine the extra charge amount based on inspected documentation	
	329	110002708900025	06-0072	7/1/2005	KARL & ASSOCIATES INC	\$7,500.00	\$7,500.00	Invoice indicated 2004-2005 Right to Know Services including Survey, Labeling, review and preparation of State Forms		✓		Right to Know survey mandated by the State of New Jersey. This expenditure appears reasonable to meet mandated requirements of the State	
	330	110002218900017	06-4164	11/15/2005	DORAL FORRESTAL	\$239.00	\$717.00	Invoice indicated 36 conference single packages minus incidental charges during 9/29/05 to 10/2/05		✓		Business Administrator represented conference was attended to discuss district goals which appears to lead to student educational value and district strategic initiatives.	annual board conference to discuss district goals review the outcomes of previous year and instructional priority review
	331	150002213200004	06-2417	8/12/2005	CUMBERLAND TIRE CENTER I	\$62.96	\$62.96	Purchase order and invoice indicated flat tire repair, mowing tire, and etc. (Tag# MG13728)		✓		Vehicle maintenance appears reasonable to district operations. Inspected "Bridgeton Board of Education Office of Buildings and Grounds Maintenance Vehicles List" and serviced vehicle appears to be owned and operated by district.	

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	332	150002236100006	06-5247	1/24/2006	JOSEPH LOPEZ	\$7,000.00	\$7,000.00	PO indicated that payment of \$7,000 was to be made to named individual and the Bridgeton Board of Education		✓		Business Administrator represented case was for staff request of back-pay. Inspected settlement letter. Appears reasonable for district operations.	
	333	150002216100003	06-4930	12/30/2005	NEXTEL/SPRINT	\$6,479.47	\$6,479.47	Invoices indicated monthly wireless phone service for account number 726551219 for 11/03/05-12/02/05 and 10/03/05-11/02/05		✓		Amount seems excessive for one account. Business Administrator represented that district is set on a group plan to minimize combined cost. Expenditure appears to be reasonable, but no additional documentation was available.	wireless charge for entire district. District set on a group plan so that minute usage is combined and cost minimized. Phones are provided to security, building administrators, custodial supervisors and maint. Staff for safety and security reasons.
	334	150002216100005	06-2336	8/3/2005	AT&T	\$6,440.23	\$6,440.23	Invoices indicated long distance charges with bill close date of 7/7/05		✓		Long distance phone services considered essential as part of district operations, however amount on invoice does not match PO amount.	Invoice did not reflect a payment that vendor received before sending the next months invoice.
	335	150002228903504	06-3109	9/20/2005	FORD SCOTT SEIDENBURG &	\$47,860.00	\$29,000.00	PO indicated progress and final bill for accounting services for June 30, 2005 school audit		✓		Professional accounting services for June 30, 2005 school audit appears reasonable for district operations. Bid for services are not required as per inspected NJ State Contract Law. Total paid against PO is greater than original PO amount	professional service exempt from bid

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	336	150002216100002	06-0058	9/20/2005	ELK ENVIRONMENTAL SERVIC	\$6,305.00	\$9,660.00	Invoice indicated disposal services for hazardous materials including Sulfur, corrosive sodium, aerosols		✓		Disposal of hazardous waste within district locations. Appears reasonable to maintain safety of school locations within district	
	337	150002226100004	06-4744	12/8/2005	SALEM CITY SCHOOL DISTRI	\$6,000.00	\$6,000.00	Invoice indicated a distance learning course fee of \$6000		✓		Latin class for students in Bridgeton High School	
	338	150002405800005	06-2568	8/26/2005	NJ SCHOOL BOARDS ASSN	\$95.00	\$95.00	Purchase order and invoice indicated registration at NJSBA - one day new board member orientation for one staff at Atlantic City Convention Center.		✓		Regional one-day orientation for new board member at NJSBA and the conf. appears to add value and initiatives to the school district.	
	339	110002305850080	06-6514	5/8/2006	NEW CENTURY EDUCATION	\$5,907.00	\$5,907.00	Invoice indicated purchase of New Century Continuing Services			✓	Technology Coordinator represented that program was used at the Echoes Academy for the HSPA remediation program. Appears reasonable, however no additional documentation was available.	
	340	150002406100003	06-5949	3/20/2006	AMERICAN ATHLETIC COURTS	\$5,900.00	\$5,900.00	Invoice indicated fees for repair defective areas on synthetic running track surface at Bridgeton High School		✓		Maintenance of running track at Bridgeton High School appears reasonable for district operations	

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	341	110002306100001	06-3235	9/28/2005	K & A ENVIRONMENTAL	\$5,760.00	\$5,760.00	Invoice indicated carpet cleaning and sanitation of carpeted classrooms and hallways in the 2nd floor of the Bridgeton High School		✓		Carpet cleaning maintenance for Bridgeton High School appears reasonable for district operations	
	342	110002526100035	06-4660	12/5/2005	BUSINESS STAFFING, INC	\$5,355.00	\$5,355.00	October and November invoices for one temporary staff		✓		Temporary staff pay for October and November 2005 appears reasonable for district operations	
	343	150002705120005	06-1768	8/2/2005	WESCO DISTRIBUTION INC	\$5,235.00	\$5,235.00	Invoice and proposal indicated labor and materials required to repair 208V 40HP Vt, AF-95 Variable Frequency Drive at Buckshutem Road School		✓		Equipment maintenance and repair appear reasonable to operations of district buildings appears to help provide safe learning environment for students	
	344	150002406100105	06-3151	9/26/2005	ePLUS TECHNOLOGY INC	\$4,555.00	\$5,055.00	Invoice indicated work performed in accordance to statement of work 305-770 for the cabling of 20 data ports with 2 data poles and a patch panel		✓		Network cabling in the Bridgeton High School computer lab to appear to provide data networking in computer lab for students	
	345	110002406100072	06-5261	1/27/2006	BUSINESS STAFFING, INC	\$4,350.00	\$4,350.00	December and January invoices for one temporary staff		✓		Temporary staff pay for December 2005 and January 2006 appears reasonable for district operations	

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	346	110002516100080	06-4530	12/6/2005	VERTEX TECHNOLOGIES INC	\$20,000.00	\$135,000.00	Invoice indicated basic maintenance coverage for eligible network equipment throughout district network with breakdown of part numbers and quantities		✓		Annual maintenance contract for network equipment throughout district. This expenditure appears reasonable for district operations. Purchased under state contract# A81223.	State contract # a81223 referenced on PO
	347	150002406100008	06-3668	10/17/2005	BECICA ASSOCIATES LLC	\$4,255.50	\$4,255.50	Invoices indicated: #1585: Cherry Street parking lot reconstruction #1586: Existing Stadium Concrete Repair #1584: Bridgeton Public Schools Architect of Record		✓		Architecture services for district building infrastructure appears to increase student benefit and follow strategic initiatives	
	348	110002195920018	06-1763	7/20/2005	BULB WORLD ELECTRICAL SU	\$4,100.00	\$4,100.00	Invoice indicated 1 CH freedom with 2100 motor control and 250 max amp		✓		Electrical supply purchased through vendor awarded via bidding process. Electrical supplies appear reasonable to district operations.	

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	349	110002305900080	06-1641	7/11/2005	BORGATA HOTEL & CASINO	\$4,050.00	\$4,558.95	Reservation confirmations indicated that 8 rooms were booked for 3 nights each			✓	No invoices were included in the inspected documentation Business Administrator represented conference was annual New Jersey School Board conference to allow board members to receive training on responsibilities of board. No additional documentation was available.	annual new jersey school board conference allows board members to receive training on responsibilities of the board
	350	150002226103505	06-2544	8/17/2005	ROBERT A DE SANTO	\$4,005.00	\$4,005.00	Invoice indicates professional service fees for lawyer in relation to file number 050050-00002		✓		Business Administrator represented that legal fees are for discrimination case against the district. Business Administrator that a separate case was created for each party. Appears reasonable for district operations	
	351	110002625900023	06-4862	1/25/2006	ROSEMARY HOWELL	\$4,000.00	\$4,000.00	Payment voucher indicates consulting fees for comprehension strategies for teachers of grades 3, 4, 7 and 8		✓		Comprehension strategies for teachers including workshops for practicing strategies. Inspected attendance sheet and noted 20 attendees.	
	352	150002216100005	06-1849	8/3/2005	PROQUEST INFORMATION & L	\$3,596.00	\$3,596.00	Invoice indicates purchase of service for library research software for 2005/2006 school year		✓		Library software for Bridgeton High School library to aid in online research	

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	353	110002215800013	06-5792	2/28/2006	PHILADELPHIA INQUIRER TH	\$2,946.00	\$2,946.00	Invoices indicated newspaper advertisements for 2 positions within the district and for newspaper runs for 5 weeks		✓		Recruiting of new staff for education purposes and newspaper delivery for informative purposes	
	354	150002216100005	06-2919	9/28/2005	WRIGHTS LAWN SERVICE	\$2,940.00	\$2,940.00	Invoice indicates cleanup of school yard area of Bridgeton High School. PO indicates cleanup of yard prior to the beginning of school year		✓		Cleanup of school area prior to school year beginning to appears to help promote a healthy learning environment for students	
	355	110002614200223	06-4917	12/30/2005	CITY OF BRIDGETON	\$2,721.20	\$4,097.20	Water and Sewer bills for August and September of 2005		✓		Water and sewer services for 399 Indian, 20 Cherry, 550 Buckshutem, 41 Bank, and 515 Bank locations appears reasonable for district operations	
	356	110002515000021	06-2647	8/18/2005	XPRESS ELECTRONICS	\$63.00	\$63.00	Purchase order and invoice indicated Canon printer repair, including rubber replacement and cleaning.		✓		Office supplies repair appears reasonable to school operations.	
	357	150002405800007	06-3851	10/25/2005	VERIZON	\$34,131.27	\$34,271.27	Invoices indicated phone services for 46 phone accounts throughout the district		✓		Fixed line phone service throughout the district appears reasonable for district operations. Bid for services from utilities is not required as per inspected NJ State Contract Law	
	358	110002118900021	06-2746	8/29/2005	ROWAN UNIVERSITY/EI	\$395.00	\$395.00	Purchase order and invoice indicated NJASA mentor training program registration at Rowan Univ. on Sept. 13, and 14, 2005.		✓		The mentor training program appears to be beneficial to staff development around the school district.	

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	359	110002614200323	06-5066	1/11/2006	PEST-A-SIDE EXTERMINATIN	\$4,340.00	\$2,500.00	Invoices indicated pest and rodent treatment for High School and Broad St School locations		✓		Exterminating services for school locations performed in October and November appears reasonable for district operations Total paid against PO is greater than original PO amount	
	360	110002195920018	06-0030	8/29/2005	BIG BROTHERS BIG SISTERS	\$25,000.00	\$25,000.00	PO's indicate 10 monthly installments of \$2500 were paid for the Big Brothers Big Sisters mentoring program		✓		Big Brothers Big Sisters mentoring program for Bridgeton School District appears to provide educational value and benefits students	
	361	150002406100105	06-0493	7/27/2005	NATIONAL TECHNOLOGY TRAN	\$2,449.90	\$2,449.90	Invoice indicates 2 attendees to seminar for Chillers. PO indicates seminar was for the Operation & Maintenance of Chilled Water Systems.		✓		Business Administrator represented that seminar is to educate custodial staff for equipment maintenance. Inline with district strategic initiative to keep most maintenance tasks in house to save costs in long term. Expenditure appears reasonable for district operations.	seminar was for chiller maintenance which is essential for our maintenance staff to be aware of the proper maintenance techniques to provide healthy environment to the students
	362	110002305850080	06-3237	11/4/2005	AQUA TREAT INC	\$2,400.00	\$4,800.00	Invoice indicates yearly water treatment service for Buckshutem & 1/4 Mile school locations		✓		Water treatment services for Buckshutem & 1/4 Mile school locations appears reasonable for district operations	

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	363	150002406100004	06-5237	1/23/2006	CONVENTION MANAGEMENT RE	\$2,340.30	\$2,340.30	Reservation confirmations indicated that 3 rooms were booked for 4 nights each in Chicago		✓		No invoices were included in the inspected documentation District represented that annual national school board conference allows board members to receive training on responsibilities of board. Expenditure appears reasonable for district operations	annual national school board conference allows board members to receive training on responsibilities of the board
	364	150002226103507	06-6121	4/4/2006	INTERVID INC	\$2,208.58	\$2,778.58	Invoices indicated maintenance work performed on building systems at Buckshutem and Bridgeton High School		✓		Maintenance services performed on building systems appear reasonable for district operations	
	365	110002624410073	06-6940	5/31/2006	WILLIAMS SCOTSMAN INC	\$7,210.00	\$0.00	Mobile office units rent for May and June of 2006. May 2006: 8 units at \$515 each June 2006: 6 units at \$515 each		✓		Rent of mobile office units for additional office/classroom space at 3 school locations. Total paid against PO is greater than original PO amount	
	366	150002226100003	06-3659	10/18/2005	JAMES HEWITT MD	\$1,750.00	\$1,750.00	PO indicates psychiatric Evaluation for 5 students at \$350 each		✓		Expenditure appears reasonable for district operations. Cannot determine final invoice amount based on documentation provided. No invoice information was included	Pending feedback from district. No feedback has been received from district as of 5/21. Target completion date 5/25

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	367	110002305300001	06-2797	8/30/2005	VERIZON WIRELESS	\$227.04	\$227.04	Purchase order and invoice indicated monthly phone bill for two staff members, and Excel BD of ED.			✓	Cannot determine who was provided phone services based on the documents provided. Business Administrator represented that bill was for district wide cell phone usage. No additional supporting documentation was available.	phone service provides safety and security to remote location
	368	150002216100005	06-0035	7/13/2005	VERTEX TECHNOLOGIES INC	\$33,000.00	\$33,000.00	Invoice indicated ISP renewal for 7/1/2005 to 6/30/2006 to provide 6 Mbps connection to the internet		✓		Internet service throughout the district appears reasonable for district operations. Bids for utility services are not required as per inspected NJ State Contract Law.	
	369	110002404200023	06-2904	9/12/2005	ePLUS TECHNOLOGY INC	\$3,240.00	\$3,240.00	Purchase order and invoice indicated stars building cabling services in materials and labor work.		✓		School cabling appears to add value to the facility and may provide value to students	
	370	110002624200023	06-4262	11/22/2005	ARAMARK UNIFORM SERVICES	\$1,471.90	\$1,471.90	Invoice indicates charges of uniforms for staff and lists quantity of uniforms rented		✓		Inspected "Agreement Between Bridgeton Board of Education and Bridgeton Custodial Association" which documents that uniforms are provided to staff by the district. Expenditure appears reasonable for district operations.	uniforms provided based on contractual requirements

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	371	120004004500001	06-1760	7/27/2005	NJ SCHOOL BOARDS ASSN	\$1,425.00	\$1,425.00	Order form indicates a fee of \$1100 for registration and \$65 dinner fee for 5 members		✓		Business Administrator represented that workshop is to provide board members and aspiring board members proper training. Workshop expenditure appears reasonable for district operations.	njsb meeting provides workshops for board members and training in the requirements to be a board member.
	372	110002625900023	06-7003	5/31/2006	NJ DIVISION OF FIRE SAFE	\$1,404.00	\$1,404.00	Invoice indicates building registration fee for the New Jersey Annual Life Hazard Use for fire safety		✓		Registration for the Annual Life Hazard Use for fire safety as part of the New Jersey Department of Community Affairs	
	373	150002406100003	06-5494	2/10/2006	TEAM REED LANDSCAPING IN	\$6,602.00	\$6,500.00	Invoice indicates fee for first application of lawn treatment		✓		PO indicates weed control & fertilizer for the Athletic fields for March 2006 through June 2006 appear reasonable for district operations Total paid against PO is greater than original PO amount	
	374	150002406100007	06-5456	2/9/2006	AUREA RUIZ PH D	\$1,400.00	\$1,400.00	PO indicates learning and psychological evaluation for 2 students		✓		Business Administrator represented evaluation was provided for students. Appears reasonable for district operations. Invoice was not included in PO package. Business Administrator represented invoice was filed with student in confidence.	

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	375	110002614200223	06-6318	4/24/2006	ROBERT A DE SANTO	\$3,566.88	\$2,307.92	Invoices indicate legal fees for 2 separate cases: File nos: 050050-00002 and 050050-00001		✓		Business Administrator represented that legal fees are for discrimination case against the district. Business Administrator that a separate case was created for each party. Appears reasonable for district operations	
	376	150002236100006	06-3976	10/28/2005	ST JOHN OF GOD COMMUNITY	\$1,215.24	\$1,215.24	Invoices indicate McCarron Dial test for 1 student and transportation charges		✓		McCarron Dial test for 1 student	
	377	120002627300124	06-0034	7/1/2005	COMCAST PROCESSING CENTE	\$12,031.07	\$12,000.00	Invoice indicates dark fiber termination for network connections between the Administration building and Broad Street school		✓		Network connection between Bank Street Administration Building and Broad Street school appears reasonable for district operations Total paid against PO is greater than original PO amount	
	378	202131006100035	06-5381	1/31/2006	INTERVID INC	\$475.00	\$1,472.50	Invoices indicates maintenance services on fire alarm systems at the Buckshutem and Quarter Mile Lane schools		✓		Fire alarm diagnosis and maintenance services at 2 schools appears reasonable for district operations	
	379	150002216100002	06-0062	9/22/2005	XEROX CORPORATION	\$3,718.00	\$245,977.28	Invoice indicated monthly invoice for color and b/w overages		✓		Copiers throughout the district appear reasonable for district operations. Reviewed 2005-2006 District Contracts document which listed Xerox as vendor on contract for copier services.	

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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	District Comments
	380	150002236100005	06-2362	8/26/2005	AIREDALE NORTH AMERICA,I	\$994.53	\$987.53	Invoice indicates a part IQ204 was ordered for \$987.53 with \$7 for freight		✓		Part for air conditioning system maintenance appears reasonable for district operations Total paid against PO is greater than original PO amount	
	381	120001007300225	06-3831	11/1/2005	SCHINDLER ELEVATOR CORP	\$1,332.00	\$2,306.00	Invoice indicates emergency phone upgrades for elevators in the Broad St. and West Ave schools		✓		Elevator maintenance at the Broad St. and West Ave schools appears reasonable for district operations	
	382	110002226100235	06-5264	1/27/2006	ASSOCIATION TRAVEL CONCE	\$953.50	\$953.50	Email confirmation of booking, NSBA conference in Chicago		✓		Out of state travel approved. Conference was for NJ School boards Administrators.	
	383	150002226103507	06-3582	10/17/2005	BERNIE'S MOBILE LOCK SER	\$75.50	\$1,411.84	Invoices indicate that file cabinet locking bars, padlocks, keys, and door lock services were obtained		✓		Lock maintenance for file cabinets and building doors appear reasonable for district operations	
	384	110002218900017	06-2972	9/16/2005	STAFF DEVELOPMENT RESOUR	\$175.00	\$175.00		✓			No documentation was available for review	
	385	110002404200023	06-201	8/25/2005	BANCROFT NEURO HEALTH	\$3,500.00	\$12,000.00	Invoices indicate special education and staffing requirements for 2 students during Sept through Nov 2005		✓		Special education expenditures for 2 students	
	386	151901003200007	06-6452	5/2/2006	SIMPLEXGRINNELL	\$946.00	\$946.00	Invoice indicated payment was made for master time & control material used in the Bridgeton High School		✓		Maintenance of the Fire & Security systems at the Bridgeton High School appears reasonable for district operations	
	387	150002406100105	06-3160	9/29/2005	CORKY LINARDO	\$925.00	\$925.00	Invoices indicate yearly sprinkler inspection for Bridgeton High School, Elementary School, 515 Bank Street		✓		Yearly fire sprinkler inspection fees appears reasonable for district operations	

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	388	110002515000014	06-2075	8/29/2005	EBCO	\$895.00	\$895.00	Invoices indicate history and professional development online materials to be used in the Bridgeton High School		✓		Library materials for Bridgeton High School appear to provide educational value and benefit students	
	389	110002526100035	06-3074	9/19/2005	FARM-RITE INC	\$757.33	\$757.33	Purchase order and invoice indicated blade, blade kit, pump and etc. purchase.		✓		Hardware equipments purchased appear to add value to facility maintaining and repairing.	
	390	150002218900005	06-0036	8/1/2005	EDU-MET INTERACTIVE SYST	\$25,330.00	\$93,250.00	Finance agreement indicated total contract amount for year 1 to be \$56,580.		✓		Accounting system package purchase and maintenance appears reasonable for district operations. Bids for support or maintenance of computer hardware/software not required as per NJ State Contract Law	
	391	110002404200023	06-0412	7/1/2005	ATSI	\$825.00	\$825.00	Invoice indicates extended warranty for Freeze-Frame system from 7/105 to 6/30/06		✓		Warranty for the district badge ID printing system for district security appear reasonable for district operations	
	392	150002226100003	06-6880	5/26/2006	SHERATON ATLANTIC CITY C	\$816.00	\$816.00	PO indicates 2 room reservations for NJSCPA Cluster at Atlantic City		✓		Business Administrator represented that NJSCPA cluster is required to maintain license requirements for the business administrator and the assistant business administrator. Expenditure for conference appears reasonable to district operations. Invoice for accommodations not included in the inspected documentation	NJSCPA cluster - attended by business administrator and assistant business administrator to maintain license requirements

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	393	150002406100003	06-4167	11/30/2005	AASA	\$810.00	\$1,230.00	Invoice indicates conference fees for the Assistant Superintendent to attend the American Association of School Administrators conference in San Diego, CA		✓		Out of state conference for assistant superintendent, approved by the New Jersey Department of Education.	
	394	110002404200023	06-4863	1/4/2006	RUTGERS UNIVERSITY	\$800.00	\$800.00	Invoice indicates fees for 8 staff members to a math workshop - "Connected Math and the GEPA" at Rutgers University, NJ		✓		Business Administrator represented that conference is for staff to learn of math strategies to help students pass the GEPA state assessment. Expenditure appears to provide educational value to students and appears reasonable to district operations	GEPA is the eighth grade state assessment which students must pass in accordance with state and federal requirements. Staff attended math workshop to learn strategies to pass the assessment
	395	150002406100005	06-5228	1/23/2006	ALTERNATIVE MICROGRAPHIC	\$770.00	\$830.13	Invoice indicates fees for microfilming and indexing of 1994-1999 student records		✓		Invoice indicated microfilming of 1994-1999 student records to be archived electronically on CD-ROM appears reasonable for district operations	
	396	110002708900025	06-7228	6/21/2006	WESTCHESTER ENVIRONMENTA	\$750.00	\$750.00	Invoice indicates fees for indoor air quality study performed at the C-Wing of the Bridgeton High School		✓		Invoice indicated fees for indoor air quality study performed at the C-Wing of the Bridgeton High School on 5/17/2006 appears reasonable for district operations	

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	397	110002708900025	06-1918	8/4/2005	GROLIER ONLINE ADMINISTR	\$701.00	\$701.00	Invoice indicates fees for renewal of online services for library including: Groliers Cumbre Online Popular Science Online Lands & Peoples Online America the Beautiful (ATB) Online Invoice dated 12/16/2005. We noted on the PO that stated the renewal was from 12/16/05 to 6/30/06.		✓		Online library materials for the Bridgeton High School appears to provide educational value for students	
	398	110002516100080	06-4562	12/1/2005	AUREA RUIZ PH D	\$700.00	\$700.00			✓		Business Administrator represented evaluation was provided for students. Appears reasonable for district operations. Invoice was not included in PO package. Business Administrator represented invoice was filed with student in confidence.	
	399	150002216100003	06-4200	11/16/2005	ROBERTS, WALSH & COMPANY	\$643.75	\$643.75	Invoice indicates charges for deposition transcripts in the US District Court Civil Action No. 04-cv-4243 case		✓		Business Administrator represented fees were to obtain transcript for litigation case. Appears reasonable for district operations.	
	400	150002406100005	06-5889	3/20/2006	FARM-RITE INC	\$620.44	\$620.44	Invoice indicates parts totaling \$620.44 purchased on 2/8/2006		✓		Vendor on inspected invoice provides machinery & equipment, invoice was for parts to be used in the maintenance of district vehicles	

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	401	110002306100015	05-6155	4/26/2005	DOMINO'S PIZZA	\$865.50	\$865.50	Invoices and PO indicate pizza ordered on several occasions for the 21st Century Club at the Cherry Street school			✓	Business Administrator represented that food was provided to students during after school program. No additional supporting documentation was available.	students participating in afterschool 21st century program were provided afterschool snack - not provided by the food service in district
	402	150002216100003	05-3628	10/29/2004	BOTTINO'S SHOPRITE	\$87.28	\$87.28	Invoice indicated refreshments for 10/29/2004 Novice Teacher workshop at Buck ECC for 20 participants. Expenditure was at local supermarket		✓		Business Administrator represented that food is provided to limit time off task during meetings. Total expenditure appears to be reasonable for number of attendees. (Approx \$4 per attendee). Appears reasonable to district operations	
	403	150002408900004	05-3639	11/1/2004	BEACON SEARCH	\$324.00	\$324.00	Purchased order and invoice indicated 34 T-shirts for bus drivers plus shipping cost.		✓		Cannot determine educational value for students based on the inspected documentation.	
	404	110002306100015	05-3568	10/28/2004	BANK OF NEW YORK, THE	\$500.00	\$500.00	Purchase order and invoice indicated Suntrust/Bridgeton BOE Escrow DTD 9/14/2004.		✓		Business Administrator represented bid funds were held in escrow until product was supplied. Expenditure appears reasonable for district operations	sun trust winner of financing bid money held in escrow until product supplied

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405	150002406100006	05-5169	1/20/2005	CAFETERIA ACCOUNT	\$1,546.85	\$1,546.85	Purchase order and invoice indicated district inservice cafeteria account.	✓			Business Administrator represented that food is provided to limit time off task. No additional documentation was available	Food is considered a supply in the chart of accounts thus charged to 610. The district has grade level collaboration meetings to discuss the progress of students and to analyze data from thematic units. Food is provided at the meetings to limit time off task and to allow staff to share thoughts on the professional development being presented. The students gain value through the teachers learning best practices and examing areas of strengths and areas of needs.
406	110002514200080	05-5213	2/8/2005	CARMELO'S PIZZERIA	\$25.36	\$25.36	Purchase order and invoice indicated lunch for 2/2/05 facilitator's meeting of 8 attendees.	✓			Business Administrator represented that food was provided during district meeting. Per person cost (Approx \$4) appears to be appropriate, however expenditure appears to be on a consistent basis and does not appear appropriate.	Food is considered a supply in the chart of accounts thus charged to 610. The district has grade level collaboration meetings to discuss the progress of students and to analyze data from thematic units. Food is provided at the meetings to limit time off task and to allow staff to share thoughts on the professional development being presented. The students gain value through the teachers learning best practices and examing areas of strengths and areas of needs.

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	407	110002305900013	05-4643	1/11/2005	CARMELO'S PIZZERIA	\$31.54	\$31.54	Purchase order and invoice indicated lunch for 5 participants of curriculum writing 1/10/05 bank st. conf. room B.	✓			Business Administrator represented that food was provided during district meeting. Per person cost (Approx \$6) appears to be appropriate, however expenditure appears to be on a consistent basis and does not appear appropriate.	Food is considered a supply in the chart of accounts thus charged to 610. The district has grade level collaboration meetings to discuss the progress of students and to analyze data from thematic units. Food is provided at the meetings to limit time off task and to allow staff to share thoughts on the professional development being presented. The students gain value through the teachers learning best practices and examing areas of strengths and areas of needs.
	408	110002624200023	05-4696	1/12/2005	CARMELO'S PIZZERIA	\$50.23	\$50.23	Purchase order and invoice indicated lunch for 5 participants of curriculum writing 1/11/05 bank st. conf. room B.	✓			Business Administrator represented that food was provided during district meeting. Per person cost (Approx \$10) appears to be appropriate, however expenditure appears to be on a consistent basis and does not appear appropriate.	Food is considered a supply in the chart of accounts thus charged to 610. The district has grade level collaboration meetings to discuss the progress of students and to analyze data from thematic units. Food is provided at the meetings to limit time off task and to allow staff to share thoughts on the professional development being presented. The students gain value through the teachers learning best practices and examing areas of strengths and areas of needs.

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	409	110002196100118	05-4645	1/11/2005	CARMELO'S PIZZERIA	\$55.78	\$55.78	Purchase order and invoice indicated lunch for 6 participants of curriculum writing workshop.	✓			Business Administrator represented that food was provided during district meeting. Per person cost (Approx \$9) appears to be appropriate, however expenditure appears to be on a consistent basis and does not appear appropriate.	Food is considered a supply in the chart of accounts thus charged to 610. The district has grade level collaboration meetings to discuss the progress of students and to analyze data from thematic units. Food is provided at the meetings to limit time off task and to allow staff to share thoughts on the professional development being presented. The students gain value through the teachers learning best practices and examining areas of strengths and areas of needs.
	410	150002226100002	05-4606	1/10/2005	CARMELO'S PIZZERIA	\$76.30	\$76.30	Purchase order and invoice indicated lunch for 6 participants of curriculum writing workshop.	✓			Business Administrator represented that food was provided during district meeting. Per person cost (Approx \$12) appears to be appropriate, however expenditure appears to be on a consistent basis and does not appear appropriate.	Food is considered a supply in the chart of accounts thus charged to 610. The district has grade level collaboration meetings to discuss the progress of students and to analyze data from thematic units. Food is provided at the meetings to limit time off task and to allow staff to share thoughts on the professional development being presented. The students gain value through the teachers learning best practices and examining areas of strengths and areas of needs.

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411	110002514200080	05-4174	12/2/2004	CENTURY BAKERY	\$37.80	\$174.48	Purchase order and invoice indicated Paideia Project - Gr. 3, October Student of the Month, and Paideia Planning.			✓	Documentation does not indicate why provided food was necessary or who was provided food. Business Administrator represented that food was provided as awards and incentives and to limit time off task during meetings. No additional documentation was available.	Food is considered a supply in the chart of accounts thus charged to 610. The district has grade level collaboration meetings to discuss the progress of students and to analyze data from thematic units. Food is provided at the meetings to limit time off task and to allow staff to share thoughts on the professional development being presented. The students gain value through the teachers learning best practices and examining areas of strengths and areas of needs.
412	110002306101580	05-3840	11/16/2004	HESPELT'S FLORIST	\$55.00	\$55.00	Purchase order and invoice indicate expenditure is flower arrangement for NJASA booth.	✓			Flowers do not improve student learning	flowers are provided as a part of doing business for sympathy for staff, staff recognition, or encouragement. They are small tokens to show caring for dedicated staff members in an attempt to help maintain staff and reduce the turnover. This allows for continuity of instruction and helps to limit costs related to the training requirements of new staff and provided stabilization for the students

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	413	150002216100006	05-3549	11/3/2004	CDWG INC	\$1,260.56	\$1,262.33	Purchase order and invoice indicated ACAD MS MBA Office 2004 MAC, MS WWF Office 2004 MAC Media, IBM NP20 Black Toner.		✓		Office equipment and supplies purchased to support school operations.	
	414	150002225803505	05-4436	12/23/2004	CDWG INC	\$141.37	\$141.37	Purchase order and invoice indicated Macally Ikey 4 USB Keyboard MAC.		✓		Office equipment and supplies purchased to support school operations.	
	415	110002303320001	05-4432	12/23/2004	CDWG INC	\$419.99	\$419.99	Purchase order and invoice indicated EPS black ink 777, 900 and color ink 900.		✓		Office equipment and supplies purchased to support school operations.	
	416	150002216100007	05-4435	12/23/2004	CDWG INC	\$464.99	\$464.99	Purchase order and invoice indicated XEROX Ink 8400 - YLW, MAG, CYAN, BLK.		✓		Office equipment and supplies purchased to support school operations.	
	417	120004007210001	05-6896	6/29/2005	PAMELA GARWOOD	\$191.38	\$191.38	Purchase order and invoice indicated reimbursement for MARE supplies and Paideia & Pasta supplies for Indian School.	✓			Receipt states that purchase was for decorations and balloons. No additional documentation was available.	
	418	110002218900081	05-1605	7/26/2004	GIFT GALLERY	\$54.62	\$54.62	Purchase order indicated printer shipment to VA by UPS.		✓		Printer was shipped for repair to vendor repair depot in Virginia. Expenditure appears reasonable for district operations	
	419	150002406100003	05-2032	8/4/2004	GIFT GALLERY	\$56.02	\$56.02	Purchase order indicated printer shipment to VA by UPS.		✓		Printer was shipped for repair to vendor repair depot in Virginia. Expenditure appears reasonable for district operations	

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	420	150002216100005	05-2057	8/13/2004	GRAND HOTEL OF CAPE MAY	\$1,820.00	\$1,505.73	Purchase order and invoice indicated administrative council meeting on Aug. 19th, 2004, including conf. room rental, breakfast, and lunch.	✓			Cannot determine educational value for students of meeting offsite compared to meeting within district buildings based on inspected documentation. Total paid against PO is greater than original PO amount	
	421	151901003200007	05-4243	12/14/2004	IMPACT OFFICE PRODUCTS	\$150.66	\$150.66	Purchase order and invoice indicated Black Cartridges, Double pocket folders, and name badge labels in red and blue.		✓		Office equipment and supplies purchased to support school operations.	
	422	110002705930125	05-5998	4/14/2005	SUSAN LITTLE	\$53.08	\$53.08	Purchase order and invoice indicated educational research novels - the transparent leader, women and the corner office, the moral imperative of school leadership.		✓		Book purchase appears to provide school leadership values and may add to educational value for students	
	423	150002406100003	05-1809	8/9/2004	AMERICAN LIBRARY ASSOCIA	\$110.00	\$110.00	Purchase order and invoice indicated library membership basic dues from 10/31/04 - 10/31/05		✓		ALA American library access appears to offer student value in research and learning abilities.	
	424	110002306100015	05-5592	3/17/2005	SUSAN LITTLE	\$561.00	\$1,123.00	Purchase order indicated reimbursement for ASCD National Conf. registrations for three staff members on 2/1/05.		✓		National School Administrators Conference appears to be beneficial to administrator development and educational value.	national school administrators conference allows administrators from all over the country to share ideas and successful teaching practices. Administrators gain knowledge that they can share with the staff to improve the instruction given to students

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	425	120004004500001	05-3607	10/29/2004	STEPHEN J LYNCH	\$12.25	\$12.25	Purchase order indicated reimbursement of lunch for staff member to attend NJSBA Convention in Atlantic City on 10/20/2004		✓		Convention appears to provide educational value to staff to provide to students.	New Jersey School Boards convention was also described as essential providing current information on running school district
	426	150002226103502	05-0458	7/8/2004	NJASA	\$1,235.00	\$1,233.00	Purchase order and invoice indicated Dues of NJ Association of School Administrators for 2004-2005 for Assistant superintendent.		✓		Annual association dues for NJ Association of School Administrators appears to demonstrate value and initiatives to state school management. Total paid against PO is greater than original PO amount	
	427	110002303390715	05-1751	8/9/2004	NJASA	\$1,490.00	\$1,492.00	Purchase order and invoice indicated Dues of NJ Association of School Administrators for 2004-2005 for superintendent.		✓		Annual association dues for NJ Association of School Administrators appears to demonstrate value and initiatives to state school management.	
	428	110002303390501	05-6701	5/26/2005	BARBARA PERRY	\$136.00	\$136.00	Purchase order and invoice indicated reimbursement to bus driver for the school bus expenses, for CDL, fingerprints, S endorsement, physical.		✓		School bus driver certification expenses to support district transportation operations	
	429	110002624200023	05-6004	4/15/2005	DOROTHY PIERCE	\$13.00	\$13.00	Purchase order and invoice indicated reimbursement to bus driver for the school bus expenses, for CDL, fingerprints, S endorsement, physical.		✓		School bus driver certification expenses to support district transportation operations	
	430	120004004500001	05-3033	10/1/2004	QUALITY PROCUCTS INC	\$240.85	\$249.64	Invoice and PO indicate 18 mini highlighter assortment sets ordered for the Indian Avenue school		✓		School supplies appear reasonable for school operations	

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	431	150002406100006	05-5668	2/28/2005	SIR SPEEDY	\$1,956.00	\$770,129.06	Purchase order and invoice indicated 1400 copies of program of studies in black and white.		✓		Printouts of program studies demonstrated educational value to the students as they guide them through classes offered by the schools.	
	432	150002226100002	05-5915	4/7/2005	WAYNE H SMITH	\$13.00	\$13.00	Purchase order and invoice indicated reimbursement to the bus driver for the school bus expenses, and for S endorsement.		✓		School bus driver certification expenses to support district transportation operations	
	433	150002236100002	05-5914	4/7/2005	AUDREY SMITH	\$13.00	\$13.00	Purchase order and invoice indicated reimbursement to the bus driver for the school bus expenses, and for S endorsement.		✓		School bus driver certification expenses to support district transportation operations	
	434	110002306100015	05-0054	7/28/2004	APPLE COMPUTER INC	\$17,348.93	\$44,000.00	Invoice and PO indicate interest charges and principal for the 3rd year of a 3 year lease of Apple Computers (hardware and software) during 9/1/2004 through 9/1/2005		✓		Computer equipment appears reasonable for district operations. Apple Computer was noted to be on state contract list for 2004-2005.	apple was a state contract purchase - financing was bid for lowest interest rate. See bid documents
	435	110002306300080	05-5913	4/7/2005	MIMIA SORRELL	\$13.00	\$13.00	Purchase order and invoice indicated reimbursement to the bus driver for the school bus expenses, and for S endorsement.		✓		School bus driver certification expenses to support district transportation operations	
	436	150002406100003	05-4434	12/20/2004	T C C A P MARINO CENTER	\$1,230.32	\$1,537.90	Purchase order and invoice indicated 04-05 School Leadership Council Training breakfasts and lunches provided for 35 attendees on Jan. 18th, and 19th, 2005	✓			Documentation does not indicate why provided food was necessary. Cannot determine educational value for students for providing food based on inspected documentation	Leadership meeting assists in developing strong leaders essential to a successful district. The students benefit from good leadership and positive influences. Food is provided while performing the meeting.

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	437	150002216100006	05-3483	10/29/2004	URBAN SUPERINTENDENTS OF	\$7,000.00	\$7,000.00	Purchase order and invoice indicated 03-04, 04-05 USSNJ comprehensive membership dues for special needs districts.		✓		This membership appears to provide professional development for administrators and proposes efficiency and effectiveness standards for school districts.	
	438	110002306300080	05-4129	11/23/2004	INTERNAL REVENUE SERVICE	\$1,281.92	\$1,281.92	Purchase order and invoice indicate expenditure is for 941 tax and penalty		✓		941 taxes appear reasonable to operate district.	
	439	150002705120006	05-0012	7/1/2004	VERSATRANS SOLUTIONS INC	\$3,000.00	\$3,000.00	Purchase order and invoice indicated extended support from July 1st, 2004 through June 30th, 2005.		✓		Software support was purchased for the transportation system.	
	440	110002624200023	05-4300	12/14/2004	WHITAKER NEWSLETTERS INC	\$380.00	\$380.00	Purchase order and invoice indicated 2 yr subscription to NJ education law report.		✓		The report provides insight to law updates for administration team and appears reasonable for district informative purposes	
	441	150002406100002	05-2117	8/18/2004	WOODRUFF ENERGY	\$939.85	\$939.85	Purchase order and invoice indicated energy supply of gulfpride.		✓		Energy supply supports normal school operations.	
	442	110002516100080	05-5156	2/8/2005	WOODRUFF ENERGY	\$82.55	\$82.55	Purchase order and invoice indicated energy supply of gulfpride.		✓		Energy supply supports normal school operations.	
	443	110002305900015	05-4927	1/28/2005	WOODRUFF ENERGY	\$454.80	\$569.80	Purchase order and invoice indicated energy supply of gulfpride.		✓		Energy supply supports normal school operations.	
	444	150002226100005	05-6177	5/5/2005	WOODRUFF ENERGY	\$23.35	\$23.35	Purchase order and invoice indicated energy supply of gulfpride.		✓		Energy supply supports normal school operations.	
	445	110002306100001	04-5929	5/17/2004	ATLANTIC CTY ASSO. OF CH	\$750.00	\$750.00	Purchase order and invoice indicated basic course for police officer-session #5 cost for one staff to attend this training.		✓		Training offered by Atlantic County Association of Chiefs of Police appears to provide safety and security value to the school district and community.	

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	446	150002406100005	05-5044	2/1/2005	XPRESS ELECTRONICS	\$69.50	\$69.50	Purchase order and invoice indicated typewriter repair for Olivetti, model # ETV250.		✓		Maintenance of district equipment to support district operations	
	447	110002214200035	05-6695	5/26/2005	DOMINO'S PIZZA	\$31.50	\$31.50	Purchase order and invoice indicated pizzas ordered for the "21st Century Program" at the Cherry Street School			✓	Business Administrator represented that food was provided to students during after school program. Food appears to be provided to students, however no additional supporting documentation was available.	
	448	110002215800013	05-3827	11/16/2004	BOTTINO'S SHOPRITE	\$61.66	\$61.66	Invoice indicates refreshments for 20 attendees of Novice Teacher Training on 11/12/2004		✓		Business Administrator represented that food is provided to limit time off task during meetings. Total expenditure appears to be reasonable for number of attendees. (Approx \$3 per attendee). Appears reasonable to district operations	Food is considered a supply in the chart of accounts thus charged to 610. The district has grade level collaboration meetings to discuss the progress of students and to analyze data from thematic units. Food is provided at the meetings to limit time off task and to allow staff to share thoughts on the professional development being presented. The students gain value through the teachers learning best practices and examining areas of strengths and areas of needs.

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449	150002223200007	05-3829	11/16/2004	BOTTINO'S SHOPRITE	\$77.29	\$77.29	Invoice indicates refreshments for 20 attendees of Novice Teacher Training		✓		Business Administrator represented that food is provided to limit time off task during meetings. Total expenditure appears to be reasonable for number of attendees. (Approx \$4 per attendee). Appears reasonable to district operations	Food is considered a supply in the chart of accounts thus charged to 610. The district has grade level collaboration meetings to discuss the progress of students and to analyze data from thematic units. Food is provided at the meetings to limit time off task and to allow staff to share thoughts on the professional development being presented. The students gain value through the teachers learning best practices and examining areas of strengths and areas of needs.
450	150002216100006	05-3631	10/29/2004	BOTTINO'S SHOPRITE	\$85.29	\$85.29	Invoice indicates refreshments for 20 attendees of Novice Teacher Training		✓		Business Administrator represented that food is provided to limit time off task during meetings. Total expenditure appears to be reasonable for number of attendees. (Approx \$4 per attendee). Appears reasonable to district operations	Food is considered a supply in the chart of accounts thus charged to 610. The district has grade level collaboration meetings to discuss the progress of students and to analyze data from thematic units. Food is provided at the meetings to limit time off task and to allow staff to share thoughts on the professional development being presented. The students gain value through the teachers learning best practices and examining areas of strengths and areas of needs.

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	451	110002218900017	06-4456	11/29/2005	BOTTINO'S SHOPRITE	\$40.14	\$40.14		✓			No documentation was available for review	
	452	150002216100003	06-3959	11/4/2005	CCASA	\$50.00	\$50.00	Purchase order and invoice indicate expenditure is for membership to the Cumberland County Association of School Administrators		✓		Appears to be reasonable for district operations	
	453	110002515900080	06-4052	11/4/2005	CCASA	\$100.00	\$100.00	Purchase order and invoice indicate expenditure is for membership to the Cumberland County Association of School Administrators		✓		Appears reasonable to district operations	
	454	150002226100005	06-3819	10/31/2005	CCASA	\$100.00	\$100.00	Purchase order and invoice indicate expenditure is for membership to the Cumberland County Association of School Administrators		✓		Appears reasonable to district operations	
	455	110002193200018	06-2289	8/29/2005	CCASA	\$100.00	\$100.00	Purchase order and invoice indicate expenditure is for membership to the Cumberland County Association of School Administrators		✓		Appears reasonable to district operations	
	456	150002236100005	06-1753	7/14/2005	CCSBA	\$120.00	\$120.00	Purchase order and invoice indicate expenditure is for membership to the Cumberland County Association School Board Association		✓		Appears reasonable to district operations	
	457	110002625900023	06-5071	1/11/2006	STEPHEN DIPATRI	\$73.85	\$73.85	Purchase order and invoice indicate expenditure was for movies including "Glory", "The Patriot", and "Last of the Mohicans"		✓		Appears reasonable to improve student learning.	

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	458	110002214200035	PETTY\$4	6/30/2006	JAMES A DUNKINS	\$141.52	\$178.96	Purchase order and receipts indicate that expenditure was for various petty cash items primarily supplies		✓		Supply expenditure appears reasonable for district operations	
	459	150002226100004	06-4410	12/2/2005	IT'S ELEMENTARY !	\$604.04	\$931.35	Purchase order and receipts indicate that expenditure was for honor roll certificates and related educational materials		✓		Appears to provide educational value for students	
	460	151901003200003	06-3562	9/29/2005	INTERNAL REVENUE SERVICE	\$235.47	\$235.47	Purchase order indicates expenditure is for 941 penalty		✓		Appears reasonable to district operations. No invoice or tax notice attached.	
	461	150002405800007	06-6061	3/30/2006	SANDRA JONES	\$115.83	\$115.83	Purchase order and documentation indicate that expenditure is for mileage reimbursement for physical therapist.		✓		Appears reasonable to district operations.	
	462	110002216100013	06-5047	1/9/2006	RYDIN DECAL	\$172.00	\$172.00	Purchase order and invoices indicate that expenditure is for parking decals		✓		Appears reasonable to operate district.	
	463	110002216100013	06-5572	2/16/2006	SANDRA JONES	\$337.20	\$337.20	Purchase order and documentation indicate that expenditure is for mileage reimbursement for physical therapist.		✓		Appears reasonable to district operations.	

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	464	110002215800013	06-6741	5/22/2006	CAPPS PICNIC PARK	\$200.00	\$4,240.00	Invoice and PO indicate charges for 225 students and 40 teachers from the Quarter Mile Lane school to attend Capps Picnic Park. Charges of \$16 per participant were incurred		✓		Field trip application form indicated that students would learn and apply health promotion concepts and skills at the park through varied activities including relay races, basketball, rock climbing and swimming. Business Administrator represented that staff are required to attend to supervise students in various areas of the facility.	staff attend to supervise students in various areas of the facility
	465	110002185920018	06-0024	7/13/2005	NJ SCHOOL BOARDS ASSN	\$25,803.00	\$25,803.00	Purchase order and documentation indicate the expenditure is for membership dues to the NJ School Board Association		✓		Membership dues appear reasonable to district operations	
	466	110002193200018	06-2384	8/4/2005	BARBARA OMURA	\$13.00	\$13.00	Purchase order and invoice indicate that the expenditure is for S endorsement on CDL license		✓		CDL and S endorsement is required to drive school bus.	
	467	150002226100007	06-5417	2/3/2006	BARBARA OMURA	\$105.00	\$105.00	Purchase order and invoice indicate that the expenditure is for CDL licensing		✓		CDL and S endorsement is required to drive school bus.	
	468	120002627300001	06-5556	2/16/2006	BARBARA PERRY	\$35.45	\$35.45	Purchase order and invoice indicate expenditure is for trip reimbursement		✓		Bus driver trip expense reimbursement overnight school trip. Appears reasonable for district operations.	

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	469	150002223200007	06-3880	10/26/2005	PHONIC EAR	\$335.50	\$335.50	Purchase order and invoice indicate that expenditure is for phonic ear equipment.		✓		Business Administrator represented that phonic ear equipment is provided for students to enable clear hearing of given instruction. Expenditure appears reasonable for district operations.	phonic ear provided for students to enable clear hearing of given instruction
	470	150002226103506	06-5682	2/28/2006	PHONIC EAR	\$3,171.25	\$3,171.25	Purchase order and invoice indicate that expenditure is for phonic ear equipment.		✓		Business Administrator represented that phonic ear equipment is provided for students to enable clear hearing of given instruction. Expenditure appears reasonable for district operations.	phonic ear provided for students to enable clear hearing of given instruction
	471	151901006100005	06-6677	5/18/2006	PHILADELPHIA ZOO	\$44.00	\$495.00	Purchase order and invoice indicate that expenditure is for Philadelphia Zoo field trip		✓		Zoo trip appears to provide educational value to students	
	472	150002406100105	06-1984	8/4/2005	PHI DELTA KAPPA	\$174.00	\$174.00	Purchase order and invoice indicate that expenditure is for Phi Delta Kappa (Professional Education Fraternity)			✓	Business Administrator represented that dues membership are paid as per contract. No additional documentation was available.	dues membership agreed to per contract
	473	150002216100005	06-5190	1/24/2006	PITNEY BOWES/RENTAL	\$312.24	\$312.24		✓			No documentation was available for review	
	474	110002528900035	06-6397	4/28/2006	POSITIVE PROMOTIONS	\$704.72	\$728.41	Purchase order and invoice indicate that expenditure was for Stadium seat cushions and tote bags	✓			Business Administrator represented gifts were given to volunteers at the district as reward and appreciative item.	

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	475	110002226100235	06-6566	5/16/2006	SANDRA PIPITONE	\$110.45	\$110.45	Purchase order and receipts indicate that expenditure was for Professional training (NJ Speech and Hearing Convention)		✓		Attendance of conference appears reasonable for district operations	
	476	150002216100002	06-5555	2/16/2006	BETH C SCHOFIELD	\$39.50	\$39.50	Purchase order and receipts indicate expenditure was for trip reimbursement for bus driver		✓		Appears reasonable for bus driver expense reimbursement during school trip	
	477	110002303320001	06-4390	11/28/2005	SOUTH JERSEY OCCUPATIONA	\$50.00	\$50.00	Purchase order and invoice indicate expenditure is for Drug test		✓		Appears reasonable to district operations and help to ensure student safety. Invoice dated before purchase order	
	478	110002526100035	06-6738	5/22/2006	SOUTH JERSEY OCCUPATIONA	\$50.00	\$50.00	Purchase order and invoice indicate expenditure is for Drug test		✓		Appears reasonable to district operations and help to ensure student safety. Invoice dated before purchase order	
	479	151901003200006	06-6021	3/27/2006	SOUTH JERSEY OCCUPATIONA	\$150.00	\$150.00	Purchase order and invoice indicate expenditure is for Drug test		✓		Appears reasonable to district operations and help to ensure student safety. Invoice dated before purchase order	
	480	110002226100235	06-5310	1/30/2006	SOUTH JERSEY OCCUPATIONA	\$180.00	\$180.00	Purchase order and invoice indicate expenditure is for Drug test		✓		Appears reasonable to district operations and help to ensure student safety. Invoice dated before purchase order	
	481	150002226103507	06-4083	11/4/2005	STUDENT SUPPLY	\$213.13	\$213.13	Purchase order and invoice indicate that expenditure is erasers for NJASA booth		✓		Supplies appear reasonable for district operations. Invoice dated before purchase order	
	482	150002226103505	06-2617	9/13/2005	SUPREME COMPUTER & ELECT	\$750.00	\$750.00	Purchase order and invoice indicate that expenditure was for disposal and recycling of 980 pounds of electronics		✓		Disposal of obsolete equipment appears reasonable for district operations. Invoice dated before purchase order	

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	483	110002306100015	06-4338	11/22/2005	SOUTH JERSEY EYE ASSOCIA	\$150.00	\$150.00	Purchase order indicates replacement glasses for a named individual			✓	Business Administrator represented that student glasses were broken at school district, expenditure was for replacement glasses. No additional documentation was available including reason for school district to pay for replacement.	students glasses were broken at school district replaced
	484	150002226103504	06-6507	5/8/2006	VIRGINIA BARBER	\$100.00	\$100.00	Purchase order and invoice indicate that expenditure was for CDL license renewal for a district bus driver.		✓		License renewal for bus driver appears reasonable to district operations	
	485	110002195920018	06-2506	8/29/2005	URBAN SUPERINTENDENTS OF	\$3,500.00	\$3,500.00	Purchase order and invoice indicate that expenditure was for Dues to the Urban Superintendents of New Jersey.		✓		Appears to help district's ability to educate students.	
	486	110002526100035	06-4665	12/6/2005	VERSATRANS SOLUTIONS INC	\$595.00	\$595.00	Purchase order and invoice indicate that expenditure is for bus tracking and routing software		✓		Appears reasonable to district operations and help to ensure student safety. Invoice dated before purchase order	
	487	110002514200080	06-0012	8/4/2005	VERSATRANS SOLUTIONS INC	\$3,000.00	\$3,000.00	Purchase order and invoice indicate that expenditure is for bus tracking and routing software		✓		Expenditure appears reasonable to district operations and help to ensure student safety. Invoice dated before purchase order	
	488	150002406100005	06-4401	11/28/2005	WOODRUFF ENERGY	\$19.00	\$19.00	Purchase order and invoice indicate expenditure is for oil		✓		Appears reasonable to operate district. Invoice dated before purchase order	

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	489	110002404200023	06-4270	11/22/2005	WOODRUFF ENERGY	\$26.85	\$26.85	PO and invoice indicates 1 pail of Gulf Harmony was purchased for the Bank Street stadium		✓		Investigation of Gulf Harmony product indicated product is a hydraulic & turbine oil. Expenditure appears reasonable to operate district	
	490	150002216100003	06-3078	9/19/2005	WOODRUFF ENERGY	\$3,132.62	\$3,132.62	purchase order and invoice indicate expenditure is for gas		✓		Appears reasonable to operate district. Invoice dated before purchase order	
	491	110002628900024	PETTY\$5	6/30/2006	BUSINESS ADMINISTRATOR A	\$70.00	\$2,510.57	Purchase order and attached worksheet indicates that expenditure is for petty cash items including food at board meetings and district professional printing	✓			Business Administrator represented that food is provided to limit time off task during meetings. No additional documentation was available	
	492	110002306100015	06-6026	3/27/2006	CAFETERIA ACCOUNT	\$67.76	\$67.76	Purchase order and invoice indicate that expenditure was food for Superintendent's Holiday Cabinet Breakfast	✓			Business Administrator represented that meal was provided at holiday for staff morale. No additional documentation was available.	staff incentive provided annually to cabinet to share a meal at holiday - brings working staff together and creates a positive working atmosphere.

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493	110002196103718	06-7065	6/9/2006	CAFETERIA ACCOUNT	\$302.25	\$921.66	Purchase order and invoice indicate that expenditure was for CAPA week food and snacks	✓			Business Administrator represented that food was provided to CAPA state review team during week long review and strategy meetings. No additional documentation was available.	CAPA review is a team sent in by the state to evaluate the instruction at a school who is in year 4 under the NCLB guidelines. The team generates a report on areas that need improvement and on what the school and district are doing. The state team meets with district representatives to go over the report and to formulate a plan to correct the deficiencies. light refreshments were provided at the meeting
494	150002226103508	06-6029	3/27/2006	CAFETERIA ACCOUNT	\$401.75	\$401.75	Purchase order and invoice indicate that expenditure was for Leadership Council training	✓			Business Administrator represented that food is provided to limit time off task. No additional documentation was available	The district has grade level collaboration meetings and staff training meetings to discuss the progress of students and to analyze data from thematic units. Food is provided at the meetings to limit time off task and to allow staff to share thoughts on the professional development being presented. The students gain value through the teachers learning best practices and examining areas of strengths and areas of needs.
495	150002405800005	06-3185	9/21/2005	AUDRA COOK	\$26.00	\$26.00	Purchase order list expenditure as S endorsement on CDL license		✓		License for bus drivers appear reasonable for district operations	

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	496	110002193200018	05-3512	11/3/2004	ALL BUSINESS SUPPLIES	\$334.00	\$334.00	Invoice and Purchase Order indicated that items being purchased were 1099 and W2 forms		✓		Required to maintain compliance with state and local laws	
	497	150002408900002	05-2900	9/24/2004	BOTTINO'S SHOPRITE	\$815.29	\$815.29	Bagels, Sandwiches, and drinks for ETS Training 8/23/04, 8/24/04, 8/25/05.			✓	Business Administrator represented that food is provided during meetings to limit time off task. No additional documentation was available.	Food is considered a supply in the chart of accounts thus charged to 610. The district has grade level collaboration meetings to discuss the progress of students and to analyze data from thematic units. Food is provided at the meetings to limit time off task and to allow staff to share thoughts on the professional development being presented. The students gain value through the teachers learning best practices and examining areas of strengths and areas of needs.
	498	120004004500001	05-3320	10/26/2004	EDUCATIONAL EQUIPMENT SE	\$1,682.70	\$1,682.70	USI 27 inch Laminator		✓		School supplies appear reasonable to operate district	
	499	110002186100182	05-0674	7/8/2004	ELLISON EDUCATIONAL	\$4,538.50	\$4,538.50	Die Sets		✓		Die sets for room decoration appear to provide student value	
	500	110002624200023	05-2199	8/18/2004	EXECUTIVE BUSINESS SOLUT	\$6,623.19	\$6,667.19	Purchase order and invoice indicate expenditure was for office chairs, Files, and Cabinets.		✓		School supplies appear reasonable to operate district	
	501	110002306100001	05-0652	7/23/2004	FOLLETT LIBRARY RESOURCE	\$11,487.05	\$11,771.39	Purchase Order and Invoice indicated expenditure is for various children's books.		✓		Books appear to facilitate Student learning.	

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	502	110002305800015	05-3335	10/22/2004	FITNESS FINDERS INC	\$788.76	\$814.68	Purchase Order and Invoice indicate expenditure is for Reading education material		✓		Reading educational material appears to be reasonable to facilitate Student learning.	
	503	150002226100008	05-6380	5/10/2005	FRANCO'S PLACE	\$285.00	\$285.00	Purchase Order and invoice indicate expenditure is for "Grading Committee Meeting May 9th"	✓			Business Administrator represented that food is provided to limit time off task. No additional documentation was available	Food is considered a supply in the chart of accounts thus charged to 610. The district has grade level collaboration meetings to discuss the progress of students and to analyze data from thematic units. Food is provided at the meetings to limit time off task and to allow staff to share thoughts on the professional development being presented. The students gain value through the teachers learning best practices and examing areas of strengths and areas of needs.
	504	110002515000021	05-2245	8/26/2004	FLEX-A-CHART	\$525.78	\$523.78	Purchase Order and invoice indicate expenditure is for a 4' X 8' Dry erase 12 month Calendar.		✓		Appears reasonable to operate district Total paid against PO is greater than original PO amount	
	505	110002215800012	05-0039	8/24/2004	GANN LAW BOOKS	\$126.50	\$3,768.50	Purchase Order and invoice indicate the expenditure is for Assorted NJ law books		✓		Appears reasonable to operate district	

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	506	150002406100003	05-3645	11/1/2004	ACME/ALBERTSONS	\$231.98	\$231.98	Invoice and PO indicate expenditure at local supermarket for staff meeting	✓			Business Administrator represented that food is provided to limit time off task. No additional documentation was available	Food is considered a supply in the chart of accounts thus charged to 610. The district has grade level collaboration meetings to discuss the progress of students and to analyze data from thematic units. Food is provided at the meetings to limit time off task and to allow staff to share thoughts on the professional development being presented. The students gain value through the teachers learning best practices and examining areas of strengths and areas of needs.
	507	150002216100003	05-5786	3/31/2005	GIA'S CATERERS	\$2,782.58	\$2,728.00	Purchase Order and invoice indicate expenditure is for "Catering service for Bridgeton HSPA Institute"	✓			Business Administrator represented that food is to provide incentive and award to staff. No additional documentation was available	food appropriately charged to 610 based on chart of accounts. Food provided as award for academic achievement and to staff to continue time on task while conducting training sessions
	508	110002168900018	05-2496	6/30/2005	BRAIN STORE, THE	\$1,492.60	\$1,492.60	Invoice and Purchase Order Indicates this expenditure is for Educational Books and material.	✓			Educational Books appears reasonable for student educational value	

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	509	150002406100005	05-6083	4/21/2005	REBECCA GUESS	\$218.99	\$218.99	Purchase Order and receipts list expenditures as food related items for award, testing, and staff training.	✓			Business Administrator represented food is provided as incentive to staff. No additional documentation was available	food appropriately charged to 610 based on chart of accounts. Food provided as award for academic achievement and to staff to continue time on task while conducting training sessions
	510	150002406100104	05-1284	7/29/2004	GOV CONNECTION	\$29,357.41	\$29,391.50	Purchase order and invoice indicate expenditure is for various computer software, peripherals, and palm pilot.	✓			Documentation does not provide what purpose, strategic initiative, or program the palm pilot would be use in connection with. Business Administrator represented palm pilot was used for schedule tracking by principal. Other expenditures on purchase order are essential to the operation of the district.	
	511	110002305900080	05-6827	6/3/2005	HOLT RINEHART & WINSTON	\$610.12	\$720.25	Purchase Order and Invoice indicate expenditure is for education books and videos.	✓			Educational Materials appear to be necessary to facilitate student learning.	
	512	110002116100021	05-6825	6/3/2005	HOLT RINEHART & WINSTON	\$1,632.66	\$1,745.17	Purchase Order and invoice indicate expenditures is for educational books and videos.	✓			Educational Materials appear to be necessary to facilitate student learning.	
	513	110002304400025	05-6826	6/3/2005	HOLT RINEHART & WINSTON	\$2,042.92	\$2,187.81	Purchase Order and invoice indicate expenditures is for educational books and videos.	✓			Educational Materials appear to be necessary to facilitate student learning.	

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	514	110002624200023	05-6828	6/3/2005	HOLT RINEHART & WINSTON	\$2,369.32	\$2,538.43	Purchase Order and Invoice indicate expenditure is for educational books and videos		✓		Educational Materials appear to be necessary to facilitate student learning.	
	515	152131003200005	05-2563	9/20/2004	HEINEMAN LIBRARY	\$2,338.10	\$2,355.05	Purchase order and invoice indicate that expenditure is for educational books		✓		Educational Materials appears reasonable to facilitate student learning.	
	516	150002406100004	05-3665	11/1/2004	BIG JOHN'S PIZZA	\$22.65	\$22.65	Invoice and PO indicate food services for the Innovative Program		✓		Expenditure appears to act as reward and motivate students and may provide educational value	
	517	150002226100004	05-3674	11/9/2004	ALFAX WHOLESALE FURNITUR	\$817.56	\$817.56	Invoice and PO indicate two desks were ordered for 2 staff members at the Indian Avenue School		✓		Office furniture appears reasonable for district operations	
	518	150002406100003	05-3685	11/3/2004	BRIDGETON DELI MARKET	\$600.00	\$600.00	Invoice and PO indicate food services provided during harvest luncheon workshop for parents		✓		Expenditure appears to act as incentive and motivate parents for participation in school activities.	food appropriately charged to supplies in accordance with uniform chart of accounts
	519	110002306300080	05-2056	8/6/2004	HESPELT'S FLORIST	\$29.00	\$29.00	Invoice and PO indicate sympathy flowers for staff member (1 arrangement)	✓			Cannot determine educational value for students of flowers based on inspected documentation. Business Administrator represented that flowers act as small tokens and encouragement for staff.	flowers are provided as a part of doing business for sympathy for staff, staff recognition, or encouragement. They are small tokens to show caring for dedicated staff members in an attempt to help maintain staff and reduce the turnover. This allows for continuity of instruction and helps to limit costs related to the training requirements of new staff and provided stabilization for the students

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	520	150002406100105	05-1427	7/29/2004	IT'S ELEMENTARY !	\$1,052.85	\$1,015.90	Purchase order and invoice indicate expenditure is for printed totes and pins (qty: 115 pins and 115 tote bags).			✓	Cannot determine who was provided with the totes based on the inspected documentation. Business Administrator represented that totes were provided for students as incentive and awards. No additional documentation was available to show that students were recipient of totes. Total paid against PO is greater than original PO amount	incentives and awards for student achievement and recognition encourages students to perform well in order to obtain award
	521	150002406100105	05-1425	7/29/2004	IT'S ELEMENTARY !	\$4,109.40	\$4,079.50	Purchase order and invoice indicate expenditure is for light up yo-yos, Eagle weebean, Translucent Bank, and atom pen.			✓	Business Administrator represented that items were used as incentives and awards for students. No additional documentation was available. Total paid against PO is greater than original PO amount	incentives and awards for student achievement and recognition encourages students to perform well in order to obtain award
	522	150002406100105	05-1475	8/17/2004	ISLAND MAGAZINE SERVICE	\$486.45	\$486.45	Purchase order and invoice indicate expenditure is for Magazine renewals for Bridgeton High school Library		✓		Properly stocked library appears reasonable to facilitate student learning.	
	523	110002215900081	05-0706	7/20/2004	ISLAND MAGAZINE SERVICE	\$545.59	\$545.59	Purchase order and invoice indicate expenditure is for Magazine renewals for Indian Avenue School.		✓		Properly stocked library appears reasonable to facilitate student learning.	

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	524	150002216100005	05-0126	7/9/2004	ISLAND MAGAZINE SERVICE	\$1,155.75	\$1,155.75	Purchase order and invoice indicate expenditure is for Magazine renewals for Broad Street School		✓		Properly stocked library appears reasonable to facilitate student learning.	
	525	110002708900025	05-2574	9/17/2004	ISLAND MAGAZINE SERVICE	\$1,223.05	\$1,223.05	Purchase order and invoice indicate expenditure is for magazine renewals for West Ave. School.		✓		Properly stocked library appears reasonable to facilitate student learning.	
	526	151901003200007	05-4271	12/14/2004	IMPACT OFFICE PRODUCTS	\$706.08	\$706.10	Purchase order and invoice indicate that expenditure is for assorted office supplies.		✓		Office supplies appear reasonable to operate district.	
	527	150002405800005	05-5065	2/17/2005	IMPACT OFFICE PRODUCTS	\$1,113.70	\$1,113.70	Purchase order and invoice indicate that expenditure is for assorted office supplies.		✓		Office supplies appear reasonable to operate district.	
	528	110002614200623	05-4857	1/25/2005	IMPACT OFFICE PRODUCTS	\$1,228.59	\$1,195.10	Purchase order and invoice indicate that expenditure is for assorted office supplies.		✓		Office supplies appear reasonable to operate district. Total paid against PO is greater than original PO amount	
	529	111901003200011	05-3288	10/22/2004	K-MART	\$749.30	\$879.60	Purchase order and invoice indicate that the expenditure is for assorted kids toys and gifts. It is listed as Star Behavior Mod			✓	Business Administrator represented that toys are used as incentive and awards for special education class. No additional documentation was available.	behavior disabilities class - provided students with incentives / awards for good behavior
	530	110002308900115	05-2129	8/19/2004	APPLIANCES PLUS	\$207.00	\$207.00	Invoice and PO indicate three VCR units were purchased for the Quarter Mile Lane school		✓		Expenditure appears reasonable for multimedia learning materials for students.	units are shared throughout the building by all teachers. Carts that carry the tv unit also carry the vcr and can be moved from class to class for instructional purposes.
	531	110002624200023	05-6829	6/3/2005	KRESS DESIGN 2	\$468.00	\$468.00	Purchase order and invoice indicate that the expenditure was for academic posters		✓		Academic Posters appear to facilitate student learning.	

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	532	110002624410073	05-6643	5/24/2005	LUCIA'S	\$1,310.40	\$1,276.80	Purchase order and invoice indicate that the expenditure was for staff member retirement dinner.	✓			Business Administrator represented that retirement dinner was for retirees for the year as form of award. No additional documentation was available. Total paid against PO is greater than original PO amount	retirement dinner indicates food will be served. Retirees for the year are invited and recognized for their community contributions for years of service
	533	110002193200018	05-4629	1/10/2005	MCGRAW-HILL	\$26,081.84	\$25,692.70	Purchase order and invoice indicate expenditure was for standardized testing material.		✓		Testing material appears to be for student education value. Quote/Order form does not match purchase order or invoice. Total paid against PO is greater than original PO amount	
	534	150002236100005	05-1135	7/30/2004	MAINLINE DELI	\$405.00	\$360.00	Purchase order indicates that expenditure is for the Philadelphia Inquirer, Atlantic City Press, Bridgeton Evening News, and USA Today for the 180 day school year.		✓		Expenditure appears to be for reading materials for current events. There is no invoice included with this transaction. Total paid against PO is greater than original PO amount	
	535	150002406100105	05-4630	1/19/2005	NATIONAL BUSINESS FURNIT	\$1,813.00	\$1,813.00	Purchase order and invoice indicates that expenditure is for Executive Desk.	✓			Review of invoice indicated expenditure was for one cherry finish executive desk. Appears excessive for a desk purchase.	
	536	110002624200023	05-1551	8/17/2004	OFFICE SUPPLIES INC OF P	\$758.60	\$813.80	Purchase order and invoice indicate office supplies including mechanical pencils, 0.7mm lead, and pens for the Indian Avenue School		✓		Office supplies appear reasonable for school operations	

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	537	150002408900002	05-2782	9/27/2004	OFFICE SUPPLIES INC OF P	\$448.50	\$928.85	Purchase order and invoice indicate office supplies for the Indian Avenue School including 2 oak book shelves, 1 mahogany shelf, metal shelves, and wall pockets			✓	Office supplies appear reasonable for the operation of the district, however, cannot determine the appropriateness of mahogany and oak book shelves based on the inspected documentation. Business Administrator represented that supplies are expected to last for a long period of time and thus a higher quality product was selected.	administrative office supply, quality of product expected to last for a longer period and provides appropriate office environment for an administrative office of a business
	538	110002303390701	05-2312	9/8/2004	OFFICE SUPPLIES INC OF P	\$507.00	\$507.00	Purchase order and invoice indicate office supplies for the Broad Street School (300 binders)		✓		Office supplies appear reasonable for school operations	
	539	110002404200023	05-2277	8/26/2004	OFFICE SUPPLIES INC OF P	\$678.00	\$994.00	Purchase order and invoice indicate purchase of office furniture for the Indian Avenue school, including steno chairs, and guest chairs		✓		Office equipment appears reasonable for district operations	
	540	110002215800013	05-3750	11/15/2004	SCHOOL SPECIALTY INC	\$983.08	\$980.37	Invoice and PO indicate testing supplies including testing preparation materials for various grades		✓		Testing materials appear reasonable for district operations and appear to provide educational value to students Total paid against PO is greater than original PO amount	
	541	150002406100002	05-2176	8/13/2004	SANDRA SOLOMON	\$30.60	\$30.60	Invoice and PO indicate school supplies used during summer school		✓		School supplies appear reasonable for district operations	

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	542	150002406100105	05-2337	9/8/2004	OFFICE SUPPLIES INC OF P	\$1,253.80	\$1,262.85	Invoice and PO indicate purchase of school supplies including binders, highlighters, rulers, labels, tape, glitter, glue sticks, and pens for the Indian Avenue School		✓		Text books appear reasonable to student learning. Business Administrator represented that the Broad Street school has largest K-8 population	
	543	110002306101580	05-1099	8/6/2004	OFFICE SUPPLIES INC OF P	\$2,400.47	\$2,410.96	Invoice and PO indicate purchase of school supplies including folders, pens, markers, staples, and correction tape for the Indian Avenue School		✓		School supplies appear reasonable to operate district. PO was dated 7/15/2004, but invoice was not received until 9/2/2004	
	544	150002406100102	05-1967	8/6/2004	PARVIN'S MILL FLOWERS	\$14.00	\$35.00	Purchase order and invoice indicate expenditure is for "Get Well Soon" Bouquet.	✓			Business Administrator represented that flowers are used as a form of staff recognition and encouragement. No additional documentation was available.	flowers are provided as a part of doing business for sympathy for staff, staff recognition, or encouragement. They are small tokens to show caring for dedicated staff members in an attempt to help maintain staff and reduce the turnover. This allows for continuity of instruction and helps to limit costs related to the training requirements of new staff and provided stabilization for the students

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	545	150002226100002	05-3764	11/15/2004	PARVIN'S MILL FLOWERS	\$14.00	\$28.00	Purchase order and invoice indicate expenditure is for Sympathy Bouquet.	✓			Business Administrator represented that flowers are used as a form of staff recognition and encouragement. No additional documentation was available.	flowers are provided as a part of doing business for sympathy for staff, staff recognition, or encouragement. They are small tokens to show caring for dedicated staff members in an attempt to help maintain staff and reduce the turnover. This allows for continuity of instruction and helps to limit costs related to the training requirements of new staff and provided stabilization for the students
	546	150002215900005	05-3807	11/15/2004	COUNTRY ROSE RESTAURANT	\$316.00	\$316.00	Invoice and PO indicate buffet for 25 attendees during the administrative council meeting	✓			Business Administrator represented food is provided to limit time off task. No additional documentation was available	Food is considered a supply in the chart of accounts thus charged to 610. The district has grade level collaboration meetings to discuss the progress of students and to analyze data from thematic units. Food is provided at the meetings to limit time off task and to allow staff to share thoughts on the professional development being presented. The students gain value through the teachers learning best practices and examining areas of strengths and areas of needs.

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547	110002303390715	05-3811	11/15/2004	BRIDGETON DELI MARKET	\$177.88	\$177.88	Invoice and PO indicate food services provided during Gr. 2 collaborative planning session for 9 participants	✓			Business Administrator represented food is provided to limit time off task. No additional documentation was available	Food is considered a supply in the chart of accounts thus charged to 610. The district has grade level collaboration meetings to discuss the progress of students and to analyze data from thematic units. Food is represented at the meetings to limit time off task and to allow staff to share thoughts on the professional development being presented. The students gain value through the teachers learning best practices and examining areas of strengths and areas of needs.
548	110002185800082	05-3367	10/21/2004	PARVIN'S MILL FLOWERS	\$19.00	\$35.00	Purchase order and invoice indicate expenditure is for Sympathy Bouquet.	✓			Business Administrator represented that flowers are used as a form of staff recognition and encouragement. No additional documentation was available.	flowers are provided as a part of doing business for sympathy for staff, staff recognition, or encouragement. They are small tokens to show caring for dedicated staff members in an attempt to help maintain staff and reduce the turnover. This allows for continuity of instruction and helps to limit costs related to the training requirements of new staff and provided stabilization for the students

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	549	150002213200002	05-3813	11/15/2004	BOTTINO'S SHOPRITE	\$92.82	\$92.82		✓			No documentation was available for review	
	550	120004004500001	05-3589	10/28/2004	PARVIN'S MILL FLOWERS	\$30.00	\$60.00	Purchase order and invoice indicate expenditure is for Sympathy Bouquet.	✓			Business Administrator represented that flowers are used as a form of staff recognition and encouragement. No additional documentation was available.	flowers are provided as a part of doing business for sympathy for staff, staff recognition, or encouragement. They are small tokens to show caring for dedicated staff members in an attempt to help maintain staff and reduce the turnover. This allows for continuity of instruction and helps to limit costs related to the training requirements of new staff and provided stabilization for the students

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551	110002305900013	05-3821	11/15/2004	BRIDGETON DELI MARKET	\$550.00	\$550.00	Invoice and PO indicate luncheon for 50 participants during country wide inservice meeting for presenters, administrators, and facilitators	✓			Business Administrator represented that food was provided to limit time off task. No additional supporting documentation was available.	Food is considered a supply in the chart of accounts thus charged to 610. The district has grade level collaboration meetings to discuss the progress of students and to analyze data from thematic units. Food is provided at the meetings to limit time off task and to allow staff to share thoughts on the professional development being presented. The students gain value through the teachers learning best practices and examing areas of strengths and areas of needs.
552	150002216100006	05-2831	9/22/2004	BROAD STREET DELI	\$1,088.30	\$1,088.30	Purchase Order list expenditure as Staff Lunch 9/1/04 and 9/2/04	✓			Business Administrator represented that food is provided during meetings to limit time off task. No additional documentation was available.	Food is considered a supply in the chart of accounts thus charged to 610. The district has grade level collaboration meetings to discuss the progress of students and to analyze data from thematic units. Food is provided at the meetings to limit time off task and to allow staff to share thoughts on the professional development being presented. The students gain value through the teachers learning best practices and examing areas of strengths and areas of needs.

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	553	110002518900080	05-3764	11/15/2004	PARVIN'S MILL FLOWERS	\$14.00	\$28.00	Purchase order and invoice indicate expenditure is for Sympathy Bouquet.	✓			Business Administrator represented that flowers are used as a form of staff recognition and encouragement. No additional documentation was available.	flowers are provided as a part of doing business for sympathy for staff, staff recognition, or encouragement. They are small tokens to show caring for dedicated staff members in an attempt to help maintain staff and reduce the turnover. This allows for continuity of instruction and helps to limit costs related to the training requirements of new staff and provided stabilization for the students
	554	110002306101580	05-3817	11/15/2004	ACME/ALBERTSONS	\$89.91	\$89.91	Invoice and PO indicate facilitator supplies from local supermarket for professional development session	✓			Business Administrator represented that food is provided to limit time off task. No additional documentation was available	Food is considered a supply in the chart of accounts thus charged to 610. The district has grade level collaboration meetings to discuss the progress of students and to analyze data from thematic units. Food is provided at the meetings to limit time off task and to allow staff to share thoughts on the professional development being presented. The students gain value through the teachers learning best practices and examining areas of strengths and areas of needs.

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	555	110002614200623	05-4331	12/13/2004	PARVIN'S MILL FLOWERS	\$283.50	\$283.50	Purchase order and invoice indicate expenditure is for "Autumn Corsages"	✓			Business Administrator represented that flowers are used as a form of staff recognition and encouragement. No additional documentation was available.	flowers are provided as a part of doing business for sympathy for staff, staff recognition, or encouragement. They are small tokens to show caring for dedicated staff members in an attempt to help maintain staff and reduce the turnover. This allows for continuity of instruction and helps to limit costs related to the training requirements of new staff and provided stabilization for the students
	556	110002215800013	05-4347	12/21/2004	PETALS & GIFTS, INC	\$28.00	\$56.00	Purchase order and invoice indicate expenditure is for Sympathy Bouquet.	✓			Business Administrator represented that flowers are used as a form of staff recognition and encouragement. No additional documentation was available.	flowers are provided as a part of doing business for sympathy for staff, staff recognition, or encouragement. They are small tokens to show caring for dedicated staff members in an attempt to help maintain staff and reduce the turnover. This allows for continuity of instruction and helps to limit costs related to the training requirements of new staff and provided stabilization for the students

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	557	110002624200023	05-1476	8/19/2004	PEOPLE	\$39.96	\$39.96	Purchase order and invoice indicate expenditure is for People Magazine renewal			✓	Business Administrator represented that magazine subscription was to provide various forms of periodical reading to students to spark interest. No additional documentation was available.	Library provides various magazines to encourage students to read and providing different types of media to spark varying interests and to provide current event information
	558	150002405800003	05-3795	11/12/2004	KIMBERLY PORCH	\$34.60	\$34.60	Purchase order and receipts list expenditures as food related items.	✓			Business Administrator represented that food was provided to limit time off task. No additional supporting documentation was available.	Food is considered a supply in the chart of accounts thus charged to 610. The district has grade level collaboration meetings to discuss the progress of students and to analyze data from thematic units. Food is provided at the meetings to limit time off task and to allow staff to share thoughts on the professional development being presented. The students gain value through the teachers learning best practices and examing areas of strengths and areas of needs.

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	559	150002406100005	05-3794	11/12/2004	KIMBERLY PORCH	\$43.66	\$43.66	Purchase order and expense report list item as training and traveling for training.			✓	Facilitator for language arts travel to Atlantic City for conference. Business Administrator represented that expenditure was for facilitator of language arts to travel to conference in Atlantic City. No additional documentation was available	
	560	150002216100003	05-2549	9/10/2004	KIMBERLY PORCH	\$47.94	\$47.94	Purchase order and receipt list as breakfast for staff training.	✓			Business Administrator represented that food is provided to limit time off task. No additional documentation was available	Food is considered a supply in the chart of accounts thus charged to 610. The district has grade level collaboration meetings to discuss the progress of students and to analyze data from thematic units. Food is provided at the meetings to limit time off task and to allow staff to share thoughts on the professional development being presented. The students gain value through the teachers learning best practices and examining areas of strengths and areas of needs.
	561	120002227300135	05-3661	11/9/2004	RENAISSANCE LEARNING INC	\$7,000.31	\$7,000.31	Purchase order and invoice indicated teaching materials including AR Quizzes, AR Universal 6.32 Economy Kit for 200 students	✓			Teaching materials appears reasonable for district operations.	

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	562	110002912800401	05-2801	9/21/2004	B W STETSON	\$52.65	\$52.65	Purchase order and receipt indicate expenditure is for coffee service.	✓			Documentation does not indicate why provided food was necessary. Cannot determine educational value for students for providing food based on inspected documentation	
	563	110002625900023	05-3444	10/22/2004	BUREAU FOR AT-RISK YOUTH	\$1,518.00	\$1,758.35	Invoice and Purchase Order are for Anti Drug Slogan Buttons.		✓		Anti-Drug Buttons to promote a healthy learning environment for students	
	564	150002406100003	05-1084	7/14/2004	B W STETSON	\$82.65	\$82.65	Purchase order and invoice indicate expenditure is for coffee service.	✓			Documentation does not indicate why provided food was necessary. Cannot determine educational value for students for providing food based on inspected documentation	

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	565	120004007100080	05-7170	6/28/2005	NICOLE SCHOENER	\$14.09	\$189.07	Purchase order indicated petty cash close out for purchases including stamps, postage, certified mail, office supplies	✓			Business Administrator represented that expenditures are for staff appreciation and incentive. No additional documentation was available. Cannot determine what transactions were part of \$41.78 expenditure based on inspected documentation. Cannot determine educational value for students on purchase of Salad Dressing, and food provided during custodian's meeting based on inspected documentation	these transactions are individually less than \$25 each and are regular costs of doing business. They provide small incentives to staff for appreciation of work performance and encourage continued excellence to provide safe and secure buildings or small necessary expenses.
	566	150002216100005	05-0188	8/13/2004	SUCCESS BY DESIGN	\$853.05	\$853.05	Purchase order and invoice indicate expenditure was for "Year Long Student Planner"	✓			Student Planners appear reasonable to the operation of the school district.	
	567	110002303390701	05-3295	10/14/2004	TODD SERENBETZ	\$30.00	\$30.00	Purchase order and invoice indicates expenditure is for MS Office software	✓			Software appears reasonable to the operation of the school district.	
	568	110002625900023	05-6834	5/30/2005	STAPLES BUSINESS ADVANTA	\$511.19	\$511.19	Purchase order and invoice indicates expenditure is for 8th Grade Yearbooks	✓			Yearbooks appear to be for the benefit of the students	
	569	110002306100073	05-3554	11/3/2004	SUNBURST VISUAL MEDIA	\$153.94	\$153.94	Purchase order and invoice indicates that expenditure is for "Student Workshop: All About Respect"	✓			Student workshop on respect appears to be for the benefit of the students	

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	570	110002614200823	05-2594	9/17/2004	TROXELL COMMUNICATIONS I	\$0.00	\$8,060.70	Purchase order and invoice indicates that expenditure is for "Ceiling Mounted projector in BHS Auditorium"			✓	Business Administrator represented that equipment is used in high school class. No additional documentation was available.	BHS has a communications program that teaches students filming, interviewing editing, this item is needed for the instruction
	571	110002708900025	05-2595	9/17/2004	TROXELL COMMUNICATIONS I	\$0.00	\$1,690.00	Purchase order and invoice indicates that expenditure is for Screen and Screen installation.			✓	Business Administrator represented that equipment is used in high school class. No additional documentation was available.	BHS has a communications program that teaches students filming, interviewing editing, this item is needed for the instruction
	572	150002406100104	05-1396	8/18/2004	TROXELL COMMUNICATIONS I	\$0.00	\$4,474.68	Purchase order and invoice indicates that the expenditure is for 6 DVD/VCR combos, associated accessories, and Wall Mounted Cabinets with Locks plus installation			✓	Business Administrator represented that equipment is used in high school class. No additional documentation was available.	BHS has a communications program that teaches students filming, interviewing editing, this item is needed for the instruction

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KPMG Ref.	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
573	110002193200018	05-3949	11/22/2004	COUNTRY ROSE RESTAURANT	\$69.95	\$69.95	Invoice and PO indicate takeout lunches, desserts, and drinks provided during the Renaissance Training Workshop	✓			Business Administrator represented that food is provided to limit time off task. No additional documentation was available	Food is considered a supply in the chart of accounts thus charged to 610. The district has grade level collaboration meetings to discuss the progress of students and to analyze data from thematic units. Food is represented at the meetings to limit time off task and to allow staff to share thoughts on the professional development being presented. The students gain value through the teachers learning best practices and examining areas of strengths and areas of needs.
574	110002624200023	05-4333	12/13/2004	CAFETERIA ACCOUNT	\$1,345.67	\$1,345.67	Purchase Order and invoice list expenditure as food and services surrounding the Early Childhood Grand Opening	✓			Business Administrator represented that grand opening was done in conjunction with State. No additional documentation was available.	grand opening of school was done in conjunction with the State - senators, assemblymen, and other state representatives were present to honor the establishment.
575	150002406100003	05-1398	8/18/2004	TROXELL COMMUNICATIONS I	\$0.00	\$532.00	Purchase order and invoice indicate expenditure is for 4 DVD/VCR combo			✓	Business Administrator represented that equipment is used in high school class. No additional documentation was available.	BHS has a communications program that teaches students filming, interviewing editing, this item is needed for the instruction

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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	District Comments
	576	110002188900170	05-3955	11/22/2004	BRIDGETON DELI MARKET	\$148.02	\$148.02	Invoice and PO indicate food services provided for Gr. 3&4 staff, admin and facilitator during NJASK preparation			✓	Business Administrator represented that food is provided to limit time off task. Food appears to be provided to students, however no additional documentation was available.	Food is considered a supply in the chart of accounts thus charged to 610. The district has grade level collaboration meetings to discuss the progress of students and to analyze data from thematic units. Food is provided at the meetings to limit time off task and to allow staff to share thoughts on the professional development being presented. The students gain value through the teachers learning best practices and examining areas of strengths and areas of needs.
	577	150002216100004	05-1405	8/18/2004	TROXELL COMMUNICATIONS I	\$0.00	\$505.00	Purchase order and invoice indicate expenditure is for Camcorder and accessories			✓	Business Administrator represented that equipment is used in high school class. No additional documentation was available.	BHS has a communications program that teaches students filming, interviewing editing, this item is needed for the instruction
	578	151901003200005	05-1404	8/18/2004	TROXELL COMMUNICATIONS I	\$0.00	\$505.00	Purchase order and invoice indicate expenditure is for Camcorder and accessories			✓	Business Administrator represented that equipment is used in high school class. No additional documentation was available.	BHS has a communications program that teaches students filming, interviewing editing, this item is needed for the instruction

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	579	150002186100002	05-1399	8/18/2004	TROXELL COMMUNICATIONS I	\$0.00	\$505.00	Purchase order and invoice indicate expenditure is for Camcorder and accessories			✓	Business Administrator represented that equipment is used in high school class. No additional documentation was available.	BHS has a communications program that teaches students filming, interviewing editing, this item is needed for the instruction
	580	150002406100003	05-1400	8/18/2004	TROXELL COMMUNICATIONS I	\$0.00	\$505.00	Purchase order and invoice indicate expenditure is for Camcorder and accessories			✓	Business Administrator represented that equipment is used in high school class. No additional documentation was available.	BHS has a communications program that teaches students filming, interviewing editing, this item is needed for the instruction
	581	110002306300080	05-1401	8/18/2004	TROXELL COMMUNICATIONS I	\$0.00	\$505.00	Purchase order and invoice indicate expenditure is for Camcorder and accessories			✓	Business Administrator represented that equipment is used in high school class. No additional documentation was available.	BHS has a communications program that teaches students filming, interviewing editing, this item is needed for the instruction
	582	150002406100105	05-1402	8/18/2004	TROXELL COMMUNICATIONS I	\$0.00	\$505.00	Purchase order and invoice indicate expenditure is for Camcorder and accessories			✓	Business Administrator represented that equipment is used in high school class. No additional documentation was available.	BHS has a communications program that teaches students filming, interviewing editing, this item is needed for the instruction
	583	111901003200070	05-1403	8/18/2004	TROXELL COMMUNICATIONS I	\$0.00	\$505.00	Purchase order and invoice indicate expenditure is for Camcorder and accessories			✓	Business Administrator represented that equipment is used in high school class. No additional documentation was available.	BHS has a communications program that teaches students filming, interviewing editing, this item is needed for the instruction
	584	110002308900013	05-4045	12/3/2004	IMPACT OFFICE PRODUCTS	\$450.97	\$450.97	Invoice and PO indicated typewriter and typewriter supplies were purchased for the Indian Avenue School		✓		School supplies appear reasonable for district operations	

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	585	110002195920018	05-2786	9/20/2004	CARMELO'S PIZZERIA	\$17.49	\$18.54	Purchase Order list pizza as Incentive 4th grade.		✓		Pizza considered as incentive for 4th grade students and appear to have educational value.	
	586	150002226103502	05-4078	11/29/2004	CALLOWAY HOUSE INC	\$793.60	\$835.50	Invoice and PO indicated classroom games were purchased including Classroom Jeopardy and Quiz Whiz Science games		✓		Classroom games appear to provide educational value for students	
	587	110002168900018	05-1397	8/18/2004	TROXELL COMMUNICATIONS I	\$0.00	\$51.80	Purchase order and invoice indicate that expenditure is for Adaptor Cassette for Compact VHS			✓	Business Administrator represented that equipment is used in classroom instruction. No additional documentation was available.	vhs allows teacher to show instructional videos, demonstrations, movies that support and reinforce instruction. Studies have shown that reinforced instruction is better retained by students and help students associate the instruction to life events
	588	110002303390301	05-4128	12/1/2004	LYNN SUNGENIS	\$58.13	\$60.89	Invoice and PO indicate school Supplies used for parent conference workshops		✓		School supplies appear reasonable for district operations. Appears to provide incentive for parents to attend parent conference workshops	

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	589	110002614200224	05-3451	10/26/2004	TROXELL COMMUNICATIONS I	\$1,232.50	\$1,232.50	Purchase Order and invoice indicate expenditure is for TV, TV mount, VCR/DVD combo, and other accessories			✓	Business Administrator represented that equipment is used in classroom instruction. No additional documentation was available.	tv allows teacher to show instructional videos, demonstrations, movies that support and reinforce instruction. Studies have shown that reinforced instruction is better retained by students and help students associate the instruction to life events
	590	110002183200018	05-4139	2/2/2005	DELMARVA SYSTEMS CORP (S	\$770.00	\$770.00	Invoice and PO indicate repairs to the PA system at Indian Avenue School		✓		Repairs to district equipment appear reasonable for district operations	
	591	110002236100019	05-4177	12/2/2004	CARMELO'S PIZZERIA	\$10.81	\$10.81	Invoice and PO indicate food provided for poster contest reward		✓		Expenditure appears to act as incentive and reward students which may provide educational value.	
	592	110002198900018	05-2385	9/8/2004	TROXELL COMMUNICATIONS I	\$78.60	\$78.60	Purchase order and invoice indicates expenditure for "Lamp Projection"		✓		Projectors appear reasonable to facilitate student learning	
	593	110002614200224	05-4193	12/14/2004	CITY MUSIC CENTER-SOUTH	\$438.40	\$438.40	Invoice and PO indicate 20 violin music string sets		✓		School supplies appear reasonable for district operations. Music strings for instruments appear to be for students' educational value	
	594	110002624200023	05-4208	12/7/2004	CAFETERIA ACCOUNT	\$793.37	\$793.37	Invoice and PO indicate food services expenditure from the Cafeteria Account	✓			Food provided during administrative council meeting. Approximately 26 attendees. Amount seems excessive for 26 attendees (approx \$30 per person)	

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	595	110002306100013	05-3857	11/29/2004	TROXELL COMMUNICATIONS I	\$140.18	\$140.18	Purchase order and invoice indicate expenditure is for "Screen Manual Luma 72" X 96" --Tbar Twist clip for Luma"		✓		Screen used for classroom instruction. Expenditure appears reasonable for district operations	screens are used for various programs and allow teachers to provide instruction examples, problems, outlines to the entire class
	596	150002406100005	05-2546	9/10/2004	CARMELO'S PIZZERIA	\$345.08	\$345.08	Purchase Order List as "Lunch for staff approved summer workshop"	✓			Business Administrator represented that food is provided during meetings to limit time off task. No additional documentation was available.	Food is considered a supply in the chart of accounts thus charged to 610. The district has grade level collaboration meetings to discuss the progress of students and to analyze data from thematic units. Food is provided at the meetings to limit time off task and to allow staff to share thoughts on the professional development being presented. The students gain value through the teachers learning best practices and examining areas of strengths and areas of needs.
	597	110002708900025	05-3414	10/21/2004	TROXELL COMMUNICATIONS I	\$144.00	\$144.00	Purchase order and invoice indicate the expenditure is for 6 TV security Straps		✓		TV straps appears reasonable in protecting the district's assets	
	598	150002226100003	05-4219	12/14/2004	AAA SOUTH JERSEY	\$73.00	\$73.00	Invoice and PO indicate safety patrol equipment including 20 patrol belts, 62 patrol badges, and 20 lapel pins		✓		Expenditure appears to act as incentive for students to participate in school safety and the safety patrol volunteer program	

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	599	110002306100015	05-4202	12/14/2004	TROXELL COMMUNICATIONS I	\$204.00	\$204.00	Purchase order and invoice indicate expenditure is for "remote for x990/w or x995/w"		✓		Technology Coordinator represented that remote was for LCD projector used in distance learning equipment. Appears reasonable for district operations	
	600	150002406100006	05-4320	12/14/2004	WORLD ALMANAC EDUCATION	\$244.90	\$244.90	Invoice and PO indicate 2005 World Almanac purchased for the Quarter Mile Lane school		✓		Books appear reasonable and appear to provide educational value to students	
	601	110002628900023	05-3678	11/15/2004	TROXELL COMMUNICATIONS I	\$348.00	\$348.00	Purchase order and invoice indicate expenditure is for "Screen Tripod Insta-Theater Deluxe		✓		Tripod used in classroom instruction to go with screen. Expenditure appear reasonable to district operations	screen tripod is the free standing unit that holds the screen for projections to be displayed on. Projections are used in various programs and allows teachers to show examples, problems, outlines, etc to the entire class.
	602	110002526100035	05-4323	12/10/2004	BOTTINO'S SHOPRITE	\$145.40	\$145.40	Invoice and PO indicate food services for Renaissance Assembly on 12/7/2004		✓		Business Administrator represented that food is provided as incentive as part of program. No additional documentation was available.	Renaissance is a student reward program for academic achievement. The food is provided as incentives to the students and is appropriately charged as a supply in accordance with the uniform chart of accounts

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	603	110002306100013	05-4357	12/17/2004	LANDMARK AUDIO TECHNOLOG	\$1,660.15	\$1,660.15	Invoice and PO indicate 3 mobile waist transmitter assisted listening kits were ordered for \$579 each for the Broad Street School		✓		Assisted listening kits for students appears to provide educational value for disabled students. Expenditure appears reasonable for district operations.	these are not wireless microphones, from your description, these are listening kits. These kits are utilized by students who have difficulty hearing and allow them to hear the teacher more clearly so that they may participate in class and have better success in their understanding and work product.
	604	110002305300001	05-4368	12/23/2004	BRODART CO	\$236.94	\$568.75		✓			No documentation was available for review	
	605	110002708900025	05-4379	12/17/2004	REBECCA GUESS	\$317.68	\$431.55	Invoice and PO indicate reimbursement for Indian Avenue School principal for various expenditures including food services for meetings, honor roll parties, and books		✓		Business Administrator represented that food and awards were provided to students and staff as part of expenditure. Expenditures appear reasonable based on comments, however no additional documentation was available.	reimbursement to principal who provided incentives (books and food) to students for their academic success (honor roll) and the food for meetings is for grade level or professional development where small snacks are given to keep staff on task while reviewing student progress or school initiatives.

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	606	110002305900135	05-4383	12/17/2004	COUNTRY ROSE RESTAURANT	\$152.10	\$152.10	Invoice and PO indicate lunch expenditure during the Aspiring Principals University of Penn visit at Indian Avenue School	✓			Business Administrator represented that food is provided to limit time off task. No additional documentation was available	Food is considered a supply in the chart of accounts thus charged to 610. The district has inservice days to improve instruction through workshops, data analysis, and other professional development. Food is provided at the meetings to limit time off task and to allow staff to share thoughts on the professional development being presented. The students gain value through the teachers learning best practices and examing areas of strengths and areas of needs.
	607	110002625900023	05-2203	8/18/2004	BAUVILLE	\$1,200.00	\$1,546.17	Invoice and Purchase Order indicated what items where purchased for MARE program (Marine Activities program). Items purchased were name badges and name tags (120 name tags for \$4 each) and software "Award Maker Master Edition" to support Marine Activities program.			✓	Amount seems excessive for name tags. Business Administrator represented that name tags are speciality name tags for MARE program.	
	608	110002625900023	05-2238	8/27/2004	SIR SPEEDY	\$734.26	\$734.26	Invoice and PO indicate typesetting service and 2000 items of Form #57 and Form #81		✓		School supplies appears reasonable. Examined sample forms 57 and 81, appears to be used for HR records.	
	609	110002305300001	05-4384	12/17/2004	CARMELO'S PIZZERIA	\$285.99	\$303.15	Invoice and PO indicate lunch expenditure during honor roll, book club, Renaissance assembly and luncheon for students		✓		Expenditure appears to be incentive and reward for students and may provide educational value.	

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610	150002406100002	05-4402	12/17/2004	BRIDGETON DELI MARKET	\$173.79	\$173.79	Invoice and PO indicate food services for participants in holistic scoring for non-LAL instructors session (15 participants)	✓			Business Administrator represented that food is provided to limit time off task. No additional documentation was available	Food is considered a supply in the chart of accounts thus charged to 610. The district has grade level collaboration meetings to discuss the progress of students and to analyze data from thematic units. Food is provided at the meetings to limit time off task and to allow staff to share thoughts on the professional development being presented. The students gain value through the teachers learning best practices and examining areas of strengths and areas of needs.
611	110002214200035	05-4403	12/17/2004	BROAD STREET DELI	\$77.82	\$72.82	Invoice and PO indicates food services provided to Gr.8 LAL GEPA Practice & Analysis Session for 10 attendees	✓			Business Administrator represented that food is provided to limit time off task. No additional documentation was available	Food is considered a supply in the chart of accounts thus charged to 610. The district has grade level collaboration meetings to discuss the progress of students and to analyze data from thematic units. Food is provided at the meetings to limit time off task and to allow staff to share thoughts on the professional development being presented. The students gain value through the teachers learning best practices and examining areas of strengths and areas of needs.

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	612	110002185920018	05-4415	12/23/2004	LENAPE LIFEWAYS INC	\$300.00	\$300.00	Invoice and PO indicate performance to 3rd and 4th grade students by professional Lenape performers		✓		Performance supports the Lenape program at the Quarter Mile Lane School and appears to provide educational value for students	
	613	110002628900023	05-4441	12/21/2004	BRIDGETON DELI MARKET	\$219.01	\$219.01	Invoice and PO indicate food services provided at Grade 5 Collaboration session for 15 participants	✓			Business Administrator represented that food is provided to limit time off task. No additional documentation was available	Food is considered a supply in the chart of accounts thus charged to 610. The district has grade level collaboration meetings to discuss the progress of students and to analyze data from thematic units. Food is provided at the meetings to limit time off task and to allow staff to share thoughts on the professional development being presented. The students gain value through the teachers learning best practices and examining areas of strengths and areas of needs.

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	614	150002406100002	05-4692	1/12/2005	CAFETERIA ACCOUNT	\$656.89	\$656.89	Invoice and PO indicate food services provided at the Bridgeton High School			✓	Cannot determine educational value for food services provided and cannot determine who was provided food services based on inspected documentation. Business Administrator represented that food services was provided for recruiting event as an incentive for participants and attendance. No additional documentation was available	
	615	110002526100035	05-4760	1/27/2005	RAGAN COMMUNICATIONS INC	\$28.88	\$28.88	Invoice and PO indicate subscription renewal to "Bits & Pieces" motivational books for 3 months		✓		Motivational books for Superintendent appears to provide educational value to students through Superintendent communications	
	616	110002516100080	05-3929	12/14/2004	TROXELL COMMUNICATIONS I	\$799.00	\$799.00	Purchase order and invoice list item as "Speaker stands" and "Sound System Personal Passport DLX"			✓	Business Administrator represented that speaker system was purchased for assembly room at Cherry Street School. Expenditure appears reasonable based on response, but no additional documentation was available.	small speaker system was purchased for cherry street school. The school has a multipurpose room that they have assemblies in, there is no built in sound system so the speakers allows all of the students to hear the assembly.

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617	110002628900023	05-5287	2/17/2005	CAFETERIA ACCOUNT	\$146.84	\$146.84	Invoice and PO indicate food services provided during ETS meetings	✓			Business Administrator represented that food is provided to limit time off task. No additional documentation was available	Food is considered a supply in the chart of accounts thus charged to 610. The district has inservice days to improve instruction through workshops, data analysis, and other professional development. Food is provided at the meetings to limit time off task and to allow staff to share thoughts on the professional development being presented. The students gain value through the teachers learning best practices and examing areas of strengths and areas of needs.
618	110002515920080	05-2417	9/8/2004	TROXELL COMMUNICATIONS I	\$993.48	\$993.48	Purchase order and invoice indicate item is for screens and installation of screens.		✓		Screen used for classroom instruction. Expenditure appears reasonable for district operations	screens are used in various classes and allow the projection of materials, sample problems, outlines, and problems to be displayed to the entire class.

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619	150002406100108	05-2288	8/26/2004	PEOPLE'S PUBLISHING	\$2,221.89	\$2,221.90	Invoice and PO indicate LAL Worktext books (qty: 100) and Math Worktext books (qty: 100) were purchased for Grade 7. Includes teachers manuals for both texts		✓		Books purchased for the Broad Street school classes appear to be reasonable in quantity. Appears reasonable for student educational value	Broad Street is the largest k-8 school and po indicates workbooks for both LAL and math indicating 50 per - amount is not excessive. As we discussed during internal control documentation, all curriculum supply orders are reviewed and approved by a district curriculum supervisor prior to ordering. This would indicate their approval with the alignment to curriculum
620	110002404200023	05-5367	2/22/2005	COUNTRY ROSE RESTAURANT	\$450.00	\$450.00	Invoice and PO indicate food services provided for 50 guests for district In-Service meeting on 2/18/2005	✓			Business Administrator represented that food is provided to limit time off task. No additional documentation was available	Food is considered a supply in the chart of accounts thus charged to 610. The district has inservice days to improve instruction through workshops, data analysis, and other professional development. Food is provided at the meetings to limit time off task and to allow staff to share thoughts on the professional development being presented. The students gain value through the teachers learning best practices and examing areas of strengths and areas of needs.

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	621	151901003200006	05-5836	4/4/2005	MCDONALD'S	\$269.06	\$285.06	Invoice and PO indicate McDonald's meal for Grade 4 NJASK students		✓		McDonald's meals appear to act as incentive and reward for students, appear to add to educational value. Students appear to be the beneficiary	
	622	110002404200023	05-4451	12/23/2004	TROXELL COMMUNICATIONS I	\$3,232.99	\$3,232.99	Purchase order and invoice indicate item is for projector and visual presenter high performance.		✓		Business Administrator represented that expenditure is for screen to be used in classroom instruction.	your description states projector. These items are used in the classroom to provide illustrations to the entire class and to display examples of problems. Visual displays assist in the learning process.
	623	150002406100005	05-5205	2/8/2005	US POSTAL SERVICE	\$1,378.68	\$1,963.38	Purchase Order indicates that expenditure is for Postage machine refill		✓		Postage fees appear reasonable in the daily operations of district administration	postage meter is located in board office the meter is used to send district mailings to keep parents and the community informed as to events in the district. Also the meter is used to send bills, checks, and other general business mailings. A meter reading is taken expensed to appropriate accounts and refilled
	624	150002404400006	05-6559	5/19/2005	UNITED STATES POSTAL SER	\$24.73	\$1,244.54	Purchase Order indicates that expenditure is for Postage machine		✓		Postage fees appear reasonable in the daily operations of district administration. No vendor invoice or receipt is included.	
	625	110002305900013	05-2451	9/27/2004	VERTEX TECHNOLOGIES INC	\$7,867.00	\$11,363.00	Purchase order and invoice indicate expenditure is for networking switches		✓		Computer Network appears reasonable to district operation.	

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626	110002308900115	05-2160	8/19/2004	HARRY K WONG PUBLICATION	\$2,610.20	\$2,510.20	Purchase orders and invoice indicate item is for 120 copies of <u>The First Days of School</u>		✓		Business Administrator represented that book is part of new teacher packet. Appears to provide educational value to teachers for the teaching of students. Total paid against PO is greater than original PO amount	New teacher orientation included in their packets to assist them with preparation for their first days of school and the first days of students
627	150002236100006	05-3924	11/24/2004	DOT WOOLBERT	\$750.00	\$750.00	Purchase order and invoice indicates "Book-bag-Teacher totes"	✓			Providing Teachers totes does not improve student learning; the expenditure is not necessary to the success of the program or initiative.	
628	110002305900135	05-3518	10/28/2004	XPRESS ELECTRONICS	\$180.00	\$180.00	Purchase order and invoice indicate that expenditure is for Fax machine repair		✓		Office equipment in proper working order appears reasonable for district to operate	
629	110002196103818	05-4687	1/12/2005	WILLIAM ZIEFLE	\$36.00	\$36.00	Purchase order and invoice indicates that expenditure is for Dry cleaning table clothes for honor society and graduation		✓		Graduation expenditure appears reasonable as part of the school operations.	

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	630	150002216100005	05-2297	8/24/2004	PEOPLE'S PUBLISHING	\$2,473.68	\$2,556.00	Invoice and PO indicate LAL Worktext books (qty: 110) and Math Worktext books (qty: 110) were purchased for Grade 8. Includes teachers manuals for both texts		✓		Books purchased for the Broad Street school classes appear to be reasonable in quantity. Appears reasonable for student educational value	Broad Street is the largest k-8 school and po indicates workbooks for both LAL and math indicating 50 per - amount is not excessive. As we discussed during internal control documentation, all curriculum supply orders are reviewed and approved by a district curriculum supervisor prior to ordering. This would indicate their approval with the alignment to curriculum
	631	110002305900135	05-4217	12/14/2004	ZANER-BLOSER INC	\$393.09	\$393.09	Purchase order and invoice indicates that the expenditure is for supplies including dry erase markers, hand stamps		✓		Supplies purchased for the Buckshutem location appears reasonable for district operations	
	632	110002305300001	05-2374	8/27/2004	BOTTINO'S SHOPRITE	\$157.67	\$157.67	Invoice and PO indicate breakfast and lunch for summer program at Indian Avenue school			✓	Business Administrator represented that the cafeteria at the district was not operating during summer months. Therefore food items were purchased for students during the summer program. Expenditure appears reasonable, however no additional documentation was available.	

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	633	110002614200324	05-2373	8/27/2004	CARMELO'S PIZZERIA	\$38.98	\$38.98	Purchase Order and receipt provide no details regarding purpose of expenditure.	✓			Documentation does not indicate why provided food was necessary. Cannot determine educational value for students for providing food based on inspected documentation Business Administrator represented that food was provided to staff during Padeia training. No additional documentation was available	
	634	110002193200018	05-2398	9/16/2004	SCHOOLMART	\$349.27	\$329.50	Invoice and PO indicate 10 teacher timers were purchased		✓		School supplies appear reasonable for district operations Total paid against PO is greater than original PO amount	
	635	110002516100080	05-2425	9/8/2004	JONES SCHOOL SUPPLY CO I	\$199.50	\$215.25	Invoice and PO indicate 3500 award stickers for the Indian Avenue School		✓		School supplies and award stickers for students appear to provide incentive and motivation	
	636	150002406100002	05-2480	9/2/2004	CANVAS BAG	\$202.44	\$202.44	Invoice and PO indicate frame for Buckshutem school photo		✓		School photo appears to help create educational atmosphere and may provide educational value	
	637	110002226100235	05-2513	9/8/2004	SIR SPEEDY	\$580.00	\$580.00	Invoice and PO indicate two 2' x 8' banners were purchased			✓	School supplies appear reasonable, however amount seems excessive based on invoice and PO description	two foot custom banners for school to encourage school pride, parental involvement

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638	110002305900080	05-2675	9/16/2004	CARMELO'S PIZZERIA	\$67.24	\$67.24	Purchase Order list as "Staff Development"	✓			Business Administrator represented that food is provided during meetings to limit time off task. No additional documentation was available.	Food is considered a supply in the chart of accounts thus charged to 610. The district has grade level collaboration meetings to discuss the progress of students and to analyze data from thematic units. Food is provided at the meetings to limit time off task and to allow staff to share thoughts on the professional development being presented. The students gain value through the teachers learning best practices and examining areas of strengths and areas of needs.
639	110002183900018	05-6680	5/27/2005	CINDY BERNSTEIN	\$125.00	\$125.00	Purchase Order list services as Services for Multicultural night. There is also a note that says Lasagnas, Pasta w Marinara, and bread.			✓	Documentation not complete. Unsure what service was provided. Cannot determine educational value of providing food services based on inspected documentation	celebration for multicultural teaches the students about different cultures, their customs and foods; it also helps the students to learn tolerance acceptance, and understanding of the diverse cultures in which the live.

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640	110002216100017	05-2538	9/10/2004	CARMELO'S PIZZERIA	\$152.95	\$162.13	Purchase Order list as "For Staff Development Meeting"	✓			Business Administrator represented that food is provided during meetings to limit time off task. No additional documentation was available.	Food is considered a supply in the chart of accounts thus charged to 610. The district has grade level collaboration meetings to discuss the progress of students and to analyze data from thematic units. Food is provided at the meetings to limit time off task and to allow staff to share thoughts on the professional development being presented. The students gain value through the teachers learning best practices and examining areas of strengths and areas of needs.
641	110002193200018	05-2548	9/14/2004	CARMELO'S PIZZERIA	\$390.00	\$580.83	Purchase Order does not provide reason for expenditure			✓	Documentation does not indicate why provided food was necessary. Cannot determine educational value for students for providing food based on inspected documentation. Business Administrator represented that food was provided to teachers during opening day lunch. Acts as incentive and welcome for teachers. Purchase order was submitted after purchase.	

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	642	110002516100014	05-2537	9/10/2004	CARMELO'S PIZZERIA	\$231.50	\$245.39	Purchase Order list as "For Opening Day Staff Meeting"	✓			Business Administrator represented that food is provided as welcome for teachers and to allow teachers more time on task. No additional documentation was available.	food appropriately charged to supply line. First day of school for staff. Inservice for all staff members to review policy and procedures food provided to provide appreciation for staff members welcoming back to the district. Also allows for more time on task by keeping all staff members in the building.
	643	110002306100013	05-2520	9/15/2004	RENTAL CITY	\$380.00	\$380.00	Invoice and PO indicate rental for 1 tent and 60 chairs			✓	Business Administrator represented that tent and chairs were rented for outside activity. No additional documentation was available (eg. activity description)	outside activity - tent and chairs provide a sheltered place for people to sit and be out of harsh elements. Addresses health and safety issues.
	644	110002625900023	05-2540	9/10/2004	CARMELO'S PIZZERIA	\$410.93	\$410.93	Purchase Order list as "Sept. Luncheon"	✓			Documentation does not indicate why provided food was necessary. Cannot determine educational value for students for providing food based on inspected documentation	

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	645	110002624900023	05-2701	9/16/2004	CARMELO'S PIZZERIA	\$1,149.92	\$1,149.92	Purchase Order lists food services provided for Faculty Inservice Lunch on 9/1/2004	✓			Business Administrator represented that food is provided as a welcome for staff and to provide more time on task. No additional documentation was available.	food appropriately charged to supply line. First day of school for staff. Inservice for all staff members to review policy and procedures food provided to provide appreciation for staff members welcoming back to the district. Also allows for more time on task by keeping all staff members in the building.
	646	110002404200023	05-2551	9/10/2004	BOTTINO'S SHOPRITE	\$176.17	\$196.08	Invoice and PO indicate expenditures were for food from a local supermarket. On back of receipt states that food was purchased for opening day breakfast and student awards			✓	Cannot determine who was provided food services, what the object of providing food services was based on the inspected documentation. Business Administrator represented that food was provided for opening day breakfast for teachers as incentive and welcome. In addition, food was purchased for student incentive and awards. Expenditure appears reasonable, but no additional documentation was available	

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	647	150002406100102	05-2547	9/10/2004	CARMELO'S PIZZERIA	\$918.44	\$918.44	Purchase order and invoice indicate food provided to teachers during lunch at the Broad Street School	✓			Business Administrator represented food is provided as part of inservice day to staff. No additional documentation was available	
	648	150002405800005	05-2455	9/1/2004	CENTERTON INN	\$405.72	\$405.72	Purchase Order list as "8/20/2004 BHS Cabinet Meeting Luncheon"	✓			Business Administrator represented that refreshments provided at district wide meeting. No additional documentation was available. Purchase initiated and completed before purchase order	food is considered a supply and charged to 610. District level meeting of all administrators to discuss district business, review data, and review code, statute, and law updates, small refreshments provided
	649	110002236100017	05-2592	9/17/2004	CENTER FOR EDUCATION & E	\$159.00	\$159.00	Purchase Order list as "legal notes of Education subscription renewal"		✓		Legal notes appear to be part of district operations and appears reasonable	
	650	150002183900002	05-2903	9/24/2004	BIG JOHN'S PIZZA	\$70.00	\$70.00	14 \$5 Gift Certificates for Big John's Pizza.	✓			Usage or purpose of the gift cards is not known from reviewing the documentation provided. Cannot determine educational value for students in providing gift certificates based on inspected documentation. Business Administrator represented that gift cards were provided as incentives and awards. No additional documentation was available	gift certificates provided as incentives and awards

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	651	110002515920080	05-6371	5/10/2005	CENTURY BAKERY	\$404.80	\$404.80	Purchase Order list as "Honor Roll Party"			✓	Cannot determine number of students participating in party to determine appropriateness. Business Administrator represented that honor roll breakfasts are an incentive and held for students who made honor roll during prior marking period	food is considered a supply in the chart of accounts thus charged to 610. Honor roll breakfasts are an incentive and held for students who made the honor roll for the marking period.
	652	110002305900135	05-4697	1/12/2005	CENTURY BAKERY	\$67.05	\$67.05	Purchase Order list as "December Paideia Planning"	✓			Business Administrator represented food is provided to limit time off task. No additional documentation was available	Food is considered a supply in the chart of accounts thus charged to 610. The district has grade level collaboration meetings to discuss the progress of students and to analyze data from thematic units. Food is provided at the meetings to limit time off task and to allow staff to share thoughts on the professional development being presented. The students gain value through the teachers learning best practices and examining areas of strengths and areas of needs.

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653	150002226103502	05-2704	9/16/2004	ACME/ALBERTSONS	\$109.13	\$109.13	Invoice and PO indicate expenditures were for food from a local supermarket for Grade Level Meeting	✓			Business Administrator represented that food is provided to limit time off task. No additional documentation was available	Food is considered a supply in the chart of accounts thus charged to 610. The district has grade level collaboration meetings to discuss the progress of students and to analyze data from thematic units. Food is provided at the meetings to limit time off task and to allow staff to share thoughts on the professional development being presented. The students gain value through the teachers learning best practices and examining areas of strengths and areas of needs.
654	150002406100105	05-5052	2/1/2005	CENTURY BAKERY	\$54.00	\$93.54	Purchase Order list as "Paideia Visitation"	✓			Business Administrator represented that food is provided to limit time off task. No additional documentation was available	Food is considered a supply in the chart of accounts thus charged to 610. The district has grade level collaboration meetings to discuss the progress of students and to analyze data from thematic units. Food is provided at the meetings to limit time off task and to allow staff to share thoughts on the professional development being presented. The students gain value through the teachers learning best practices and examining areas of strengths and areas of needs.

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655	110002303310001	05-2705	9/16/2004	BOTTINO'S SHOPRITE	\$231.28	\$696.87	Invoice and PO indicate food services provided on Sept 2 staff meeting with Cherry St, Broad St, Buckshutem schools	✓			Business Administrator represented that food is provided to limit time off task. No additional documentation was available	Food is considered a supply in the chart of accounts thus charged to 610. The district has grade level collaboration meetings to discuss the progress of students and to analyze data from thematic units. Food is provided at the meetings to limit time off task and to allow staff to share thoughts on the professional development being presented. The students gain value through the teachers learning best practices and examing areas of strengths and areas of needs.
656	110002305300001	05-5437	2/28/2005	CENTURY BAKERY	\$74.90	\$516.95	Purchase Order list as Paideia Training	✓			Business Administrator represented that food is provided to limit time off task. No additional documentation was available	Food is considered a supply in the chart of accounts thus charged to 610. The district has grade level collaboration meetings to discuss the progress of students and to analyze data from thematic units. Food is provided at the meetings to limit time off task and to allow staff to share thoughts on the professional development being presented. The students gain value through the teachers learning best practices and examing areas of strengths and areas of needs.

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	657	110002305850080	05-2730	9/30/2004	NATIONAL BUSINESS FURNIT	\$174.00	\$174.00	Invoice and PO indicate 20 arm pads with burgundy print were ordered for the Cherry Street school	✓			Cannot determine use of arm pads based on inspected documentation. Business Administrator represented that arm pads were purchased for administrative staff for comfort.	
	658	150002186100002	05-2761	9/27/2004	ORECK MERCHANDISING LLC	\$1,083.84	\$1,049.86	Invoice and PO indicate 4 air purifiers were purchased		✓		Business Administrator represented that air purifiers were purchased for the Indian Ave school. Equipment appears reasonable to district operations Total paid against PO is greater than original PO amount	purifiers were used at Indian avenue - school scheduled for replacement - to prevent mold from forming in classrooms - health and safety
	659	150002226103504	05-6260	5/4/2005	CENTURY BAKERY	\$48.95	\$167.23	Purchase Order list as "Paideia Planning, Paideia & Pasta Dinner, and End of Testing Treat"	✓			Documentation does not indicate why provided food was necessary. Cannot determine educational value for students for providing food based on inspected documentation	
	660	150002406100104	05-2829	9/23/2004	BRANKO'S BOOKBINDING & P	\$934.00	\$934.00	Invoice and PO indicate rebinding of 45 textbooks		✓		Repair and rebinding of textbooks appears reasonable for educational value	

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	661	150002216100005	05-4739	1/27/2005	BEST IMPRESSIONS	\$1,809.22	\$1,719.00	Bridgeton Public school logo items including pens, note pads, plastic bags, highlighters, and stress reliever heart.	✓			Documentation does not indicated what initiative or program this purchase promotes Cannot determine educational value for students of logo items based on inspected documentation Total paid against PO is greater than original PO amount	
	662	110002614200723	05-2898	9/24/2004	DOM'S PHOTO	\$165.00	\$165.00	Invoice and PO indicate expenditure for 16' x 20' portrait for the EC Center		✓		Portrait appears to provide educational atmosphere to district locations (EC Center is the Early Childhood center)	
	663	150002406100003	05-2974	10/7/2004	JEM PRINT	\$59.00	\$59.00	Invoice and PO indicate two self inking black signature stamps for staff member		✓		School supplies appear reasonable for district operations	
	664	110002624200023	05-4381	12/17/2004	CENTURY BAKERY	\$416.80	\$416.80	Purchase Order list as "Honor Roll Party" for grades 1-6		✓		Expenditure appears reasonable for 6 classes (approximately \$2.50 each student) to act as incentive and reward.	

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665	110002305900080	05-6691	5/26/2005	CENTURY BAKERY	\$63.73	\$63.73	Purchase Order list as "Career Day"	✓			Business Administrator represented that food was provided to limit time off task. No additional supporting documentation was available.	Food is considered a supply in the chart of accounts thus charged to 610. The district has grade level collaboration meetings to discuss the progress of students and to analyze data from thematic units. Food is provided at the meetings to limit time off task and to allow staff to share thoughts on the professional development being presented. The students gain value through the teachers learning best practices and examining areas of strengths and areas of needs.
666	110002305300001	05-2979	10/5/2004	CUMBERLAND ENGRAVING SER	\$327.00	\$327.00		✓			No documentation was available for review	

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	667	110002308950080	05-6081	4/21/2005	CENTURY BAKERY	\$20.90	\$123.65	Purchase Order list as "S.O.M./ADMs Council "	✓			Business Administrator represented food is provided to limit time off task. No additional documentation was available	Food is considered a supply in the chart of accounts thus charged to 610. The district has grade level collaboration meetings to discuss the progress of students and to analyze data from thematic units. Food is provided at the meetings to limit time off task and to allow staff to share thoughts on the professional development being presented. The students gain value through the teachers learning best practices and examining areas of strengths and areas of needs.
	668	120004006100001	05-3010	10/7/2004	PRESENTATION SYSTEMS INC	\$861.48	\$861.48	Invoice and PO indicate 24" lamination	✓			School supplies are considered essential. District represented that lamination materials was purchased.	
	669	110002225900035	05-3350	10/26/2004	RAND MCNALLY & COMPANY	\$324.54	\$324.54	Invoice and PO indicate 30 atlases were purchased for school including 1 historical atlas and 1 atlas of American History	✓			Books appears reasonable to district operations and appear to provide students with educational value	

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670	110002305900135	05-5506	3/7/2005	CENTURY BAKERY	\$201.96	\$201.96	Purchase Order list as "Read Across American Family Night"	✓			Business Administrator represented that food is provided to limit time off task. No additional documentation was available	Food is considered a supply in the chart of accounts thus charged to 610. The district has grade level collaboration meetings to discuss the progress of students and to analyze data from thematic units. Food is provided at the meetings to limit time off task and to allow staff to share thoughts on the professional development being presented. The students gain value through the teachers learning best practices and examing areas of strengths and areas of needs.
671	110002525900035	05-6898	6/9/2005	CENTURY BAKERY	\$216.00	\$216.00	Purchase Order list as "MARE Night"	✓			Business Administrator represented that food is provided to limit time off task. No additional documentation was available	Food is considered a supply in the chart of accounts thus charged to 610. The district has grade level collaboration meetings to discuss the progress of students and to analyze data from thematic units. Food is provided at the meetings to limit time off task and to allow staff to share thoughts on the professional development being presented. The students gain value through the teachers learning best practices and examing areas of strengths and areas of needs.

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	672	150002406100105	05-1964	8/19/2004	HOLT RINEHART & WINSTON	\$250.00	\$1,555.67	Invoice and PO indicate learning materials and books including an audio CD library and 45 Active Reader's practice books		✓		Purchased for the Buckshutem school location, appears to be reasonable in quantity for average class sizes.	As reviewed in internal control procedures, all curriculum items are approved by a district curriculum supervisor prior to purchase to ensure alignment with district and core curriculum content standards 45 books not excessive for number of students at buckshutem school.
	673	110002305900015	05-2639	9/21/2004	COHANZICK COUNTRY CLUB	\$4,783.70	\$4,783.70	Purchase Order list as "Continental Breakfast, and Luncheon Buffet for 8/30/04 and 8/31/04. In Service Day"	✓			Documentation does not indicate why provided food was necessary. Cannot determine educational value for students for providing food based on inspected documentation	
	674	150002406100002	05-2377	8/27/2004	COUNTRY ROSE RESTAURANT	\$52.75	\$52.75	Purchase Order List as "Renaissance Training 8/18/04"	✓			Business Administrator represented that food is provided to limit time off task. No additional documentation was available	Food is considered a supply in the chart of accounts thus charged to 610. The district has grade level collaboration meetings to discuss the progress of students and to analyze data from thematic units. Food is provided at the meetings to limit time off task and to allow staff to share thoughts on the professional development being presented. The students gain value through the teachers learning best practices and examining areas of strengths and areas of needs.

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675	110002708900025	05-2511	9/8/2004	COUNTRY ROSE RESTAURANT	\$199.04	\$199.04	Purchase Order List as "Staff Mtg. Luncheon"	✓			Business Administrator represented that food is provided to limit time off task. No additional documentation was available	Food is considered a supply in the chart of accounts thus charged to 610. The district has grade level collaboration meetings to discuss the progress of students and to analyze data from thematic units. Food is provided at the meetings to limit time off task and to allow staff to share thoughts on the professional development being presented. The students gain value through the teachers learning best practices and examing areas of strengths and areas of needs.
676	110002404200023	05-2556	9/13/2004	COUNTRY ROSE RESTAURANT	\$300.00	\$300.00	Purchase Order list as " Staff Mtg. Luncheon"	✓			Business Administrator represented that food is provided to limit time off task. No additional documentation was available	Food is considered a supply in the chart of accounts thus charged to 610. The district has grade level collaboration meetings to discuss the progress of students and to analyze data from thematic units. Food is provided at the meetings to limit time off task and to allow staff to share thoughts on the professional development being presented. The students gain value through the teachers learning best practices and examing areas of strengths and areas of needs.

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	677	110002195920018	05-2555	9/13/2004	COUNTRY ROSE RESTAURANT	\$400.00	\$400.00	Purchase Order list as "New Teacher Orientation Luncheon"	✓			Business Administrator represented that food is provided to limit time off task. No additional documentation was available	Food is considered a supply in the chart of accounts thus charged to 610. The district has grade level collaboration meetings to discuss the progress of students and to analyze data from thematic units. Food is provided at the meetings to limit time off task and to allow staff to share thoughts on the professional development being presented. The students gain value through the teachers learning best practices and examining areas of strengths and areas of needs.
	678	120004004500001	05-3594	10/29/2004	CCAVAC	\$23,066.40	\$23,066.40	Purchase Order and Invoice list as "Assessment for the Cumb. Co. Audio-Visual Aids Commission for 2004-2005 school year.	✓			Audio-Visual Aid appear reasonable to increase student learning.	
	679	110002305800015	05-4936	2/17/2005	CRYSTAL SPRINGS BOOKS	\$1,654.36	\$1,604.61	Purchase Order and Invoice list various educational books and training aids	✓			Books and Educational Training Aids appears reasonable and applicable to student learning. Total paid against PO is greater than original PO amount	
	680	110002305900015	05-1702	8/9/2004	COTTRELL GRAPHICS	\$2,225.60	\$2,225.60	Purchase Order and Invoice list as "Parental Rights in Special Education"	✓			Booklets appear reasonable in providing students and student parents with needed information.	

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KPMG Ref.	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	District Comments
	681	110002614200823	05-4157	12/14/2004	CDWG INC	\$1,008.79	\$1,008.79	Purchase Order and Invoice provide detail list of computer peripherals purchase via this expenditure.		✓		Purchased of state contract number A81186 as documented on purchase order.	showed auditor where state contract number is on po please review. District technology function is 252 as per uniform chart of accounts. Tech plan provided
	682	110002515800021	05-2415	9/8/2004	CDWG INC	\$2,456.00	\$2,456.00	Purchase Order and Invoice provide detail list of computer peripherals purchase via this expenditure.			✓	State contract number was not documented on inspected PO.	showed auditor where state contract number is on po please review. District technology function is 252 as per uniform chart of accounts. Tech plan provided
	683	110002186100022	05-1966	8/19/2004	POSITIVE PROMOTIONS	\$383.25	\$383.25	Invoice and PO indicate 1000 promotional cards titled "10 ways to get involved in your child's Education" were ordered		✓		Promotional cards appear to provide educational value to both parents and students	
	684	110002306101580	05-5289	2/22/2005	CDWG INC	\$1,375.99	\$1,375.99	Purchase Order and Invoice indicate expenditure is for toner			✓	Cannot determine if computer purchases were purchased off the State contract based on the inspected documentation. State contract number not listed on inspected PO.	showed auditor where state contract number is on po please review. District technology function is 252 as per uniform chart of accounts. Tech plan provided
	685	150002406100105	05-3873	11/29/2004	CDWG INC	\$1,967.37	\$1,964.76	Purchase Order and Invoice provide detail list of computer peripherals purchase via this expenditure.		✓		State contract number was documented on inspected PO. Computer equipment appear to provide educational value to students.	

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	686	150002406100105	05-1423	7/29/2004	CDWG INC	\$1,398.00	\$1,398.00	Purchase Order and Invoice indicate expenditure was for four digital cameras			✓	State contract number not listed on inspected PO. Cannot determine necessity of digital cameras based on inspected documentation	
	687	110002306100015	05-0933	7/13/2004	CDWG INC	\$1,410.00	\$1,410.00	Purchase Order and Invoice indicate expenditure was for 15 inkjet printers			✓	Cannot determine if computer purchases were purchased off the State contract based on the inspected documentation. State contract number not listed on inspected PO.	
	688	150002406100105	05-1131	7/30/2004	CDWG INC	\$1,791.00	\$1,791.00	Purchase Order and Invoice indicate the expenditure was for toner and other computer peripherals			✓	Cannot determine if computer purchases are inline with technology plan/budget and whether they were purchased off the State contract based on the inspected documentation. State contract number not listed on inspected PO.	
	689	110002303310001	05-0934	7/13/2004	CDWG INC	\$1,807.00	\$1,807.00	Purchase Order and Invoice indicate the expenditure was for Toner.			✓	Cannot determine if computer purchases were purchased off the State contract based on the inspected documentation. State contract number not listed on inspected PO.	

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	690	150002406100003	05-1421	7/29/2004	CDWG INC	\$1,918.00	\$1,918.00	Purchase Order and Invoice provide detail list of computer peripherals purchase via this expenditure.			✓	Cannot determine if computer purchases are inline with technology plan/budget and whether they were purchased off the State contract based on the inspected documentation. State contract number not listed on inspected PO.	
	691	110002708900025	05-1420	7/29/2004	CDWG INC	\$1,918.00	\$1,918.00	Purchase Order and Invoice provide detail list of computer peripherals purchase via this expenditure.			✓	Cannot determine if computer purchases are inline with technology plan/budget and whether they were purchased off the State contract based on the inspected documentation. State contract number not listed on inspected PO.	
	692	150002406100105	05-1422	7/29/2004	CDWG INC	\$1,955.65	\$2,115.00	Purchase Order and Invoice provide detail list of computer peripherals purchase via this expenditure.			✓	Cannot determine if computer purchases are inline with technology plan/budget and whether they were purchased off the State contract based on the inspected documentation. State contract number not listed on inspected PO.	

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	693	110002308900115	05-3872	11/29/2004	CDWG INC	\$2,428.15	\$2,426.85	Purchase Order and Invoice indicate expenditure was for a Projector, and other Computer Peripherals			✓	Cannot determine if computer purchases were purchased off of state contract. State contract number noted on inspected PO. Total paid against PO is greater than original PO amount	
	694	110002516100080	05-3717	2/21/2005	BOOKSMITH	\$104.00	\$104.00	20 copies <u>Island of the Blue Dolphin</u>		✓		No Invoice or receipt included in Documentation. Books appear to provide educational value for students.	
	695	110002308900015	05-5327	3/8/2005	CDWG INC	\$2,006.99	\$2,029.05	Purchase Order and Invoice indicate expenditure is for toner			✓	Cannot determine if computer purchases are purchased off the State contract based on the inspected documentation. State contract number not listed on inspected PO.	
	696	111901003200001	05-3413	10/21/2004	CDWG INC	\$2,542.00	\$2,542.00	Purchase Order and Invoice indicate expenditure was for Toner, and other Computer Peripherals			✓	Cannot determine if computer purchases were purchased off the State contract based on the inspected documentation. State contract number not listed on inspected PO.	
	697	150002406100105	05-4634	2/16/2005	CDWG INC	\$3,831.00	\$3,831.00	Purchase Order and Invoice indicate expenditure was for toner.		✓		State contract number noted on inspected documentation.	

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	698	110002305850080	05-5290	2/22/2005	CDWG INC	\$4,088.00	\$4,088.00	Purchase Order and Invoice indicate expenditure is two laser printers.			✓	Cannot determine if computer purchases were purchased off the State contract based on the inspected documentation. State contract number not listed on inspected PO.	
	699	110002614200223	05-2079	8/19/2004	CDWG INC	\$5,839.00	\$5,839.00	Purchase Order and Invoice indicate expenditure is for toner sent to the West Avenue School		✓		Toner appears reasonable for district operations. State contract number noted on inspected documentation.	
	700	120004007100080	05-2384	9/8/2004	CDWG INC	\$7,391.00	\$7,391.00	Purchase Order and invoice indicate expenditure is for Toner and a projector.			✓	Cannot determine if computer purchases were purchased off the State contract based on the inspected documentation. State contract number not listed on inspected PO.	
	701	150002406100005	05-4380	12/17/2004	DILISI RISTORANTE	\$340.04	\$340.04	Purchase Order and Invoice list as "Indian Avenue SLC Dinner Mtg."			✓	Business Administrator represented that light refreshments were provided as part of community involvement. No additional documentation was available.	SLC is community group involved in running the individual school. Light refreshments provided as part of community involvement plan.
	702	150002226100002	05-4235	12/14/2004	DOM'S PHOTO	\$561.00	\$561.00	Purchase Order and Invoice indicate expenditure is for 8.5 X 11 Black Frames (qty: 102)			✓	Business Administrator represented that frames are used in awards and incentives. Per unit cost of approximately 5.6 appears to be reasonable.	part of general operations appropriately charged as supplies. Board Resolutions are framed and presented to individual being recognized.

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	703	150002216100007	05-4216	12/14/2004	DELL MARKETING L P	\$0.00	\$1,748.37	Dell Latitude D505 Laptop computers			✓	Documentation does not provide what purpose, strategic initiative or program the laptop would be used in conjunction with. Business Administrator represented that district technology plans provides for the purchase of laptop computers and allows staff to enter information from remote locations	district technology plan provides for the purchase of laptop computers. This allows staff to enter information from remote locations and allows students to work and share assets. State requires integrated use of technology in learning
	704	111501003200018	05-2666	9/28/2004	DELL MARKETING L P	\$0.00	\$1,374.62	Dell Optiplex Desktop Computers			✓	Documentation does not provide what purpose, strategic initiative or program the laptop would be used in conjunction with. Business Administrator represented that district technology plans provides for the purchase of laptop computers and allows staff to work from remote locations	district technology plan provides for the purchase of laptop computers. This allows staff to enter information from remote locations and allows students to work and share assets. State requires integrated use of technology in learning
	705	150002406100105	05-2762	9/27/2004	BOOKS ARE FUN	\$1,002.00	\$1,002.00	Children's Educational Books		✓		Educational Books appear reasonable for student educational value	

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	706	110002305850080	05-2667	9/28/2004	DELL MARKETING L P	\$0.00	\$1,062.73	Dell Optiplex Desktop Computers			✓	Documentation does not provide what purpose, strategic initiative or program the laptop would be used in conjunction with. Business Administrator represented that district technology plans provides for the purchase of laptop computers and allows staff to work from remote locations	district technology plan provides for the purchase of laptop computers. This allows staff to enter information from remote locations and allows students to work and share assets. State requires integrated use of technology in learning
	707	110002216100015	05-3360	2/3/2005	ULTIMATE OFFICE	\$250.08	\$250.08	Invoice and PO indicate school supplies were purchased for the Indian Avenue School includes a 30-day planner board, whiteboard marker and erasers		✓		School supplies appears reasonable for district operations	
	708	110002195920018	05-3515	10/27/2004	CARMELO'S PIZZERIA	\$50.85	\$50.85		✓			No documentation was available for review	
	709	110002305900080	05-3417	10/21/2004	DELL MARKETING L P	\$14,263.74	\$14,263.74	9 Dell Latitude D505 Laptop Computer			✓	Documentation does not provide what purpose, strategic initiative or program the laptop would be used in conjunction with	district technology plan provides for the purchase of laptop computers. This allows staff to enter information from remote locations and allows students to work and share assets. State requires integrated use of technology in learning

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	710	150002406100003	05-1287	7/29/2004	DELL MARKETING L P	\$32,932.78	\$32,932.78	23 Dell Optiplex Desktop Computers			✓	Documentation does not provide what purpose, strategic initiative or program the laptop would be used in conjunction with	district technology plan provides for the purchase of laptop computers. This allows staff to enter information from remote locations and allows students to work and share assets. State requires integrated use of technology in learning
	711	110002306100015	05-1280	10/21/2004	DELL MARKETING L P	\$33,201.63	\$33,201.63	27 Optiplex Desktop Computers			✓	Documentation does not provide what purpose, strategic initiative or program the laptop would be used in conjunction with. Business Administrator represented that district technology plans provides for the purchase of laptop computers and allows staff to work from remote locations	district technology plan provides for the purchase of laptop computers. This allows staff to enter information from remote locations and allows students to work and share assets. State requires integrated use of technology in learning
	712	150002406100003	05-1010	8/31/2004	DELL MARKETING L P	\$7,415.50	\$7,415.50	5 Latitude D505 laptop Computers			✓	Documentation does not provide what purpose, strategic initiative or program the laptop would be used in conjunction with. Business Administrator represented that district technology plans provides for the purchase of laptop computers and allows staff to work from remote locations	district technology plan provides for the purchase of laptop computers. This allows staff to enter information from remote locations and allows students to work and share assets. State requires integrated use of technology in learning
	713	120004004500001	05-4937	2/17/2005	ERIC ARMIN, INCORPORATED	\$2,988.03	\$3,040.56	40 TI-73 Educational Calculators		✓		Calculators appear to facilitate Student Learning	

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	714	110002306100015	05-0675	7/8/2004	EDUCATIONAL EQUIPMENT SE	\$773.50	\$773.50	Laminating Film		✓		School supplies appear reasonable to operate district	
	715	110002193200018	05-4136	12/14/2004	EDUCATIONAL EQUIPMENT SE	\$1,490.00	\$1,490.00	10 Overhead Projector		✓		Overhead Projectors provide students with educational value through multimedia classrooms	
	716	110002516100080	06-0008	8/2/2005	CCAVAC	\$23,782.00	\$23,782.00	Invoice indicates assessment for the Cumberland County Audio-Visual Aids Commission for the 2005-2006 school year		✓		Participation in the Cumberland County Audio-Visual Aids Commission provides teachers with access to audio/visual materials at schools throughout Cumberland County. This provides learning materials that are shared and appears to add to student educational value and benefit	
	717	150002226103504	06-6760	5/24/2006	STANLEY CARR JR	\$4,000.00	\$6,000.00	Invoice and PO indicates 600 dinner tickets were ordered at \$10 each for 5/25/2006 Academic Excellence Day		✓		Cannot determine educational value of \$10 dinner tickets and where/how dinner tickets were distributed based on inspected documentation Business Administrator represented that dinner coupons were sold to parents for school event. Expenditure appears reasonable for the school event, however no additional documentation was available.	

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	718	110002404200023	06-0685	7/14/2005	SCHOLASTIC INC	\$341.08	\$293.75	Purchase order and invoice indicated 50 books were ordered with titles including "100 Dresses", and "They led the way"		✓		Description of the book content indicated the books allow the struggling reader to experience and achieve success for Grades 4-12. Total paid against PO is greater than original PO amount	
	719	150002226103508	06-3772	10/19/2005	XPRESS ELECTRONICS	\$335.00	\$335.00	Purchase order and invoice indicated repairing worked performed on HP and 3/hp copier machines.		✓		Copy machines repair ensured normal tech operation and appear reasonable for the school.	
	720	110002405900135	06-7253	6/21/2006	CUMBERLAND REGIONAL SCHO	\$334.00	\$334.00	Purchase order indicated 2006 celebration of teaching program expense on April 26, and May 11, 2006 for districts' share of dinner/refreshments and T shirt cost.		✓		Invoice is from Department of Education in State of New Jersey Cumberland country office.	
	721	150002216100002	06-0069	8/18/2005	EUGENE PRINTING CO	\$279.60	\$17,053.05	Purchase order and invoice indicated 6 categories of envelopes printing jobs by the vendor.		✓		Envelopes are considered office supply for the district schools appears reasonable for school operations.	
	722	150002236100006	06-2439	8/18/2005	EXECUTIVE BUSINESS SOLUT	\$328.84	\$328.84	Purchase order and invoice indicated pen, tape, folder, clips, and etc.		✓		Office supplies appear reasonable for school to keep normal operations.	
	723	110002305900035	06-5586	2/22/2006	MCDONALD'S	\$332.50	\$332.50	Purchase order indicated honor roll breakfast at the Cherry street school.		✓		Students appear to be the beneficiary, and honor roll program appears to be positive to student future development.	

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	724	150002226103505	06-2611	8/17/2005	BOOKSMITH	\$168.00	\$168.00	Invoice and PO indicate 14 copies of "Getting to Yes: Negotiating Agreement Without Giving In" were purchased for distribution at Charge Conference to be held on 9/29/2005		✓		Books to be distributed at conference appears to provide educational value for conference attendees and may help to provide educational value for students	
	725	110002526100035	06-4399	11/28/2005	CARMELO'S PIZZERIA	\$319.02	\$319.02	Invoice and PO indicate pizza ordered for "Evening of Thanks". Delivery was to the Broad Street School			✓	Business Administrator represented that food was provided in parent night and acts as incentive to attract parents' involvement. No additional documentation was available including attendance list.	parental involvement - food assists in attracting more parents to the event
	726	150002405000003	06-1957	8/4/2005	SCHWABB INC	\$339.05	\$323.00	Purchase order and invoice indicated ink pad, and signature stamp purchase from the vendor.		✓		Office supplies purchase appears reasonable to school operations. Total paid against PO is greater than original PO amount	
	727	120002527300135	06-6684	5/18/2006	REBECCA GUESS	\$290.00	\$605.98	Purchase order and invoice indicated May activities/Parent dinner, Paideia planning and parent picnic, and student awards.		✓		Students appear to be the beneficiary, and the program appears to be positive to cooperative effort among the school, the parents, and the students.	
	728	150002406100105	06-1727	7/14/2005	IMPACT OFFICE PRODUCTS	\$2,965.35	\$2,966.65	Invoice and order form indicate purchase of office supplies including items such as pens, notebooks, highlighters, and binders		✓		Office supplies appears reasonable to the district operations	
	729	150002406100105	06-2741	8/29/2005	SCHOOL SPECIALTY INC	\$313.50	\$313.50	Purchase order and invoice indicated storage bags for bulletin board, teachers' note clipboard, and elementary substitutes teacher folder.		✓		Office supplies purchase appears reasonable to school operations.	

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	730	110002515900080	06-6986	5/31/2006	CARMELO'S PIZZERIA	\$302.64	\$302.64	Purchase order and invoice indicated refreshments for admin. Council lunch on 5/10/2006.	✓			Business Administrator represented that food is provided to limit time off task. No additional documentation was available	Administrative council is the districts principals, central administration, district wide supervisors. The group meets monthly to discuss, curriculum issues, business issues (budget, facilities, purchasing), community awareness, board policy. With the full agenda of information and discussion, refreshments are provided in order to keep the meeting to one day and to minimize time off task. These areas address the operations of the district and benefit the students educational environment and practices
	731	150002216100005	06-5776	2/28/2006	BOTTINO'S SHOPRITE	\$300.64	\$300.64	Purchase order and invoice indicated refreshments for attendance awards, honor roll, S.O.M program at Indian School.	✓			Students appear to be the beneficiary, and award and honor roll program appears to be positive to student future development.	
	732	110002226100235	06-3554	10/11/2005	BOOKSMITH	\$300.00	\$300.00	Purchase order and invoice indicated 25 of "Getting to Yes" books.	✓			The books purchased appear to be beneficial to student learning.	
	733	150002406100005	06-5205	1/25/2006	TEXAS ROADHOUSE	\$291.34	\$408.39	Purchase order and invoice indicated MP1 Honor Roll Lunch on 12/13/2005 for Indian School.	✓			Students appear to be the beneficiary, and honor roll program appears to be positive to student future development.	

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	734	110002404200023	06-6084	3/31/2006	PITNEY BOWES/RENTAL	\$293.24	\$293.24	Purchase order and invoice indicated rental of postage meter 1/1/06 - 3/31/06.		✓		Office supplies rental appears reasonable to school operations.	
	735	150002406100004	06-2987	9/13/2005	REBECCA GUESS	\$299.07	\$299.07	Purchase order and invoice indicated paper goods for staff meeting on 9/1 - 9/2/05, and kindergarten open house, a student birthday tree, and breakfast buns from Rudolphi's.	✓			Cannot determine educational value for all expenditures on PO based on inspected documentation. Cannot determine who received breakfast buns based on inspected documentation. Business Administrator represented that food is provided to limit time off task. No additional documentation was available.	sept. 1st and 2nd were staff inservice days prior to the start of school. The staff at Indian avenue school would have been the recipients. As previously noted food on these days limits time off task so that more information may be covered during the training session. In addition this provides a small staff recognition and adds to the positive work environment
	736	150002216100003	06-5863	3/17/2006	BOTTINO'S SHOPRITE	\$295.17	\$295.17	Purchase order and invoice indicated refreshments for parents and students on 3/15/06 for the student of the month program.		✓		Students appear to be the beneficiary, and student of the month program appears to be positive to student future development.	
	737	110002218900017	06-3029	9/20/2005	DEMCO	\$287.13	\$346.97	Purchase order and invoice indicated cost on bookmarks, posters, eraser, ruler, and etc.		✓		School supplies purchase appears reasonable to school operations.	
	738	150002408900004	06-1399	7/14/2005	INDIAN FIELDS MARKET	\$286.00	\$286.00	Purchase order indicated 2005-2006 subscriptions for Bridgeton News, and Atlantic City press.		✓		School supplies purchase appears reasonable to school operations. No vendor invoice was noted.	Questioned amount is for a yearly subscriptions to two newspapers, 1 copy of each.
	739	110002306100015	06-4314	12/2/2005	SEBCO BOOKS	\$2,149.31	\$2,278.38	Invoice indicated books for Bridgeton High School library		✓		New library materials appears reasonable to provide informative books to students	

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	740	110002226100235	06-6530	5/9/2006	FRIENDLY'S RESTAURANT	\$285.56	\$285.56	Purchase order and invoice indicated food and drinks at friendly's restaurant for 7th & 8th grade honor roll luncheon for Indian school on 5/8/06.		✓		Students appear to be the beneficiary, and honor roll program appears to be positive to student future development.	
	741	110002624200023	06-0039	7/26/2005	GANN LAW BOOKS	\$135.50	\$4,771.00	Purchase order and invoice indicated copies of several books, including 8 police manual, 30 statutes title 18A, 33 Admin code titles 6&6A, and etc.		✓		The books purchased appear to be beneficial to school safety operations.	
	742	110002218900017	06-2667	8/25/2005	SCHOOL SPECIALTY INC	\$1,690.83	\$1,890.83	Invoice and PO indicate 7 marker boards were ordered of various sizes		✓		School supplies appear reasonable for district operations	
	743	110002912800401	06-5846	3/16/2006	CENTURY BAKERY	\$254.25	\$302.25	Purchase order and invoice indicated refreshments for read across America night, SOM TEA, and PAIDEIA planning.		✓		Cannot determine educational value for students of providing food during meetings. Cannot determine who was provided food and the necessity of providing food based on the inspected documentation. Business Administrator represented that events were provided as incentive for parent involvement and student awards. No additional documentation was available.	read across America is a parental involvement event which has refreshments - this helps to encourage the attendance of parents. SOM=student of the month the tea is a celebration for the student and provides the educational value of experiencing a tea and how to behave at such a function. As previously stated, Indian avenue is a Padeia demonstration school and part of the model calls for meetings to discuss the implementation of the model.
	744	110002305300001	06-5774	2/28/2006	FRIENDLY'S RESTAURANT	\$258.75	\$258.75	Purchase order and invoice indicated honor roll luncheon for Grade 7&8 students on 2/28/06 for Indian School.		✓		Students appear to be the beneficiary, and honor roll program appears to be positive to student future development.	

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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	District Comments
	745	110002515900080	06-6517	5/8/2006	BIG JOHN'S PIZZA	\$250.00	\$250.00	Purchase order and invoice indicated 50 medium pizza gift certificates for student awards.		✓		Students appear to be the beneficiary, and the student awards program appears to be positive to student future development.	
	746	150002226103504	06-4119	11/4/2005	LAVENIA TRANSPORTATION I	\$240.00	\$240.00	Purchase order and invoice indicated round trip car services for passengers of 4 to and from 30th street station to attend LSS Conf.		✓		Business Administrator represented that LSS conference (Laboratory for Student Success) was for principals and appears reasonable for educational value.	
	747	110002215800017	06-6718	5/22/2006	BOTTINO'S SHOPRITE	\$424.83	\$424.83	Purchase order and invoice indicated breakfast for honor roll on 5/15 and 5/16/06.		✓		Students appear to be the beneficiary, and honor roll program appears to be positive to student future development.	
	748	151901003200006	06-2986	9/13/2005	CENTURY BAKERY	\$222.85	\$222.85	Purchase order and invoice indicated staff breakfast on inservice days Sept. 1-2, 2005 and Kindergarten open house on Sept. 2, 2005.	✓			Cannot determine who was provided food for expenditures listed on PO and the necessity of providing food based on the inspected documentation. Business Administrator represented that food was provided to limit time off task and also as incentive and award for teachers. No additional documentation was available.	sept. 1st and 2nd were staff inservice days prior to the start of school. The staff at Indian avenue school would have been the recipients. As previously noted food on these days limits time off task so that more information may be covered during the training session. In addition this provides a small staff recognition and adds to the positive work environment
	749	150002226100002	06-6685	5/18/2006	CENTURY BAKERY	\$368.35	\$368.35	Purchase order and invoice indicated honor roll program at Indian school on May 18th, 2006.		✓		Students appear to be the beneficiary, and honor roll program appears to be positive to student future development.	

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750	110002193200018	06-0415	7/1/2005	EXECUTIVE BUSINESS SOLUT	\$2,681.39	\$2,693.87	Invoice and order form indicate purchase of office supplies including blank CD's, server backup tapes, and laptop security cables		✓		Office supplies appear reasonable to the district operations	
751	150002226103504	06-6486	5/4/2006	INDIAN AVENUE SCHOOL	\$210.92	\$210.92	Purchase order indicated reimbursement for administrative council supplies of 30 Caddy/Note - pen and free gift of Trinket Box.	✓			Cannot determine educational value for students of providing specialized pens for administrative council based on the inspected documentation	
752	150002406100008	06-6909	5/31/2006	CARMELO'S PIZZERIA	\$206.44	\$206.44	Purchase order and invoice indicated Paideia family night at Indian school on 5/17/06 for pizza and drinks.		✓		Refreshment appears to be beneficial to the Paideia meeting and the meetings appear to add value to cooperative effort among the school, the parents, and the students.	

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753	150002406100105	06-6476	5/3/2006	CARMELO'S PIZZERIA	\$309.73	\$376.72	Purchase order and invoice indicated student rewards for testing on 4/5 and 4/7/06 for Grade 7 and administrative council on 4/12/06.			✓	Refreshment appears to be for student awards, however cannot determine educational value for students in providing refreshments during administrative council meetings based on inspected documentation. Business Administrator represented that food is provided during administrative council meeting to limit time off task. No additional documentation was available.	Administrative council is the districts principals, central administration, district wide supervisors. The group meets monthly to discuss, curriculum issues, business issues (budget, facilities, purchasing), community awareness, board policy. With the full agenda of information and discussion, refreshments are provided in order to keep the meeting to one day and to minimize time off task. These areas address the operations of the district and benefit the students educational environment and practices
754	110002525900035	06-4064	11/7/2005	K-MART	\$202.97	\$202.97	Purchase order and invoice indicated purchase of a DVD/VCR combo player and a DVD converter box for TV.			✓	Cannot determine objective of purchase based on inspected documentation. Business Administrator represented that item is used for educational purposes. No additional documentation is available.	dvd is used to show educational documentaries, movies related to subject, and training videos. These items help to reinforce text instruction, show practical application, and provide group instruction and training without having to pay an outside presenter

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	755	110002216100013	06-3379	9/28/2005	SPORTIME	\$191.80	\$269.80	Purchase order and invoice indicated 20 of sport stopwatch - ultrak 330 at \$9.59 each.		✓		Business Administrator represented that stop watches are used for timing of tests as required by state. Expenditure appears reasonable for district operations	stop watches are purchased for timing of tests as required by state testing procedures
	756	202131006100035	06-6560	5/15/2006	DOLLARTOWN	\$179.50	\$179.50	Purchase order indicated reimbursement for supplies of MARE project.			✓	Invoice did not indicate what was purchased. Cannot determine what type of materials were purchased in support of MARE program.	MARE program description provided
	757	110002218900017	06-2929	9/9/2005	DORIAN GIORGIO	\$177.27	\$177.27	Purchase order indicated reimbursement for supplies of new teacher orientation at BHS.			✓	Cannot determined what was actually purchased because of missing invoice.	
	758	110002226100001	06-0014	7/7/2005	HASLER INC	\$174.96	\$174.96	Purchase order and invoice indicated yearly payment for state & structure insurance for 05-06.		✓		State & structure insurance appears reasonable to the school.	

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	759	11999999999999	06-6969	5/31/2006	BOTTINO'S SHOPRITE	\$170.54	\$170.54	Purchase order and invoice indicated refreshments for cultural sensitivity prog. For cast, central office, staff and Bridgeton city officials.			✓	Cannot determine educational value for students of providing food during meetings. Cannot determine who was provided food and the necessity of providing food based on the inspected documentation. Business Administrator represented that food was provided as incentive for participation from communities (including parents and students). No additional documentation was available (eg. attendance lists)	With the diverse cultural backgrounds throughout the city, it is important that all staff be aware of certain aspects of the different cultures and be sensitive to them. By being aware of these different elements, teachers, administrators, and support staff can better serve the students and the community in which they work. A presentation was done for the community, staff, and city, refreshments were available to encourage continued participation in community programs effecting the education of our youth
	760	150002228903504	06-3087	9/19/2005	CARMELO'S PIZZERIA	\$426.22	\$426.22	Purchase order and invoice indicated refreshments purchased at the pizzeria for data analysis workshop.	✓			Cannot determine educational value for students of providing food during meetings. Cannot determine who was provided food and the necessity of providing food based on the inspected documentation. Business Administrator represented that food was provided to limit time off task. No additional documentation was provided.	west avenue teaching staff were provided with pizza while they were learning how to assess student test data and then how to utilize that data to improve instruction

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	761	110002218900017	06-3412	10/5/2005	e.COMM TECHNOLOGIES	\$2,200.00	\$2,200.00	Invoice indicates purchase of 10 refurbished Avaya telephone handsets		✓		Telephone handsets appear reasonable to the district operations	
	762	114021006100141	06-2687	8/22/2005	HESPELT'S FLORIST	\$100.00	\$100.00	Invoice and PO indicate flower arrangement for funeral services of student	✓			Cannot determine necessity of district funding flowers based on the inspected documentation	flowers are provided as a part of doing business for sympathy for staff or families of departed students, staff recognition, or encouragement. They are small tokens to show caring for dedicated staff members in an attempt to help maintain staff and reduce the turnover. This allows for continuity of instruction and helps to limit costs related to the training requirements of new staff and provided stabilization for the students
	763	110002708900025	06-1890	7/20/2005	KAREN HORWITZ	\$159.90	\$159.90	Purchase order and invoice indicated two plants purchase for the lobby at high school		✓		The floor plants appear to contribute to build positive school image and add value to the environment.	
	764	150002216100003	06-4395	11/28/2005	THE NAMETAG SOURCE, LLC	\$159.42	\$159.42	Purchase order and invoice indicated purchase of nametag rope cord, and associated freight and shipping cost.		✓		Office supplies purchase appears reasonable to school operations.	
	765	110002404200023	06-2703	8/29/2005	TMC COMPCO LLC	\$48.45	\$48.45	Invoice and PO indicate ink rollers for postage machine at Broad Street School		✓		District supplies appears reasonable for district operations	

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	766	150002226100002	06-6475	5/3/2006	BOTTINO'S SHOPRITE	\$530.75	\$530.75	Purchase order and invoice indicated refreshments and other purchases for NJASK Grade 5,6,7 on 4/3, 4/4/06, Terra Nova/pass testing on 4/7/06 and admin council on 4/10, 4/11, 4/12/06.			✓	Cannot determine who was provided food for expenditures listed on PO and the necessity of providing food based on the inspected documentation. Business Administrator represented that food was provided to students to aid in testing and at administrative council to limit time off task. No additional documentation was available.	food was provided for students during testing - children tend to perform better when they are not hungry. Administrative council is also listed see previous explanation of administrative council and why refreshments are provided
	767	150002226103507	06-4075	11/3/2005	COUNTRY ROSE RESTAURANT	\$152.76	\$152.76	Purchase order and invoice indicated food expense for university of Penn visit at Indian school on 10/26/2005.	✓			Cannot determine necessity of providing food based on the inspected documentation. Business Administrator represented that food was provided to limit time off task. No additional documentation was available.	University of Penn provides Language arts Literacy Training. Food was provided to limit time off task while teachers were trained on best practices

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	768	111901003200070	06-4897	12/22/2005	DENISE CLEVELAND	\$150.28	\$150.28	Purchase order and invoice indicated replenish petty cash August 05 - December 05, for shoprite, century bakery, and post office.	✓			Cannot determine necessity and purpose of petty cash expenditures based on inspected documentation. Business Administrator represented that food was purchased for staff meetings to limit time off task. No additional documentation was available.	petty cash use is permitted for small purchases under \$25 each. Appears small refreshments were served during staff meetings
	769	110002215800019	06-5588	2/22/2006	STEPHEN J LYNCH	\$146.86	\$147.79	Purchase order and invoice indicated reimbursement for success academy incentives for first term honor roll - 2 marking periods.		✓		Students appear to be the beneficiary, and honor roll program appears to be positive to student future development.	
	770	150002406100105	06-3165	9/26/2005	ULTIMATE OFFICE	\$140.94	\$140.94	Purchase order and invoice indicated 2 60125 stationmate desktop file with 25 pocketfiles plus shipping cost.		✓		Office supplies purchase appears to reasonable to school operations.	

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771	110002308900115	06-4142	11/16/2005	HESPELT'S FLORIST	\$56.00	\$112.00	Purchase order indicated 3 sympathy bouquets sent to district staff	✓			Cannot determine the educational value and necessity of the purchase based on the inspected documentation. No vendor invoice. Business Administrator represented that flowers are purchased as staff recognition. No additional documentation was available.	flowers are provided as a part of doing business for sympathy for staff, staff recognition, or encouragement. They are small tokens to show caring for dedicated staff members in an attempt to help maintain staff and reduce the turnover. This allows for continuity of instruction and helps to limit costs related to the training requirements of new staff and provided stabilization for the students
772	110002404200023	06-1811	8/3/2005	EXECUTIVE BUSINESS SOLUT	\$2,034.44	\$2,016.54	Invoice and order form indicate purchase of office supplies including Binders, clips, 3-hole punchers, and folders	✓			Office supplies appear reasonable to the district operations Total paid against PO is greater than original PO amount	

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	773	110002308900115	06-2696	10/24/2005	HESPELT'S FLORIST	\$106.00	\$212.00	Purchase order and invoice indicated sympathy floral arrangement was for a retired teacher	✓			Invoice included additional sympathy floral arrangements. Cannot determine the educational value and necessity of the purchase based on the inspected documentation. Business Administrator represented that flowers are purchased for staff recognition. No additional documentation was available.	flowers are provided as a part of doing business for sympathy for staff, staff recognition, or encouragement. They are small tokens to show caring for dedicated staff members in an attempt to help maintain staff and reduce the turnover. This allows for continuity of instruction and helps to limit costs related to the training requirements of new staff and provided stabilization for the students
	774	150002406100005	06-5250	1/25/2006	XPRESS ELECTRONICS	\$35.00	\$35.00	Purchase order and invoice indicated services for typewriters cleaning, and repairing.	✓			Office supplies repair appears reasonable to school operations.	
	775	110002515000014	06-2757	8/25/2005	BOTTINO'S SHOPRITE	\$99.99	\$99.99	Invoice and PO indicated food for TDHS meeting	✓			Cannot determine who was provided food services and for what reason based on inspected documentation. Cannot determine educational value of providing food services based on inspected documentation. Business Administrator represented that food was provided to limit time off task. No additional documentation was available.	TDHS=talent development high school This is the school model selected by the High School a pilot district for small learning communities. The food was provided for staff and developers during training meeting. The training meeting was to instruct staff on how to properly implement the model thereby improving instruction and student achievement

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	776	110002303310001	06-3702	11/28/2005	HESPELT'S FLORIST	\$30.00	\$60.00	Purchase order indicated 2 sympathy bouquets	✓			Cannot determine the educational value and necessity of the purchase based on the inspected documentation. Business Administrator represented that flowers were purchased as staff recognition. No additional documentation was available.	flowers are provided as a part of doing business for sympathy for staff, staff recognition, or encouragement. They are small tokens to show caring for dedicated staff members in an attempt to help maintain staff and reduce the turnover. This allows for continuity of instruction and helps to limit costs related to the training requirements of new staff and provided stabilization for the students
	777	110002518900080	06-4515	12/6/2005	HESPELT'S FLORIST	\$30.00	\$60.00	Purchase order indicated 2 sympathy bouquets	✓			Cannot determine the educational value and necessity of the purchase based on the inspected documentation. Business Administrator represented that flowers were purchased as staff recognition. No additional documentation was available.	flowers are provided as a part of doing business for sympathy for staff, staff recognition, or encouragement. They are small tokens to show caring for dedicated staff members in an attempt to help maintain staff and reduce the turnover. This allows for continuity of instruction and helps to limit costs related to the training requirements of new staff and provided stabilization for the students

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	778	110002625900023	06-2874	9/8/2005	AMY HORNER	\$25.07	\$25.07	Invoice and PO indicate refreshments for staff training	✓			Cannot determine who was provided food services and for what reason based on inspected documentation. Cannot determine educational value of providing food services based on inspected documentation. Business Administrator represented that food was provided to limit time off task. No additional documentation was available.	technology staff training meeting appropriately charged to code 252. small refreshments provided see previous explanation of the benefit of providing refreshments at staff meetings
	779	110002516100021	06-2891	9/12/2005	IMPACT OFFICE PRODUCTS	\$496.90	\$496.90	Invoice and PO indicate tote bins (receptacles) were purchased (qty 40)		✓		District equipment appears reasonable for district operations	
	780	110002525900035	06-3932	11/28/2005	HESPELT'S FLORIST	\$20.00	\$40.00	Purchase order indicated 1 sympathy bouquet	✓			Cannot determine the educational value and necessity of the purchase based on the inspected documentation. Business Administrator represented that flowers were provided as staff recognition. No additional documentation was available. No vendor invoice	
	781	150002226103504	06-6504	5/8/2006	CARMELO'S PIZZERIA	\$67.53	\$67.53	Purchase order and invoice indicated refreshments for Rowan's student teachers celebration (end of program) 30 attendees.			✓	Cannot determine who was beneficiary of expenditure based on the inspected documentation.	collaborative effort with Rowan University district provides student teaching possibilities as part of the graduation requirements.

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	782	110002614200323	06-7041	5/31/2006	CARMELO'S PIZZERIA	\$67.50	\$67.50	Purchase order and invoice indicated refreshments for SLC meeting on June 1, 2006.			✓	Cannot determine who was provided food services and for what reason based on inspected documentation. Cannot determine educational value of providing food services based on inspected documentation	SLC - is the leadership council for the school. The council is a group of parents, community leaders, teachers (stakeholders) and is required by Abbott. The council is unpaid and meet to discuss the educational activities of the school and to review budget and expenditures as well as building suggestions. Refreshments were provided to the group for their community participation and to encourage continued involvement
	783	110002216100013	06-5404	1/31/2006	BOTTINO'S SHOPRITE	\$1,814.21	\$1,814.21	Invoice and PO indicate produce, bottled water, etc. purchased for district workshops on 1/30/2006	✓			Business Administrator represented that food is provided to limit time off task. No additional documentation was available	Food is considered a supply in the chart of accounts thus charged to 610. The district has grade level collaboration meetings to discuss the progress of students and to analyze data from thematic units. Food is provided at the meetings to limit time off task and to allow staff to share thoughts on the professional development being presented. The students gain value through the teachers learning best practices and examining areas of strengths and areas of needs.

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	784	1199999999999999	06-7122	6/13/2006	CARMELO'S PIZZERIA	\$65.62	\$65.62	Purchase order and invoice indicated refreshments for DOC assembly, and luncheon for speakers & SAC staff.			✓	Cannot determine who was provided food services and for what reason based on inspected documentation. Business Administrator represented that food was provided during Substance Abuse Council. No additional documentation was available including who was provided food	
	785	120004004500001	06-7239	6/21/2006	CARMELO'S PIZZERIA	\$65.46	\$65.46	Purchase order and invoice indicated student incentives for three classes, on June 19, 2006.		✓		Business Administrator represented that food was provided as incentives and awards for 3 classes for food drive participation and survey contest. Appears reasonable for district operations	
	786	110002624200023	06-3905	11/1/2005	AAA SOUTH JERSEY	\$65.00	\$65.00	Purchase order and invoice indicated 20 patrol belts, 24 patrol badges, 40 lapel pins, and 1 pack certificates.		✓		Safety patrol supplies purchase appears reasonable to school operations.	
	787	150002216100003	06-3137	9/21/2005	XPRESS ELECTRONICS	\$65.00	\$65.00	Purchase order and invoice indicated services including cleaning scanner and recording glass for Brother machine.		✓		Office supplies repair appear reasonable to school operations.	

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	788	150002406100002	06-2941	9/14/2005	IMPACT OFFICE PRODUCTS	\$758.96	\$730.38	Invoice and PO indicate school supplies including pens, folders, and markers		✓		School supplies appear reasonable for district operations. Timing of purchase appears to be reasonable Total paid against PO is greater than original PO amount	
	789	150002226103507	06-2985	9/13/2005	ACME/ALBERTSONS	\$307.76	\$307.76	Invoice and PO indicated expenditure for breakfasts on inservice days and Kindergarten Open House at Indian Avenue School		✓		Cannot determine who was provided food services and for what reason based on inspected documentation. Cannot determine educational value of providing food services based on inspected documentation	Food is considered a supply in the chart of accounts thus charged to 610. The district has inservice days to improve instruction through workshops, data analysis, and other professional development. Food is provided at the meetings to limit time off task and to allow staff to share thoughts on the professional development being presented. The students gain value through the teachers learning best practices and examining areas of strengths and areas of needs. Kindergarten open house is also for encouragement of parental involvement to get to know and be involved in school activities
	790	150002216100007	06-5482	2/10/2006	EUGENE PRINTING CO	\$59.00	\$59.00	Purchase order and invoice indicated 500 letterhead printing services.		✓		Office supplies purchase appears reasonable to school operations.	
	791	110002226100235	06-6552	5/15/2006	XPRESS ELECTRONICS	\$55.00	\$55.00	Purchase order and invoice indicated Brother brand fax machine repair		✓		Office supplies repair appears to be reasonable to school operations.	

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	792	150002406100105	06-6478	5/3/2006	CENTURY BAKERY	\$313.61	\$313.61	Purchase order and invoice indicated refreshments for L2L Workshop on 4/4/06, NJASK Grade 5, 6, 7 on 4/5, 4/6, 4/13/06, March SOM on 4/8/06, and adm. Council on 4/12/06.			✓	Cannot determine who was provided food for expenditures listed on PO and the necessity of providing food based on the inspected documentation. Business Administrator represented that NJASK test is for students and students were provided food. No additional documentation was available.	NJASK is state proficiency testing light snacks are provided so that students are not hungry while test taking, SOM=student of the month refreshments are provided as an incentive for continued academic success, administrative council meeting held monthly for administration to discuss district operations (previously described) refreshments are served to limit time off task and to limit meeting to one day
	793	110002303390715	06-3067	9/16/2005	CUMBERLAND ENGRAVING SER	\$553.80	\$553.80	Invoice and PO indicate 12 deluxe garment bags were ordered with embroidered Bridgeton Public Schools logo	✓			Cannot determine who was provided bags, educational value for students, and necessity of garment bags based on inspected documentation	bags were provided to Board as part of recognition of community service. The students benefit from the work of the board in setting goals and objectives for the district and for establishing policy
	794	150002226103507	06-6692	5/18/2006	LUCIA'S	\$1,848.00	\$1,915.20	Invoice and PO indicate dinner at restaurant for 55 guests including hors d'oeuvres, dinner, and gratuity	✓			Business Administrator represented dinner was organized for retirement of staff member. No additional documentation was provided.	retirement dinner to recognize staff for their work in the district

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KPMG Ref.	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	District Comments
	795	150002406100004	06-5246	1/23/2006	HESPELT'S FLORIST	\$73.00	\$51.00	Purchase order and invoice indicated sympathy flowers for staff member	✓			Cannot determine the educational value and necessity of the purchase based on the inspected documentation. Business Administrator represented that flowers are for staff recognition. No additional documentation was available. Total paid against PO is greater than original PO amount	flowers are provided as a part of doing business for sympathy for staff, staff recognition, or encouragement. They are small tokens to show caring for dedicated staff members in an attempt to help maintain staff and reduce the turnover. This allows for continuity of instruction and helps to limit costs related to the training requirements of new staff and provided stabilization for the students
	796	150002406100003	06-3195	9/26/2005	BAUDVILLE	\$199.45	\$220.45	Invoice and PO indicate that boarder paper with "Team", "You Make the Difference", "Imagine, Believe, Achieve" wording	✓			Paper and supplies appear reasonable to district operations	

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	797	110002306100015	06-6273	4/12/2006	BRIDGETON DELI MARKET	\$49.99	\$49.99	Invoice and PO indicate refreshments provided for L2L Workshop of 4/4/2006 at the Indian Avenue School	✓			Cannot determine who was provided food services and for what reason based on inspected documentation. Cannot determine educational value of providing food services based on inspected documentation. Business Administrator represented that food was provided to limit time off task. No additional documentation was available.	Food is considered a supply in the chart of accounts thus charged to 610. The district has inservice days to improve instruction through workshops, data analysis, and other professional development. Food is provided at the meetings to limit time off task and to allow staff to share thoughts on the professional development being presented. The students gain value through the teachers learning best practices and examing areas of strengths and areas of needs.
	798	150002227303508	06-6031	3/27/2006	BOTTINO'S SHOPRITE	\$308.71	\$308.71	Invoice and PO indicate refreshments provided for Staff testing breakfast on various days and refreshments for 3rd grade party at Indian Avenue School			✓	Cannot determine who was provided food services and for what reason based on inspected documentation. Cannot determine educational value of providing food services based on inspected documentation. Business Administrator represented that food was provided for proctoring staff during student testing. No additional documentation was available	

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	799	110002216100013	06-2627	8/17/2005	CANVAS BAG	\$49.00	\$49.00	Invoice and PO indicate framing mount and fittings were purchased from gallery and custom frame shop			✓	Cannot determine objective and necessity of purchase, and educational value provided to students based on inspected documentation. Business Administrator represented that frame is for recognition of students. No additional documentation is available.	Board does resolutions recognizing students and staff for outstanding achievement. The recipient is given a copy of the resolution in a frame.
	800	110002303320001	06-3211	9/27/2005	CDWG INC	\$1,187.00	\$1,187.00	Invoice and PO indicate computer peripheral supplies including USB flash drives, printer, and toner		✓		Computer supplies and peripherals appears reasonable for district operations.	
	801	110002305900080	06-3241	10/11/2005	SUSAN LITTLE	\$15.65	\$15.65	Invoice and PO indicate lunch reimbursement for literacy consultant	✓			Cannot determine whether food services were to be provided as part of previously agreed contract with literacy consultant based on inspected documentation. Business Administrator represented that food was provided as a token of appreciation for consultant	
	802	110002218900013	06-6908	5/31/2006	BOTTINO'S SHOPRITE	\$133.57	\$133.57	Invoice and PO indicate refreshments provided during Paideia family night and Dance Recital at the Indian Avenue School		✓		Food services appear to motivate parents participation in school events which may lead to educational value to students	

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	803	150002226100008	06-3279	9/27/2005	DELL MARKETING L P	\$2,963.60	\$2,963.60	Invoice and PO indicate 2 laptops were ordered at \$1,481.80 each			✓	State contract number noted on the purchase order. Cannot determine who was provided laptops and necessity based on the inspected documentation. Technology coordinator represented that laptops were for two curriculum supervisors at the Bank Street location. They are to be used for presentations while training staff and writing curriculum documentation. No additional documentation was available.	Pending feedback from district. No feedback has been received from district as of 5/21. Target completion date 5/25

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804	110002215800013	06-6510	5/8/2006	BOTTINO'S SHOPRITE	\$503.14	\$503.82	Invoice and PO indicate breakfast and lunch refreshments provided during Sheltered Instruction Training held at the West Avenue Media Center	✓			Cannot determine who was provided food services and for what reason based on inspected documentation. Cannot determine educational value of providing food services based on inspected documentation. Business Administrator represented that food was provided to limit time off task. No additional documentation was available.	Food is considered a supply in the chart of accounts thus charged to 610. The district has inservice days to improve instruction through workshops, data analysis, and other professional development. Food is provided at the meetings to limit time off task and to allow staff to share thoughts on the professional development being presented. The students gain value through the teachers learning best practices and examining areas of strengths and areas of needs.
805	110002912700001	06-2118	8/5/2005	MOORE MEDICAL CORP	\$630.00	\$630.00	Invoice and PO indicate 300 cases of 100 antibacterial wipes were ordered for the computer lab at the West Avenue School		✓		Supplies appear reasonable for district operations	screen wipes for computers used frequently

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806	110002614200723	06-5442	2/8/2006	CENTURY BAKERY	\$93.65	\$136.85	Invoice and PO indicate refreshments provided during faculty meetings	✓			Cannot determine who was provided food services and for what reason based on inspected documentation. Cannot determine educational value of providing food services based on inspected documentation. Business Administrator represented that food was provided to limit time off task. No additional documentation was available.	Food is considered a supply in the chart of accounts thus charged to 610. The district has inservice days to improve instruction through workshops, data analysis, and other professional development. Food is provided at the meetings to limit time off task and to allow staff to share thoughts on the professional development being presented. The students gain value through the teachers learning best practices and examining areas of strengths and areas of needs.
807	110002614200623	06-5204	1/24/2006	CENTURY BAKERY	\$56.05	\$613.38	Invoice and PO indicate refreshments provided during planning meetings, honor roll parties, and training			✓	Cannot determine who was provided food services and for what reason based on inspected documentation. Cannot determine educational value of providing food services based on inspected documentation. Business Administrator represented that food was provided to students as incentive and at meetings to limit time off task. No additional documentation was available.	Honor roll refreshments are provided as an incentive to students who made the honor roll to encourage their continued academic success. Refreshments are provided for staff at grade level meetings to keep staff focused and to allow more time on task when reviewing student assessments and district curriculum

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	808	110002614200723	06-3625	10/21/2005	SUCCESSFUL EVENTS	\$279.74	\$279.74	Invoice and PO indicate 100 lanyards were purchased		✓		School supplies appear reasonable for district operations	
	809	150002405800006	06-3798	11/1/2005	WAVERLY PLACE PRESS, STE	\$45.90	\$46.90	Invoice indicates 2 copies of "Young Man of New Guinea - a novel against racism" were purchased for the Bridgeton High School library		✓		Books in the school library appear to add to the educational value for students	
	810	110002518900080	06-3660	10/18/2005	ACME/ALBERTSONS	\$70.02	\$82.00	Invoice and PO indicate refreshments provided during board meetings			✓	Cannot determine who was provided food services and for what reason based on inspected documentation. Cannot determine educational value of providing food services based on inspected documentation. Business Administrator represented that food was provided to limit time off task. No additional documentation was available.	Board members are unpaid elected individuals. Many of the members must come from work directly to the board meetings which may last until after 11:00 they are provided with small meal or snacks while they discuss and vote on policy and business of the district

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	811	150002226100005	06-6821	5/26/2006	HESPELT'S FLORIST	\$37.00	\$74.00	Invoice and PO indicate sympathy flowers provided to two staff members	✓			Cannot determine educational value for students of flowers, the expenditure is not necessary to the success of the program or initiative. Business Administrator represented that flowers are used as a form of staff recognition. No additional documentation was available.	flowers are provided as a part of doing business for sympathy for staff, staff recognition, or encouragement. They are small tokens to show caring for dedicated staff members in an attempt to help maintain staff and reduce the turnover. This allows for continuity of instruction and helps to limit costs related to the training requirements of new staff and provided stabilization for the students
	812	110002216100013	06-6719	5/22/2006	BROAD STREET DELI	\$114.72	\$114.72	Invoice and PO indicates food services ordered for SLC & P.20 meeting including sandwiches, and sodas	✓			Cannot determine who was provided food services and for what reason based on inspected documentation. Cannot determine educational value of providing food services based on inspected documentation	
	813	150002406100004	06-4939	1/4/2006	CARMELO'S PIZZERIA	\$33.48	\$35.49	Invoice and PO indicate pizza was purchased for incentive for "Montes" on 12/22/2005			✓	Business Administrator represented that food was provided to students as incentive and award. Expenditure appears reasonable, however no additional documentation was available including class list	

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	814	110002305300001	06-7042	5/31/2006	CARMELO'S PIZZERIA	\$33.48	\$33.48	Invoice and PO indicate pizza was purchased for Step for a Pet Student incentive party		✓		Expenditure appears to be to motivate students in "Step for a Pet" program and may add to student educational value	
	815	150002215900004	06-2286	8/12/2005	HESPELT'S FLORIST	\$31.50	\$32.00	Invoice and PO indicate sympathy flowers provided to two staff members	✓			Cannot determine educational value for students of flowers, the expenditure is not necessary to the success of the program or initiative. Business Administrator represented that flowers are used as a form of staff recognition. No additional documentation was available	flowers are provided as a part of doing business for sympathy for staff, staff recognition, or encouragement. They are small tokens to show caring for dedicated staff members in an attempt to help maintain staff and reduce the turnover. This allows for continuity of instruction and helps to limit costs related to the training requirements of new staff and provided stabilization for the students
	816	150002406100006	06-5548	2/14/2006	TROXELL COMMUNICATIONS I	\$1,365.90	\$1,365.90	Invoice indicated purchase including tripod, mounting screws, and tripod bag		✓		Business Administrator represented that equipment was used in student learning activities. Expenditure appears reasonable, however no additional documentation was available.	tripods used for filming done by students for the Bridgeton channel bags protect the tripod for longer use

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	817	110002708900025	06-4451	11/28/2005	BROAD STREET DELI	\$37.80	\$37.80	Invoice and PO indicate food services purchased for "Facilitator's" (meeting)			✓	Cannot determine who was provided food services and for what reason based on inspected documentation. Cannot determine educational value of providing food services based on inspected documentation. Business Administrator represented that food was provided during staff meeting. No additional documentation was available.	Facilitators are a position related to whole school reform. These employees are responsible for insuring the selected model is being implemented properly and consistently. With a highly mobile student body (number of students will start in one school and move throughout the year and then be in a different school) it is important to the instruction and learning process for consistency in instruction. Staff was provided with a refreshment while discussing the model implementation.

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818	110002515900180	06-4998	1/9/2006	BROAD STREET DELI	\$31.15	\$31.15	Invoice and PO indicate refreshments for the SLC meeting			✓	Cannot determine who was provided food services and for what reason based on inspected documentation. Cannot determine educational value of providing food services based on inspected documentation. Business Administrator represented that food was provided as incentive for participation during meeting, which may have included parents. No additional documentation was provided.	SLC - is the leadership council for the school. The council is a group of parents, community leaders, teachers (stakeholders) and is required by Abbott. The council is unpaid and meet to discuss the educational activities of the school and to review budget and expenditures as well as building suggestions. Refreshments were provided to the group for their community participation and to encourage continued involvement
819	120004004500001	06-4956	1/5/2006	HESPELT'S FLORIST	\$30.50	\$61.00	Invoice and PO indicate sympathy flowers provided to two staff members	✓			Cannot determine educational value for students of flowers, the expenditure is not necessary to the success of the program or initiative. Business Administrator represented that flowers are used as a form of staff recognition. No additional documentation was available	flowers are provided as a part of doing business for sympathy for staff, staff recognition, or encouragement. They are small tokens to show caring for dedicated staff members in an attempt to help maintain staff and reduce the turnover. This allows for continuity of instruction and helps to limit costs related to the training requirements of new staff and provided stabilization for the students

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	820	110002186100022	06-4524	12/6/2005	SPORTS AWARDS	\$281.66	\$305.70		✓			No documentation was available for review	
	821	110002528900035	06-6226	4/11/2006	CARMELO'S PIZZERIA	\$30.48	\$30.48	Invoice and PO indicate pizza party during Research an African-American Inventor Contest		✓		Expenditure appears to be to motivate and reward students in contest and may add to student educational value	
	822	110002305300001	06-6303	4/24/2006	CARMELO'S PIZZERIA	\$30.48	\$30.48	Invoice and PO indicate pizza was purchased for Step for a Pet Student incentive party		✓		Expenditure appears to be to motivate students in "Step for a Pet" program and may add to student educational value	
	823	150002228900002	06-6304	4/24/2006	CARMELO'S PIZZERIA	\$30.48	\$30.48	Invoice and PO indicate pizza party during Research an African-American Inventor Contest		✓		Expenditure appears to be to motivate and reward students in contest and may add to student educational value	
	824	110002193200018	06-2109	8/5/2005	APPLE COMPUTER INC	\$428.95	\$428.95	Invoice and PO indicate software packages purchased for the Indian Avenue school		✓		Computer software appears reasonable to maintain district operations	
	825	110002308900115	06-3091	9/19/2005	HASLER INC	\$106.50	\$106.50	Invoice from Mailing Systems vendor indicates rental of item TN1441XTM system from 10/1/2005 to 12/31/2005		✓		Business Administrator represented that rental was for postage meeting used for school/district mailings. Appears reasonable for district operations	postage meter rental for school/district mailings

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	826	202372003200340	06-7029	6/6/2006	PARVIN'S MILL FLOWERS	\$125.00	\$125.00	Invoice and PO indicate flowers were purchased for retirement honorees	✓			Cannot determine educational value for students of flowers, the expenditure is not necessary to the success of the program or initiative. Business Administrator represented that flowers are used as a form of staff recognition. No additional documentation was available	flowers are provided as a part of doing business for sympathy for staff, staff recognition, or encouragement. They are small tokens to show caring for dedicated staff members in an attempt to help maintain staff and reduce the turnover. This allows for continuity of instruction and helps to limit costs related to the training requirements of new staff and provided stabilization for the students
	827	150002215800005	06-2065	8/4/2005	CSOS (TDHS)	\$21,723.40	\$21,479.40	Invoice and PO indicate books and materials ordered for the 2005-2006 school year including mathematics text books, teachers guides, and student workbooks		✓		Books and materials appears reasonable to benefit students and provide educational value. Invoice indicated order was shipped on 7/25/2005. Total paid against PO is greater than original PO amount	
	828	150002236100006	06-3455	10/11/2005	ISLAND MAGAZINE SERVICE	\$1,332.25	\$1,332.25	Invoice indicated subscription to magazines including American History, Time, Health magazines		✓		Magazines appear to provide students with alternate learning materials and educational reading	
	829	110002515900080	06-4623	1/4/2006	ETA/CUISENAIRE	\$61.49	\$61.80	Invoice and PO indicate that 12 Versatimers were purchased. Versatimers are timers designed for students		✓		School supplies appear reasonable to the operational costs of school	

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	830	150002406100005	06-4733	2/15/2006	OHIO STATE UNIVERSITY	\$670.00	\$670.00	Invoice and PO indicate an annual site setup fee and web based data submission fee for 120 data records			✓	Business Administrator represented that expenditure is for district Reading Recovery program. No additional documentation was available	
	831	110002218900019	06-2287	8/1/2005	BOTTINO'S SHOPRITE	\$248.01	\$248.59	Invoice and PO indicate breakfast and lunch refreshments provided during math training for administrators	✓			Cannot determine who was provided food services and for what reason based on inspected documentation. Cannot determine educational value of providing food services based on inspected documentation. Business Administrator represented that food was provided to limit time off task. No additional documentation was available (ie, who was provided food, how many administrators, etc.)	Food is considered a supply in the chart of accounts thus charged to 610. The district has inservice days to improve instruction through workshops, data analysis, and other professional development. Food is provided at the meetings to limit time off task and to allow staff to share thoughts on the professional development being presented. The students gain value through the teachers learning best practices and examining areas of strengths and areas of needs.

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	832	110002193200018	06-2113	8/22/2005	POSITIVE PROMOTIONS	\$118.92	\$118.37	Invoice and PO indicate 60 gift set greeting card planners were ordered	✓			Cannot determine who was provided the gift sets and the educational value for students of providing gift sets based on the inspected documentation. Business Administrator represented that items are for incentives and awards for teachers. Total paid against PO is greater than original PO amount	

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	833	110002305800015	06-4496	12/1/2005	CARMELO'S PIZZERIA	\$116.49	\$116.49	Invoice and PO indicate lunch was provided for career day speakers and selected staff			✓	Cannot determine who was provided food services and for what reason based on inspected documentation. Cannot determine educational value of providing food services based on inspected documentation. Business Administrator represented that food was provided to speakers as a form of appreciation. Expenditure appears reasonable as career day speakers bring educational value to students, however no additional documentation was available (eg: who was present, how many guest speakers vs. how many staff, etc)	various business representatives participate in career day to explain to students different opportunities that are available to them and how to begin on that career path. Lunch was provided to the participants as a courtesy and appreciation for sharing career development possibilities with the student body.

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	834	110002708900025	06-1893	7/20/2005	ACME/ALBERTSONS	\$115.79	\$115.79	Invoice and PO indicate sandwiches and snacks provided at Board Meeting	✓			Cannot determine who was provided food services and for what reason based on inspected documentation. Cannot determine educational value of providing food services based on inspected documentation. Business Administrator represented that food was provided as many board members come from their external jobs directly to board meetings. No additional documentation was available (ie: who was provided food and how many members)	Board members are unpaid elected individuals. Many of the members must come from work directly to the board meetings which may last until after 11:00 they are provided with small meal or snacks while they discuss and vote on policy and business of the district

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835	120002907300280	06-6923	5/31/2006	HESPELT'S FLORIST	\$111.00	\$205.00	Invoice and PO indicate sympathy flowers provided to 7 staff members	✓			Cannot determine educational value for students of flowers, the expenditure is not necessary to the success of the program or initiative. Business Administrator represented that flowers are used as a form of staff recognition. No additional documentation was available.	flowers are provided as a part of doing business for sympathy for staff, staff recognition, or encouragement. They are small tokens to show caring for dedicated staff members in an attempt to help maintain staff and reduce the turnover. This allows for continuity of instruction and helps to limit costs related to the training requirements of new staff and provided stabilization for the students
836	150002215800005	06-4878	12/21/2005	WINNCO	\$25.00	\$25.00	Invoice and PO indicate children's literature on CD	✓			Children's literature appears reasonable to providing educational value to students.	

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	837	150002216100007	06-5449	2/9/2006	BROAD STREET DELI	\$72.44	\$72.44	Invoice and PO indicate refreshments for February SLC meeting			✓	Cannot determine who was provided refreshments based on inspected documentation. Business Administrator represented that refreshments were provided as encouragement and incentive for participation, including parents. No additional documentation was available (ie how many parents, vs staff were present)	SLC - is the leadership council for the school. The council is a group of parents, community leaders, teachers (stakeholders) and is required by Abbott. The council is unpaid and meet to discuss the educational activities of the school and to review budget and expenditures as well as building suggestions. Refreshments were provided to the group for their community participation and to encourage continued involvement
	838	150002406100004	06-5098	1/18/2006	COUNTRY ROSE RESTAURANT	\$80.35	\$80.35	Invoice and PO indicate lunch expense for professional development workshop with State	✓			Cannot determine who was provided lunch based on the inspected documentation	
	839	110002216100081	06-5970	3/21/2006	GIA'S CATERERS	\$1,275.00	\$1,275.00	Invoice and PO indicate food catering services provided to high school students during the HSPA Institute (2 days)		✓		Food for students appears to provide incentive for attendance and educational value	

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KPMG Ref.	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	District Comments
	840	120001007300235	06-7290	6/22/2006	HESPELT'S FLORIST	\$78.50	\$78.50	Invoice and PO indicate flowers were ordered including 9 corsages and 1 boutonniere	✓			Cannot determine educational value for students of flowers, the expenditure is not necessary to the success of the program or initiative. Business Administrator represented that flowers are used as a form of staff recognition. No additional documentation was available	flowers are provided as a part of doing business for sympathy for staff, staff recognition, or encouragement. They are small tokens to show caring for dedicated staff members in an attempt to help maintain staff and reduce the turnover. This allows for continuity of instruction and helps to limit costs related to the training requirements of new staff and provided stabilization for the students
	841	110002624410072	06-7191	6/19/2006	OLD HOUSE FLORALS	\$80.00	\$80.00	Invoice and PO indicate flowers were ordered for the Bridgeton High School graduation	✓			Graduation ceremony appear to reward students at completion of high school	
	842	110002308900115	06-6166	4/5/2006	DOLLARTOWN	\$88.00	\$88.00	Invoice and PO indicate decorations were purchased for the Paideia showcase at the Indian Avenue School			✓	Cannot determine the educational value for decorations based on the inspected documentation. Business Administrator represented that items were purchased to decorate the showcase to show student success. Expenditure appears reasonable, however no additional documentation was available	Paideia demonstration school - the school had a showcase of their achievement and purchased some decoration to show the success of the students and staff

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	843	110002226100270	06-4405	12/2/2005	CALLOWAY HOUSE INC	\$87.05	\$125.30	Invoice and PO indicated school supplies including labels and book boxes were ordered for the Cherry Street school		✓		School supplies appear reasonable to the operational costs of school	
	844	110002525900035	06-7108	6/13/2006	CENTURY BAKERY	\$86.40	\$86.40	Invoice and PO indicate refreshments provided for May & June SOM Assemblies at Indian Avenue School		✓		Business Administrator represented that refreshments were provided during "Student of the Month" assemblies to award students and act as incentive for future success.	SOM=student of the month this is a reward to encourage continue educational success
	845	120004004500001	06-7233	6/21/2006	CARMELO'S PIZZERIA	\$85.57	\$85.57	Invoice and PO indicate pizza was ordered for the end of year safety patrol party		✓		Expenditure for pizza appears to reward current year student safety patrollers and act as an incentive for participation in following years	
	846	110002625900023	06-7165	6/15/2006	CARMELO'S PIZZERIA	\$85.57	\$85.57	Invoice and PO indicate that pizza was ordered for GEPA Pizza Party		✓		Business Administrator represented that pizza was provided to grade eight students to award the passing of the state assessment (GEPA). Expenditure appears to provide incentive for success in student grades.	GEPA=grade eight proficiency assessment. There is an afterschool program to assist students in passing the state assessment. The pizza party is for the students to award them for participating and completing the program
	847	110002628900023	06-6083	3/31/2006	ARSENAL SOUND LLC	\$85.00	\$85.00	Invoice and PO indicated maintenance for stage equipment at the Bridgeton High School		✓		Maintenance of equipment at district locations appears reasonable for district operations.	
	848	150002226100003	06-6863	5/26/2006	TREASURER, STATE OF NJ	\$84.00	\$84.00	Invoice and PO indicated school register booklet purchased from the State		✓		Register booklet purchased from the state appears reasonable for district operations	

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	849	150002216100004	06-4006	10/31/2005	BOTTINO'S SHOPRITE	\$835.16	\$835.55	Invoice and PO indicated refreshments purchased for "CAPA" during Oct 24-28/2005	✓			Cannot determine who was provided refreshments based on inspected documentation. Business Administrator represented that refreshments were provided to the State CAPA assessment team. No additional documentation was available (ie how many staff were provided with refreshments, etc)	CAPA is the state assessment team sent to schools in need of improvement as per NCLB the refreshments were supplied to the State team
	850	150002225000003	06-2861	9/7/2005	CUMBERLAND ENGRAVING SER	\$1,310.75	\$1,240.75	Invoice and PO indicate logo materials were purchased including flashlights, mugs, letter openers, and lint brush/shoe horns	✓			Cannot determine the educational value for students in purchasing logo materials Total paid against PO is greater than original PO amount	
	851	110002526100035	06-6668	5/18/2006	COUNTRY ROSE RESTAURANT	\$155.20	\$155.20	Invoices and PO indicate dining at local restaurant for Student Dialogue End-of-year luncheon on 5/16/2006. (14 persons)			✓	Business Administrator represented that luncheon is for students to meet with superintendent to discuss student concerns as part of the Dialogue student focus group. Students are the beneficiary of this expenditure.	luncheon is attended by selected students from the high school and the Superintendent. Throughout the year, the superintendent meets with the group to discuss student concerns and to get input from the students as to their education. At the end of the year, they have their discussion at a luncheon which is also utilized to teach the students etiquette.

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	852	110002218900017	06-2944	9/14/2005	HARCOURT ASSESSMENT,INC	\$1,262.42	\$1,378.85	Invoice and PO indicate psychological assessment test materials and reporting software		✓		Expenditure part of the Child Study Team initiative to perform psychological assessments on students	
	853	151901003200005	06-4031	11/4/2005	DELCOLLO REFRIGERATION	\$1,238.00	\$1,238.00	Invoice indicates two air conditioning units were purchased for the Broad Street School		✓		District equipment and maintenance appears reasonable for district operations	
	854	110002226100270	06-5507	2/10/2006	DELL MARKETING L P	\$1,119.92	\$1,119.92	Invoice and PO indicate 8 printer toner cartridges purchased		✓		Toner supplies appear reasonable for district operations.	
	855	110002406100001	06-5537	2/14/2006	DELL MARKETING L P	\$1,119.92	\$1,119.92	Invoice and PO indicate 8 printer toner cartridges purchased		✓		Toner supplies appear reasonable for district operations. Business Administrator represented expenses were for end of year supplies and thus several orders were made.	
	856	150002406100105	06-5631	2/28/2006	DELL MARKETING L P	\$1,119.92	\$1,119.92	Invoice and PO indicate 8 printer toner cartridges purchased		✓		Toner supplies appear reasonable for district operations. Business Administrator represented expenses were for end of year supplies and thus several orders were made.	
	857	150002215800004	06-4346	12/2/2005	THOMSON GALE	\$1,037.10	\$1,012.10	Invoice and PO indicate books purchased for the Bridgeton High School library		✓		New library materials appear reasonable to provide informative books to students Total paid against PO is greater than original PO amount	

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	858	150002236100006	06-5731	2/28/2006	GIA'S CATERERS	\$1,020.00	\$1,020.00	Invoice and PO indicate food catering services provided to high school students during the HSPA Institute (2 days)			✓	Business Administrator represented that food was provided to students to better prepare them for proficiency tests. Expenditure appears reasonable however no additional documentation was available.	HSPA is high school proficiency test that the students must pass the 2 days were for the students to prepare and they were provided with snacks during the sessions. Students learn better when they are not hungry
	859	110002525800035	06-0406	7/1/2005	APPLE COMPUTER INC	\$20,020.00	\$20,020.00	Invoice and PO indicate purchase of 10 new Apple PowerMacs for \$2002 each			✓	Business Administrator represented that expenditure was to replace student computers to meet state code of 1 computer for every 5 students. Expenditure appears reasonable, however, purchase requisition and/or justification/approval for new computer purchases were not included in inspected documentation.	code calls for 1 computer for every 5 students computers are replaced on a rotating basis - in fund 15 code 222 is used for technology
	860	150002216100003	06-4191	11/16/2005	ANOTHER LEVEL SPORTS INC	\$1,040.00	\$1,040.00	Invoice indicates 52 polo type shirts with embroidered left chest were purchased	✓			Cannot determine who received the shirts and the educational value for students of the purchase based on the inspected documentation. Business Administrator represented that shirts were provided to administrative staff to project school image.	

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	861	150002233200003	06-3068	9/16/2005	BOTTINO'S SHOPRITE	\$39.15	\$39.15	Invoice and PO indicated food purchased at local supermarket for 9th grade summer academy			✓	Business Administrator represented that refreshments were provided for a grade 9 orientation session. Expenditure appears reasonable, however no additional documentation was available.	students entering ninth grade come in for an orientation, the students were provided with refreshments
	862	150002216100007	06-4397	12/2/2005	EXECUTIVE BUSINESS SOLUT	\$1,197.81	\$971.63	Invoices indicates office supplies including pencils, notebooks, and HP printer toner		✓		Office supplies appears reasonable to the district operations Total paid against PO is greater than original PO amount	
	863	110002303310001	06-3390	9/29/2005	BOTTINO'S SHOPRITE	\$1,005.78	\$1,005.78	Invoices and PO indicate expenditures for providing breakfast and associated supplies for all K-8 staff on district opening of schools	✓			Cannot determine educational value for providing breakfast to staff on district opening of schools. Business Administrator represented that food was provided to limit time off task and to welcome members back to district. No additional documentation was available.	food appropriately charged to supply line. First day of school for staff. Inservice for all staff members to review policy and procedures food provided to provide appreciation for staff members welcoming back to the district. Also allows for more time on task by keeping all staff members in the building.
	864	110002216100013	06-0456	7/1/2005	LIBRARY VIDEO CO	\$1,036.94	\$1,036.94	Invoice indicates videos purchased for the Quarter Mile Lane School including videos on Christopher Columbus, Leonardo Da Vinci, and Thomas Edison		✓		New library materials appears reasonable to provide informative videos to students	

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	865	110002226100235	06-6551	5/15/2006	CAFETERIA ACCOUNT	\$951.72	\$951.72	Invoice and PO indicates juice and snacks provided to students (gr 3-7) during the TerraNova tests		✓		Food services during tests may help to provide incentive and assist students during testing duration	
	866	150002236100002	06-5102	1/24/2006	LIFETOUCH NATIONAL SCHOO	\$937.50	\$937.50	Invoice and PO indicate yearbook deposit for 50 copies of the yearbook for the Cherry Street School		✓		Yearbooks appear to be for the benefit of the students	
	867	150002226103502	06-6649	5/17/2006	CUMBERLAND ENGRAVING SER	\$921.00	\$921.00	Invoice and PO indicate t-shirts used for Olympic Day on 5/5/2006 (200 t-shirts were ordered)		✓		Business Administrator represented that t-shirts were provided to students for "Olympic Day" event. Expenditure appears to promote student teaming appears reasonable	students compete at Olympic day events and the t-shirts are given to the students for their school team
	868	150002405800007	06-1464	7/15/2005	TROXELL COMMUNICATIONS I	\$895.00	\$895.00	Invoice indicated dual cassette recorder and listening center headphone shipped to the Buckshutem road school		✓		Business Administrator represented that equipment was purchased in summer in preparation for school year. Cassette recorder considered part of learning materials and appears reasonable to district operations.	many supplies needed for September are ordered in the summer so that supplies and materials are available at the start of school. Cassette recorders provide enhancement to instruction and aid in the learning process.
	869	110002306300080	06-5587	2/22/2006	BOTTINO'S SHOPRITE	\$868.39	\$868.39	Invoice and PO indicated food and refreshments purchased for staff appreciation luncheon		✓		Cannot determine how many staff were provided with food and amount seems excessive for lunch. Business Administrator represented that approximately 154 staff were provided food. No additional documentation was provided.	

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	870	150002405800007	06-4947	1/18/2006	MCGRW-HILL	\$8,326.23	\$8,326.23	Invoice and order form indicate purchase of test materials for TerraNova CAT test including 950 test books and 60 teacher test manuals		✓		Based on inspected invoice and order form, test materials were for Kindergarten and grade 1 students.	
	871	120004007100080	06-7185	6/19/2006	MAJOR SOUNDWORKS	\$850.00	\$850.00		✓			No documentation was available for review	
	872	110002215800017	06-2030	8/5/2005	POSITIVE ACTION	\$813.45	\$814.55	Invoice indicates teaching supplies including instructor's kit for middle school drug education, Words of the Week, and Buzz Words		✓		Teaching materials appear to provide educational value to students	
	873	150002226103504	06-6758	5/24/2006	ANGELO MANERA JR	\$800.00	\$800.00		✓			No documentation was available for review	
	874	111901006100213	06-7019	5/31/2006	CAFETERIA ACCOUNT	\$799.34	\$799.34	Invoices and PO indicate food services provided to parents during the Paideia family night on 5/17/2006		✓		Food services may provide incentive for parents to attend family night which may lead to educational value for students	
	875	150002406100003	06-3441	10/6/2005	PRESENTATION SYSTEMS INC	\$791.62	\$791.62	Invoices and PO indicate supplies for the Bridgeton High School library including lamination paper		✓		Library materials considered appear to provide educational value to students	
	876	110002614200223	05-6984C	6/30/2005	CRESTLINE CO INC	\$779.01	\$803.65	Invoices indicate logo materials including deluxe desk folder (qty: 100) and deluxe desk folder with pad (qty: 1)	✓			Cannot determine the educational value for students in purchasing desk folders based on inspected documentation	
	877	150002405900005	06-2887	9/12/2005	GREAT SOURCE	\$747.02	\$1,699.85	Invoices and PO indicate special education teaching materials ("Write Traits") for various grades		✓		Teaching materials appear to be to provide educational value to students	
	878	150002406100003	06-5476	2/10/2006	JOSTENS	\$1,753.42	\$1,753.42	Invoices and PO indicate 258 diploma covers were ordered for the graduating class of the Bridgeton High School		✓		Diploma covers appear to provide high accomplishment value for students	

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	879	150002225000002	06-6248	4/12/2006	JOSTENS	\$737.02	\$737.02	Invoices and PO indicate 241 diplomas were ordered for the graduating class of the Bridgeton High School		✓		Diplomas appear to provide high accomplishment value of students	
	880	150002405900006	06-1465	7/15/2005	ACADEMIC SOFTWARE	\$699.00	\$699.00	Invoices and PO indicate teaching software "Read, Write and Type" ordered for the Buckshutem Road School		✓		Teaching materials appear reasonable to provide educational value to students	
	881	150002226100003	06-6839	5/26/2006	MCGRAW-HILL	\$4,467.27	\$11,029.61	Invoice and PO indicate purchase of scoring plans for NJ1 through NJ12		✓		Test materials and scoring plans appear to provide educational value to students	
	882	110002216100013	06-5120	1/24/2006	CONSOLIDATED PLASTICS CO	\$634.50	\$690.10	Invoices indicate 3 plastic panels for the lobby at the Broad Street School		✓		Building maintenance appears reasonable to provide safe learning environment for students.	
	883	120001007300235	06-7293	6/23/2006	WIRELESS C & E INC	\$688.00	\$688.00	Invoices indicate 2 CP20C Portables were ordered for \$344 each			✓	Cannot determine the type of products purchased based on the inspected documentation. Business Administrator represented that expense was for pagers for custodial staff. No additional documentation was available.	
	884	110002306300080	06-6173	4/5/2006	SOUTH JERSEY NEWSPAPERS	\$824.34	\$1,116.94	Invoice and newspaper ads indicate various ads were printed for District bids for services including gas, instruments, calculators, and printing of the district budget		✓		Bids for district supplies are necessary in accordance to district policies and procedures and appears reasonable for the strategic initiatives of the district	

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	885	151901003200006	06-3111	9/20/2005	LYNN WILLIAMS	\$685.26	\$685.26	Invoice and PO indicate lanyards for academies (total qty: 1175)		✓		Business Administrator represented that lanyards are provided to students for identification of academy. Expenditure appears reasonable for district operations.	lanyards were provided to students based on the academy path they had chosen. Academies are part of the model Talent Development High School. The lanyards assist staff for safety and security and also give the students a sense of identity belonging to their academy.
	886	150002226103502	06-6663	5/17/2006	PALOS SPORTS INC	\$667.13	\$679.13	Invoice and PO indicate 1045 ribbons were ordered for end of year school activities field day on 5/26/2006		✓		Expenditure appears reasonable as it appears to provide motivation and reward for students. There are 30 classrooms with approximately 480 students. Ribbons are awarded for events for individual students.	There are 30 classrooms but there are approx. 480 students. The event is a field day where students are competing individually not as a classroom. Ribbons are awarded for events
	887	110002218900017	06-4486	12/6/2005	GREAT SOURCE	\$654.08	\$662.23	Invoice and PO indicate teaching materials used at the Buckshutem Road School including math, reading kits, partner game kits, and teachers manuals		✓		Teaching materials appear reasonable to provide educational value to students	

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	888	110002306100015	06-2877	9/8/2005	BOTTINO'S SHOPRITE	\$1,091.13	\$1,091.13	Invoices and PO indicate refreshments provided in several workshops and training sessions	✓			Business Administrator represented that food is provided to limit time off task. No additional documentation was available	food is properly coded to 610 as a supply. Refreshments are served at training sessions to limit the time off task and to allow staff to continue to discuss material being worked on. The students gain when staff are able to work together and examine areas of instruction that are in need of improvement as well as to see what techniques are utilized in successful classrooms.
	889	150002215800005	06-2639	8/18/2005	UNITED STATES POSTAL SER	\$15.85	\$781.49	PO and postage meter usage logs indicate postage use broken down by department and school		✓		Postage fees appear reasonable in the daily operations of district administration	
	890	150002216100004	06-4000	10/31/2005	UNITED STATES POSTAL SER	\$636.54	\$1,262.40	PO and postage meter usage logs indicate postage use broken down by department and school. PO indicate \$970 was used towards eligibility letters for lunches		✓		Business Administrator represented that letters were for parents to indicate student eligibility for the school lunch program. Expenditure appears to be reasonable for district operations.	letters must be sent to parents to indicate if students are eligible for free, reduced, or paid lunches. The district participates in the federal and state lunch program and must follow all guidelines associated with the program including lunch applications and determination letters
	891	110002614200224	06-3282	9/27/2005	CDWG INC	\$624.99	\$637.00	Invoice indicates 8 printer toner cartridges purchased for HP printers at the Buckshutem Rd School	✓			Office supplies appears reasonable in the school operations.	

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	892	151901003200005	06-4022	11/4/2005	FOLLETT LIBRARY RESOURCE	\$6,983.29	\$7,315.63	Invoice and PO indicate library materials ordered for the Bridgeton High School			✓	Cannot determine educational value of ordering "100 Years of Harley Davidson" book based on inspected documentation	
	893	110002404200023	06-5287	1/27/2006	CDWG INC	\$624.99	\$637.00	Invoice indicates 8 printer toner cartridges purchased for HP printers at the Buckshutem Rd School		✓		Office supplies appear reasonable in the school operations.	
	894	110002196103618	06-6987	5/31/2006	CARMELO'S PIZZERIA	\$591.54	\$591.54	Invoice and PO indicated refreshments for faculty meeting at West Avenue School	✓			Business Administrator represented that food is provided to limit time off task. No additional documentation was available	food is properly coded to 610 as a supply. Refreshments are served at training sessions to limit the time off task and to allow staff to continue to discuss material being worked on. The students gain when staff are able to work together and examine areas of instruction that are in need of improvement as well as to see what techniques are utilized in successful classrooms.
	895	110002516100014	06-2739	8/29/2005	POSITIVE PROMOTIONS	\$362.51	\$962.51		✓			No documentation was available for review	
	896	110002226100270	06-5512	2/10/2006	DELL MARKETING L P	\$609.95	\$609.95	Invoice and PO indicate 5 printer toner cartridges purchased		✓		Toner supplies appear reasonable for district operations. Business Administrator represented expenses were for end of year supplies and thus several orders were made.	

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	897	110002308900115	06-3321	9/26/2005	BOTTINO'S SHOPRITE	\$607.25	\$607.25	Invoice and PO indicate refreshments purchased for staff meetings	✓			Business Administrator represented that food is provided to limit time off task. No additional documentation was available	food is properly coded to 610 as a supply. Refreshments are served at training sessions to limit the time off task and to allow staff to continue to discuss material being worked on. The students gain when staff are able to work together and examine areas of instruction that are in need of improvement as well as to see what techniques are utilized in successful classrooms.
	898	110002195920018	06-0022	7/28/2005	PITTSGROVE TWP BOARD OF	\$484.80	\$73,510.28	Invoice and PO indicate paper supplies for joint paper purchase for schools through district	✓			Paper supplies appear reasonable. Inspected paper consortium purchase group documentation	
	899	110002514200080	06-6886	5/26/2006	MGL FORMS- SYSTEMS LLC	\$588.00	\$588.00	Invoice and PO indicate printer toner for Troy #1320 printer	✓			Printer toner supplies appears reasonable for district operations	
	900	110002303390701	06-7162	6/15/2006	CUMB CO SUPT'S ROUNDTABL	\$584.00	\$584.00	Invoice and PO indicate billing for 2006 Teacher Recognition program on 5/16/2006 including luncheon and padfolios. Luncheon organized by State of NJ Department of Education	✓			Luncheon organized by State of NJ Department of Education Cumberland County Office	
	901	110002226100235	06-6520	5/8/2006	JONES SCHOOL SUPPLY CO I	\$567.00	\$604.80	Invoice and PO indicate 6 cartons of 24 white display boards ordered	✓			Display boards appear reasonable for district operations and supplies	
	902	110002624410073	06-7187	6/19/2006	BRENDA HILDRETH	\$560.00	\$560.00	Invoice and PO indicated 140 graduation flowers in 6 inch pots ordered for the 6/20/2006 commencement	✓			Graduation ceremony appear to reward students at completion of high school	

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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	District Comments
	903	150002235800007	06-2290	8/1/2005	CENTERTON HOSPITALITY GR	\$4,780.00	\$4,780.00	Invoice and PO indicate new staff orientation at Golf club including breakfast and lunch during 8/29/05 to 8/30/05 for approximately 100 staff			✓	Business Administrator represented venue chosen for use of banquet and meeting facilities. No additional documentation was available.	this establishment has banquet/ conference rooms that were used for orientation there was no golf
	904	110002705930125	06-6569	5/16/2006	BOTTINO'S SHOPRITE	\$559.82	\$749.79	Invoice and PO indicated refreshments for teacher appreciation day on 5/12/2006 at the Bridgeton High School			✓	Business Administrator represented that refreshments are provided as a method of staff retention and appreciation. No additional documentation was available.	Under Abbott V, staff appreciation/recognition is permissible. This is a token of appreciation for the teaching staff. As a general practice of doing business, it adds to attractiveness of a workplace to be a good place to work. Bridgeton has difficulty based on location and lower pay scales in attracting and maintaining quality staff, these incentives help the district to show appreciation and create a quality work place which will assist in maintaining staff. The students gain from having consistent teaching staff trained in the curriculum of the district.
	905	151901003200007	06-5962	3/21/2006	BOTTINO'S SHOPRITE	\$556.14	\$556.14	Invoice and PO indicated water provided during testing at the Broad Street School		✓		Refreshments appear to provide incentive and may help students during testing	

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	906	150002215800008	06-0416	7/1/2005	TROXELL COMMUNICATIONS I	\$554.00	\$554.00	Invoice and PO indicated portable sound system		✓		Business Administrator represented that equipment was purchased to improve audio equipment in school auditorium for assemblies. Expenditure appears reasonable for district operations.	most of the schools do not have an auditorium equipped with a built in sound system rather they have multipurpose rooms. The portable sound system allows for students to hear better during assemblies, plays, student concerts. As mention previously, the nature of purchasing in a school system, causes many items to be ordered in the summer (before 10 month staff leave they enter orders which the central purchasing office releases in July and August) so that the materials are on site and available for the start of school in September.

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	907	151901003200005	06-3679	10/18/2005	CARMELO'S PIZZERIA	\$552.10	\$552.10	Invoice and PO indicated pizza and soda ordered for the Broad Street School			✓	Cannot determine who was provided food services and for what reason based on inspected documentation. Cannot determine educational value of providing food services based on inspected documentation. Business Administrator represented that food was provided during 8th grade graduation. Expenditure appears reasonable, however no additional documentation was available	
	908	120004004500001	06-3719	10/26/2005	HIGHSMITH INC	\$550.42	\$550.42	Invoice and PO indicated laminating film for the Cherry Street School		✓		School supplies appear reasonable to the operational costs of school	
	909	110002305300001	06-0279	7/1/2005	EBSCO	\$547.67	\$559.62	Invoice and PO indicated magazines for Buckshutem school including titles such as Newsweek, Owl, Disney Adventures, and How Stuff Works Express			✓	Cannot determine student's educational value for magazine titled "O: The Oprah Magazine" with yearly subscription start date of 4/1/2006. Business Administrator represented that magazine may be attractive to some older students and acts to promote reading by students. No additional documentation was available.	the elementary buildings are k-8 buildings, this magazine may be attractive to some of the older students. The district subscribes to various magazines to attempt to reach a variety of interests a student may have. This encourages continued reading by the students which continues the educational process.

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	910	110002306100015	06-6255	4/12/2006	FILMS FOR THE HUMANITIES	\$542.00	\$542.01	Invoice and PO indicate educational films for Bridgeton High School including titles such as Conflict Resolution, Red Flags: Avoiding Abusive Relationships		✓		Films appear reasonable to provide educational value to students	
	911	150002405800007	06-3348	10/5/2005	HITCHNER'S FURNITURE	\$529.00	\$529.00	Invoice and PO indicate air conditioning unit purchased for the Bridgeton High School library		✓		Building equipment appears reasonable in district operations	
	912	110002226100235	06-6568	5/16/2006	MCDONALD'S	\$510.30	\$510.30	Invoice and PO indicate refreshments purchased for honor roll breakfast		✓		Honor Roll breakfast appears to reward and motivate students to attain Honor Roll status. Appears to provide educational value to students	
	913	110002404200023	06-3397	10/6/2005	BIG JOHN'S PIZZA	\$500.00	\$500.00	Invoice and PO indicate gift certificates of \$5 (qty: 100) were purchased for the Echoes Academy			✓	Business Administrator represented that pizza certificates are purchased and used as incentive and award for students. Expenditure appears reasonable to promote educational involvement of students, however no additional documentation is available.	Echos is an academy in the high school. The certificates are provided as incentives for the students in the program. Due to the age of the students, it is often a better reward.
	914	110002305850080	06-0419	7/1/2005	ERIC ARMIN, INCORPORATED	\$4,620.78	\$4,575.00	Invoice and PO indicate 50 TI-83 calculators were ordered at \$91.50 each		✓		Calculators appear reasonable to classroom operations and appear to provide educational value to students Total paid against PO is greater than original PO amount	

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	915	110002626100123	06-2340	8/3/2005	EXECUTIVE BUSINESS SOLUT	\$498.23	\$498.23	Invoice indicated school supplies including Xerox toner and pens		✓		School supplies appear reasonable to the operational costs of school	
	916	110002625200001	06-4624	1/4/2006	SUPPLIES - SUPPLIES	\$490.13	\$490.13	Invoice indicated school supplies including print cartridges and paper		✓		School supplies appear reasonable to the operational costs of school	
	917	150002216100007	06-4251	12/2/2005	IMPACT OFFICE PRODUCTS	\$475.38	\$475.38	Invoice indicated school supplies including shredder, pencils and pens		✓		School supplies appear reasonable to the operational costs of school	
	918	110002226100235	06-6538	5/9/2006	ANGELIA L EDWARDS	\$438.79	\$438.79	Invoices indicate conference reimbursement for NSBA conference during 4/7 to 4/11		✓		Reimbursement of expenditures appears reasonable for district operations.	
	919	150002406100003	06-3564	10/11/2005	BOTTINO'S SHOPRITE	\$2,038.30	\$2,038.30	Invoices indicate food purchased for training and various meetings	✓			Business Administrator represented that food is provided to limit time off task. No additional documentation was available	food is properly coded to 610 as a supply. Refreshments are served at training sessions to limit the time off task and to allow staff to continue to discuss material being worked on. The students gain when staff are able to work together and examine areas of instruction that are in need of improvement as well as to see what techniques are utilized in successful classrooms.
	920	110002305300001	06-2242	8/22/2005	INDIAN FIELDS MARKET	\$156.00	\$156.00	PO indicates 1 copy of BEN is provided 6 days a week from 7/1/05 to 6/30/2006		✓		Business Administrator represented that the Bridgeton Evening News newspaper promoted educational reading and current events knowledge in district. Appears reasonable for district operations	this is the local newspaper used for current events. BEN = Bridgeton Evening News

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	921	110002305850080	06-3478	9/30/2005	CUSTOM GRAPHICS	\$426.10	\$426.10	Invoice and PO indicate 56 tshirts were ordered for the West Avenue School			✓	Business Administrator represented that tshirts were provided to staff as recognition and award. No additional documentation was available including who was provided tshirts.	Under Abbott V, staff appreciation/recognition is permissible. This is a token of appreciation for the teaching staff. As a general practice of doing business, it adds to attractiveness of a workplace to be a good place to work. Bridgeton has difficulty based on location and lower pay scales in attracting and maintaining quality staff, these incentives help the district to show appreciation and create a quality work place which will assist in maintaining staff. The students gain from having consistent teaching staff trained in the curriculum of the district.
	922	150002216100005	06-0819	7/1/2005	VIKING OFFICE PRODUCTS	\$421.15	\$473.10	Invoice indicates order was placed for paper, bristol boards, and folders		✓		School supplies appear reasonable to the operational costs of school	
	923	110002628900023	06-1276	7/11/2005	POPULAR SUBSCRIPTION SER	\$411.11	\$411.11	Invoice and PO indicate magazine orders for the Indian school library including titles of National Geographic, Disney Adventures, Kids Discover		✓		Magazines provide students with alternate reading materials and appear to be educational	

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	924	110002624200023	06-3639	10/19/2005	POSITIVE PROMOTIONS	\$405.15	\$405.15	Invoice and PO indicate 1000 handout cards were purchased titled "10 Ways to Get Involved in Your Child's Education"		✓		Promotional cards are directed to parents of students and appear to motivate involvement with child education. This appears to help provide students with through positive learning environment	
	925	150002406100002	06-2054	7/25/2005	BOTTINO'S SHOPRITE	\$101.45	\$101.45	Invoice and PO indicates workshop supplies etc. For preschool conference			✓	Business Administrator represented that Early Childhood Plan allows for food to be provided during meetings. No additional documentation was available.	earlychildhood plan allows for refreshments to be served at meetings
	926	110002624200023	06-1852	8/3/2005	MAINLINE DELI	\$405.00	\$405.00	PO indicates newspapers to be picked up for the Bridgeton High School library during September to June for the 05/06 school year. Newspaper titles include USA Today, Bridgeton Evening News, and the Atlantic City Press		✓		This expenditure is considered essential based on the educational value of newspapers for students. No vendor invoice was included	
	927	110002514200080	06-0530	7/1/2005	CALIFON CONSULTANTS OF N	\$400.00	\$400.00	Purchase order and invoice indicated subscription to vendor publication, including "Tenure, Seniority, RIF & Recall", "Preparing a Seniority List", and "Quick Reference Guide".		✓		Subscriptions appear to provide value to the human resource and staff development area, and may be considered beneficial to the school and students	
	928	150002226103504	06-6484	5/3/2006	MCDONALDS	\$396.80	\$396.80	Purchase order and invoice indicated refreshments for K-2 post testing activities at Indian Ave school. On 4/13/06.		✓		The students appear to be benefit and the honor roll program appears to be positive to students future development	

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	929	151901003200006	06-6293	4/21/2006	EXECUTIVE BUSINESS SOLUT	\$387.04	\$387.04	Purchase order and invoice indicated UNC chair, task, adjust, shipped weight at 44 lbs charges.		✓		Chair furniture appears reasonable for school operations	
	930	110002195920018	06-0453	7/1/2005	EBS CO	\$372.30	\$372.30	Purchase order and invoice indicated subscription to American Girl, Art and Activities, Grades 2-3, teacher helper 1-5 and etc.		✓		Magazines provide students with alternate reading materials and appear to be educational	
	931	150002226100003	06-6920	5/31/2006	BRIDGETON HIGH SCHOOL BA	\$370.00	\$370.00	Purchase order indicated graduation expense.			✓	Cannot determine educational value for based on inspected documentation. Expenditure appears to be for graduation expense, however no additional documentation was available	
	932	110002303390715	06-5899	3/20/2006	HERMAN PARISH	\$355.00	\$1,580.00	Invoice and PO indicate payment for author for visit to Buckshutem school for assembly presentation titled "The Wacky World of Amelia Bedelia"		✓		Presentation by author appears to provide educational value to students and may create interest in students literacy learning	
	933	150002405900003	06-6894	5/26/2006	APPLE COMPUTER INC	\$352.00	\$352.00	Purchase order and invoice indicated 8 apple mighty mouse units at \$44 each.		✓		Computer accessories purchase to support tech operations and appears reasonable for district operations	
	934	110002305300001	06-5775	2/28/2006	CENTURY BAKERY	\$350.80	\$392.80	Purchase order and invoice indicated events for K-1,2 on 2/21/2006, k-3,4,5,6, on 2/24/2006 and spirit parent meeting.		✓		Expenditure appears to be for reward and incentive for students or incentive for parents to be involved in school activities, and may add to education value for students	

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	935	150002228903503	06-4527	12/6/2005	ePEN & INC	\$350.00	\$350.00	Purchase order and invoice indicated PaperToolsPro software purchase of 10 at \$35 each.		✓		Software is used as a tool for essay research paper information gathering. Appears to provide educational value to students.	
	936	150002216100005	05-0055	4/22/2005	PLATFORM LEARNING, INC	\$92,016.66	\$462,000.00	Inspected the Platform Learning invoice package including letter regarding supplemental education services rendered to the District, student attendance reports and invoices		✓		Supplemental Education services provided to district appears reasonable for operations and student educational value	supplemental educational service provider as required by NCLB. Separate binder documenting student attendance available
	937	150002406100105	05-4633	1/19/2005	LENAPE LIFEWAYS INC	\$300.00	\$300.00	Purchase order and invoice indicate expenditure is for Lenape Lifeway Program		✓		Business Administrator represented that Lenape culture is a part of district education. Expenditure appears reasonable for district operations	program to enforce history of the area and Indian Culture. This area was a big area supporting the Lenape Indian tripe we are teaching the students about the history of their society
	938	150002406100006	05-5936	4/11/2005	N J ACADEMY FOR AQUATIC	\$1,195.00	\$1,855.00		✓			No documentation was available for review	
	939	150002406100003	05-2179	10/21/2004	YOUNG AUDIENCES OF NJ IN	\$1,095.00	\$1,095.00	Purchase order and invoice indicate expenditure is for "The Circle of Celebration" performance.		✓		Performance for students appears to be for cultural benefit. Appears reasonable.	
	940	110002624200023	05-1484	8/31/2004	YOUNG AUDIENCES OF NJ IN	\$945.00	\$945.00	Purchase order and invoice indicate expenditure is for "Congas and Claves" performance.		✓		Performance for students appears to be for cultural benefit. Appears reasonable. Purchase order created after purchase	
	941	150002226100002	05-3890	11/17/2004	BAYLIN ARTISTS MANAGEMEN	\$500.00	\$500.00	Purchase order and invoice indicate that expenditure is for marionette puppet show.		✓		Performance for students appears to be for cultural benefit. Appears reasonable. Purchase order created after purchase	

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	942	150002406100002	05-4427	12/23/2004	PRISMATIC MAGIC LLC	\$795.00	\$795.00	Purchase order and invoice indicate expenditure was for "Black History Laser tribute"		✓		Performance for students appears to be for cultural benefit. Appears reasonable. Purchase order created after purchase	
	943	110002708900025	05-2165	8/19/2004	ESLICK ENTERTAINMENT	\$550.00	\$550.00	Purchase order and invoice indicate expenditure is for Magic Show		✓		Performance for students appears to be for cultural benefit. Appears reasonable. Purchase order created after purchase	
	944	110002624410001	05-3092	10/7/2004	PUSHCART PLAYERS	\$450.00	\$450.00	Purchase order and invoice indicate the expenditure was for a performance entitled "American Sampler"		✓		Expenditure appears to help improve student learning, and cost were subsidized by Fleet, Dodge Foundation, and NJSCA	
	945	150002406100003	05-4113	1/11/2005	WINGATE INN	\$69.00	\$69.00	Purchase order and invoice indicate expenditure is for hotel cost for marionette performers.		✓		Performance appears to be for cultural benefit. Reimbursement of expenditures of performers appears reasonable for district operations	
	946	110002186100018	05-3151	10/6/2004	CARMELO'S PIZZERIA	\$263.00	\$263.00	Purchase order indicates expenditure is for food		✓		Business Administrator represented that expenditure was to act as incentive for parents to participate. Expenditure appears reasonable based on comments, however no additional documentation was available.	back to school night pizza was purchased in order to attempt to provide refreshments for parents to encourage them to attend.
	947	110002404200023	05-3395	10/22/2004	YOUNG AUDIENCES OF NJ IN	\$2,250.00	\$2,285.00	Purchase order and invoice indicate expenditure is for "Foot and fiddle dance" performance.		✓		Performance for students appears to be for cultural benefit. Appears reasonable.	

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	948	110002305900135	05-3211	10/18/2004	MARIE E V B GIBBONS	\$150.00	\$150.00	Purchase order indicates expenditure is for Art lecture.		✓		Art Class appears to improve student learning.	
	949	110002624410001	05-3569	10/28/2004	CUMBERLAND COUNTY COLLEG	\$3,945.00	\$3,945.00	Invoice and Purchase Order indicate expenditure is for Books and Tuition.			✓	Documentation does not give strategic initiative or program this expenditure is for. Business Administrator represented that expenditure is for Bridges Program at district to help students prepare for college. Expenditure appears reasonable, however no additional documentation was available	
	950	111901003200011	05-4374	12/16/2004	GLOUCESTER CO SPECIAL SE	\$2,793.00	\$2,793.00	Purchase order and invoice list item as school instruction for a high risk youth.		✓		Necessary to facilitate learning for particular youth	
	951	151901003200008	05-1947	8/19/2004	ENCORE PERFORMING ARTS I	\$3,150.00	\$3,150.00	Purchase order and invoice list item as three puppet shows "Jabberwocky, Phenomenal Physics, and Winter Wonderland"		✓		Performance for students appears to be for cultural benefit. Appears reasonable.	
	952	110002305850080	05-3901	11/29/2004	PRISMATIC MAGIC LLC	\$1,045.00	\$1,045.00	Purchase order and invoice indicate that expenditure is for science laser spectacular.		✓		Performance for students appears to be for cultural benefit. Appears reasonable. Purchase order created after purchase	
	953	150002406100003	05-3889	11/17/2004	JOSEPH CASHORE	\$1,000.00	\$2,000.00	Purchase order and invoice indicate that expenditure is for marionette puppet show.		✓		Performance for students appears to be for cultural benefit. Appears reasonable. Purchase order created after purchase	

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	954	110002518900080	05-4195	1/18/2005	ROSEMARY HOWELL	\$7,000.00	\$7,000.00	Purchase order and invoice indicated that the expenditure was for various writing workshops for various grades.		✓		Writing workshops improve student learning.	
	955	110002193200018	05-1483	8/19/2004	YOUNG AUDIENCES OF NJ IN	\$835.00	\$835.00	Purchase order and invoice indicate expenditure is for "Edan Ne Kakati (From the Past to Present" performance.		✓		Performance for students appears to be for cultural benefit. Appears reasonable.	
	956	110002516100080	06-3413	10/6/2005	YOUNG AUDIENCES OF NJ IN	\$1,175.00	\$975.00	Purchase order and invoice indicate that expenditure is for "The Circle of Celebration-Performance"		✓		Performance for students appears to be for cultural benefit. Appears reasonable.	
	957	202131006100035	06-6521	5/8/2006	CUSTOM GRAPHICS	\$1,307.69	\$1,307.69	Purchase order and invoice indicated GARM printed jerseys in variety of sizes. (qty: 201)			✓	Cannot determine the educational objective and necessity for performance uniforms. Business Administrator represented that tshirts are for district olympic day for students. Expenditure appears to benefit students, however no additional documentation was available	
	958	110002215800019	06-6355	4/26/2006	AQUATIC DISCOVERIES	\$315.00	\$315.00	Purchase order and invoice indicated mobile oceans outreach program on May 9th, 2006.		✓		Business Administrator represented the program was to support the MARE program (Marine Activities Resources Education). Expenditure appears to provide educational value for students	MARE program in the school the mobile oceans is part of the program and shows the students examples of the text learning thereby reinforcing the instruction (MARE program description provided)

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	959	110002185920018	06-3383	10/5/2005	YOUNG AUDIENCES OF NJ IN	\$820.00	\$1,020.00	Purchase order and invoice indicated Congas and Claves-Trio performance program.		✓		Performance to students appears to provide educational value to students.	Performance adds to the instruction of music education to see how the instruments are utilized in practical experience. These performances help to reinforce the classroom education adding value to the instruction
	960	111501003200018	06-3186	9/21/2005	RANCH HOPE INC	\$165.00	\$165.00	Purchase order and invoice indicated K-8 PE teachers participating in a workshop presented by guest from Ranch Hope.		✓		Ranch Hope project provides troubled students with support and learning opportunities. Expenditure was for Ranch Hope representative to provide guidance and strategies to teachers. Appears reasonable.	
	961	150002406100006	06-6280	4/20/2006	QML	\$50.00	\$50.00	Purchase order indicated reimbursement of student activity account for deposit of mobile oceans outreach program.		✓		Vendor invoice not noted with the PO package. District represented that \$50 was deposit for field trip noted on PO# 06-6355. Expenditure appears reasonable.	\$50 DEPOSIT FOR FIELD TRIP. BALANCE OF PAYMENT PAID WITH PO# 06-6355. KPMG REF 4.11
	962	150002226100007	06-5420	2/3/2006	JANET RICHARDSON	\$1,189.00	\$5,250.00	Invoice and PO indicate consulting fee and expenses for balanced literacy training for 3 participants at the Indian venue School		✓		Literacy training to Indian Avenue staff appears to provide educational value to teachers and students.	3 teachers at Indian avenue school were provided with training

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	963	110002308900115	06-1981	8/4/2005	ENCORE PERFORMING ARTS I	\$3,375.00	\$3,375.00	Purchase order and invoice indicated performances for assemblies. 2 performances of "Rosa's Ride" for \$1800, and 2 for "African Tribal Dance" for \$1575.			✓	Purpose of expenditure appears to provide educational value for students and appears reasonable. However, amount seems excessive for school performances.	these are two separate performance to teach students about the history of civil rights and about African American culture and heritage. The performance has multiple participants and is shown to the entire student body over the course of the day. This does not seem to be excessive for such a performance
	964	202131006100035	06-5273	1/27/2006	PHILADELPHIA SCHOOL DIST	\$841.05	\$841.05	Purchase order and invoice indicate that expenditure is for tuition related to homebound student.		✓		Appears to improves student learning	
	965	150002225000002	06-6245	4/12/2006	PRISMATIC MAGIC LLC	\$845.00	\$845.00	Purchase order and invoice indicate magic show for the Indian Avenue School (2 separate performances)			✓	Cannot determine the educational value of magic show for based on inspected documentation. No additional documentation was available (ie approval and justification)	same objective as approved below State is encouraging personalization as part of secondary education (which begins at grad 6) personalization rigor and -----have been shown to improve student achievement
	966	110002226100235	06-6522	5/8/2006	CAMDEN RIVERSHARKS	\$446.00	\$446.00	Purchase order and invoice indicated Baseball in Education Tickets for 49 participants, including 43 students and 6 teachers for the Bridgeton High School		✓		Students were involved in Baseball in Education program run by the Camden Riversharks. Expenditure appears to be beneficial to students	

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	967	150002226103508	06-4676	12/15/2005	SJYA	\$3,000.00	\$3,000.00	Purchase order and invoice indicated fees for three assemblies for ATOD (Alcohol, Tobacco, and other Drugs) awareness, for grades 7-9 at the Bridgeton high school			✓	Assembly appears reasonable and appears to be beneficial to students, however cannot determine assembly topic based on the inspected invoice. Invoice indicates description as "Reggie Dabbs TourSchool assembly program"	
	968	110002404200023	06-2147	8/22/2005	ENCORE PERFORMING ARTS I	\$2,875.00	\$2,875.00	Purchase order and invoice indicated assembly performances at the BUCK school for "A Day in the Life of a Book", "Weaving the Wild", "The Magic of Chemistry".			✓	Amount seems excessive for assembly performances based on inspected documentation. Business Administrator represented that multiple assemblies were provided performances.	there are 3 performances listed on this invoice indicating approx. \$950 per performance. Assemblies provided for multiple classes
	969	110002518320001	06-7039	5/31/2006	INDIAN AVENUE SCHOOL	\$450.00	\$450.45	Purchase order and invoice indicate that expenditure is for Science fair ribbons and other related items.		✓		Expenditure appears to improve student learning through incentives	
	970	110002406100072	06-4842	1/4/2006	YMCA OF VINELAND	\$2,015.00	\$2,015.00		✓			No documentation was available for review	
	971	151901008901208	05-0942	7/12/2004	TRISTATE PARTS COMPANY	\$4,922.00	\$4,922.00	Purchase order and invoice indicates expenditure is for an Air conditioner unit		✓		Appears reasonable to operate district	

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KPMG Ref.	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	District Comments
	972	110002306100001	04-6630	6/28/2004	CISCO SYSTEMS INC	\$757.41	\$754.60	Purchase order and invoice indicate expenditure is for networking solutions.		✓		Business Administrator represented that purchase was for network switches. Network switches appear reasonable for district networking. Total paid against PO is greater than original PO amount	purchase is for computer switches which are part of the infrastructure of technology and each switch was over \$2,000 which causes it to be equipment coded to 100-730
	973	110002625900023	05-0010	7/30/2004	WILLIAMS SCOTSMAN INC	\$6,180.00	\$24,720.00	Purchase order and invoice indicate expenditure is a temporary building rental for office space.		✓		Office space appears reasonable to operate district.	
	974	150002406100003	05-0009	7/30/2004	WILLIAMS SCOTSMAN INC	\$3,090.00	\$12,360.00	Purchase order and invoice indicate expenditure is a temporary building rental for office space.		✓		Office space appears reasonable to operate district.	
	975	110002305850080	05-6073	4/19/2005	WILLIAMS SCOTSMAN INC	\$8,240.00	\$8,240.00	Purchase order and invoice indicate expenditure is a temporary building rental for office space.		✓		Office space is appears reasonable to operate district.	
	976	110002516100014	04-6629	6/28/2004	CISCO SYSTEMS INC	\$12,422.47	\$12,404.70	Purchase order and invoice indicate expenditure is for networking solutions.		✓		Business Administrator represented that purchase was for network switches. Network switches appear reasonable for district networking. Total paid against PO is greater than original PO amount	purchase is for computer switches which are part of the infrastructure of technology and each switch was over \$2,000 which causes it to be equipment coded to 100-730
	977	110002404200023	05-2943	9/28/2004	WILLIAMS SCOTSMAN INC	\$1,030.00	\$1,030.00	Purchase order and invoice indicate expenditure is a temporary building rental for office space.		✓		Office space rent appears reasonable to operate district.	

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	978	110002404200023	05-5394	4/22/2005	FRANK MAZZA & SON	\$41,448.70	\$41,448.70	Purchase order and invoice indicate that expenditure is for carpet replacement at Broad St. School		✓		State contract number A84599 was noted.	
	979	110002306100015	05-0089	8/31/2004	T C C A A	\$80,997.00	\$94,197.00	Purchase order indicates expenditure is for ExCel Expansion lease amendment.			✓	Business Administrator represented that space was renovated as part of lease agreement. No additional documentation was available	as part of lease agreement, space was renovated to fit particular need of district cost of renovation shared by TCAA and district
	980	110002626100123	04-6021	5/28/2004	EDWIN R BURGER & SON	\$12,000.00	\$12,000.00		✓			No documentation was available for review	
	981	150002406100003	05-0020	8/9/2004	T C C A A	\$28,000.00	\$28,000.00	Purchase order indicates expenditure is for ExCel7/04 Construction			✓	Business Administrator represented that space was renovated as part of lease agreement. No additional documentation was available	part of rental contract for space renovations to fit the particular purpose of the Board
	982	150002406100102	05-0097	8/26/2004	ARCOLA SALES & SERVICE C	\$22,307.46	\$44,287.46	Purchase order and invoice indicate expenditure is for school bus.			✓	Buses appear reasonable for district operations. Inspected bid documentation T-2196 and T-2127 which indicated that "Arcola Bus Sales Corp" was awarded bid	
	983	110002708900025	05-2501	9/15/2004	INTERVID INC	\$68,215.00	\$73,215.00	Purchase order and invoice indicates expenditure is for video surveillance equipment.			✓	Video surveillance equipment appears reasonable for district operations. Exempt from bid laws	see bid exceptions in public contract law provided - security system exempt
	984	110002614200323	05-4034	11/24/2004	VERSATRANS SOLUTIONS INC	\$4,295.00	\$4,295.00	Purchase order and invoice indicates expenditure is for Trip tracker software for buses			✓	Appears reasonable for student safety	

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	985	110002218900081	05-1153	7/30/2004	DELL MARKETING L P	\$17,086.80	\$17,086.80	Purchase order indicates expenditure is for 10 laptop computers.			✓	Business Administrator represented that laptops are to be utilized by central office for training and workshops. Although expenditure appears reasonable, no additional documentation was available	laptops purchased through central technology account to provide laptops to be available for training purposes and to be utilized by central office staff for workshops
	986	110002195920018	06-2291	8/2/2005	PNC BANK N A	\$114,291.48	\$114,291.48	Purchase order and invoice indicated loan repayment to PNC Bank on 9/15/05 for \$1403.32 in interest, and \$11288.16 in principal.		✓		School district loan repayment to the bank where the original loan was borrowed.	
	987	110002226100001	06-4499	11/30/2005	WILLIAMS SCOTSMAN INC	\$1,030.00	\$1,030.00	Purchase order and invoice indicate expenditure is for trailer rent.		✓		Office rent appears reasonable to operation of district.	
	988	110002305300001	06-2798	8/30/2005	WILLIAMS SCOTSMAN INC	\$6,180.00	\$6,180.00	Purchase order and invoice indicated rental mobile offices. Four for broad street school at \$515 each for the month of July, August, and September, 2005.		✓		Mobile office rental provided additional space to Broad Street school. Appears reasonable and provided educational value to the students.	
	989	110002303390501	06-4926	1/27/2006	WILLIAMS SCOTSMAN INC	\$1,030.00	\$1,030.00	Purchase order and invoice indicate expenditure is for trailer rent.		✓		Office rent is appears reasonable to operation of district.	
	990	110002306100015	06-4500	11/30/2005	WILLIAMS SCOTSMAN INC	\$1,030.00	\$1,030.00	Purchase order and invoice indicate expenditure is for trailer rent.		✓		Office rent appears reasonable to operation of district.	
	991	112121006100018	06-4503	11/30/2005	WILLIAMS SCOTSMAN INC	\$1,030.00	\$1,030.00	Purchase order and invoice indicated rental mobile offices. Two for QML school at \$515 each for the month of November, 2005.		✓		Mobile office rental provided additional space to QML school. Appears reasonable and provided educational value to the students.	

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	Control Number	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
	992	110002308900115	06-4924	1/27/2006	WILLIAMS SCOTSMAN INC	\$568.95	\$2,060.00	Purchase order and invoice indicated rental mobile offices. Four for broad street school at \$515 each for Jan. 2006.		✓		Mobile office rental provided additional space to Broad Street school. Appears reasonable and provided educational value to the students.	
	993	110002306101580	06-0089	1/1/1900	T C C A A	\$58,390.00	\$472.00	Purchase order and invoice indicated excel expansion for months of July and August 2005 at \$1320 each, and annual construction payment of \$58390.		✓		Excel expansion appears to have provided additional classrooms for all district schools and the project appears to have provided educational value to the students. Total paid against PO is greater than original PO amount	
	994	150002226103506	06-5707	3/3/2006	QUINN CONSTRUCTION INC	\$20,000.00	\$20,000.00	Purchase order and invoice indicated the construction team provided labor, material and equipment to sound the underside & sidewalk of concrete grandstand, stabilize all loose handrails, repair holes within topside of grandstand, rake out and seal transverse expansion joint and provide deck coating samples.			✓	School construction project was to build and repair sidewalks. Cannot determine whether capital project was approved by state based on inspected documentation. District represented that maintenance was required and not under state project. Amount was below bid threshold.	REQUIRED MAINTENANCE FOR REPAIRS OF EXISTING SIDEWALK AND PARKING LOT. NOT A STATE PROJECT AND BELOW THE BID LIMIT.
	995	110002626100323	06-0020	7/14/2005	T C C A A	\$28,000.00	\$28,000.00		✓			No documentation was available for review	
	996	150002216100004	06-4925	1/27/2006	WILLIAMS SCOTSMAN INC	\$1,030.00	\$1,030.00	Purchase order and invoice indicate expenditure is for trailer rent.		✓		Office rent is appears reasonable to operation of 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	District Comments
	997	110002305900135	05-6907C	6/30/2005	INTERVID INC	\$3,915.00	\$20,090.00	Invoice indicates installation labor and project management for project at the West Avenue School			✓	Cannot determine what project was performed and/or services rendered based on the inspected documentation. Business Administrator represented that fee is for installation of keyless entry system to increase school security and safety. Expenditure appears reasonable, however, no additional documentation was available (ie project plan, approval forms, etc)	security equipment - district is in the process of getting all schools on a keyless entry which will provide more security for the students and staff.
	998	110002625900024	06-3855	10/24/2005	WILLIAMS SCOTSMAN INC	\$4,120.00	\$4,120.00	Purchase order and invoice indicate expenditure is for trailer rent.		✓		Office rent appears reasonable for operation of district.	
	999	110002625800024	06-6341	4/25/2006	WILLIAMS SCOTSMAN INC	\$2,060.00	\$2,060.00	Purchase order and invoice indicated rental mobile offices. Two for Indian school and two for QML school at \$515 each for the month of April, 2006		✓		Mobile office rental provided additional space to two schools. Appears reasonable and provided educational value to the students.	
	1000	110002624900023	06-2800	8/30/2005	WILLIAMS SCOTSMAN INC	\$3,090.00	\$3,090.00	Purchase order and invoice indicated rental mobile offices. Two for QML school at \$515 each for the month of July, 2005		✓		Mobile office rental provided additional space to Broad Street school. Appears reasonable and provided educational value to the students.	

Legend:

Control Number	Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Brief Description	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
1	202705209300501	WSR	7/31/2005		\$48,978.19	\$37,555,168.00				✓		Business Administrator represented that Whole School Reform (WSR) account was to account for proper representation of expenditures vs. state/grant funding. Inspected documentation from system showing that contribution to whole school reform amounts were made totaling the disbursement amount. Appears reasonable for normal district operations	
2	204512002200040	FICA	7/1/2005		\$790.05	\$1,016,103.00				✓		Inspected handwritten documentation from records matching totals to amounts transferred from the general account to district location accounts. Appears reasonable for normal district operations	
3	150002912200006	FICA	7/1/2005		\$22,047.00	\$1,016,103.00				✓		Inspected handwritten documentation from records matching totals to amounts transferred from the general account to district location accounts. Appears reasonable for normal district operations	
4	204632002200040	FICA	9/1/2002		\$3,135.81	\$6,885.70				✓		Inspected handwritten documentation from records matching totals to amounts transferred from the general account to district location accounts. Appears reasonable for normal district operations	

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	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Brief Description	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
5	202802002200040	EXPTRN06	6/1/2005	EXPENDITURE TRANSFER	\$2,536.00	\$0.00					✓	No documentation was available for review	
6	204691001000040	EXPTRN06	6/1/2005	EXPENDITURE TRANSFER	\$37,975.00	\$0.00				✓		Business Administrator represented that transfer was made to correctly reflect the salary of a military employee. The District was receiving a reimbursement for the employee from the military and thus this purchase order was to transfer the reimbursement to the grants account. Inspected worksheet matching the total transferred amount for employee. Appears reasonable for normal district operations	
7	202721001010040	EXPTRN01	1/11/2005	EXPENDITURE TRANSFER	(\$461.00)	\$0.00					✓	No documentation was available for review	
8	110002912700001	BENE09	9/30/2005		\$87,586.00	\$744,654.05				✓		Inspected spreadsheet signed off by the Business Administrator showing benefit allotments between district locations with a matching entry for the expenditure amount. Business Administrator represented that benefits are allocated to each district location from the general fund based on an estimated expense. The allocation is charged as a disbursement from the general fund into the individual funds of each district location	

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9	110002616100323	99			(\$1,070.00)	(\$0.00)			✓			No purchase order record could be located for this disbursement.	
10	150002116100105	86		EXCALIBUR CLEANERS	\$300.50	(\$0.00)			✓			No purchase order record could be located for this disbursement.	
11	111901004200012	84			(\$352.00)	(\$0.00)			✓			No purchase order record could be located for this disbursement.	
12	150002626100002	59			(\$114.43)	(\$0.00)			✓			No purchase order record could be located for this disbursement.	
13	110002616100323	238		DOWNE TWP BOARD OF EDUCATION	\$23,110.11	(\$0.00)			✓			No purchase order record could be located for this disbursement.	
14	110002163200018	230			(\$21.47)	(\$0.00)			✓			No purchase order record could be located for this disbursement.	
15	110002704200025	175			\$85,000.00	(\$0.00)			✓			No purchase order record could be located for this disbursement.	
16	110002626100123	168			(\$114.43)	(\$0.00)			✓			No purchase order record could be located for this disbursement.	
17	110002912800401	145			(\$380.92)	(\$0.00)			✓			No purchase order record could be located for this disbursement.	
18	150002705120004	141			(\$648.00)	(\$0.00)			✓			No purchase order record could be located for this disbursement.	
19	202351006100040	06-7281	6/22/2006	SMITH & RICHARDS LUMBER	\$608.39	\$1,345.48		Assorted maintenance supplies such as lumber, nails, paint, and etc.		✓		Maintenance supplies appears reasonable for operation of district	

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20	110002136100165	06-7240	6/21/2006	DOLLAR WIZ	\$74.00	\$74.00		Invoice list as supplies for Step-Up. Items include Balloons, Sand Buckets, Tablecloths, tissue paper, basket of shells, curly ribbon, and gift bags.		✓		Business Administrator represented that step-up is eighth Grade graduation program. Expenditure is for items for graduation, appears to provide award and incentive for students. Purchase initiated and completed before purchase order date.	step-up is the eighth grade graduation program items were purchased as a celebration of their achievement shared with students and their parents
21	202652006100040	06-7201	6/19/2006	GRUBB BROTHERS ELECTRON	\$196.00	\$196.00		Invoice and purchase order list expenditure as repair and servicing of 6-8 piano lab pianos		✓		Piano lab piano maintenance appears reasonable.	
22	202351008900040	06-7119	6/13/2006	PITNEY BOWES/RENTAL	\$293.24	\$293.24		Invoice and PO indicate postage equipment and meter expense for period 4/1/06 to 6/30/06		✓		Postage and postage meter rental appears reasonable to district operations	
23	114021006100041	06-7097	6/13/2006	H H HANKINS & BRO	\$32.27	\$828.68		Assorted maintenance supplies including items such as: plastic handy file, Light T hinge, zinc utility pull, machine bolt, work gloves, shelf clips and etc. Items picked up or shipped to various district locations.		✓		Maintenance supplies appears reasonable for operation of district	
24	152091006100002	06-6947	5/31/2006	BAYADA NURSES	\$1,600.00	\$1,600.00		Invoice and Purchase order indicates expenditure is for Nurse		✓		Cannot determine what type of services and necessity of services based on the inspected documentation. Business Administrator represented that nurses are used for students who require one-on-one nursing services per their IEP programs. Expenditure appears to reasonable, however no additional documentation was available.	Bayada Nurses are used for students who require one-to-one nursing services per their IEP. Complying with IEPs is a special education law Professional service contract approved by Board

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	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Brief Description	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
25	151901006102802	06-6739	5/22/2006	SHEPPARD BUS SERVICE	\$9,897.17	\$9,897.17		Invoice and purchase order indicate expenditure is for routine bus maintenance (Tag number of buses noted on inspected invoice)		✓		Bus maintenance appears reasonable to school district operation	
26	110002912800401	06-6724	5/22/2006	H H HANKINS & BRO	\$252.55	\$674.35		Assorted maintenance supplies including items such as: outdoor power cords, machine screws, silicone pump sealer, screen door pull. Etc. Items picked up or shipped to various district locations.		✓		Maintenance supplies appear reasonable to operate district. Items purchased prior to purchase order.	
27	114011006100115	06-6698	5/19/2006	JAMES BACKMAN	\$1,152.90	\$1,152.90		College course reimbursement for Math course.		✓		Continuing education expenditures are reimbursed as part of employment contract. Expenditure appears reasonable for district operations	tuition reimbursement per contractual agreement
28	204301003200001	06-6679	5/18/2006	CITY OF WILDWOOD	\$35.00	\$105.00		Invoice and PO indicate that 3 bus permits for \$35 each were obtained for 3 separate field trips from the Cherry Street, Indian Avenue, and West Avenue schools for the Wildwood Beach Science Extravaganza, Education Extravaganza, and Morey's Piers field trips		✓		Expenditure was for Indian Avenue field trip to 7th grades to attend 13th Annual Education Extravaganza appears to be educational for students	
29	151901008900007	06-6603	5/17/2006	TEACHER'S DISCOUNT	\$35.84	\$35.92		Invoice and PO indicate that purchase was for manila drawing paper and large lacing beads shipped to the Quarter Mile Lane School. PO was changed from 35.92 to 35.84 by hand		✓		School supplies appear reasonable for district and school operations	

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30	110002626100123	06-6548	5/11/2006	SOUTH JERSEY HEALTHCARE	\$200.00	\$340.00		Invoice and PO indicate drug screening and immunization fees. (4 students, 4 employees)		✓		Inspected "US Department of Labor" documentation stating that OSHA standard requires employers to provide vaccination of Hepatitis B to employees. Expenditure appears reasonable for district operations.	
31	111901008900012	06-6491	5/5/2006	ZOOS PET CENTER	\$125.19	\$125.19		Purchase order indicates that expenditure is for 30 hermit crabs to be used for hermit crab race during Ocean week		✓		Expenditure used in MARE program (Marine Activities Resources Education) to teach students marine biology. Only Purchase order provided.	event for MARE program provided description of program
32	110002912800401	06-6411	4/28/2006	RANCH HOPE INC	\$1,230.00	\$1,530.00		Invoice and PO indicate field trip for 41 gifted and talented students in 5th grade for outdoor challenge course		✓		Field trip was to address team working and cooperation, in accordance to core curriculum content 2.24A, D1, E1, 2.5A1, A7, and C1 Cannot determine applicability of coding to Title 1 account based on the inspected documentation	
33	110002705120025	06-6379	4/26/2006	BRIDGETON TROPH & ENG SE	\$1,717.96	\$3,162.95		471 Custom medals, 47 Medal backs, 4 championship trophies, 2 individual trophies.		✓		Average medal cost is approximately 3.35 based on disbursement of 1717.96. Appears to be reasonable for cost of medals. Noted that purchase order was created after invoice date. Purchase initiated and complete prior to invoice.	

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34	204301003200001	06-6335	4/25/2006	YVONNE HOLLOWAY	\$41.22	\$41.22		Purchase orders indicates that purchase is for incentives of Behavior Modification Class. Receipts indicate pizza		✓		Pizza was provided to students as incentive and award.	
35	114021006100141	06-6306	4/24/2006	PIN CUSHION	\$27.93	\$27.93		Invoice and PO indicate expenditure for supplies purchased including ribbon, sequins, cording, and felt		✓		Supplies appear to be used for the Bridgeton High School family studies class and appears reasonable to district operations Noted that invoice date was prior to the purchase order date	
36	110002705110025	06-6298	4/24/2006	JASMIN GRASSO-GATES	\$936.00	\$1,872.00		College course reimbursement. "School and Community: Building a Shared Vision.", and "School & Leadership: Theory and Practice"		✓		Continuing education expenditures are reimbursed as part of employment contract. Expenditure appears reasonable for district operations	tuition reimbursement per contractual agreement
37	150002705120003	06-6291	4/21/2006	MASTER TEACHER	\$800.45	\$800.45		Invoice and PO indicate 250 gold medals were purchased for \$2.95 each		✓		Medallions appear to act as incentive and awards for students and appears to be of benefit to students	
38	112121006100018	06-6283	4/20/2006	FERGUSON FAMILY DAY CARE	\$4,245.28	\$4,245.28		Daycare-listed as wraparound			✓	District represented that wraparound services is required in accordance to early childhood guidelines. Expenditure appears reasonable, however no additional documentation was available.	wraparound services required in accordance with early childhood guidelines
39	151901006102802	06-6146	4/4/2006	FRANKLIN INSTITUTE/SCIEN	\$379.75	\$404.50		Invoice and PO indicate field trip to museum for the 6th grade class		✓		Field trip to the museum appears to provide educational value for students	
40	110002163200018	06-6132	4/4/2006	ATLANTIC DRIVES & BEARIN	\$29.63	\$29.63		Maintenance Supplies:1 L095 1x1-11/8" Complete Cplg,and 1 L095 Spider		✓		Maintenance supplies appear reasonable to operate district. Noted that purchase order date was after invoice date	

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	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Brief Description	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
41	150002116100006	06-6112	4/4/2006	TICKET PHILADELPHIA	\$220.00	\$220.00		Field Trip - Philadanco Spring School		✓		Field trip request form states that the field trip provides educational value to students in accordance to Core Curriculum Content Standard/CPI H1, 1.2, 1.3, 1.4, 1.5	
42	110002616100423	06-6085	3/31/2006	ROBIN CARTER-BRYANT	\$2,046.30	\$2,046.30		College education courses: Sem II Inclusive EC/ Elementary Classrooms, and Inservice Supervised Graduate Student Teaching.		✓		Continuing education expenditures are reimbursed as part of employment contract. Expenditure appears reasonable for district operations	see contractual agreement
43	110002626100123	06-6019	3/27/2006	SHEPPARD BUS SERVICE	\$1,920.00	\$1,920.00		Transportation for sporting events. Boys Basketball, Freshmen Basketball, and bowling team		✓		Transportation to sporting events appears reasonable for operation of district	
44	202501006100140	06-5993	3/22/2006	T C C A A	\$1,695.60	\$1,695.60		Purchase order list service as February 2006 Wraparound. Item has employee information as well as student roster and attendance sheet.			✓	District represented that wraparound program is required by early childhood regulations. Expenditure appears reasonable, however no additional documentation was available.	wraparound program required by earlychildhood regulations
45	110002705930225	06-5967	3/21/2006	US POSTAL SERVICE	\$112.44	\$706.91		Invoice indicates expenditure is for Pitney Bowes postal machine postage.		✓		Postal expenditures appears reasonable to operate district.	
46	110002912800401	06-5956	3/20/2006	SHEPPARD BUS SERVICE	\$1,000.00	\$1,000.00		Field Trip to Washington DC for High Flyers Club		✓		Field trip request form states that field trip will provide educational value to students in accordance to Core Curriculum Content Standard 6.1, 6.2	

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47	110002705930225	06-5952	3/20/2006	SHEPPARD BUS SERVICE	\$1,000.00	\$1,000.00		Purchase order and invoice indicated contract to Sheppard bus services for field trip to NYC metropolitan museum of art & the blue man group theatre on 5/31/06 of 47 pupils		✓		Bridgeton District policy states that all PK-8 students are to have a live theatre experience yearly. (Section 6153). Appears reasonable to meet district policies	
48	110002912410001	06-5901	3/20/2006	STOTTER HOME HEALTHCARE	\$75.96	\$75.96		Case of Baby wipes		✓		Item appears to be used as a disinfectant wipe throughout district and appears reasonable for district operations	
49	150002626100003	06-5733	2/28/2006	BOTTINO'S SHOPRITE	\$38.41	\$38.41		Supplies for family consumer classes purchased from local supermarket		✓		Appears reasonable for family consumer classes to provide students with educational value in class. Receipt- dated after purchase order	
50	110002705030025	06-5680	2/28/2006	BAYADA NURSES	\$1,280.00	\$1,280.00		Invoice and Purchase order indicates expenditure is for Nurse		✓		Cannot determine what type of services and necessity of services based on the inspected documentation. Business Administrator represented that nurses are used for students who require one-on-one nursing services per their IEP programs. Expenditure appears reasonable, however no additional documentation was available.	Bayada Nurses are used for students who require one-to-one nursing services per their IEP. Complying with IEPs is a special education law Professional service contract approved by Board

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51	202112006000501	06-5676	2/28/2006	BOTTINO'S SHOPRITE	\$19.99	\$19.99		Refreshments for Renaissance Program		✓		Business Administrator represented that Renaissance program is the student awards program. Beneficiary was student in providing refreshments as rewards. Noted that purchase order date was after invoice date	Renaissance is an academic reward program. Refreshments are provided to the students as incentive and rewards for success
52	110002912800401	06-5660	2/28/2006	BULB WORLD ELECTRICAL SU	\$319.00	\$6,461.43		Electrical supplies and light bulbs for various schools including Buck, Quarter Mile Lane, Cherry St., and Indian Ave.		✓		Bulbs appear reasonable for district operations. Purchase initiated and complete prior to invoice.	
53	110002616100523	06-5640	2/28/2006	CANVAS BAG	\$8.00	\$8.00		Purchase order and invoice indicate Security key, Security kit purchase		✓		Equipment appears reasonable to district operations and appears to help provide a safe environment to students	
54	202812005000040	06-5627	2/24/2006	DELL MARKETING L P	\$0.00	\$9,677.40		15 Optiplex minitower computers, and associated accessories.			✓	Documentation does not provide what purpose, strategic initiative or program the computer would be used in conjunction with Noted amount on physical purchase order documentation was \$9677.40.	your description indicates these are towers not laptops. Laptops are used by district staff to record student information, conduct district business

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55	150002705120004	06-5617	2/24/2006	TRUMP MARINA	\$190.00	\$184.00		Invoice and purchase order list item as lodging for New Jersey Pupil Transportation Conference			✓	Cannot determine necessity of overnight stay based on inspected documentation. Business Administrator represented that multiple conference required overnight stay. No additional documentation was available. Total Paid Against PO amount greater than original PO amount.	Multiple day conference overnight stay to accomodate times of meeting
56	110002704200025	06-5600	2/22/2006	ALPHEFIA BLOUNT	\$5,346.00	\$5,346.00		Purchase Order indicates that expenditures are for college courses related to doctoral program		✓		Appears to be reasonable in accordance to inspected employment contract stating that continuing education is provided by the district as a fringe benefit.	see contractual agreement
57	151901006102602	06-5535	2/14/2006	CAREERTRACK	\$99.00	\$99.00		Workshop-"High Impact Communication Skills for Women" course was for the Transportation Secretary		✓		Teacher development appears reasonable for district function	

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58	110002616100323	06-5460	2/9/2006	H VICTOR GILSON	\$249.09	\$107.84		Item listed as mileage reimbursement for superintendent meetings			✓	Two purchase orders with the same number list two different items. One list travel Reimbursement, and the other list UNIM Disability Insurance. Cannot determine the actual amount for the purchase order. Business Administrator represented that two items were listed together on one purchase order for reimbursement of expenses. Noted that the total paid against PO amount is greater than the original PO amount	reimbursement for mileage as per contract also, per contract, district pays for superintendent's disability ins. These two items were added to one po for reimbursement of expenses.
59	151901008900008	06-5378	2/1/2006	LAWMEN SUPPLY CO	\$66.92	\$334.60		Invoice and PO indicate purchase of 10 Blackhawk Serpa Security Holsters at \$33.46 each		✓		Expenditure appears to help provide safety for school security officials and students. Appears reasonable to district operations	EEOs are police officers working in the schools who carry weapons the holsters are an essential safety precaution
60	110002616100223	06-5327	2/1/2006	TAMI HALTER	\$397.00	\$794.00		Private school transportation aide pursuant to NJSA 18A:39-1		✓		Transportation of students appears reasonable to district operations	
61	111901006100012	06-5260	1/27/2006	ATLANTIC CITY ELECTRIC	\$12,050.00	\$81,619.73		Electricity for district. Including Buckshutem rd., 515 Bank St., West Ave., Quarter Mile In, Indian Ave., Burt St. Stadium, and Cherry St.		✓		Electricity appears reasonable to operate district	
62	151901008900005	06-5171	1/24/2006	JASMIN GRASSO-GATES	\$936.00	\$936.00		College course reimbursement . "Education, Ethics, and Laws"		✓		Continuing education expenditures are reimbursed as part of employment contract. Expenditure appears reasonable for district operations	tuition reimbursement per contractual agreement

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63	202111006100101	06-5130	1/18/2006	SMITH & RICHARDS LUMBER	\$741.98	\$1,605.41		Assorted maintenance supplies such as lumber, nails, paint, and etc.		✓		Maintenance supplies appears reasonable for operation of district	
64	111901006100013	06-5007	1/18/2006	CITY OF BRIDGETON	\$1,809.00	\$1,809.00		2005 youth field trip to the Adventure Aquarium Camden - 130 youth, 13 chaperones, 3 buses		✓		Appears to be reasonable for the MARE program (Marine Activities Resources Education)	need field trip form
65	110002173200018	06-4728	1/4/2006	SHEPPARD BUS SERVICE	\$528.00	\$528.00		Bus Service for field trip to Delta Lady Dolphin Watch. Cherry Street School		✓		Field trip request form states that field trip will provide educational value to students in accordance to Core Curriculum Content Standards/CPI Address Science 5.R.1, 5.10,2, 5.7	
66	150002136106503	06-4666	12/6/2005	SHEPPARD BUS SERVICE	\$10,780.48	\$9,278.13		Purchase order and invoice indicated contract to Sheppard bus services for perform maintenance works on school buses from Sept - Nov, 2005, including tires rotation & tire removal		✓		Contracts to sheppard bus services followed standard operation procedures set by the transportation department for maintenance and repair works Noted that total paid against purchase order amount greater than original purchase order amount. Business Administrator represented that amount was different due to addition of tire and tire removal service.	
67	114021006100141	06-4423	12/2/2005	IMPACT OFFICE PRODUCTS	\$72.72	\$72.72		600 Pencils and 2 dry erase boards delivered to Bridgeton high school.		✓		Supplies appear reasonable to operate the district	
68	151901008903403	06-4382	1/4/2006	TRI-DIM FILTER CORPORATI	\$683.46	\$683.46		Invoice and Purchase order indicate expenditure is for Air filters. Shipped to Broad street school.		✓		Air filters appear reasonable for the operation and maintenance of the district.	

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69	151901006100003	06-4147	11/29/2005	CAPPS PICNIC PARK	\$960.00	\$352.00		8th grade picnic- to reward students for working together, and to build interpersonal skills		✓		Picnic approved through Field Trip Application form, and picnic purpose provided. Core Curriculum Content Standard/CPI Addressed 2.2, and 2.5. Noted that Total Paid Against PO amount is greater than Original PO amount	
70	151901006101203	06-4135	11/15/2005	H H HANKINS & BRO	\$60.64	\$775.50		PO and Invoices indicate various purchases at local hardware store for repair items such as concrete, sealant, lumber, tile, drywall, glue, etc. Purchase order was for 48 separate invoices		✓		Maintenance supplies appear to be reasonable for district operations Invoice was prior to purchase order date	
71	110002626100323	06-4032	11/4/2005	INTERSTATE MUSIC SUPPLY	\$180.21	\$188.45		Product sampler kit and bobcat mouthpiece remover		✓		Musical equipment appears reasonable for district operations and appears to provide benefit to student learning	
72	111901006100010	06-3964	11/3/2005	ELAINE'S DINNER THEATRE	\$1,364.00	\$1,364.00		124 Student Admissions on December 20, 2005 plus 6 staff members for the Indian Avenue School		✓		Bridgeton District policy states that all PK-8 students are to have a live theatre experience yearly. (Section 6153). Appears reasonable to meet district policies	Dinner theater is one of the required field trip experiences - see policy manual I provided you.

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73	111901006100019	06-3911	11/1/2005	CDWG INC	\$594.68	\$594.68		Items listed as digital camera, and shipped to Buckshutem School			✓	Cannot determine purpose or need of Camera from inspected documentation. Business Administrator represented that the digital camera is used at the school to provide pictures for school website and newsletters sent to parents. Expenditure appears to be reasonable, but no additional documentation is provided (ie, purchase justification form, etc)	digital camera used at the school to provide pictures for web site and school newsletters sent to parents to keep them informed
74	110002626100323	06-3870	11/1/2005	SOUTH CAROLINA ETV	\$150.88	\$159.39		DVD and VHS "Making School Work"		✓		Educational Videos appear to be educational in value for students and teachers	
75	151901008900008	06-3854	10/24/2005	DEVEREUX CONSULTANTS	\$1,548.28	\$1,548.28		Invoice states as Consulting service for the preschool		✓		Appears reasonable, however no documentation was available regarding necessity of specialized consulting. Purchase initiated and completed before purchase order date.	students at Devereux
76	150002235800005	06-3823	10/31/2005	EXECUTIVE BUSINESS SOLUT	\$78.96	\$78.73			✓			No documentation was available for review	

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77	110002626100123	06-3811	10/31/2005	STAPLES BUSINESS ADVANTA	\$541.25	\$541.25		Invoice and purchase order list item as copier			✓	Cannot determine necessity of purchasing copier based on knowledge of copiers provided by Xerox for the district. District represented that copier purchased was a 3-in-1 unit used by the Athletic Director due to requirement of printing of schedules, rosters, etc. No additional documentation was available.	Copier purchased is a 3 in 1 unit, Printer /scanner /copier for the Athletic Director
78	151901006100005	06-3799	11/4/2005	RITZ THEATRE CHILDREN'S	\$731.50	\$731.50		Invoice and PO indicate performance attended by 121 kindergarten students and 12 chaperones at the Ritz Theatre for "Frosty the Snowman". Tickets were \$5.50 each.		✓		Section 6153 of the Bridgeton Policy states that all PK-8 students are to have a live theatre experience yearly. Expenditure appears reasonable. No vendor invoice was noted Date of physical PO different than date recorded in system	
79	114021006100041	06-3759	10/24/2005	HOLT RINEHART & WINSTON	\$274.68	\$274.68		Various Children Books including "Baby Bear Goes Fishing", Hermit Crab", Baby Bear Presents", Best Cake", "Mushrooms for Dinner", "Father Bears Surprise", and etc. Items shipped to Broad street school. Total number of books purchased was 9.		✓		Children books appear reasonable for district operations	

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80	150002136106502	06-3756	10/24/2005	REGIONAL MUSIC SERVICE	\$498.40	\$498.40		Invoice and PO indicate music class supplies including music books, and instrument materials (cleaning swabs, trumpet oil)		✓		Music materials appear reasonable for music class and appear to provide educational value to students Noted that purchase order date recorded in system is different than purchase order date on physical purchase order	
81	110002163200018	06-3753	10/20/2005	UNITED STATES POSTAL SER	\$17.40	\$1,257.51		Invoice and purchase order indicate expenditure is for postage meter		✓		Postal expenditures appears to be necessary to operate district.	
82	150002235803202	06-3732	10/26/2005	SCHOOL SPECIALTY INC	\$362.12	\$359.11		Invoice and PO indicate art supplies purchased for the West Ave school including an easel, drawing templates		✓		Art supplies appears to be reasonable for district operations and may lead to student educational value in art studies Noted that PO amount and date in system did not match PO amount and date on physical documentation Total paid against PO was greater than Original PO amount	see date explanation provide po for explanation of difference in cost
83	202771006100040	06-3725	10/26/2005	IMPACT OFFICE PRODUCTS	\$266.59	\$917.44		Invoice and PO indicate purchase order was for 2 oak bookcases, 1 managerial chair, and one 3.6 cu ft. refrigerator			✓	Cannot determine necessity of refrigerator and oak bookcases based on the inspected documentation. Business Administrator represented that bookcase is used for holding reference materials and small refrigerator is used for storing staff lunches. Date of purchase order in system different than date on physical purchase order	bookcase is utilized to hold reference materials used by curriculum office and small refrigerator unit utilized to hold staff brought lunches and beverages

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84	110002626100223	06-3541	10/12/2005	LAIRSON COMMUNICATIONS	\$20.00	\$20.00		Invoice and PO indicate expenditure for power supply		✓		Cannot determine type of power supply and usage for power supply based on inspected documentation. Business Administrator represented that charger was purchased for mobile phone. Cannot determine why charger was purchased and for whom. Date of system purchase order different than date noted on physical purchase order. Date on invoice prior to date on purchase order	see previous explanation about date difference. Lairson is the mobil phone provider power source is the charger for the cell phone
85	151901006101002	06-3503	10/17/2005	SCARECROW HOLLOW	\$175.00	\$175.00		Field trip to scarecrow hollow, pumpkin farm.		✓		Field trip request documentation states that field trip will provide educational value in accordance to Core Curriculum Content Standard/CPI Address 6.5.a.1, 6.5.b.1	
86	202421006400040	06-3489	10/4/2005	ISOLDE WADDINGTON	\$26.46	\$26.46		Expense Report and purchase order list expenditure as mileage to facilitator training.		✓		Expense reimbursement policy indicate travel for staff is reimbursed	
87	151901006101006	06-3227	9/26/2005	UNITED REFRIGERATION	\$137.25	\$137.25		Invoice and Purchase order list expenditure as refrigeration supplies.		✓		Equipment appears to be necessary to operate district.	
88	151901006402702	06-3217	9/27/2005	SCHOOL SPECIALTY INC	\$32.28	\$32.28		Purchase order and invoice indicated misc. office and school supplies including paper sticky, markers, papers and etc.		✓		Office supplies purchased appear to support standard operations of school district	

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89	110002166100018	06-3113	9/20/2005	ALL STAR SPORTS CENTER	\$87.50	\$87.50		24 pairs of girl soccer socks		✓		Sport socks appear reasonable for the school district Noted that the invoice date is earlier than the purchase order date	
90	110002616100523	06-3047	9/20/2005	EXECUTIVE BUSINESS SOLUT	\$261.52	\$261.52		Assorted Office Supplies: One 16-17" privacy filter, 3 ink jet refills. Items sent to Bridgeton High school.		✓		School supplies are appear necessary to operate district.	
91	151901006103202	06-3001	9/14/2005	BAYADA NURSES	\$260.00	\$260.00		Invoice and Purchase order indicates expenditure is for Nurse			✓	Cannot determine what type of services and necessity of services based on the inspected documentation. Business Administrator represented that nurses are used for students who require one-on-one nursing services per their IEP programs. Expenditure appears to be reasonable, however no additional documentation was available.	Bayada Nurses are used for students who require one-to-one nursing services per their IEP. Complying with IEPs is a special education law Professional service contract approved by Board
92	202392006100040	06-2979	9/16/2005	ROWAN UNIVERSITY/ MCSIIP	\$250.00	\$250.00		Invoice and PO indicate cost for one participant to the Dynamic Classroom Assessment workshop at Rowan University		✓		Workshop appears to provide educational value to teacher and to students Purchase order date in system does not match purchase order date on physical documentation	

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93	202112006000501	06-2840	12/7/2005	KEY CURRICULUM PRESS	\$1,509.95	\$1,499.95		PO and Invoice list as Unlimited-User School Site License/Network Package.			✓	Business Administrator represented that math software was purchased for the learning center to be used in grades 2-8. Expenditure appears reasonable, however no additional documentation was available (including the software explanation and justification information) Total Paid Against PO amount greater than original PO amount	
94	150002235900007	06-2831	9/26/2005	PIERCE-PHELPS INC	\$72.65	\$65.98		Invoice and PO indicate purchase of a crank case heater for the Bank street location		✓		Expenditure appears reasonable for district operations. Total paid against PO amount is greater than PO amount. Noted that PO amount was changed on the physical PO to be \$72.65	
95	151901006102902	06-2783	9/6/2005	ALVAH M SQUIBB CO INC	\$21.14	\$159.29		Planners, class record fillers, class record book, and Planbook binder		✓		Purchased supplies appear reasonable to district operations	
96	151901006102902	06-2760	8/30/2005	HOLT RINEHART & WINSTON	\$7,991.68	\$7,991.68		Various Text Books including such titles as 25 "SE PRAC Book GRS Moving Into English", 15 " language Handbook", and etc. Items sent to Broad street school. Total number of books purchased was 98.		✓		Text books appear reasonable for district operations	
97	204381003000040	06-2685	8/26/2005	EXECUTIVE BUSINESS SOLUT	\$19.00	\$19.00		100 6" rulers		✓		School supplies appear necessary to operate district.	

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98	204381003000040	06-2654	8/26/2005	MCGRAW-HILL	\$1,034.92	\$1,073.83		Invoice and PO indicate 20 "Basic Technical Drawing Student Edition" for the Bridgeton High School		✓		Purchase of textbooks appears reasonable in quantity and date of purchase. Quantity reasonable for average size class of Bridgeton High School. Date on system purchase order was different than date on physical purchase order Original PO amount in system different than original PO amount on physical purchase order	textbooks are approved by district curriculum supervisor prior to purchase - see previous date explanation
99	204381003000040	06-2591	8/26/2005	EXECUTIVE BUSINESS SOLUT	\$17.35	\$30.87		Assorted Office Supplies: Appointment book, Correction Fluid, notepads. All items sent to Cherry street school.		✓		School supplies are necessary to operate district.	
100	204571006100040	06-2419	8/12/2005	WOODRUFF DECORATING	\$19.13	\$2,074.59			✓			No documentation was available for review	
101	151901006101102	06-2405	8/26/2005	ALVAH M SQUIBB CO INC	\$44.70	\$44.62		20 Class Recorder books		✓		Purchased supplies appear to be reasonable to district operations Total Paid Against PO amount greater than original PO amount	
102	151901006101002	06-2370	8/4/2005	BOTTINO'S SHOPRITE	\$28.74	\$28.74		Supplies for family consumer classes purchased from local supermarket		✓		Appears reasonable for consumer classes to provide students with educational value in class	
103	111901006100012	06-2335	9/14/2005	EXECUTIVE BUSINESS SOLUT	\$50.91	\$50.91		Purchase order and invoice indicated expenditure was for heater for maintenance shop		✓		Heater appears to be necessary for district operations	
104	151901006101103	06-2332	8/4/2005	TREASURER STATE OF NEW J	\$125.00	\$125.00		Invoice and Purchase order for Registration NJDOE Statewide Literacy Conference		✓		Conference appears reasonable for increasing staff knowledge of NJDOE teaching standards.	

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105	111901006100073	06-2298	8/10/2005	SCHOLASTIC MAG /SEESO	\$171.72	\$171.72		Purchase order and invoice indicated the new york times upfront subscription of 20 copies		✓		The magazines purchased appear to provide students educational value through current events	
106	202391006100040	06-2240	8/22/2005	SCHOLASTIC MAG /SEESO	\$183.60	\$183.60		Purchase order and invoice indicated the scholastic scope times upfront subscription of 20 copies		✓		The magazines purchased appear to provide students with educational value and is suitable for high school students	
107	151901006100006	06-2197	8/2/2005	DWAYNE WALKER	\$250.00	\$250.00		Purchase order list as student stipend for HSPA Summer Program		✓		Expenditure as part of HSPA Summer Program and appears to be stipend for named individual.	
108	151901006100006	06-2196	8/2/2005	AMANDA BRUCE	\$250.00	\$250.00		HPSA Summer Program Student Stipend		✓		Expenditure appears to be part of HSPA program and stipend for named individual	
109	151901006103405	06-2182	8/2/2005	PERCEIVIA REID-LATOUCHE	\$250.00	\$250.00		PO indicates student stipend for NJ HSPA summer program from 7/6/2005 to 8/9/2005 at the Buckshtutem school		✓		Expenditure appears to be part of HSPA program and stipend for named individual	
110	151901006101207	06-2122	8/10/2005	EXECUTIVE BUSINESS SOLUT	\$252.77	\$252.77		Assorted Teaching Aids and Supplies: Eraser, pencils, pen, stapler, index card, folder, and etc. All items shipped Cherry Street School.		✓		Teaching aids and supplies appear necessary to operate district.	
111	202381006100040	06-2087	8/5/2005	SPORTIME	\$5,364.40	\$5,364.44		Assorted PE equipment including rag balls, golf balls, volleyball equipment, Lacrosse equipment, and etc. (High School)			✓	Expenditure appears reasonable, however cannot determine whether or not supplies were purchased in excess based on the inspected documentation. Business Administrator represented that purchase order may have included equipment for other schools as well.	pe equipment must be supplied for each school so there may be similar purchases at another school. Po is processed in aug to ensure equipment is available at start of school

Control Number	Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Brief Description	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
112	151901006100005	06-1933	8/3/2005	IMPACT OFFICE PRODUCTS	\$114.13	\$114.13		Clips, glue sticks, pencil and etc. All shipped to Bridgeton High school.		✓		Supplies appear necessary to operate the district	
113	151901006100005	06-1921	8/3/2005	EXECUTIVE BUSINESS SOLUT	\$5.13	\$5.13		Batteries		✓		Supplies appear necessary to operate district.	
114	151901006100005	06-1869	8/4/2005	SPORTIME	\$1,562.29	\$1,814.13		Assorted PE equipment including rag balls, baseball bats, volleyball equipment, and etc. (Broad Street School)			✓	Expenditure appears reasonable, however cannot determine whether or not supplies were purchased in excess based on the inspected documentation. Business Administrator represented that purchase order may have included equipment for other schools as well.	pe equipment must be supplied for each school so there may be similar purchases at another school. Po is processed in aug to ensure equipment is available at start of school
115	152021006100005	06-1809	8/4/2005	PREMIER AGENDAS INC	\$475.25	\$475.25		Invoice and PO indicate 125 agendas were purchased for the 2005/2006 school year at the ExCel School			✓	Cannot determine who were provided agendas based on the inspected documentation. Business Administrator represented that agendas were purchased for students of the ExCel program. Expenditure appears to be reasonable, however no additional documentation was available (ie: purchase requisition listing number of students to be provided agendas) Date on system purchase order different than date on physical purchase order	agendas are provided to the students to keep their daily logs

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116	151901006100006	06-1777	7/18/2005	EXECUTIVE BUSINESS SOLUT	\$22.40	\$22.40		20 Marble Composition books, shipped to Bridgeton Board of Education.		✓		School supplies appears necessary to operate district.	
117	151901006100006	06-1615	7/14/2005	MCGRAW-HILL	\$5,045.75	\$5,478.89		Invoice and PO indicate that math books and supplies were ordered including rulers, thermometers, plus journal books. Total quantity of books and journals was approximately 420.			✓	Cannot determine whether textbooks were ordered in accordance to district curriculum and verify quantities ordered. Business Administrator represented that textbooks were approved by curriculum supervisor prior to purchase. Expenditure appears reasonable, but no additional documentation was available. Date on system purchase order was different than date on physical purchase order. Original PO amount in system different than original PO amount on physical purchase order.	textbooks are approved by district curriculum supervisor prior to purchase - see previous date explanation
118	152041006100006	06-1607	7/14/2005	WORLD RESEARCH COMPANY	\$990.00	\$990.00		Invoice and purchase order list expenditure as 15 dry erase board classroom packs		✓		Supplies appear reasonable for school district to operate.	
119	151901006100003	06-1582	7/14/2005	WEEKLY READER CORP	\$490.26	\$4,558.72		Invoice and purchase order indicate expenditure is for weekly reader educational materials		✓		Educational materials appear to be necessary to facilitate learning.	

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120	151901006100003	06-1579	7/14/2005	SCHOOL SPECIALTY INC	\$345.84	\$331.25		Invoice and PO indicate school supplies including staplers, wall mounting tacks, and a DVD/Video CD/CD Player for the West Ave school			✓	Cannot determine the requirement of a DVD player based on the inspected documentation. Business Administrator represented that DVD was used as instructional tool for students. Expenditure appears reasonable, however no additional documentation was available. Date of purchase order recorded in system is different than date on physical documentation. Original PO amount recorded in system is less than total paid against PO amount	DVD allows teachers to show instructional videos to the classes to reinforce text instruction. See prior explanation of date diff
121	151901006103406	06-1549	7/12/2005	MCGRAW-HILL	\$8,016.22	\$8,181.43		Invoice and PO indicate textbooks ordered for the Bridgeton High School including 125 copies of "Geometry: Integration, Applications, Connections Student Edition"		✓		Books appear to provide educational value to students. Purchase quantities appear reasonable for number of classes and class sizes at the Bridgeton High School. Purchase date appears reasonable for class preparation for new school year. Date on system purchase order was different than date on physical purchase order. Original PO amount in system different than original PO amount on physical purchase order	textbooks are approved by district curriculum supervisor prior to purchase - see previous date explanation

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122	150002116100007	06-1483	7/13/2005	EXECUTIVE BUSINESS SOLUT	\$49.06	\$49.06		Assorted Teaching Aids and Supplies: Ink Pens, Construction Paper, and other paper products. All sent to the Indian Avenue School.		✓		Teaching aids and supplies appear necessary to operate district.	
123	151901006100006	06-1348	7/14/2005	SCHOLASTIC INC	\$88.29	\$88.29		Invoice and PO indicate 2 books purchased for the Indian avenue school "Favorite Books Collection Gr. 3" and "Patricia Polacco Collection"		✓		Children's books appear reasonable to school operations	
124	151901006100006	06-1344	7/6/2005	IMPACT OFFICE PRODUCTS	\$454.77	\$454.77		1 box file folders, rec book, copier tab, Adhesive notes, sharpie, hobby brush, stapler and etc. All items shipped to Indian Avenue School.		✓		Supplies appear necessary to operate the district	
125	151901006100006	06-1296	7/15/2005	IMPACT OFFICE PRODUCTS	\$40.88	\$40.88		Post it notes, Ball point pens, pencil sharpener, cutter, and brass pin. All shipped to Indian Ave. School.		✓		Supplies appear necessary to operate the district	
126	150002116100107	06-1172	7/11/2005	SCHOOL SPECIALTY INC	\$145.24	\$234.25		Purchase order and invoice indicated misc. teaching supplies including skip charts, labels, flash cards, and stamps		✓		Teaching supplies purchased appear to support teachers' teaching aids	
127	151901006100003	06-1156	7/15/2005	HOLT RINEHART & WINSTON	\$1,070.17	\$1,135.97		Various Books Including Holt Reader Interactive among other titles. Books shipped to Buckshutem School. Total number of books purchased was 76.		✓		Books appear to be reasonable for district operations	

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128	151901006103408	06-1106	7/15/2005	EXECUTIVE BUSINESS SOLUT	\$152.22	\$152.22		Assorted Teaching Aids and Supplies: Hall passes, Bulletin Board, 12 month calendar set, Banner, Rainbow alphabet & Numbers, Smiley, Writing mode, Tracing Letters, Science combo, Scissors and etc. Shipped to Buckshutem Elem School.		✓		Teaching aids and supplies appear necessary to operate district.	
129	152131006100008	06-1098	7/15/2005	EXECUTIVE BUSINESS SOLUT	\$38.35	\$38.35		Assorted Office Supplies: Folder, Dispenser, Tape, Index, Pushpins, Staplers, Correction fluid, white board cleaner, and Loose-leaf. All items shipped to the Broad St. School.		✓		School supplies appear necessary to operate district.	
130	151901006100004	06-1058	7/11/2005	EXECUTIVE BUSINESS SOLUT	\$65.59	\$65.59		Assorted Office Supplies: sticky notes, tape, index cards, sharpener, folder, marker, steno book, staple remover, paper clip, Correction fluid, 3 hole punch, and etc. All shipped to the Broad Street School.		✓		School supplies appear necessary to operate district.	
131	151901006100003	06-1056	7/11/2005	EXECUTIVE BUSINESS SOLUT	\$34.44	\$34.44		Assorted Office Supplies: cutter, clip, marker, tape, and labels. Items shipped Buckshutem Elem School.		✓		School supplies appear necessary to operate district.	

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132	202111006100001	06-1051	7/15/2005	SCHOOL SPECIALTY INC	\$157.45	\$148.56		Invoice and PO indicate school supplies including copier paper, page markers, photo paper, and oak freestanding magazine rack purchased for the West Avenue School		✓		Expenditure appear to be reasonable for district operations. Total paid against PO is greater than original PO amount recorded in system. Date of purchase order in system is different than date recorded on physical purchase order. Business Administrator represented that amount was adjusted for freight.	
133	202111006100001	06-1026	7/1/2005	EXECUTIVE BUSINESS SOLUT	\$114.64	\$114.64		Assorted Office and teaching Supplies: Book-Understanding the US constitution, Timeline US History, Plan Book, Rubber Football, Us government poster, Soccer ball, and stikkiclips. All for Buckshutem school		✓		School supplies appear necessary to operate district.	
134	202111006100001	06-0994	7/1/2005	EXECUTIVE BUSINESS SOLUT	\$70.62	\$70.62		Assorted Teaching Aids and Supplies: Glue, Construction Paper, Pencil, Chalk, stickers, name tags, and etc. Items shipped to Buckshutem Elem School.		✓		Teaching aids and supplies appear necessary to operate district.	
135	110001005660001	06-0961	7/1/2005	IMPACT OFFICE PRODUCTS	\$120.44	\$120.44		8 packs Filler Paper, 20 Scissors, 96 pencils, 2 markers, and 25 pens. All shipped to the Buckshutem School.		✓		School supplies appear necessary to operate district.	
136	150002116100006	06-0893	7/15/2005	SCHOOL SPECIALTY INC	\$284.38	\$284.38		Invoice and PO indicate school supplies including pens, paper clips, file folders purchased for the West Avenue School		✓		School supplies appear necessary to operate district.	

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137	150002136106502	06-0859	7/1/2005	EXECUTIVE BUSINESS SOLUT	\$16.74	\$16.74		Assorted Office Supplies: Pencils, Markers, Flip Chart, Tape, Tab, Eraser, and Pencil caps. Items Shipped to the Broad Street School.		✓		School supplies appear necessary to operate district.	
138	111901006100017	06-0773	7/6/2005	WEEKLY READER CORP	\$256.50	\$256.50		Invoice and purchase order indicate expenditure is for weekly reader educational materials		✓		Educational materials appear to be necessary to facilitate learning.	
139	159999999999999	06-0769	7/6/2005	EXECUTIVE BUSINESS SOLUT	\$53.81	\$53.81		Assorted Office Supplies: Superspot stickers, praise word jumbo, desk tray, and modeling clay. All sent to the quarter mile school.		✓		School supplies appear necessary to operate district.	
140	119999999999999	06-0697	7/5/2005	EXECUTIVE BUSINESS SOLUT	\$189.86	\$189.86		Assorted Teaching Aids and Supplies: Pen, Copier transfilm, Construction paper, Scissors, Hall passes, Chalk, Chalk holder, and etc. All items shipped to Cherry Street School.		✓		Teaching aids and supplies appear necessary to operate district.	
141	119999999999999	06-0648	7/5/2005	IMPACT OFFICE PRODUCTS	\$36.84	\$36.84		Chalk, Filler paper, tape, pencils, and etc. All items shipped to Broad Street School.		✓		School supplies appear necessary to operate district.	
142	119999999999999	06-0440	7/12/2005	EXECUTIVE BUSINESS SOLUT	\$30.35	\$30.35		Assorted Office Supplies- jumbo stamp pad green, blue and red, and educational vhs. All items shipped to Buckshutem Road		✓		School supplies appear necessary to operate district.	
143	209999999999999	06-0395	7/12/2005	LAKESHORE	\$137.22	\$137.22		Invoice and PO indicate teaching materials shipped o the Buckshutem school including animals collection, sea creatures, and markers		✓		Teaching materials appear to provide educational value to students and appear reasonable to district operations Date on system purchase order different than date noted on physical purchase order	

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144	150002912700003	06-0367	7/12/2005	EXECUTIVE BUSINESS SOLUT	\$436.23	\$426.21		Assorted Teaching Aids and Supplies: Paper, Markers, Pencils, Modeling Clay, Wiggle eyes, Wave paper, paper edger, unifix cubes, magnet kit, rainbow blocks, classroom collage, floor puzzle, soft foam story starter, and alphabet and number stamps. All items shipped to Buckshutem Road.		✓		Teaching aids and supplies appear reasonable to operate district. Total Paid Against PO amount greater than original PO amount	
145	159999999999999	06-0229	10/6/2005	CREATIVE ACHIEVEMENT ACA	\$144,610.18	\$244,285.50		Creative Achievement Academy-\$163.53 a day per a student. Generally monthly totals include approximately 7 students at approximately 19 days.		✓		Expenditure appears to be for students.	
146	159999999999999	06-0071	8/22/2005	TRI-CITY PAPER CO	\$97.30	\$7,522.85		Invoice list as tissue and paper towels		✓		Appears reasonable to operation of district.	
147	119999999999999	06-0057	7/28/2005	PITTSGROVE TWP BOARD OF	\$20.95	\$6,598.51		Invoice and PO indicate joint paper purchase (320 bundles) purchased on 7/1/2005 for district usage		✓		Paper supplies appears reasonable to district operations	
148	159999999999999	06-0022	7/28/2005	PITTSGROVE TWP BOARD OF	\$484.80	\$73,510.28		Invoice and PO indicate paper supplies for joint paper purchase for schools through district		✓		Paper supplies are considered reasonable. Inspected ageement with purchasing group.	
149	110002912800401	05-7777	6/30/2005	TREASURER STATE OF NEW J	\$213,233.19	\$231,150.62		Purchase order and Worksheet indicate expenditure is for State Pension and Social Security.		✓		Required by law to pay	
150	119999999999999	05-7473	6/30/2005	MICHAEL PARKS	\$1,200.00	\$1,374.00		Purchase order and invoice indicated tuition reimbursement for staff taking educational law, a 3 credit graduate course, at Wilmington College.		✓		Continuing education expenditures are reimbursed as part of employment contract. Expenditure appears reasonable for district operations	see contractual agreement

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151	2099999999999999	05-7412	6/30/2005	UNIVERSITY OF DELAWARE	\$157.50	\$157.50		Invoice and PO indicate speech and physical therapy sessions for named individual between June and July of 2005		✓		District represented that expenditure was for speech services for a student that is part of Bridgeton district as part of their IEP. Expenditure appears reasonable for student benefit	PT & SPEECH SERVICES FOR A STUDENT
152	110002626100123	05-7352	6/30/2005	TEXACO/SHELL	\$13,324.43	\$14,037.80		Purchase order and invoice indicated school bus fuel charge from May 31, 2005 - June 29, 2005.		✓		School bus fuel purchase appears reasonable for transportation services operation in the school district	
153	150002626100002	05-7347	6/30/2005	BRIDGETON BOARD OF EDUC	\$64,840.91	\$515,507.91		Bill indicated estimated rollover liability for ECPA, TITLE I, and Homeless from State of New Jersey, Department of the Treasury, Division of Pension and Benefits per Bridgeton local active employer bill.		✓		ECPA employee benefits provided appear reasonable for district operations. No purchase order was noted.	Hospitalization medical benefit is paid a month behind therefore, June bill is not paid until July. In accordance with GAPP, the estimated liability is booked at year end and paid in July. The State requires reimbursement for all Federal programs for FICA and TPAF for certificated staff. This payment is calculated at year end, the liability is booked and paid in the following fiscal year.

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154	1199999999999999	05-7292	6/24/2005	BRIDGETON BOARD OF EDUC	\$139,179.23	\$727,762.93		Health Benefits breakdown table indicated payment against account 15-000-291-270-00-03		✓		Inspected spreadsheet signed off by the Business Administrator showing benefit allotments between district locations with a matching entry for the expenditure amount. Business Administrator represented that benefits are allocated to each district location from the general fund based on an estimated expense. The allocation is charged as a disbursement from the general fund into the individual funds of each district location	allocation of health benefit to school based budgets were they are budgeted
155	151901006100003	05-7216	6/30/2005	ACME/ALBERTSONS	\$144.48	\$144.48		Purchase order and invoices indicated refreshment purchase for step-up at Indian Avenue School on June 20, 2005.		✓		Business Administrator represented that Step-Up is the Eighth grade graduation at the Indian Ave School. Refreshments are provided to students and parents as reward and encouragement. Students and teachers appear to be beneficiaries.	step-up is the eighth grade graduation. Refreshments are served to the students and parents to reward them and to encourage continued academic success
156	151901006100003	05-7182	6/30/2005	BOTTINO'S SHOPRITE	\$968.52	\$968.52		Purchase order and invoice indicated refreshment for end of school year events, including honor roll, 8th grade picnic, honor society and etc.		✓		Business Administrator represented that food was provided to students as incentive and award. Expenditure appears to be beneficial to students	the activities indicated are student achievements and refreshments are provided as a reward for their achievement

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157	110002912800401	05-7180	6/28/2005	SANDRA JONES	\$69.12	\$69.12		PO and mileage logs indicate travel reimbursement for physical therapist for travel between schools in district		✓		Travel between school buildings appears to be reasonable for physical therapist	
158	609999999999999	05-7177	6/28/2005	KATHLEEN A FALLON	\$22.41	\$22.41		PO and travel log indicate that mileage was incurred by teacher attending meetings and pickup/drop-off of supplies between district building		✓		Travel reimbursement appears to be reasonable for district operations	
159	159999999999999	05-7155	6/30/2005	E DIONNE THRBK	\$3,846.00	\$3,846.00		Purchase order and invoice indicated tuition reimbursement for staff member taking international management, org. development and applied business statistics at Indiana Wesleyan Univ. in order to complete her MBA degree.		✓		District sponsorship of staff continuing education is as documented in district contracts and classified as fringe benefit.	see contractual agreements
160	159999999999999	05-7107	6/23/2005	JOHN CONNELLY	\$13.00	\$13.00		Purchase order and invoice indicated reimbursement for "S" endorsement to named individual for payment at NJ - motor vehicle services		✓		"S" endorsement is required for school bus driver at Bridgeton district schools.	
161	119999999999999	05-6959	6/22/2005	CAMBIUM LEARNING INC.	\$1,295.33	\$1,295.33		Purchase order and invoice indicated ELL GK Prac Picture CDs BLM, ELL GK Program Lap Books, Level A-C and freight charge		✓		The teaching materials purchased appear to have educational value to students and appears to be beneficial to their learning process.	

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162	1199999999999999	05-6891	1/1/1900	H H HANKINS & BRO	\$369.16	\$62.47		Invoices and PO indicate supplies purchased at local hardware store including drywall, screws, casters			✓	Cannot determine the amount of purchase order based on the system disbursement and physical PO document. Location for which supplies were used was not consistently noted on the invoice/PO. Business Administrator represented that supplies were purchased in case of emergency. Expenditure appears reasonable, however no additional documentation was available. Invoice date was prior to the purchase order date Purchase order date in system is different than purchase order date on physical document Total Paid Against PO amount greater than original PO amount	account code structure indicates the location where materials were used. It is essential for the maintenance staff to be able to get supplies in order to address required maintenance items and emergent repairs
163	110002912700001	05-6878	6/8/2005	SACK'S II SHOES INC	\$125.00	\$125.00		Purchase order and invoice indicated 2 security uniform - B.D.U. pants purchase		✓		Security uniform purchases appears to be reasonable supplies for school operation.	
164	202502003200040	05-6851	6/23/2005	EXECUTIVE BUSINESS SOLUT	\$64.80	\$64.80		Purchase order and invoice indicated ribbon for printer purchase		✓		Office supplies purchase is to support office needs and maintain standard operation at the school	

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165	202111006100001	05-6792	6/1/2005	CURRICULUM ASSOCIATES	\$647.90	\$869.90		Purchase order and invoice indicated writing portfolio 100 pack at \$259, writing portfolio 10 pack at \$30, and best work portfolio 10 pack at \$30 each plus shipping charge.		✓		Teaching materials appears to provide educational value to the students	
166	151901006100007	05-6786	6/1/2005	ERIC ARMIN, INCORPORATED	\$3,112.66	\$3,163.65		Purchase order and invoice indicated 40 TI-73 explorer graphing calculators, and 30 TI-34II explorer calculators at the Broad Street School		✓		Advanced calculators appear to provide educational value to students	
167	119999999999999	05-6719	6/30/2005	MARIA THOMPSON	\$492.00	\$492.00		Purchase order and invoice indicated tuition reimbursement for Maria Thompson taking social statistics and sociological research methods at Rowan Univ. in order to complete her BA in elementary education/sociology.		✓		Continuing education expenditures are reimbursed as part of employment contract. Expenditure appears reasonable for district operations	see contractual agreement
168	150002626100007	05-6710	5/31/2005	RESOURCES FOR READING	\$433.29	\$433.29		Purchase order and invoice indicated dual magnetic chalkboard and marketboard plus shipping charges		✓		Teaching supplies purchased appear reasonable for classroom activities.	
169	202112003300001	05-6598	6/1/2005	MCGRAW-HILL	\$803.19	\$881.93		Purchase order and invoice indicated everyday math games kit for grade level 1-3 and 4-6 students.		✓		The teaching and testing materials appear to demonstrate educational value to students and is beneficial for their learning of the subject.	
170	114011005800115	05-6567	5/20/2005	GOV CONNECTION	\$730.35	\$730.35		Invoice and PO indicate inkjet print cartridges purchase for the Bridgeton High School - qty: 45		✓		Ink jet cartridges appears reasonable for district operations	

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171	110002705110025	05-6541	5/19/2005	SOUTH JERSEY HEALTHCARE	\$175.00	\$175.00		Purchase order and invoice indicated immunization for 3 staff and drug screening test for one student		✓		Inspected "US Department of Labor" documentation stating that OSHA standard requires employers to provide vaccination of Hepatitis B to employees. Expenditure appears reasonable for district operations.	
172	150002115800008	05-6404	5/18/2005	IMPACT OFFICE PRODUCTS	\$435.50	\$435.50		Invoice and PO indicate toner for fax and fax machine in Human Resource dept		✓		Supplies appear reasonable for district operations. Noted that handwritten quantity and amount changes were made on purchase order with initials to indicate approval.	
173	110002626100123	05-6240	5/3/2005	QUETCI MOYET	\$458.00	\$458.00		Purchase order and invoice indicated dental reimbursement to named individual for procedures done by the vendor.		✓		Inspected Agreement between Bridgeton Board of Education and Bridgeton School Employees Association states that staff are reimbursed \$500 of dental expenditures per year. Expenditure is inline with employee contract	per aides contract, they are reimbursed up to \$500 er year for dental rather than having a dental plan. This is their dental health benefit

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174	11999999999999	05-6225	5/3/2005	BAYADA NURSES	\$1,040.00	\$1,040.00		Purchase order and invoice indicated charges by one staff member from Bayada Nurses at \$40/hour for 6.5 hours/day from Dec. 20 - 23, 2004.			✓	Cannot determine what type of services and necessity of services based on the inspected documentation. Business Administrator represented that nurses are used for students who require one-on-one nursing services per their IEP programs. Expenditure appears to be reasonable, however no additional documentation was available.	Bayada Nurses are used for students who require one-to-one nursing services per their IEP. Complying with IEPs is a special education law Professional service contract approved by Board
175	111901006100080	05-6205	4/29/2005	BOTTINO'S SHOPRITE	\$25.67	\$25.67		Purchase order and invoice indicated honey, peanut butter, and instant milk purchased for PK literacy program		✓		Pre-K students were the beneficiary of the purchase and the purchase was reasonable for incentive of the program	
176	204301003200001	05-6183	4/28/2005	WEEKLY READER CORP	\$95.75	\$95.75		Purchase order and invoice indicated subscription for 1st grade bilingual student from weekly reader.		✓		The reading materials purchased appear to have education value and provide reading benefits to bilingual students.	
177	110002616100323	05-6112	4/29/2005	CDWG INC	\$647.99	\$647.99		Purchase order and invoice indicated 2 units of HP JetDirect 680N Wireless printer server at \$319 each plus freight charge			✓	Technology upgrade appears reasonable for district operations, however cannot determine whether purchase is inline with district technology plans/budget and whether purchase was off of state contract based on inspected documentation. State contract number not noted on inspected documentation	

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178	150002116100007	05-6100	4/21/2005	CARMELO'S PIZZERIA	\$59.74	\$59.74		Invoice and PO indicate food services (pizza and soda) provided for lunch for Safety Patrol on 4/13/2005		✓		Students are the recipients of the food. Expenditure appears reasonable for student reward. Purchase order was created subsequent to the invoice	
179	151901008901606	05-6039	4/20/2005	CUMBERLAND SALEM GUIDE	\$960.00	\$960.00		Purchase order and invoice indicated registration advertisement for school year 05-06 in Cumberland Salem guide in both English and Spanish		✓		Newspaper advertisement for school year appears to demonstrate initiatives and commitment to the families and students.	
180	202112006000201	05-6013	4/15/2005	ROMAINE STREET	\$1,436.33	\$1,436.33		Purchase order and invoice indicated BHS boys' tennis team traveled to Hilton head, South Carolina on 3/26/04 - 4/2/04, including van, gas refuel, and food charges.		✓		Field Trip application form includes description of instructional objective as learning and applying movement concepts and skills for students. Field Trip application form states that source of funds if from fund raises including golf Tournament on 10/24/2004 and sub sale Must review out of state travel approval form if applicable. Business Administrator represented that out of state travel forms are not required for student trips.	student field trip not subject to out of state travel form

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181	11002116100021	05-6002	4/14/2005	CUMB COUNTY BD OF VOCATI	\$6,968.72	\$6,968.72		Purchase order and invoice indicated educational cooperative - transportation bill to Cumberland county board of vocational education, including Anticipated March due, February balance due, nonpublic balance due, and manual billing charge.		✓		Transportation cooperative with the county provides bus services for students around the district to get to and from schools.	
182	114021006100141	05-5994	4/21/2005	ALLISON J LARUE	\$30.39	\$801.39		Invoice and PO indicate reimbursement for NJDOE I+RS Training on 1/31/2005 and 2/1/2005		✓		Conference in Atlantic City was over 1 hour travel from attendee's location. Expenditure appears reasonable for district operations	please provide po. Depending on location and time of workshop it may not be feasible for the individual to travel both days. It appears this is a mileage reimbursement which is appropriate in 580
183	114021006100141	05-5989	4/15/2005	H H HANKINS & BRO	\$588.72	\$990.80		Invoices and PO indicate supplies purchased at local hardware store including brackets, extension cords, handles		✓		Location for which supplies were used was not consistently noted on invoice/PO. Business Administrator represented that account code structure indicates location of purchase and purchases were in case of emergency. Expenditure appears reasonable, however no additional documentation was available. Invoice was prior to purchase order date and system purchase order date is different than purchase order date noted on physical documentation	account code structure indicates the location where materials were used. It is essential for the maintenance staff to be able to get supplies in order to address required maintenance items and emergent repairs

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184	202112005900001	05-5964	4/20/2005	CUSTOM GRAPHICS	\$819.00	\$819.00		Purchase order and invoice indicated 50 white Olympic day t-shirts at \$8.50 each and assorted color Ribbons plus shipping charge.		✓		Business Administrator represented that tshirts were provided to students during the "Olympic Day" to identify students from the district. Expenditure considered reasonable to district operations	students from the different elementary schools compete at olympic day each school provides their students with tshirts to identify the school they are from
185	110002912800401	05-5922	5/11/2005	MCGRAW-HILL	\$1,709.56	\$1,709.56		Purchase order and invoice indicated everyday math teacher's research package, student materials, and reference books for grade level 1-6 students.		✓		The teaching and testing material purchased appears to demonstrate educational value to grade 1-6 students and is beneficial for their learning of the subject.	
186	202362006100040	05-5783	3/31/2005	TOY BOX PRESCHOOL	\$1,507.20	\$1,507.20		Purchase order and invoice indicated service charges from Toy Box Preschool for work for 3 full days at \$25.12 and 114 part-time days at \$12.56.			✓	Cannot determine the type of services rendered and the necessity of the services based on the inspected documentation. Business administrator represented that wraparound service is provided in accordance with pre-school regulations. Expenditure appears reasonable, however no additional documentation was available.	wraparound service provided in accordance with preschool regulations

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187	110002912600101	05-5580	3/14/2005	H & R HARDWARE	\$69.68	\$140.29		Invoices and PO indicate supplies purchased at local hardware store including paint, shelves, brackets			✓	Location for which supplies were used was not consistently noted on the invoice/PO. Business Administrator represented that materials were purchased in case of emergency repairs. Expenditure appears reasonable, however no additional documentation was available. Invoice date was prior to the purchase order date. Purchase order date in system is different than purchase order date on physical document	account code structure indicates the location where materials were used. It is essential for the maintenance staff to be able to get supplies in order to address required maintenance items and emergent repairs --- for all coments about physical po date different than system -- prior to system upgrad locations typed a po and sent it over to the purchasing office. the date they initiated the po was on the original and the day the central staff put the order in the software system is the date in the system
188	110002912800401	05-5472	3/16/2005	CUSTOM GRAPHICS	\$754.01	\$742.43		Purchase order and invoice indicated purchase of 127 NJAsk tee shirts with "Believe! Achieve! Succeed!" prints. (West Ave school)		✓		Business Administrator represented that tshirts were provided to students as form of encouragement for NJASK state achievement test. Expenditure appears to provide students with incentive and encouragement. Noted that total amount paid is greater than original PO amount	NJASK is the state achievement test. Students were provided tee shirts to encourage achievement and promote a positive outlook on the state test
189	151901006100003	05-5418	3/2/2005	NJAGC	\$35.00	\$35.00		Purchase order and invoice indicated NJ association for gifted children membership fee of school year 05-06		✓		The NJAGC provides information and teaching aids to assist teachers with gifted students.	

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190	110002912800401	05-5356	2/22/2005	BOTTINO'S SHOPRITE	\$45.13	\$45.13		Purchase order and invoice indicated refreshment for staff meeting held on 2/17/05 for approximately 75 members		✓		Reasonable refreshments provided for staff meeting	
191	151901006100003	05-5321	2/21/2005	T C C A P MARINO CENTER	\$1,048.00	\$1,048.00		Purchase order and invoice indicated 40 breakfast and lunch at \$6.20 and \$20 respectively for affirmative action workshop held on Feb. 16, 2005 at the Everett P. Marino Center from 8-3pm.	✓			Cannot determine objective of workshop, who was provided food and necessity of providing food based on the inspected documentation. Business Administrator represented that food was provided at state mandated program as form of recognition.	affirmative action required by state. The group meets to discuss district affirmative action plan food was provided as recognition for participating in group
192	110002616100623	05-5262	2/17/2005	M-F ATHLETIC CO	\$2,081.79	\$2,081.79		Purchase order and invoice indicated misc. student sports equipment supplies, including Olympic curl bar, pyramid track spikes, and track & field discus		✓		Sport equipments purchase appear to provide value to students	
193	114021006100041	05-5205	2/8/2005	US POSTAL SERVICE	\$29.39	\$1,963.38		Purchase Order indicates that expenditure is for Postage machine refill		✓		Postage Service appears reasonable to district operations	

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194	202372002000040	05-5153	2/17/2005	APPELBAUM TRAINING INSTI	\$159.00	\$159.00		Purchase order and invoice indicated registration for staff member for "Adaptations for diverse learners" on Feb. 8, 2005.		✓		Workshop appears to provide educational value to teachers on adaptations for diverse learners in K-5, and covers special techniques for educating students with hearing problems, mental illness, AIDS, diabetes, and etc.	
195	119999999999999	05-5150	2/4/2005	INES M CARRERO	\$87.50	\$87.50		Purchase order indicated book reimbursement for course of Math and Science for young children, fourth edition		✓		Book and its content appear to provide benefit for students educational value	
196	110002705030025	05-5098	2/1/2005	CARMELO'S PIZZERIA	\$24.17	\$179.87		Purchase order and invoice indicated refreshments for Summer Migrant school closing 8/6/04.			✓	Business Administrator represented that the funding is from a grant for providing food for participants. Expenditure is coded against "Summer Migrant" account, however cannot determine who was provided food (ie, number of staff vs. students) to determine beneficiary	full day summer program funded under migrant grant allows for food for participants
197	119999999999999	05-5041	1/31/2005	BARTON F SHARP & SON (SE	\$33,163.00	\$33,163.00		PO and invoice indicate workers compensation policy #W222U additional premium requirement as a result of adjusted audit		✓		Insurance appears reasonable to district operations. Bid of insurance coverage not required as per inspected NJ State contract law	
198	150002705120002	05-5013	1/28/2005	MICHELE PRUETT	\$1,050.00	\$1,050.00		Purchase order and invoice indicated tuition reimbursement for staff taking professional seminar educational research, a 3 credit graduate course, at Cambridge College.		✓		Continuing education expenditures are reimbursed as part of employment contract. Expenditure appears reasonable for district operations	see contractual agreement

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199	150002235900005	05-4984	2/17/2005	LITERACY EMPOWERMENT FOU	\$1,170.00	\$1,930.50		Purchase order and invoice indicated sets of classroom library reading materials for level K, 1, and 2		✓		The teaching materials appear to provide educational value to students	
200	114021006100141	05-4945	1/27/2005	TERRI CARLAW	\$82.50	\$82.50		Purchase order and invoice indicated two used book purchases reimbursement for one staff, including "The Audience, The Message, The Speaker" and "The World of Psychology".		✓		The books purchased appear to be of educational value teacher and has potential to benefit students	
201	110002704200025	05-4930	2/17/2005	NJ COUNCIL ON ECONOMIC E	\$50.00	\$50.00		Purchase order and invoice indicated registration fee for two teams from the Broad Street School in the stock market game of spring semester 2005.		✓		Stock Market game in support of district program for teaching students about financial matters including investing, borrowing and lending.	
202	150002705120007	05-4925	1/28/2005	BRIDGETON PLUMBING SUPPL	\$40.09	\$31.75		Purchase order and invoice indicated strap wrench, lube oil, and watt heat tape purchase		✓		Maintenance and repair materials appear reasonable to maintain standard operation of school facilities Noted that total paid against PO in system is greater than original PO amount.	
203	151901006100003	05-4878	2/3/2005	ALL STAR SPORTS CENTER	\$503.00	\$533.00		Purchase order and invoices indicated wrestling shoes, Adidas preters, basketballs, and mat sports purchase for High School.			✓	Business Administrator represented that athletic equipment was purchased for they phys ed program at the high school. Expenditure appears reasonable, however no additional documentation was available (ie purchase justification documents showing that similar purchases were not previously made)	

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204	110002706100025	05-4861	12/30/2004	BRIDGETON BOARD OF EDUC	\$163.28	\$205,815.94		Health Benefits breakdown table indicated payment against account 20-237-200-00-00-04 and listed schools and amounts for health benefits, prescription, dental, for Nov-Dec.			✓	Business Administrator represented that benefit is related to Title I employee, part of the grant approval. No additional documentation was available.	this is the benefit related to Title I employee - part of grant approval
205	110002626100123	05-4816	2/3/2005	ROBERT MAXWELL	\$385.50	\$385.50		Purchase order and invoice indicated one semester of bus services for transportation to Sacred Heart High School.		✓		Request for payment of transportation aid for private school students is pursuant to NJSA 18A: 39-1.	
206	110002626100123	05-4813	2/3/2005	JOHN KRISTOVICH	\$385.50	\$771.00		Invoice and PO indicate private school transportation for one student for the 1st semester		✓		Bus transportation appears reasonable in accordance to NJ State law. Original PO amount does not match PO amount on physical documentation Cannot determine appropriateness of account coding based on inspected documentation	
207	110002616100223	05-4803	2/3/2005	CARMELA CHUA	\$385.50	\$385.50		Purchase order and invoice indicated two semester of bus services for transportation to Sacred Heart High School.		✓		Request for payment of transportation aid for private school students is pursuant to NJSA 18A: 39-1.	
208	150002626100003	05-4775	1/18/2005	SHEPPARD BUS SERVICE	\$1,080.00	\$1,880.00		Invoice and PO indicate transportation bus services provided for High school sporting events such as boys basketball and girls basketball games		✓		Transportation to sporting events for students appears reasonable for the daily operations of the high school	

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209	150002235800002	05-4742	1/26/2005	HOUGHTON MIFFLIN CO	\$295.00	\$590.00		Invoice and PO indicate workshop fees for the "Write Traits Instruction and Assessment Workshop" for two staff from the Indian Ave school at Valley Forge, PA.		✓		Conference appears to be reasonable for staff development. No out of state travel form was required as per inspected fax from State of New Jersey dated 8/8/05. Out of state travel request forms were required as of 8/12/05. Date of system purchase order date different than date noted on physical purchase order	
210	110002912700001	05-4673	1/25/2005	ALL STAR SPORTS CENTER	\$1,202.00	\$1,202.00		Purchase order and invoices indicated warm-up pants, and screen left thigh purchase for High School.			✓	Business Administrator represented that athletic equipment was purchased for their physical program. Expenditure appears reasonable, however no additional documentation was available (ie purchase justification documents showing that similar purchases were not previously made)	
211	110002616100323	05-4657	1/25/2005	CUMBERLAND CO TECH EDUC	\$950.42	\$800.00		Purchase order and invoice indicated painting work performed by vendor on band equipment bus		✓		School bus maintenance appears reasonable for district operations. Noted that total paid amount is greater than original PO amount	additional work was needed to fit the needs of the band the po was increased to accommodate. The district saved considerable cost by having coop students perform the work as part of their learning process

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212	110002616100623	05-4651	1/19/2005	SHEPPARD BUS SERVICE	\$240.00	\$240.00		Purchase order and invoice indicated contract to Sheppard bus services for providing school bus to NJ state police museum		✓		Contracts to Sheppard bus services followed standard operation procedures set by the transportation department, and the field trip appears to demonstrate educational value to students	
213	150002912700005	05-4510	1/4/2005	EXECUTIVE BUSINESS SOLUT	\$20.01	\$20.01		Purchase order and invoice indicated record and planner books purchase for teachers.		✓		Office supplies purchase is to support office needs and maintain standard operation at the school	
214	110002616100223	05-4386	12/17/2004	TEXACO/SHELL	\$10,706.10	\$10,706.10		Purchase order and invoice indicated school bus fuel charge for Nov. 2004.		✓		School bus fuel purchase appears reasonable for transportation services operation in the school district	
215	609913205800001	05-4302	12/13/2004	CAPP INC	\$52.48	\$52.48		Purchase order and invoice indicated two AUX. switches		✓		Maintenance and repair materials appear reasonable to maintain standard operation of school facilities	
216	150002235900003	05-4250	12/10/2004	H H HANKINS & BRO	\$250.42	\$1,015.86		PO and invoice indicate various purchases at local hardware store for items such as deadbolts, rakes, lock nuts		✓		Location of expenditure was for Buckshutem school, expenditure appears reasonable for district operations	--- for all coments about physical po date different than system -- prior to system upgrad locations typed a po and sent it over to the purchasing office. the date they initiated the po was on the original and the day the central staff put the order in the software system is the date in the system

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217	110002705110025	05-4244	12/10/2004	WOODRUFF DECORATING	\$37.50	\$311.93		Invoice and PO indicate paint and painting supplies for various school locations within district		✓		Painting and painting supplies appears reasonable for district operations. Locations were noted on the invoices where supplies were intended to be used. Noted that the Invoice date was prior to the purchase order date and that the purchase order date in the system did not match the purchase order date noted on the documentation	
218	151901008900004	05-4094	11/30/2004	WIRELESS C & E INC	\$66.40	\$66.40		Purchase order and invoice indicated school bus battery purchase to replace defective out of warranty battery.		✓		The battery for school bus purchase appears to be necessary for standard transportation service provided in the school district.	
219	151901006100007	05-3849	11/16/2004	BRANDI MEEKS	\$54.00	\$144.00		Purchase order and invoice indicated registration for staff member attending NJ Science Teachers Convention in Somerset, NJ on Oct. 12-13.		✓		NJ Science teachers convention is aimed at improving school teachers' teaching abilities in various science subjects.	
220	203341006100040	05-3799	11/12/2004	INES M CARRERO	\$500.00	\$500.00		Purchase order and invoice indicated reimbursement for named individual having dental procedures		✓		Inspected Agreement between Bridgeton Board of Education and Bridgeton School Employees Association states that staff are reimbursed \$500 of dental expenditures per year. Expenditure is inline with employee contract	per aides contract, they are reimbursed up to \$500 er year for dental rather than having a dental plan. This is their dental health benefit

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221	151901006100005	05-3772	11/15/2004	H H HANKINS & BRO	\$95.67	\$809.15		PO and invoices indicate various purchases at local hardware store for repair items such as screws, locknuts, mounting tape		✓		Expenditure is for Buckshutem school. Expenditures appear reasonable for district operations	reimbursement for mileage as per contract also, per contract, district pays for superintendent's disability ins. These two items were added to one po for reimbursement of expenses.
222	151901006100002	05-3771	11/22/2004	SMITH & RICHARDS LUMBER	\$5.78	\$1,722.68		Purchase order and invoice indicated misc. facilities supplies during Oct. 04, including birch unfin sel, philips bits, stove bolt, drill repaired and etc.		✓		General facilities maintenance and repair supplies appear reasonable for keeping standard operation of school facilities.	
223	151901006103503	05-3752	8/24/2004	BRIDGETON BOARD OF EDUC	\$20,373.55	\$216,017.14		Health Benefits breakdown table indicated payment against account 15-000-291-270-00-05		✓		Inspected spreadsheet signed off by the Business Administrator showing benefit allotments between district locations with a matching entry for the expenditure amount. Business Administrator represented that benefits are allocated to each district location from the general fund based on an estimated expense. The allocation is charged as a disbursement from the general fund into the individual funds of each district location	allocation of health benefit to school based budgets were they are budgeted
224	110002912800401	05-3735	11/12/2004	UNITED ELECTRIC SUPPLY C	\$110.42	\$110.42		Purchase order and invoice indicated large capacity wire mold and 6' in length ivory wire mold.		✓		Maintenance supplies purchase appears to be necessary to support school building safety and standard operations.	

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225	609913206100001	05-3728	11/10/2004	PATRICIA BATTEN	\$409.39	\$409.39		Purchase order and invoice indicated reimbursement for staff attending Teacher Leader Professional Development at NYU on Oct. 21-22, 2004.		✓		Teacher leader professional development is aimed at improving teaching abilities and student management of a school teacher. No out of state travel form was required as per inspected fax from State of New Jersey dated 8/8/05. Out of state travel request forms were required as of 8/12/05.	state forms not available from state until Aug 2005
226	150002136106504	05-3682	11/3/2004	LINDA M JACKSON	\$111.00	\$471.73		Invoice and PO indicate registration fee for the NJ Science Convention held in Somerset NJ.		✓		Science convention appears to be beneficial to teacher development and may lead to student educational value.	conferences start at 8am and somerset is hours from Bridgeton making it impracticte to commute daily and make the conference on time
227	151901006100007	05-3634	11/1/2004	CUMB COUNTY BD OF VOCATI	\$8,456.59	\$5,637.59		Invoices and PO indicate payment for contracted bus services for the Educational Cooperative		✓		Inspected coop agreement for 2005/2006, including the board of Education meeting minutes approving of the coop. Appears reasonable.	coop agreement provided. Bridgeton uses the coop to transport students to special schools and some homeless students that we can not transport ourselves. The consortium provides the service then bills the district this is why the invoice is prior to the po
228	02742005900040200	05-3588	11/3/2004	ATAFY	\$375.00	\$375.00		Purchase order and invoice indicated field trip at the American Theater Arts for Youth for 60 pupils at \$6.25 per person		✓		Field trip to the American Theater Arts for Youth appear to provide educational value for the pupils and is beneficial to their development	
229	151901006103503	05-3552	11/3/2004	US POSTAL SERVICE	\$185.00	\$185.00		Purchase order and invoice indicated 5 rolls of 100 postage stamps.		✓		Stamps appear to be necessary for the support of school operations	
230	151901006100003	05-3487	10/26/2004	GIFT GALLERY	\$11.39	\$11.39		Invoice and PO indicate UPS shipping fees for textbooks shipped from the Bridgeton High School to McGraw hill		✓		Shipping costs appears reasonable to district operations	

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231	151901006100004	05-3410	10/21/2004	SUNBURST TECHNOLOGY COR	\$120.95	\$120.95		Purchase order and invoice indicated Factory Delux SUN MAC/Win CD Rom item number T03547		✓		Business Administrator represented that software was for typing program. Appears reasonable for district operations	
232	151901006103405	05-3377	10/27/2004	ERIC ARMIN, INCORPORATED	\$125.67	\$1,596.50		Purchase order and invoice indicated 10 TI-34II explorer calculators teacher kit at the Bridgeton High School		✓		Advanced calculators appear to provide educational value to students	
233	202112006000001	05-3359	10/18/2004	DELL MARKETING L P	\$9,339.12	\$9,339.12		Purchase order and invoice indicated 9 units of Dell OptiPlex GX280, Pentium 4 520/2.80GHz 1M, Int Broadcom Gigabit NIC800FSB.			✓	Cannot determine the necessity of computer purchase and whether similar purchases were made previously. Cannot determine whether purchase was inline with technology plan/budget or whether purchase was made off of state contract. Purchase order does not state State Contract Number.	dell has state contract - review po where we previously discussed. District technology plan provided
234	150002235800007	05-3341	10/18/2004	MARY L KOZA	\$1,155.00	\$1,155.00		Invoice and PO indicate course reimbursement for school psychology certification for school psychologist		✓		Certification appears to be required for school psychologist Invoice date is prior to the date on the purchase order	
235	151901006100003	05-3231	10/26/2004	PEARSON LEARNING GROUP	\$385.23	\$363.70		Purchase order and invoice indicated reading recovery project materials set, including reading recovery testing set, reading unlimited sets, and shipping charges.		✓		Reading recovery materials purchase demonstrated educational value to the students. Total Paid Against PO amount greater than original PO amount	

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	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Brief Description	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
236	110002706100225	05-3194	10/18/2004	EXECUTIVE BUSINESS SOLUT	\$298.86	\$298.86		Purchase order and invoice indicated four drawer 42" wide file.		✓		Office supplies purchase is to support office needs and maintain standard operation at the school	
237	150002235900004	05-3165	10/6/2004	EXECUTIVE BUSINESS SOLUT	\$297.33	\$297.33		Purchase order and invoice indicated magic tape, alphabet stamps set, reading rods and etc purchase		✓		Classroom supplies purchase is to support student learning needs and maintain standard operation at the school	
238	151901006101204	05-3141	10/18/2004	CUMBERLAND REGIONAL SCHC	\$240.00	\$240.00		Purchase order and backup includes 7 different courses for 7 different teachers at \$30 dollars a course. All courses and teachers to attend those course are approved via the Professional day request form. Teachers are from the Cherry Street School. Some of the Course titles include: "Gang Awareness", "On-line Resources for Character Education & Emotional Intelligence" and etc.		✓		Teacher development appears reasonable for district function	

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239	110002616100523	05-3095	10/7/2004	DELL MARKETING L P	\$13,154.15	\$3,154.15		Purchase order and invoice indicated 10 units of Dell OptiPlex GX280, Pentium 4 520/2.80GHz 1M, Int Broadcom Gigabit NIC800FSB.			✓	Cannot determine the necessity of computer purchase and whether similar purchases were made previously. Cannot determine whether purchase was made off of state contract. State contract number was not listed on inspected documentation. District represented that laptops were purchased to replace outdated models. Total Paid Against PO amount greater than original PO amount	They purchased for Staff at Bank Street to replace their outdate computers. So they can handle spreadsheet and a new Windows base Budget System and Student Adminstrative Systems, when purchased in the near future. Please provide the PO
240	202791006100140	05-3047	10/7/2004	PREMIER AGENDAS INC	\$5,566.32	\$5,566.32		Purchase order and invoice indicated misc. sizes of agenda books, including elementary level, and middle level, teacher editions.			✓	Cannot determine who were provided agendas based on the inspected documentation. Business Administrator represented that agendas were purchased for students. Expenditure appears reasonable, however no additional documentation was available (ie: purchase requisition listing number of students to be provided agendas) Date on system purchase order different than date on physical purchase order	agendas are provided to the students to keep their daily logs

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241	152021006400002	05-3043	10/7/2004	EXECUTIVE BUSINESS SOLUT	\$413.50	\$413.50		Purchase order and invoice indicated 50 UNV20706 - 4" Black Binders at \$8.27 each.		✓		Office supplies purchase is to support office needs and maintain standard operation at the school	
242	110002626100123	05-3025	10/7/2004	REALLY GOOD STUFF	\$37.80	\$37.80		Purchase order and invoice indicated desktop helpers and spaceman set purchased for the Indian Ave school		✓		Vendor appears to be specialized in teaching materials for children's classes, materials purchased appear to be teaching materials for students and appear to provide educational value for students	
243	110002626100123	05-3001	10/7/2004	EXECUTIVE BUSINESS SOLUT	\$1,370.43	\$2,309.73		Purchase order and invoice indicated 3 bookcases 73x26x12 and 3 5-shelf bookcases		✓		Office supplies purchase is to support office needs and maintain standard operation at the school	
244	110002136100055	05-2996	10/7/2004	EIRC/LRC PRESCHOOL	\$1,400.00	\$1,800.00		Purchase order and invoice indicate registration for the GEPA Math institute workshop for 4 staff members		✓		Workshop appears reasonable for district operations and appears to provide educational value for staff	
245	202722005909940	05-2980	10/5/2004	MCGRAW-HILL	\$118.64	\$123.02		Purchase order and invoice indicated Reading interactive lesson planner national English hybrid for grade 1 students.		✓		The teaching and testing material purchased appears to demonstrate educational value to grade 1 students and is beneficial for their learning of the subject.	

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246	202722006100040	05-2779	9/27/2004	POSITIVE PROMOTIONS	\$453.17	\$453.17		Purchase order and invoice indicated misc. supplies for bus drivers, including lunch bag, travel mug, key ring, water bottle, and ABC's bus safety.	✓			Cannot determine necessity for providing lunch bags and travel mugs to bus drivers and educational value for students in providing supplies based on inspected documentation. Business Administrator represented that lunch bags and travel mugs are provided to bus drivers for their lunches during field trips.	bus drivers take students on field trips where it is not practical for them to return to district and then go back for the students again. They are provided with lunch bags and travel mugs so that they may bring their lunch and a drink if they would like.
247	150002235802602	05-2691	9/28/2004	ROWAN UNIVERSITY/BTIC	\$65.00	\$65.00		Purchase order and invoice indicated the registration for the seminar guidance counselor's clinic at Rowan Univ on Oct. 5, 2004 for one staff.		✓		The clinic workshop appears to be beneficial to elementary and k-8 student.	
248	204452005800040	05-2677	9/28/2004	MUSIC IS ELEMENTARY	\$81.42	\$81.42		Purchase order and invoice indicated giant size staff paper, white dry erase lapboard, and children's songs purchases.		✓		The teaching materials appears to demonstrate educational value and provided aids to the teachers.	
249	151901006100005	05-2629	9/15/2004	SMITH & RICHARDS LUMBER	\$50.99	\$2,014.41		Purchase order and invoice indicated misc. facilities supplies during Aug. 04, including screws, draw slide, nails, and etc.		✓		General facilities maintenance and repair supplies appears reasonable for keeping standard operation of school facilities.	
250	110002626100123	05-2497	8/30/2004	ART IMAGE PUBLICATION	\$682.64	\$759.70		Purchase order and invoice indicated a list of educational materials in the art area, including Vincent Van Gogh, Pablo Picasso, and others.		✓		Educational materials in the art history area appear to provide educational value for the pupils and is beneficial to their development	

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251	202822006109940	05-2492	9/15/2004	MCGRAW-HILL	\$2,000.00	\$7,142.26		Purchase order and invoice indicated 70 student training materials, teachers classroom resources, and teacherworks CD-ROM purchased for the Bridgeton High School		✓		The teaching materials purchased appear to demonstrate educational value and appears beneficial for their learning of the subject.	
252	110002626100123	05-2490	9/15/2004	G E POLYMERSHAPES	\$1,795.00	\$1,796.00		Invoice and PO indicate 10 sheets of polycarbonate sheet were purchased		✓		Expenditure appears reasonable for maintenance supplies. Noted that date on system for purchase order is different than date recorded on physical purchase order	
253	110002173200018	05-2485	9/8/2004	BRIDGETON PLUMBING SUPPL	\$29.04	\$158.51		Purchase order and invoice indicated gasket and floor mount toilet purchase		✓		Maintenance and repair work appears reasonable to maintain standard operation of school facilities	
254	151901006103406	05-2465	9/15/2004	COMPUTER SPORTS MEDICINE	\$109.00	\$99.00		Purchase order and invoice indicated sportswear 2004 injury tracking software update from an older version of 2000		✓		District represented that software was for school trainer to track student injuries. Expenditure appears reasonable for district operations. Total amount paid was greater than PO amount. District represented that amount was increased to account for shipping costs.	Software for the trainer to track athletic injuries so that student athletes do not return to competition to early. PO was increased \$10 for shipping costs.
255	111901006100013	05-2448	8/30/2004	ROWAN UNIVERSITY/BTIC	\$55.00	\$55.00		Purchase order and invoice indicated registration at Rowan Univ for the seminar on ending the school year on May 20,2004 for one staff.		✓		First year teacher attending seminar to learn how to end the school year appears to provide educational value.	

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256	111901006100080	05-2421	8/30/2004	BOTTINO'S SHOPRITE	\$43.65	\$43.65		Purchase order indicated refreshment purchase for science - grade 8 training on 8/27/04 at Cherry street school.		✓		District represented that refreshments were provided to teachers of 8th grade. Amount appears reasonable for small refreshments provided during training.	science training provided for all eighth grade teachers sign in provided
257	202391006100040	05-2397	8/27/2004	ELINDA HUNTER	\$305.73	\$420.48		PO and invoices indicate travel expenses for summer for 8/16 through 8/20 summer institute for one high school staff member. Expenses include mileage, food, and hotel reimbursements for stay in Edison NJ during the Advanced Placement Summer Institute, Calculus AB course. (documented on the approved professional day request form)		✓		Mileage and travel reimbursement for professional day activity appears to be inline with district reimbursement policies and procedures. Workshop appears to provide educational value to teachers and may lead to value provided to students. Location of workshop was approximately 2 hours away from district	
258	204642006100040	05-2397	8/27/2004	ELINDA HUNTER	\$114.80	\$420.48		PO and invoices indicate travel expenses for summer for 8/16 through 8/20 summer institute for one high school staff member. Expenses include mileage, food, and hotel reimbursements for stay in Edison NJ during the Advanced Placement Summer Institute, Calculus AB course. (documented on the approved professional day request form)		✓		Mileage and travel reimbursement for professional day activity appears to be inline with district reimbursement policies and procedures. Workshop appears to provide educational value to teachers and may lead to value provided to students. Location of workshop was approximately 2 hours away from district	
259	111901006100117	05-2271	8/26/2004	ATLAS PEN & PENCIL CORP	\$70.26	\$70.26		Purchase order and invoice indicated pencil shaped case, and 4 piece mini geometry set for the Indian Ave School		✓		Office supplies appear reasonable for maintaining operation in the schools	

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260	151901006100007	05-2161	8/18/2004	PAPER PLUS INC	\$680.00	\$680.00		Purchase order and invoice indicated 50 white multi-fold towels at \$13.60 each.		✓		Maintenance and repair work appears reasonable to maintain standard operation of school facilities. Inspected contracts lists shows vendor is on bid contract.	custodial supplies are bid see bid document
261	152041006100007	05-2104	8/10/2004	SAMPSON RESOURCES	\$317.95	\$317.95		Purchase order and invoice indicated "making children mind without losing yours" video curriculum featuring Dr. Kevin Leman, school version plus shipping charges.		✓		Teaching materials purchased appear to be beneficial to the students, teachers and parents	
262	202111006100001	05-2003	8/10/2004	DELCOLLO REFRIGERATION	\$17.00	\$616.00		Purchase order and invoice indicated refrigeration room purchase of model FAS 294FMGA		✓		Facilities equipment upgrade and repairs maintains standard operations of school district	
263	202111006100001	05-1960	8/2/2004	BAYADA NURSES	\$800.00	\$800.00		No documentation was available for review.	✓			No documentation was available for review	
264	151901006400002	05-1948	8/11/2004	VERMONT TEDDY BEAR CO. I	\$640.00	\$640.00		Purchase order indicates expenditure is for Vermont "First Day Bear"	✓			Cannot determine necessity from documentation. Business Administrator represented that bear was purchased to support first day activities to act as incentive for both students and parents. Inspected First Day of School Teddy Bear description documentation which indicated bear can be used as First Day Celebration giveaway or door prize and comes with First Day of School America logo T-shirt.	

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265	152041006100002	05-1883	7/29/2004	SCIENCE TO GO	\$735.00	\$550.00		PO and invoice indicate teaching kits purchased for the ExCel school, including "Levers and Pulleys", "Landforms", and "Mags and Motors"		✓		Expenditure appears reasonable for district operations. Payment was split and made on 2 separate occasions due to partial shipment by vendor	
266	151901006103102	05-1869	7/29/2004	CAROLINA BIOLOGICAL SUPP	\$4,781.00	\$11,942.75		Purchase order and invoice indicated teaching materials for 7th and 8th grade students, including subjects in energy, machines, motion, catastrophic events and etc.		✓		Materials purchased appear to provide educational usage and value to the students	
267	151901006100003	05-1860	7/29/2004	DELTA EDUCATION INC	\$0.00	\$3,599.50			✓			No documentation was available for review	
268	151901006102602	05-1858	7/29/2004	DELTA EDUCATION INC	\$414.52	\$3,599.50		Purchase order and invoice indicated 7th grade teaching material - "Diversity of life" complete course kit, Microorganisms and Elodea class set, and Madagascar Hissing class set ad 8th grade " Planetary Science Course" complete course kit.		✓		Teaching materials purchased appear to provide educational value to 7th and 8th grade students.	
269	151901006403302	05-1854	7/29/2004	LAB-AIDS	\$1,717.41	\$1,717.41		Purchase order and invoice indicated 8th grade "our genes, our selves - man (MM3) W/ 32 student books teaching module		✓		The teaching materials appear to provide educational value to students	

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270	202111006100001	05-1841	8/9/2004	MCGRAW-HILL	\$1,640.69	\$2,324.72		Purchase order and invoice indicated everyday math textbooks including 75 student material sets and 33 student reference books textbooks		✓		Purchase of textbooks appears reasonable for student educational value. Quantity appears reasonable for average size West avenue class. Date on system purchase order was different than date on physical purchase order Original PO amount in system different than original PO amount on physical purchase order	
271	151901006103403	05-1818	8/18/2004	EXECUTIVE BUSINESS SOLUT	\$49.55	\$49.55		Purchase order and invoice indicated colored pencil, glue stick, markers, and rubber band etc.		✓		Office supplies purchase is to support office needs and maintain standard operation at the school	
272	152041006100003	05-1744	8/9/2004	EXECUTIVE BUSINESS SOLUT	\$18.53	\$18.53		Purchase order and invoice indicated marker, expo, erase and etc purchase		✓		Office supplies purchase is to support office needs and maintain standard operation at the school	

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273	202111006100001	05-1704	8/9/2004	EXECUTIVE BUSINESS SOLUT	\$827.34	\$827.34		PO and invoice indicate furniture purchase of 9" table and red living room set (4 pcs) shipped to the Buckshutem school			✓	Business Administrator represented that living room set is used in reading areas for Dramatic Arts classes. Business Administrator represented that seating area is mandated by the State. Expenditure appears reasonable, however no additional documentation was provided (including documentation on State mandate) Purchase order date on system is different than purchase order date on documentation	
274	111901006100073	05-1668	8/6/2004	THOMSON LEARNING	\$200.84	\$4,120.05		Purchase order and invoice indicated 45 biology - concepts & application, instructor manual, exam software, photo atlas for biology and etc.		✓		Expenditure appears reasonable for high school class average sizes. Textbooks appear to provide educational value to students. Date on system purchase order was different than date on physical purchase order Original PO amount in system different than original PO amount on physical purchase order	
275	110002616100223	05-1632	8/19/2004	INCLUSIVE TLC INC	\$81.00	\$81.00		Invoice and PO indicate "Spider in the Kitchen" learning software purchased for the Bridgeton High School		✓		Learning materials appear to provide educational value to students Noted that date on system purchase order different than date on physical purchase order	

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276	151901006100006	05-1581	8/19/2004	PRO-TECT COMPUTER PRODU	\$303.75	\$303.75		Purchase order and invoice indicated 25 keyboarding equipment at \$11.95 each plus shipping charges.		✓		Technology equipment purchase appears to support school operation	
277	111901006100073	05-1565	8/19/2004	SUNDANCE PUBLISHING LLC	\$235.73	\$266.31		Purchase order and invoice indicated books purchase including level 4-6 fluent, and misc. children's stories sets		✓		Reading materials purchased appear to provide educational value to students	
278	152021006100005	05-1524	8/19/2004	SCHOOL SPECIALTY INC	\$299.33	\$299.33		Purchase order and invoice indicated misc. office and school supplies including lamps, pens, rulers, and etc.		✓		Office supplies purchased appear to support standard operations of school district	
279	151901006100008	05-1440	7/29/2004	HOUGHTON MIFFLIN CO	\$14,836.59	\$14,742.09		Invoice and PO indicate textbooks ordered for the Bridgeton High School. Total number of books purchased was 248.		✓		Textbooks appear to provide educational value for students. Quantities appear reasonable based on the various classes and sizes at the Bridgeton High School. Timing of purchase appears reasonable for staff preparation of following year classes. Date on system purchase order was different than date on physical purchase order Original PO amount in system different than original PO amount on physical purchase order	orderer may have left off shipping charge need to see po for quantity ordered please reference previous explanation regarding difference in date
280	151901006100007	05-1385	8/18/2004	EXECUTIVE BUSINESS SOLUT	\$2,721.32	\$3,041.17		Purchase order and invoice indicated misc. student activities supplies, including playground balls, bags and etc purchase		✓		Classroom supplies purchase appears to support student learning needs and maintain standard operation at the school	

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281	151901006100006	05-1359	8/18/2004	EXECUTIVE BUSINESS SOLUT	\$91.69	\$91.69		Purchase order and invoice indicated bright hues feathers, calculator cash register, chalk and etc purchase		✓		Classroom supplies purchase appears to support student learning needs and maintain standard operation at the school	
282	151901006100008	05-1326	8/18/2004	EXECUTIVE BUSINESS SOLUT	\$208.08	\$208.08		Purchase order and invoice indicated sentence strip, dictionary for elementary, clipboard, cartridge and etc purchase		✓		Classroom supplies purchase appears to support student learning needs and maintain standard operation at the school	
283	151901006103403	05-1186	8/6/2004	EXECUTIVE BUSINESS SOLUT	\$71.38	\$71.38		Purchase order and invoice indicated colored pencil, glue stick, markers, and rubber band etc.		✓		Office supplies purchase appears to support office needs and maintain standard operation at the school	
284	151901006100003	05-1142	7/30/2004	NURSING 2006	\$27.95	\$27.95		Purchase order and invoice indicated nursing2003 journal subscription for school year 04-05.		✓		The subscribed journal appears to demonstrate clinical value to the schools.	
285	151901006100003	05-1048	7/7/2004	TRI-DIM FILTER CORPORATI	\$1,600.28	\$1,600.28		Purchase order and invoice indicated misc. types of filter purchases for Bridgeton High School.		✓		Maintenance supplies purchase appears to be necessary to support school building safety and standard operations.	
286	202112003210001	05-0994	7/13/2004	MCGRAW-HILL	\$1,174.98	\$1,174.01		Purchase order and invoice indicated teaching and testing materials for students, including Anthology, practice book, and assessment test.		✓		The teaching and testing materials appear to demonstrate educational value to students and is beneficial for their learning of the subject. Total Paid Against PO amount greater than original PO amount	

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287	110001005650001	05-0913	7/13/2004	WEEKLY READER CORP	\$193.50	\$193.43		Purchase order and invoice indicated READ magazine subscription at \$193.50 for school year 04-05.		✓		The reading materials purchased appear to have education value and provide reading benefits to students. Total paid against PO amount greater than original PO amount	WHEN PO WAS SET UP SHIPPING COSTS WERE CALCULATED AT 8%, THE \$.07 DIFFERENCE WAS DUE TO THE ROUNDING OF THE 8% BY THE VENDOR
288	151901006103404	05-0826	7/20/2004	SAMMONS PRESTON ROLYAN	\$34.90	\$33.90		Purchase order and invoice indicated 8"x2yrd plastic holds		✓		Office supplies purchased appear to support standard operations of school district Total paid against PO amount greater than original PO amount	
289	151901006100004	05-0749	7/20/2004	OFFICE SUPPLIES INC OF P	\$5.16	\$15.48		Purchase order and invoice indicated office supplies purchase including one dozen pencils.		✓		Office supplies purchased appears to maintain standard operation of the school district	
290	202111006100201	05-0593	7/8/2004	EXECUTIVE BUSINESS SOLUT	\$449.47	\$449.49		Purchase order and invoice indicated hand punch, file folder, glue all quart bottle and etc purchase		✓		Office supplies purchase appears to support office needs and maintain standard operation at the school	
291	150002233200103	05-0431	7/1/2004	EXECUTIVE BUSINESS SOLUT	\$137.15	\$137.15		Purchase order and invoice indicated sharpener, folder, market, notebooks and etc purchase		✓		Office supplies purchase appears to support office needs and maintain standard operation at the school	
292	111901006100017	05-0372	7/1/2004	OFFICE SUPPLIES INC OF P	\$11.06	\$16.42		Purchase order and invoice indicated tape, white construction paper and scissors purchases.		✓		Office supplies purchased is to perform maintenance and repair works to maintain standard operation of the school district	
293	151901006100006	05-0320	7/8/2004	EXECUTIVE BUSINESS SOLUT	\$44.79	\$44.79		Purchase order and invoice indicated a pack of crayon, classpack, 15 colors, 50 each.		✓		Classroom supplies purchase appears to support student learning needs and maintain standard operation at the school	

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294	152131006100003	05-0307	7/9/2004	EXECUTIVE BUSINESS SOLUT	\$485.76	\$485.76		Purchase order and invoice indicated colored pencil, glue stick, markers, and rubber band etc.		✓		Office supplies purchase appears to support office needs and maintain standard operation at the school	
295	110002116100021	05-0286	7/9/2004	EXECUTIVE BUSINESS SOLUT	\$18.84	\$18.84		Purchase order and invoice indicated Halloween pencils, happy valentine post, happy birthday post and etc purchase		✓		Classroom supplies purchase appears to support student learning needs and maintain standard operation at the school	
296	110002113000001	05-0216	9/24/2004	CENTRETON COUNTRY DAY SC	\$81,293.14	\$126,769.00		Purchase order and invoice indicated Abbott child care for three-year-olds 04-05 school year		✓		District represented that child care was provided to district 3-year olds. Appears reasonable for district operations.	ECPA - 3 year olds who are residents of the district are sent out to community care providers
297	19999999999999999	05-0202	7/30/2004	CAPE MAY CO SPECIAL SERV	\$8,100.00	\$8,100.00		PO and invoice indicate extended school year program for 3 students at County Special Services School District in Cape May, NJ		✓		Extended school year program for students appears reasonable for student education	
298	19999999999999999	05-0161	7/1/2004	SCHOOL SPECIALTY INC	\$151.19	\$157.31		Purchase order and invoice indicated misc. office and school supplies including paper sticky chains, pencil pouch, graph papers and etc.		✓		Office supplies purchased appear to support standard operations of school district	
299	19999999999999999	05-0139	7/13/2004	SCHOOL SPECIALTY INC	\$156.28	\$156.28		Purchase order and invoice indicated misc. office and school supplies including stickers, write-out, binders, and etc.		✓		Office supplies purchased appear to support standard operations of school district	
300	59999999999999999	05-0108	7/8/2004	CHILDCRAFT EDUCATION C	\$1,547.82	\$1,547.82		Purchase order and invoice indicated caterpillar carpet and neighborhood rug for Buckshutem School		✓		Maintenance of carpet appears reasonable to standard operation of school facilities	

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	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Brief Description	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
301	1999999999999999999	05-0075	11/11/2004	NATIONAL PAIDEIA CENTER	\$9,975.00	\$19,950.00		Purchase order and invoice indicated on-site professional development for 1 day initial training and 4 day technical support , off-site national conference training and research & development cost.			✓	Cannot determine whether the course and services were inline with district strategic and long term staff goals based on the inspected documentation. Business Administrator represented that program is required by Abbott. Expenditure appears reasonable, however no additional documentation was available.	Paideia is the program developer for the whole school reform model selected by the school staff. - as required by Abbott
302	1999999999999999999	05-0068	8/24/2004	JEM PRINT	\$58.00	\$1,482.00		Invoice and PO indicated printing of permanent record cards, business cards, letterhead, attendance cards		✓		District supplies appear reasonable to district operations. Total amount on purchase order different than system total amount Date of system purchase order different than date noted on physical purchase order	
303	1999999999999999999	05-0022	1/1/1900	PITTSBORO TWP BOARD OF	\$3,840.76	\$394.80		Purchase order and invoice indicated 04-05 joint paper purchase contract of various colored paper and printing papers.		✓		Paper purchase appears reasonable to maintain school day-to-day operations Total PO amount on physical PO was \$7544.17 Total Paid Against PO amount greater than original PO amount	
304	1999999999999999999	05-0004	7/1/2004	EXECUTIVE BUSINESS SOLUT	\$21.96	\$1,356.20		Purchase order and invoice indicated National School Calendars purchase for school year 04-05.		✓		Office supplies purchase appears to support office needs and maintain standard operation at the school	

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305	09999999999999999999	05-0004	7/1/2004	EXECUTIVE BUSINESS SOLUT	\$11.98	\$1,356.20		Purchase order and invoice indicated National School Calendars purchase for school year 04-05.		✓		Office supplies purchase appears to support office needs and maintain standard operation at the school	
306	19999999999999999999	05-0001	7/1/2004	FAMILY PRACTICE ASSOCIAT	\$12,373.13	\$13,498.00		PO indicates professional services contract for 2004-2005 with 12 monthly payments.		✓		Business Administrator represented that the medical services were procured for drug testing. Appears to be reasonable for district safety and operations	district medical services - RFP provided
307	19999999999999999999	04-6836	6/30/2004	PLATFORM LEARNING, INC	\$5,785.50	\$5,785.50		Invoice and PO indicate expenditure for supplemental education services between 6/1 and 6/3/2004 for a list of students in the Broad Street, Buckshutem, and Cherry Street schools. The list of students was included in documentation		✓		Supplemental education appears to be reasonable to assist student learning	
308	19999999999999999999	04-6664	6/28/2004	OLGA FIGUEROA	\$500.00	\$500.00		Invoice and PO indicate dental benefits provided to individual as part of benefits payment		✓		Inspected Agreement between Bridgeton Board of Education and Bridgeton School Employees Association states that staff are reimbursed \$500 of dental expenditures per year. Expenditure is inline with employee contract	per aides contract, they are reimbursed up to \$500 er year for dental rather than having a dental plan. This is their dental health benefit
309	19999999999999999999	04-6587	6/22/2004	SOUTH JERSEY HEALTHCARE	\$2,435.00	\$2,435.00		Invoice and PO indicate student drug screening and employee immunization fees. (2 students, 43 employees)		✓		Inspected "US Department of Labor" documetation stating that OSHA standard requires employers to provide vaccination of Hepatitis B to employees. Expenditure appears reasonable for district operations.	

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310	599999999999999999	04-6533	6/21/2004	DOLLARTOWN	\$4.50	\$4.50		Invoice and PO indicate tablecloths purchased for graduation decoration		✓		Graduation decorations appears to provide value to students Purchase order was created subsequent to invoice date	
311	599999999999999999	04-6511	6/21/2004	CUMB COUNTY BD OF VOCATI	\$70,668.94	\$70,668.94		Invoices and PO indicate payment for contracted bus services for the Educational Cooperative		✓		Inspected coop agreement for 2004/2005, including the board of Education meeting minutes approving of the coop. Participation fee plus operating fees are part of this PO. Expenditure appears reasonable	coop agreement provided. Bridgeton uses the coop to transport students to special schools and some homeless students that we can not transport ourselves. The consortium provides the service then bills the district this is why the invoice is prior to the po
312	599999999999999999	04-6336	6/10/2004	BOTTINO'S SHOPRITE	\$17.34	\$17.34		Invoice and PO indicated food services from local supermarket for "Ed Solution" meeting held on 6/7/2004 for 6 participants at the Curriculum office	✓			Cannot determine who was provided with food services and necessity of providing food services based on the inspected documentation. Business Administrator represented that food was provided to the 6 individuals part of the Bridgeton Board of Education Curriculum office team. No additional documentation was available. Vendor invoice date was prior to the purchase order date	BBOE Employees-[6 named individuals provided by district]. Helping with State data collections for state reports of Three Year Operation Plans.
313	199999999999999999	04-6248	6/15/2004	BULB WORLD ELECTRICAL SU	\$1,726.77	\$1,726.77		Invoice and PO indicate electrical supplies (light bulbs, power bars) purchased for district school locations including Bridgeton High School, Buckshtem, Indian, Broad St		✓		Light bulbs and electrical supplies appear reasonable to the district operations	

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314	5999999999999999999	04-6242	6/7/2004	BRIDGETON MOTOR PARTS	\$84.05	\$84.05		PO and invoices indicate various purchases for vehicle maintenance across 5 separate invoices including radiator caps, wet tire, and battery			✓	Cannot determine which vehicle was provided service and whether vehicle is a district owned and operated vehicle based on the inspected documentation. Inspected invoices do not state which vehicle was provided service. Invoice dates were before purchase order date PO date in system is different than date written on physical PO	Pending feedback from district. No feedback has been received from district as of 5/21. Target completion date 5/25
315	5999999999999999999	04-6095	5/25/2004	GLORIA DENISE WHYTE	\$15.00	\$15.00		Invoice and PO indicate flowers purchased for the Cherry Street pre-school class	✓			Cannot determine objective of purchase or educational value of flowers based on the inspected documentation.	

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316	5999999999999999999	04-6088	5/25/2004	BOTTINO'S SHOPRITE	\$22.61	\$22.61		Invoice and PO indicate food services purchased from local supermarket for "Affirmative Action Meeting" held on 5/19/2004			✓	Cannot determine who was provided food services and necessity of providing food services based on the inspected documentation. Business Administrator represented that refreshments were provided to volunteers as an incentive for participation. Expenditure appears reasonable, however no additional documentation is available (ie. list of attendees to determine if they were staff, students, or parents). Vendor invoice was dated prior to the purchase order date	members of the affirmative action committee were provided with the food. District provides refreshment to encourage participation in the program
317	1999999999999999999	04-6076	5/24/2004	SOUTH JERSEY HEALTHCARE	\$35.00	\$35.00		Invoice and PO indicate student drug screening for 1 student		✓		Business Administrator represented that drug screening is performed on a student upon suspicion of drug activity. Appears reasonable for district operations	student records kept confidential in accordance with HIPPA provide po for further explanation
318	0999999999999999999	04-6033	5/26/2004	CAPP INC	\$247.25	\$247.25		PO and invoice indicate purchase of 2 Valve Press Reducing Duels shipped to Bank street administration building		✓		Maintenance supplies appear reasonable to district operations. No date was noted on the purchase order	

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319	5999999999999999999	04-6028	5/27/2004	RADAR SECURITY SYSTEMS I	\$975.00	\$975.00		Invoice and PO indicate service call for the alarm system at the Indian Avenue School. Faulty wiring and circuits required 13 hours of labor to repair		✓		Maintenance of alarm system appears reasonable to district operations. Noted that the date of purchase order in system is different than date recorded on physical purchase order	
320	111501001010018	04-5861	5/17/2004	STA	\$280.00	\$280.00		Invoice and PO indicate bus service fees for the 3rd grade class at the Indian Avenue school to travel to the New Jersey Aquarium on 6/7/2004		✓		Transportation services for field trips appears reasonable to district operations. Noted that system date on purchase order is different than date on physical purchase order	
321	132	04-5746	5/12/2004	CAMDEN CHILDREN'S GARDEN	\$110.00	\$110.00		Invoice and PO indicate distance learning fees for 2 classes provided to grade 3 students. Class names were "Tree Detectives", and "Have Seed, Will Travel"		✓		Distance learning instruction appears to provide educational value for students. Invoice date is prior to purchase order date and system purchase order date does not match date on physical purchase order	
322	481	04-5735	5/11/2004	MCGRAW-HILL	\$100.00	\$100.00		Invoice and PO indicate registration for the Corrective Reading Workshop for two staff members of the West Ave school		✓		Corrective reading workshop appears to assist teachers with the education of children	
323	110002912700001	04-5726	5/11/2004	VERTEX TECHNOLOGIES INC	\$155.00	\$155.00		Invoice and PO indicate hard drive replacement for computer server at the Bank St administration building		✓		Technology equipment for server appears reasonable to district operations. Noted that date of purchase order in system is different than date on physical purchase order	

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324	111501001010018	04-5716	5/18/2004	GULF OF MAINE INC	\$189.00	\$189.00		Invoice and PO indicate a Gulf of Maine study kit for the study of live tide pools		✓		Expenditure appears reasonable in support of MARE program (Marine Activities Resources Education). Date of purchase order in system different than date recorded on physical PO	please see me about this account - py encumbrance
325	110002912700001	04-5677	5/11/2004	CAFETERIA ACCOUNT	\$264.40	\$264.40		Invoice and PO indicate food services provided during an honor roll breakfast during 4/22/2004		✓		Food service was provided to one class for honor roll breakfast. Expenditure appears to be appropriate based on inspected documentation and appears to act as incentive and award for student achievement. Purchase order was made subsequent to invoice date. Purchase order date in system is different than date on physical purchase order	
326	111300000	04-5344	4/6/2004	FOLLETT LIBRARY RESOURCE	\$10,752.33	\$10,752.33		Purchase order and invoice indicated library books and resources purchased for the Cherry Street school		✓		Business Administrator represented that additional books were required to meet Abbott code of 500 titles in school library. Expenditure appears reasonable	Abbott code required 500 titles per classroom during this year. Additional books were required to be in compliance with code
327	110002912700001	04-4456	2/3/2004	STEPHEN SMITH SR	\$375.50	\$375.50		Invoice and PO indicate private school transportation for one student for the 2nd semester		✓		Providing of transportation to students appears reasonable to district operations. Noted that date on system purchase order is different than date noted on physical purchase order	

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328	111401001010001	04-1669	8/28/2003	TOY BOX PRESCHOOL	\$2,350.22	\$2,350.22		Purchase order list as Abbot Child care.			✓	District represented that early childhood initiative is provided by community centers. Expenditure appears reasonable for district operations, however, no additional documentation was available.	earlychildhood initiative ECPA - 3 year old service provided by community centers
329	111501001010018	04-0088	4/26/2004	SUCCESS FOR ALL FOUNDATI	\$3,300.00	\$3,300.00		Invoice and PO indicate FY 2003-2004 developer fee for training days at the Cherry street school. Training provided by the "Success for All Foundation" which provides research-based proprietary programs including curriculum and professional development			✓	Cannot determine whether program is inline with district teaching curriculum for the Cherry Street school based on the inspected documentation. Business Administrator represented that program was selected by staff in accordance to Abbott regulations. Expenditure appears reasonable, however no additional documentation was available. Noted that the system date of purchase order is different than date on physical purchase order	Success for all was the model selected by the staff in accordance with the Abbott regulations
330	111901006100073				(\$29,427.00)	(\$0.00)			✓			No purchase order record could be located for this disbursement.	

Legend: