



State of New Jersey
Department of
Education

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

Audit Objective

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

Audit Scope

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

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

KPMG LLP



State of New Jersey

DEPARTMENT OF EDUCATION
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JON S. CORZINE
Governor

LUCILLE E. DAVY
Commissioner

Department of Education Response to Performance Audits

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

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

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

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

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

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

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

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

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

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



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Executive Summary





Executive Summary

The scope of this performance audit involved two parts: a review of historical expenditures for the period between July 1, 2004 and June 30, 2006 and an assessment of the East Orange 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 noted 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 purchase orders from all 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)	6,704	\$50,133,130	1,500	\$14,469,548
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	4,230	\$41,700,854	889	\$8,751,266
2. Noninstructional Miscellaneous Purchases	142	\$2,257,518	121	\$1,748,738
3. Noninstructional Supplies and Materials	2,142	\$3,056,140	370	\$2,595,687
4. Regular Instructional Purchased Professional Educational Services	53	\$191,970	51	\$151,295
5. School Sponsored Athletic Supplies and Materials	28	\$106,448	26	\$103,629
6. Capital Outlay	109	\$2,820,200	43	\$1,118,933
Statistical Sample of Remaining Accounts	9,053	\$154,576,090	330	\$6,708,562
Totals	15,757	\$204,709,220	1,830	\$21,178,110

Note: The number of transactions and expenditure amounts provided in the chart above were manually selected from the hard copy of the transaction activity reports 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 schools supplies, violence prevention programs, psychological and learning evaluations for students, registration dues for certain professional associations, and contract-based tuition reimbursement for employees.

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 legal fees, travel and expenses, consulting fees, certain field trips, and select newspaper subscriptions.

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 catering services, matted and framed color photos of the board, gift cards for secretaries, and class ski trip. 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)	1,146	\$11,907,291	106	\$2,062,758	248	\$499,499
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	621	\$6,682,266	92	\$1,751,513	176	\$317,487
2. Noninstructional Miscellaneous Purchases	99	\$1,658,006	7	\$83,919	15	\$6,813
3. Noninstructional Supplies and Materials	326	\$2,466,051	3	\$3,075	41	\$126,561
4. Regular Instructional Purchased Professional Educational Services	46	\$142,161	1	\$6,184	4	\$2,950
5. School Sponsored Athletic Supplies and Materials	14	\$57,940	0	–	12	\$45,689
6. Capital Outlay	40	\$900,868	3	\$218,065	0	–
Statistical Sample of Remaining Accounts	271	\$6,669,449	13	\$6,573	46	\$32,540
Total PO Review	1,417	\$18,576,741	119	\$2,069,329	294	\$532,040

13 Point Analysis

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

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

Type	Query	Number of Occurrences	Number of Items Selected for Follow-Up	Results of Testwork
Payroll	1. Possible Questionable Employees – <i>Incomplete Employee Profile</i>	293	22	<p>Based on our interviews, we noted that the individuals with the daily rates are per diem employees. We selected a sample of 22 employees with missing salary fields and one employee with a missing zip code. We reviewed a screen print from the system. Based on our review, we noted the following exception:</p> <ul style="list-style-type: none"> Seventeen screen prints indicated the employees with hourly rate. The District indicated that these employees were substitute workers, and hire and termination dates were not kept in the system for substitutes or student workers, resulting in inaccurate and incomplete data in the Employee Master Data file. <p>Further analysis should be considered to follow-up on the exceptions noted.</p>
	2. Possible Questionable Payroll Payments – <i>No Benefits Deducted from Paycheck</i>	556	20	<p>As per our interviews with HR and Payroll Personnel, all payroll disbursement should have applicable deductions except health benefits deductions which would be zero for most of the employees since the District pays for them. Other than health benefits, management is not aware of any reason why a payroll disbursement would not have a payroll deduction.</p> <p>We selected 20 checks as our sample size. We reviewed the direct deposit stubs and noted that in all 20 instances, mandatory deductions were taken; including: FICA, federal/state taxes, state unemployment, etc.</p> <p>Based on documentation reviewed and explanations provided, no exceptions were noted. Further analysis is not considered necessary.</p>

Type	Query	Number of Occurrences	Number of Items Selected for Follow-Up	Results of Testwork
	<p>3. Possible Questionable Payments – <i>Payments made to Potential Nonexistent Employees</i></p>	29	12	<p>As per our interviews with Payroll personnel, the average time for HR and Payroll to process outstanding earnings for employees due to death is two to three pay cycles.</p> <p>We selected 12 employees whose Social Security Number (SSN) appears on the Social Security Administration (SSA) death master file and requested supporting documentation to further understand the active status in the system for these employees. None of the employees selected were paid after their death date.</p> <p>Of the 12 individuals selected we noted:</p> <ul style="list-style-type: none"> • 12 employees appear active in the District system. All of these individuals were mentor/substitute employees who were paid per diem and worked intermittently so they are often left active in the system. None of these employees had been paid since their death date. • For two employees whose SSN matched to the SSA death master file, we reviewed personnel files and confirmed that there was a typographical error for the employee's SSN. • One employee's personnel file could not be located. Further analysis should be conducted to determine the validity of this employee. <p>Further analysis should be considered to follow up on the exceptions noted.</p>
	<p>4. Possible Questionable Payments – <i>Payments Made to Employees after Termination Date</i></p>	11	11	<p>Per our interview with HR personnel, we noted that part-time employees are appointed each school year as needed. They may not necessarily have a termination date since they work when they are available.</p> <p>Per our interview with HR personnel and based on reviewing HR personnel files, we noted that there was adequate documentation to support payments made to the 11 employees selected</p> <p>Based on documentation reviewed and explanations provided, no exceptions were noted. Further analysis is not considered necessary.</p>

Type	Query	Number of Occurrences	Number of Items Selected for Follow-Up	Results of Testwork
	<p>5. Possible Questionable Payments – <i>Payments Made to Employees Greater than 30 Days after Termination Date</i></p>	<p>120</p>	<p>26</p>	<p>As per our interviews with HR personnel and reviewing payroll screen shots in the system for 26 employees. We noted:</p> <ul style="list-style-type: none"> • Three terminated employees received compensation after termination for a combination of the following reasons: payment for services rendered prior to termination and 60 days severance paid as a lump sum. • One terminated employee received sick leave reimbursement. • Six terminated employees were rehired either as a substitute teacher, teacher mentor, or pilot teacher. • Sixteen terminated employees were paid only one or two pay periods after termination. These payments were for services rendered prior to termination. <p>Based on documentation reviewed and explanations provided, no exceptions were noted. Further analysis is not considered necessary.</p>
	<p>6. Payroll Payments Analyses – <i>Anomalies in Number of Paychecks Received</i></p>	<p>5</p>	<p>5</p>	<p>Based upon our interviews and review of screen shots, we noted it is not uncommon for an employee to receive approximately 54 checks within the two-year period. Per discussion with Assistant BA, there could be a few reasons for that:</p> <ul style="list-style-type: none"> • Refund of teachers' loans that are related to teachers borrowing against their pensions. • Payments for cocurricula advisor pay, refund teachers dues, supply reimbursements, mentor pay, payments for overtime. <p>All supporting documentation packages for additional disbursements reviewed indicated that the additional payments were valid.</p> <p>Based on documentation reviewed and explanations provided, no exceptions were noted. Further analysis is not considered necessary.</p>

Type	Query	Number of Occurrences	Number of Items Selected for Follow-Up	Results of Testwork
	7. Possible Questionable Employees/Payments – <i>Large Gross Pay Increase</i>	394	24	<p>Based upon our interviews, we noted that District employees can work overtime and/or perform additional job functions. Subsequent to review of supporting documentation and further analysis performed we noted:</p> <ul style="list-style-type: none"> • Six employees did not receive regular pay in 2004–2005 and as a result, their gross was considerably less than their 2005–2006 gross pay. • Ten employees performed extra duty in the 2005–2006 school year but not in the 2004–2005 school year, resulting in the increase in gross pay. • Five employees received retro pay for two years in the 2005–2006 school year, which resulted in gross pay increase. • Three employees had an increase in overtime pay during the 2005–2006 school year as compared with the 2004–2005 school year, which resulted in the gross pay increase in the 2005–2006 school year. <p>For the 24 employees we sampled, we were able to verify that each employee's gross pay increase was documented in their HR personnel file and/or appeared in the system.</p> <p>Based on documentation reviewed and explanations provided, no exceptions were noted. Further analysis is not considered necessary.</p>

Type	Query	Number of Occurrences	Number of Items Selected for Follow-Up	Results of Testwork
	8. Possible Questionable Employees/Payments – <i>Large Salary Increase</i>	195	37	<p>As per our interviews with the HR and Payroll Personnel, increases in base salary are normally due to one or a combination of the following:</p> <ul style="list-style-type: none"> • Annual guide increase (e.g., Step 1 to Step 2) • Higher degree (e.g., BA to MA) • Inactivity (e.g., Leave of absence) • Change in the position as a result of promotion (e.g., Teacher Assistant to Teacher) <p>We selected 37 employees whose base salary increased by greater than \$7,500 from 2004–2005 to 2005–2006 and reviewed documentation supporting the increase. For all employees sampled, we were able to verify that each employee's salary increase was documented in the respective 04–05 or 05–06 school year Board Agenda for review and approval.</p> <p>Based on documentation reviewed and explanations provided, no exceptions were noted. Further analysis is not considered necessary.</p>
	9. Possible Questionable Employees/Payments – <i>Large Portion of Gross Pay in Stipends</i>	1003	56	<p>For all employees tested we reviewed transmittals listing hours, rate, and payment code with administrative signature. Reviewed the payroll check look-up for years 2004–2005 and 2005–2006 totaling the extra wages and cocurricular pay for the respective years.</p> <p>Based on our review we noted that all employees sampled received stipend payments. In all instances the payments were miscoded to the inappropriate payroll code. Per discussion with Assistant BA, there are no contracts for these activities. Additionally, Board approvals could not be provided for any of the stipends selected.</p> <p>Further analysis should be considered to follow up on the exceptions noted.</p>

Type	Query	Number of Occurrences	Number of Items Selected for Follow-Up	Results of Testwork
	<p>10. Possible Questionable Employees/Payments – <i>Large Portion of Gross Pay in Overtime</i></p>	<p>222</p>	<p>50</p>	<p>Based upon our interviews with Payroll personnel, we noted that a Form “A” and a Form “B” should be filled out and approved before an employee is paid for that overtime. Even in cases of emergencies, a Form “A” for post approval should be filled out before the employee is paid.</p> <p>We selected 50 employees who received greater than 25% of base salary in overtime to verify that supporting documentation exists for the compensation paid. Based on our review, we noted that all 50 employees selected did not have the required approval signatures (Two required on Form A and two required on Form B). Specifically:</p> <ul style="list-style-type: none"> • Twenty-two of the employees selected only had a Form B completed. • One of the employee selected only had a Form A completed. • One of the employees selected did not have Form A or B completed. • For six employees, the District could not provide documentation. <p>Further analysis should be considered to follow up on the exceptions noted.</p>

Type	Query	Number of Occurrences	Number of Items Selected for Follow-Up	Results of Testwork
Vendor Disbursements	11. Possible Questionable Payments – <i>Invoices Paid in Excess of Purchase Order</i>	0	0	No anomalies or potential irregularities were identified, and hence no follow-up was conducted.
	12. Possible Questionable Payments – <i>Invoice date prior to Purchase Order date</i>	3,483	80	<p>Based on our interview with the Assistant Business Administrator (ABA), we noted that the District agrees that there should not be instances where the invoice date is prior to the PO date.</p> <p>We selected a sample of 80 POs and noted the following:</p> <ul style="list-style-type: none"> For 69 out of the 80 purchases tested, the ABA had no explanation as to why these POs were issued after the invoice was received, and 2 of the 69 purchases were marked as an unauthorized purchase on the requisition, and no explanation was provided as to why the payment was made without the proper approval. 10 invoices dates were prior to the PO dates because a replacement PO was created to replace an older PO for the same invoice. One purchase order was marked as emergency status. As per discussion with Assistant Business Administrator (ABA), if emergency services were required to be performed, therefore, a PO could not be generated for services rendered. <p>Further analysis should be considered to follow up on the exceptions noted.</p>
	13. Possible Questionable Vendors – <i>Post Office Mail Drop Box Addresses</i>	35	10	<p>Based on our interview with the Assistant Business Administrator, we noted that a documented process does exist for adding vendors to the master file. A formal policy to add or change vendor information, including a vendor add/change form and a checklist or supporting documentation such as W-9, business registration certification, etc., does not exist.</p> <p>We selected a sample of 10 vendors and noted the following:</p> <ul style="list-style-type: none"> Business certification forms were provided by five of the vendors. The District explained that the other five vendors were added before business certification forms were retained by the District. We verified the addresses of two of these five vendors via the internet. The other three could not be verified.

Type	Query	Number of Occurrences	Number of Items Selected for Follow-Up	Results of Testwork
				<ul style="list-style-type: none"> • Five of the 10 vendors have not been used by the District in over two years, yet the District was unable to provide and answer if these vendors were inactivated in the system. • Three of these vendors had the same address. These vendors were verified via the Internet, and it appears that they are all located in the same building, but the Internet Web sites did not provide specific address for each of these vendors. <p>Further analysis should be considered to follow up on the exceptions noted.</p>

Assessment of Internal Controls

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

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

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

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

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

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

Section	Area	Timing		Potential Risk		
		Long Term	Short Term	High	Med	Low
Inventory 3 observations 3 short term 3 high risk	Standard Operating Procedures		√	√		
	Document Retention		√	√		
	Segregation of Duties		√	√		
Facilities Management 6 observations 1 long term 5 short term 4 high risk 1 medium risk 1 low risk	Standard Operating Procedures		√	√		
	Attendance/Evaluation of workers	√				√
	Work Orders		√	√		
	Overtime Approval		√	√		
	Inventory Supply Ordering Process/Inventory Management		√	√		
	Disaster Recovery/Comprehensive Maintenance Plan		√		√	
Purchasing/Accounts Payable 4 observations 1 long term 3 short term 3 high risk 1 low risk	Standard Operating Procedures		√	√		
	Creation of Vendors in the Master File		√	√		
	Aging of Accounts Payable	√				√
	Accounts Payable Department Employees' Access to the System		√	√		
Payroll/Human Resources 7 observations 2 long term 5 short term 3 high risk 3 medium risk 1 low risk	Personnel Files	√			√	
	Segregation of Duties		√	√		
	Management Review		√	√		
	Standard Operating Procedures for Payroll		√		√	
	Time Lag Associated with Terminations and Board Approval	√				√
	Attendance Tracking		√		√	

Section	Area	Timing		Potential Risk		
		Long Term	Short Term	High	Med	Low
	Overtime Approval Procedures		√	√		
General Operations/ Accounting 2 observations 2 short term 2 high risk	Standard Operating Procedures		√	√		
	Outstanding Checks/Bank Reconciliations		√	√		
	District Monitoring Controls Over Chartwells Operations		√	√		
Food Services 2 observations 1 long term 1 short term 1 high risk 1 medium risk	Free/Reduced Lunches and Identification Cards	√			√	
	Information Technology Security Policy		√	√		
Technology 8 observations 8 short term 8 high risk	Data Center Environmental Controls		√	√		
	Creation, Modification, Deletion of Accounts		√	√		
	Periodic Access Review		√	√		
	Segregation of Duties		√	√		
	Change Management		√	√		
	Backup Procedures		√	√		
	Backup Location		√	√		
	Transportation 5 observations 2 long term 3 short term 3 high risk 1 medium risk 1 low risk	Standard Operating Procedures		√	√	
Essex County Educational Service Commission Contract (ECESC)			√	√		
Monitoring ECESC Operations		√				√
Review of Monthly Invoices			√		√	
Distribution of Public Bus Passes		√		√		

Section	Area	Timing		Potential Risk		
		Long Term	Short Term	High	Med	Low
Student Activities 1 observation 1 short term 1 high risk	Standard Operating Procedures		√	√		





Project Overview

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

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

Project Planning

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

Department Kickoff Meeting – During the kickoff meeting, we:

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

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

Internal Control Questionnaire – The project team developed a project-specific internal control questionnaire (ICQ) covering each of the business processes included in our audit. Although a hard copy of the ICQ was provided, it was

requested that the District complete an electronic version to provide insight with regard to the policies and procedures and related internal controls of the District. The ICQ was reviewed and accepted by the Department.

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

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

Information Gathering and Analysis

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

District Entrance Conference – We conducted an entrance conference with the Superintendent, Assistant Business Administrator, and Information Technology Director. 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
- Fixed Asset Listings
- 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 that 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 20 interviews were conducted with District employees responsible for supervising the business processes included in the scope of our audit. The interviews followed a structured agenda, but also allowed for open-ended discussion. KPMG conducted interviews with the following key process owners:

District Personnel Interviewed	
Assistant Superintendent	Maintenance Supervisor
Assistant Business Administrator	Supervisor of Compliance and Assessment
Director of Human Resources	CNP Accountant (Food Services)
Benefits Specialist	Chartwells Senior Director (TPA)
HR Specialist	Director of Operational Technology
Director of Purchasing	Supervisor of Transportation
Payroll Specialist	Executive Secretary for Business Office
Accounts Payable Supervisor	Grants Supervisor
School Principals (Student Activities)	Fixed Asset Accountant
Supervisor of Facility 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 were being performed as described. Potential weaknesses identified during the testing were documented as observations.

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

Review of Purchase Orders – We subjectively selected, based on a combination of factors (e.g., dollar amounts, time period, vendor name, etc.), a sample of purchase orders from a subgroup of account codes identified in the RFQ and statistically sampled additional purchase orders from remaining account codes. Supporting documentation for the purchases was requested and reviewed. We documented the nature of the purchase, and considered framing questions developed in conjunction with the Department to categorize the expenditures in one of these three categories, which are further described in the body of the report 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 Business 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, impacting more than one area/office, the observations and recommendations provided in this report could impact more than the office/area from which they originated.



Historical Expenditure Analysis





Historical Expenditure Analysis

Overview

The Historical Expenditure Analysis portion of this performance audit included two distinct components: the Purchase Order Review and the 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 New Jersey Department of Education (NJDOE) with a detailed electronic data request document. The data request document outlined the specific Accounts Payable (AP), Human Resources (HR), and Payroll data elements KPMG would need to facilitate the audit.

The NJDOE issued the data request document to each of the 27 school districts under review on March 6, 2007. The NJDOE requested the districts 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 electronic data into a quality assurance environment. The District's data was imported into a unique Microsoft SQL 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. These tests included:

- Summing all check 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
- Checked that all vendors that received payments in the check register to the vendors listed in the vendor master
- Checked that all vendors had a unique vendor ID
- Check that the sum of payroll checks amounts match the payroll summary files
- Check that all employee ids receiving checks exist in the HR master file
- Check 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 they used to extract the date. The code was reviewed for exclusionary statements.

At the conclusion of the initial review, KPMG issued a memo to each 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 purchase orders that are handled differently than the norm.

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

Specific Assumptions Relative to the East Orange School District

Accounts Payable/Purchase Order Files

For the AP data provided by East Orange, there were a few issues found within the data during our analysis. As a result of the data analysis normalization process, the engagement team noted the following:

- For the account numbers specified within the AP data files, The EIP and OBJ columns were transposed in the initial data request – new files were issued and imported to correct the problem.
- District confirmed that the field used to reconcile the P.O. Summary and Detail totals is the TOT field.
- We noted several amounts within the check register with an alpha character at the end. The District confirmed that these amounts are negative values. To adapt this alphanumeric to a number, we replaced the alpha character, which was always found at the end, with a zero. This last position in the number represented the “cents” position so at worst case, our assumption would be off by \$0.09. For example: if the record contained the value “3456j,” we divided by 100. Thus, this value represented \$345.60. The District confirmed that it was not possible to determine the value masked by the alpha character.
- We noted approximately \$600,000 in checks from the void file did not appear in check register file.
- There are 97 purchase orders within the summary file whose sum totals do not reconcile with the purchase order details file.
- There are 177 purchase order payment amounts that do not reconcile with amounts stated from the check register.
- There are four instances where a voided check entry does not cover the entire check amount.

HR and Payroll

As a result of the data analysis normalization process, the engagement team noted the following:

For the HR data received by the District, there were several fields missing from the 2004–2005 school year. These fields were:

- Payroll ID
- Check Number
- Summary Benefit deductions
- Summary Tax Deductions
- Payment Type
- Delivery Type

- Check Status
- Check Canceled

The HR system changed over after the 2004–2005 school year. The District confirmed that it was not possible to retrieve any of the above missing fields. Negative amounts were also expressed in the same manner as AP, whereby an alpha character appears in the amount. They were handled similarly.

- For both fiscal years, a separate field for stipends paid was not available. We used all other pay outside of regular earnings and overtime to calculate a sum of other additions paid for each employee.

Purchase Order Review

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

Subgroup of Accounts (referred to as the Subgroup Analysis) – this analysis focused on a series of six account codes identified in the RFQ, including:

1. Noninstructional Purchased Professional Educational, Technical, and Other Services – includes program code 000 with object codes between 300 and 599, excluding functions 100, 211, 213, 216, 217, 223, and 270
2. Noninstructional Miscellaneous Purchases – includes program code 000, with object codes between 800 and 999
3. Noninstructional Supplies and Materials – includes program code 000 with function codes 218, 219, 221, 222, 223, 230, 240, 251, 252, and 290, and object codes between 600 and 699
4. Regular Instructional Purchased Professional Educational Services – includes program code 1XX with an object code 320
5. School Sponsored Athletic Supplies and Materials – includes program code 402 with object 600
6. Capital Outlay – includes fund 12

Statistical Sample from Remaining Account Codes (referred to as the Statistical Analysis) – this analysis considered a statistical sample of expenditures charged to account codes not included in the Subgroup Analysis above. All expenditure accounts were considered, excluding the six included in the subgroup analysis noted above. Typically, this population included instructional materials; salaries and benefits; and other routine expenditures.

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

Account Subgroup	Number of Purchase Orders/ Transactions	Total Expenditure Amount	Number of Transactions Selected for Testwork	Dollar Value of Sample Selected
Subgroup Analysis <i>(Total for Subgroups 1–6 Presented Below)</i>	6,704	\$50,133,130	1,500	\$14,469,548
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	4,230	\$41,700,854	889	\$8,751,266
2. Noninstructional Miscellaneous Purchases	142	\$2,257,518	121	\$1,748,738
3. Noninstructional Supplies and Materials	2,142	\$3,056,140	370	\$2,595,687
4. Regular Instructional Purchased Professional Educational Services	53	\$191,970	51	\$151,295
5. School Sponsored Athletic Supplies and Materials	28	\$106,448	26	\$103,629
6. Capital Outlay	109	\$2,820,200	43	\$1,118,933
Statistical Sampling of Remaining Accounts	9,053	\$154,576,090	330	\$6,708,562
Total PO Review	15,757	\$204,709,220	1,830	\$21,178,110

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

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

Educational Value – what will students learn or improve as a result of the purchase?

Strategic Initiatives – can it be linked to program or achievement goals?

Beneficiary – do students in the District benefit directly from the goods or services?

Amount – did the purchase seem excessive in terms of the dollar amount?

Usefulness – will the goods or services be useful long term and are they being utilized on a regular basis?

Budget Approval – was it approved during the budget process?

Source of Funds – was the expenditure paid for by outside resources (e.g., PTA fundraiser)?

Timing of Purchase – are they purchasing goods at the end of the school year?

Perception – would school officials be comfortable explaining the purchase to the community?

Reactionary – was the purchase made in reaction to an event or circumstance?

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

Account Type	Appears Reasonable		Discretionary		Inconclusive	
	Number of POs/ Transactions	Dollar Value	Number of POs/ Transactions	Dollar Value	Number of POs/ Transactions	Dollar Value
<i>Subgroup Analysis (Total for Subgroups 1–6 Presented Below)</i>	1,146	\$11,907,291	106	\$2,062,758	248	\$499,499
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	621	\$6,682,266	92	\$1,751,513	176	\$317,487
2. Noninstructional Miscellaneous Purchases	99	\$1,658,006	7	\$83,920	15	\$6,813
3. Noninstructional Supplies and Materials	326	\$2,466,051	3	\$3,076	41	\$126,561
4. Regular Instructional Purchased Professional Educational Services	46	\$142,161	1	\$6,184	4	\$2,950
5. School Sponsored Athletic Supplies and Materials	14	\$57,940	–	–	12	\$45,689
6. Capital Outlay	40	\$900,868	3	\$218,066	0	–
Statistical Sample of Remaining Accounts	271	\$6,669,449	13	\$6,573	46	\$32,540
Total PO Review	1,417	\$18,576,741	119	\$2,069,331	294	\$532,040

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

For purchases deemed discretionary and those for which we could not reach a conclusion (inconclusive), we identified common themes for the purchases. As indicated above, some of these themes may appear reasonable based on the face value alone, but consistent with our audit procedures, insufficient supporting documentation, or excessive purchasing habits may have caused the assessment for these purchases to be changed to either inconclusive or discretionary. Eight unique themes were identified for the purchases reviewed as described below. 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, chairs, and copier machines. 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 three transactions with a total dollar value of \$23,792 that were discretionary and 22 transactions with a total dollar value of \$86,353 that were inconclusive. For example:

 - \$7,802 for 12 high black swivel/tilt w/grade 3 fabric, pneumatic, tilt tension, and lock open padded loop armchairs
 - \$6,379 for six arm chairs
 - \$740.00 for five framed and matted art work for superintendent’s office.
 - \$1,077 for three, 24-hour task chairs
 - \$11,292 for annual postage fee covering July 1, 2004–June 30, 2005
 - \$639 for a mahogany clock

- *Student Activities/Expenditures on Students* – includes any expenses related to athletics (excluding apparel), activity clubs, trips, the prom, student fundraisers, flowers, awards, and any other items paid for by the District that benefit students but either lacked supporting documentation, appeared excessive in nature, or related to expenditures that did not provide enrichment. In summary, we identified 67 transactions with a total dollar value of \$94,870 that were inconclusive. For example:

 - \$2,354 for all area lift, lesson, and rental for the black male/female institute attending the mountain creek ski area
 - \$2,530 for seven bicycles and helmets awarded for the summer program to seven students of the pilot schools
 - \$1,715 for family unity day carnival that included a moon bounce, three lane bungee run, popcorn machine, two ponies for two hours, etc.
 - \$6,400 for a month rental of 400 bleacher seats for the E.O. Campus High School
 - \$1,500 for buses for the field trip to Craigmear Amusement Park for John Costley Middle School
 - \$10,000 for trophies/plaques for celebration of learning
 - \$4,293 for buffet dinner for 150 people for the parent of the year celebration 2006
 - \$2,978 for student admissions to Liberty Lakes Park for trip that included boating, pool, and miniature golf
 - \$1,950 for dance classes as part of "Project Hope" at the Whitney Houston Academy at a cost of \$50/person
 - \$1,500 for handmade clocks for graduation incentives for kindergarten students at Althea Gibson Academy

- *Technology* – includes desktops/laptops and other computer supplies, radio phones, cell phones, software, digital cameras, DVDs, and CDs. These purchases were either identified as unnecessary, excessive, or lacking sufficient

support. In summary, we identified 26 items with a total dollar value of \$89,473 that were inconclusive. For example:

- \$3,579 for monthly cellular phone service for the 2005–2006 school year for superintendent assistant, assistant superintendent – curriculum, executive secretary to superintendent, and a few more unidentified users
 - \$2,541 for Apple Cinema HD Display (23" flat panel), Klipsch ProMedia speakers, applications for Power Mac with display auto, Final Cut Pro
 - \$4,041 for four IBM Thinkvision I170–flat display TFT, 17" flat panel display TFT active matrix–stealth black
 - \$23,834 for 14 Dell laptop computers for board members
 - \$7,436 for 38 Nextel cell phones
 - \$1,180 for four Sony digital cameras for the John Howard School
 - \$2,161 CD recording for CTS choir CD. (1,000 pressed CDs with jewel cases and shrink wrap, 1,000 four-page inserts w/color front and b&w rear tray card, cost of copyright license for all songs, CD label film, mastering and production fees, shipping)
 - \$4,570 for four tmi/tascam controllable DVD players, flash, dv-d6500, slv-900 vcr, cdp cx355 CD changer, engineering training, VHS-inst control interface
- *Workshops and Training* – includes items such as registration fees for workshops and training, and any mileage or meal reimbursements incurred as a result of the event that either lacked supporting documentation (such as District approval for out-of-state workshops) or appeared excessive in nature. In summary, we identified 56 transactions with a total dollar value of \$81,780 that were discretionary and 10 transactions with a total dollar value of \$16,770 that were inconclusive. For example:
 - \$1,800 for registration to NCEE National Conference in Orlando, Florida on February 10–12, 2005, for four District employees.
 - \$2,443 for retreat for board members and Superintendent scheduled for July 23–25, 2004
 - \$1,500 for conference, hotel, and airline for an employee in San Antonio, Texas on February 16–22, 2005
 - \$7,476 for hotel room and tax for board members to attend NSBA convention in San Diego
 - \$8,708 for Cicely Tyson School – 23 airfares for the future problem solving program to Lexington Kentucky on June 3–6, 2004. 23 ground transportation
 - \$1,281 for funds to cover the cost of expenses incurred in conjunction with attendance at the 2005 ASCD Conference in Orlando, Florida for an employee
 - \$5,378 for funds to cover lodging and meals associated with Odyssey of the Mind World Tournament. May 20–25, 2005, University of Colorado, Boulder, Colorado

- \$1,624 staff members to attend a workshop entitled “IDEA Reauthorization” at the Parsippany Holiday Inn on April 12, 2005 for six employees
- **Legal Fees** – includes attorney fees, mediation services, court settlements, and general council fees that either lack supporting documentation or appeared excessive in nature. In summary, we identified 30 transactions with a total dollar value of \$999,784 that were discretionary. For example:
 - \$10,000 for a settlement for the case of *White v. The East Orange Board of Education*, involving a personal injury on District property
 - \$60,000 for a settlement for the case of *Revolous v. the East Orange Board of Education*, involving a personal injury on District property
 - \$112,964 for legal fees for the month of November 2005 from Schwartz, Simon, Edelstein, Celso & Kessler LLP
 - \$156,800 for legal fees for the month of November 2005 from Schwartz, Simon, Edelstein, Celso & Kessler LLP
 - \$188,912 for legal fees for the month of March 2006 from Schwartz, Simon, Edelstein, Celso & Kessler LLP
 - \$144,299 for legal fees for the month of May 2006 from Schwartz, Simon, Edelstein, Celso & Kessler LLP
- **Catering Costs** – including cost of catering for various events such as monthly staff meetings, staff breakfasts, and board meetings. In summary, we identified 95 transactions with a total dollar value of \$127,865 that were inconclusive. For example.
 - \$10,836 for catering services for the superintendent’s convocation on 9/7/04. For staff members at Campus High, Campus 9, Hart Complex, Howard, Service bldg, Edmonson, enrollment center and central office
 - \$7,595 for catering services for the superintendent’s convocation on 9/7/04. For staff members at Hughes, Houston, Garvin, Warwick, Louverture, Parks, Washington, Jackson, Fourth Ave, Gibson, Cochran, & Wahlstrom
 - \$3,590 for catering for board events for 2005–2006 hosted by board members
 - \$3,413 for staff luncheon on September 2, 2005
 - \$3,956 for refreshments ordered by the superintendent’s office for various occasions for the 2005–2006 school years. This is one of multiple purchased orders with this identical description.
 - \$753 for funds to cover cost of 34 different cakes. There is no explanation as to the reason that the cakes were purchased.
 - \$3,000 for catering for board committees and meetings for the 2005–2006 school year.
- **Expenditures on Staff** – includes items such as employee gifts, E-Z pass violations, parking tickets, picture framing, photography services, floral arrangements and cards, and retirements awards. In summary, we identified 20 transactions with a total dollar value of \$28,090 that were inconclusive. For example:

- \$3,140 for 140 gift cards for secretaries day worth \$25
 - \$2,280 for payment to cover the cost of (80) additional gift cards requested for secretaries appreciation day for the 2005–2006
 - \$2,550 for silver trays for the 2005–2006 retirees with 25 plus years of service. Glass clocks, brushed aluminum with white dial, with engraving, for retirees with 20–24 years. Wooden plaques 10x13” with Lucite sheet with covers.
 - \$51 for reimbursement for payment to NJ E-Z pass for a violation
 - \$400 for flowers/plants/cards for EOBOE employees and family for the Division of Business Services for various occasions
 - \$1,785 for flowers, plants and other condolences for the 2005–2006 school years. Flowers and plants for an estimate of \$35 and \$45 each
 - \$159 for reimbursement for payment to NYC parking violation for plate #MG24512
 - \$1,200 for payment to cover the cost of various requests made by the office of the Superintendent for photos/CDs taken for various events for the 2005–2006 school year
 - \$740 payment for five framed and matted art works for Superintendent's office. Original PO 200407738 did not have enough funds to cover additional costs
 - \$8,847 for a dinner for retirees at the Richfield Regency
- *Apparel* – includes any clothes purchased for students. In summary, we identified 18 transactions with total a dollar value of \$53,704 that were inconclusive. For example:
 - \$3,355 for children's T-shirts with Smokeout logo for Great American Smokeout campaign
 - \$10,955 for mesh shirts (men's and women's) and Nike sneakers
 - \$5,666 for Nike Basketball sneakers, basketballs, Nike team carry bags, and practice uniforms
 - \$2,239 for soccer shoes
 - \$3,814 for football shoes
 - \$2,766 for “tennis skirts, tennis bags, scorebook, jump ropes, volleyball knee pads”
 - \$9,902 for cheerleading, track shoes, basketball shoes
 - \$3,133 for Nike zoom track shoes, not essential sporting equipment
 - \$1,435 for boys' cross-country running shoes basics
 - \$1,015 for long-sleeve mock turtlenecks with embroidered school logo at Mildred Barry Garvin school

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

Area	No. of Instances
<p>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.</p>	30
<p>Improperly Coded – The transaction was coded to an incorrect Account Code.</p>	2

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

13 Point Analysis

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

Payroll

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

7. **Possible Questionable Employees/Payments – Large Gross Pay Increase** – Identified employees that received a large gross pay increase (e.g., more than \$7,500) between the 2004–2005 and 2005–2006 school years.
8. **Possible Questionable Employees/Payments – Large Salary Increase** – Identified employees that received a large salary increase (e.g., more than \$7,500) between the 2004–2005 and 2005–2006 school years.
9. **Possible Questionable Employees/Payments – Large Portion of Gross Pay in Stipends** – Identified employees that received greater than 10% of base salary in stipends.
10. **Possible Questionable Employees/Payments – Large Portion of Gross Pay in Overtime** – Identified employees that received greater than 25% of base salary in overtime.

Vendor Disbursements

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

The results of these queries were summarized and stratified to 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 293 employees whose system maintained payroll/HR file was incomplete or missing data elements. Of the 293 employees:</p> <ul style="list-style-type: none"> • One did not have an address recorded within the system (ZIP code not recorded). • 292 did not have a projected annual salary, daily rate, and/or hourly rate 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 22 employees from the listing of employees to further understand the anomalies presented • Requested the HR files for the sample of employees selected • Reviewed the HR file to identify the data elements that were missing within the system • Noted any data elements that could not be identified based on review of the HR file as an exception 	<p>Based on our interviews, we noted that the individuals with the daily rates are per diem employees. They are active in the system, but none have worked at least since 2002.</p> <p>We selected a sample of 22 employees with missing salary fields and one employee with a missing zip code. We reviewed a screen print from the system. Based on our review, we noted:</p> <ul style="list-style-type: none"> • Seventeen screen prints indicated the employees with hourly rate. The District indicated that these employees were substitute workers and hire and termination dates were not kept in the system for substitutes or student workers, resulting in inaccurate and incomplete data in the Employee Master Data file. • One screen print indicated a full-time employee that resigned during the 2005–2006 school year. • Two screen prints indicated the employees were not employed during the 2004–2005 and 2005–2006 periods. • One personnel file indicated the employee was terminated on May 1, 1998 and was not employed during the 2004–2005 and 2005–2006 periods. • One screen print indicated the employee previously worked as a Teacher’s Aide and was coded accordingly. The employee has since changed positions and is currently linked to a different pay table which does not show under the Teacher’s Aide code. <p>Further analysis should be considered to follow up on the exceptions noted.</p> <p>We recommend that all pertinent information such as hire date and termination should be accurately entered in the System for all employees, including substitute workers to help ensure the accuracy and completeness of the Employee Master Data.</p> <p>Additionally, the District should perform a comprehensive review of all employee records to help ensure that missing pertinent information is identified and resolved timely.</p>

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 552 instances where an employee received a paycheck without any payroll deductions. The total amount paid to these employees was \$8,921,896.57. Of the 552 instances:</p> <ul style="list-style-type: none"> • 336 were under \$10,000 • 169 were greater than \$10,000 and less than \$50,000 • 43 were greater than \$50,000 and less than \$100,000 • Four were more than \$100,000 <p>The largest paycheck remitted without any payroll deductions was in June of 2005 for \$2,658.15 to a Medical Doctor.</p>	<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 20 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 – Requested the employee's HR file and reviewed the W-4 	<p>As per our interviews with HR and Payroll Personnel, all payroll disbursement should have applicable deductions except health benefits deductions which would be zero for most of the employees since the District pays for them. Other than health benefits, management is not aware of any reason why a payroll disbursement would not have a payroll deduction.</p> <p>We selected 20 checks as our sample size. We reviewed the direct deposit stubs and noted that in all 20 instances, mandatory deductions were taken, including: FICA, federal/state taxes, state unemployment, etc.</p> <p>Based on documentation reviewed and explanations provided, no exceptions were noted. 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	<p>We noted 12 employees whose termination date was after their date of death as recorded in the Social Security Administration's death master file.</p> <ul style="list-style-type: none"> One of these employees had a termination date in the system that was 152 days after their date of death. 11 of these employees appear active in the District system despite a date of death recorded in the Social Security Administration's death master file. None of these employees whose Social Security Numbers match the death master file received compensation after their recorded date of death. 	<ul style="list-style-type: none"> Conducted interviews with the HR personnel to ascertain why the anomalies would exist. Selected a sample of 12 from the listing of employees noted in the results column For each sample item, we: <ul style="list-style-type: none"> Attempted to verify that the date of the termination agreed to the supporting documentation per the personnel file Compared the Social Security Number per the system to the number listed on the copy of the Social Security card or other supporting documentation in the personnel file if HR did not have a copy of the Social Security card (i.e., I-9 form) 	<p>As per our interviews with Payroll personnel, the average time for HR and Payroll to process outstanding earnings for employees due to death is two to three pay cycles.</p> <p>We selected 12 employees whose Social Security Number (SSN) appears on the Social Security Administration (SSA) death master file and requested supporting documentation to further understand the active status in the system for these employees. None of the employees selected were paid after their death date.</p> <p>Of the 12 individuals selected we noted:</p> <ul style="list-style-type: none"> Eleven employees appear active in the District system. All of these individuals were mentor/substitute employees who were paid per diem and worked intermittently so they are often left active in the system. None of these employees had been paid since their death date. For two employees whose SSN matched to the SSA death master file, we reviewed personnel files and confirmed that there was a typographical error for the employee's SSN. One employee's personnel file could not be located. Further analysis should be conducted to determine the validity of this employee. <p>Further analysis should be considered to follow up on the exceptions noted.</p> <p>We recommend that:</p> <ul style="list-style-type: none"> The District should implement procedures to help ensure that all pertinent employee information such as Social Security Numbers is reviewed other than by the person entering the information to help ensure accuracy of the Employee Master file. The District should investigate the possibility of periodically generating and reviewing an edit/change report, listing all changes made to the Employee Master Data file to help ensure that all additions/changes made are authorized. The District should institute formal employee termination procedures, including a checklist to help ensure that terminated employees are turned inactive in the Employee Master file and Payroll file to help reduce the possibility of inappropriate payroll payments being made. Additionally, a formal policy to purge and achieve inactive employees after a predefined period should be implemented. The District should enhance its documentation retention procedures to help ensure that employee personnel records are adequately stored and made available when needed.

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 11 employees that were terminated within 90 days of their hire date and received pay after their termination date totaling \$27,504. The breakdown is as follows:</p> <ul style="list-style-type: none"> • Seven employees were paid between 0–30 days after termination totaling \$9,185.90. • Four employees were paid between 60–90 days after termination totaling \$18,318. 	<ul style="list-style-type: none"> • Ascertained through interview of HR personnel examples of when employees are terminated within 90 days of their hire date and are paid after their termination date. • Selected all 11 from the results column. • For each 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>Per our interview with HR personnel, we noted that part-time employees are appointed each school year as needed. They may not necessarily have a termination date since they work when they are available. They might skip a school year and work during another. From time to time, the transmittal clerk from the location in which a part-time hourly employee works will request that he/she be deactivated because he/she is not working. This is done to remove inactive employees from the transmittal worksheet. The inactive part-time hourly employee assignment would be turned off, and he/she would be assigned a termination date closest to the date after he/she was last paid; i.e., end of the month, end of the year, or end of the school year.</p> <p>Per our interview with HR personnel and based on reviewing HR personnel files on the system, we noted that:</p> <ul style="list-style-type: none"> • One employee was paid for the money owed to him in his prior part-time position with the District. However, he only received the check on June 27, 2006, even though he has not been employed in that position since December 30, 2004. Currently, he is employed as a substitute teacher and should not have a termination date. • We noted that five employees abandoned their position within a short time of being hired. They were paid for the period that they worked. • Three part-time hourly employees were terminated and paid only one pay period for time worked. • One employee had been identified with a negative criminal history report and then terminated and paid for the time worked. • One employee resigned shortly after starting. That employee was paid for time worked. <p>Based on documentation reviewed and explanations provided, no exceptions were noted. 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 more than 30 days after their termination date</p>	<p>We noted 120 employees that were terminated within 30 days of their hire date and received pay after their termination date totaling \$290,421.07. The breakdown is as follows:</p> <ul style="list-style-type: none"> • 45 employees were paid between 30–90 days after termination totaling \$84,429.12. • 51 employees were paid more than 90 days after termination totaling \$137,454.34. • 24 employees were paid more than 365 days after termination totaling \$68,537.61. 	<ul style="list-style-type: none"> • Ascertained through interview of HR personnel examples of when employees may receive pay after termination • Selected a sample of 26 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>As per our interviews with HR personnel and reviewing payroll screen shots in the system for 26 employees. We noted:</p> <ul style="list-style-type: none"> • Three terminated employees received compensation after termination for a combination of the following reasons: payment for services rendered prior to termination and 60 days severance paid as a lump sum. • One terminated employee received sick leave reimbursement. • Six terminated employees were rehired either as a substitute teacher, teacher mentor, or pilot teacher. • Sixteen terminated employees were paid only one or two pay periods after termination. These payments were for services rendered prior to termination. <p>Based on documentation reviewed and explanations provided, no exceptions were noted. 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 more than 52 checks within the two-year period covering 2004–2005 and 2005–2006</p>	<p>We noted five employees that received more than 52 checks in the two-year period covering 2004–2005 and 2005–2006 totaling \$580,644.35 in gross pay. The breakdown is as follows:</p> <ul style="list-style-type: none"> Five employees received between 53–59 checks totaling \$580,644.35 in gross pay. 	<p>Ascertained through interview of the payroll personnel why an employee may receive more than 52 checks over the span of two fiscal years (i.e., overtime, stipends, and expense reimbursement).</p> <p>Selected all five from the listing of employees who received more than 52 checks in a given fiscal year 2004–2005 and 2005–2006.</p> <p>For each item the engagement team:</p> <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 and review of screen shots, we noted it is not uncommon for an employee to receive approximately 54 checks within the two-year period. Per discussion with Assistant BA, there could be a few reasons for that:</p> <ul style="list-style-type: none"> Refund of teachers' loans that are related to teachers borrowing against their pensions and the District deducted money from their paychecks to pay back these loans. In these cases, too many deductions were made and the teachers were reimbursed by the District. Payments for cocurricula advisor pay, refund teachers dues, supply reimbursements, mentor pay, payments for overtime. <p>All the supporting documentation packages for additional disbursements reviewed indicated that the additional payments were valid. Normally, these payments would be included on regular checks, but the Payroll department was having some difficulties with check processing after bringing the Payroll function back in-house after it was outsourced for six years. Some payments were omitted and required the issuance of more checks.</p> <p>Based on documentation reviewed and explanations provided, no exceptions were noted. 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 more than \$7,500 from 2004–2005 to 2005–2006	<p>We noted 394 employees that received gross pay increases greater than \$7,500. The total gross amount of increase for these employees was \$5,889,192. The breakdown is as follows:</p> <ul style="list-style-type: none"> • 190 employees received a gross pay increase between \$7,501 and \$12,500. • 167 employees received a gross pay increase between \$12,501 and \$25,000. • 137 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 24 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>Based upon our interviews, we noted that District employees can work overtime and/or perform additional job function.</p> <p>Subsequent to review of supporting documentation and further analysis performed, we noted:</p> <ul style="list-style-type: none"> • Six employees did not receive regular pay in 2004–2005 and as a result, their gross was considerably less than their 2005–2006 gross pay. • Ten employees performed extra duty in the 2005–2006 school year but not in the 2004–2005 school year, resulting in the increase in gross pay. • Five employees received retro pay for two years in the 2005–2006 school year, which resulted in gross pay increase. • Three employees had an increase in overtime pay during the 2005–2006 school year as compared with the 2004–2005 school year, which resulted in the gross pay increase in the 2005–2006 school year. <p>For the 24 employees we sampled, we were able to verify that each employee's gross pay increase was documented in their HR personnel file and/or appeared in the system. No exceptions noted.</p> <p>Based on documentation reviewed and explanations provided, no exceptions were noted. 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 195 employees that received gross pay increases greater than \$7,500. The total gross amount of increase for these employees was \$2,922,713. The breakdown is as follows:</p> <ul style="list-style-type: none"> • 134 employees received a gross pay increase between \$7,501 and \$12,500. • 42 employees received a gross pay increase between \$12,501 and \$25,000. • 19 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 37 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 HR and Payroll Personnel, increases in base salary are normally due to one or a combination of the following:</p> <ul style="list-style-type: none"> • Annual guide increase (e.g., Step 1 to Step 2). • Higher degree (e.g., BA to MA). • Inactivity (e.g., Leave of Absence). • Change in the position as a result of promotion (e.g., Teacher Assistant to Teacher) <p>We selected 37 employees whose base salary increased by greater than \$7,500 from 2004–2005 to 2005–2006 and reviewed documentation supporting the increase. We noted the following:</p> <ul style="list-style-type: none"> • 11 employees received salary adjustments which were regimented increases based on employee’s contract during 2005–2006 school year. • 26 employees were either reappointed (their contract renewed) based on the years of service or change in assignment from Teacher Assistant to Teacher, or from Teacher Aide to Teacher Assistant. <p>For the 37 employees we sampled, we were able to verify that each employee’s salary increase was documented in the respective 2004–2005 or 2005–2006 school year Board Agenda for review and approval. No exceptions noted.</p> <p>Based on documentation reviewed and explanations provided, no exceptions were noted. 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 504 and 509 employees for 2004–2005 and 2005–2006 respectively, that received greater than 10% of base salary in stipends. The total gross paid for these employees was \$20,434,565 for 2004–2005 and \$21,930,832 for 2005–2006. The breakdown is as follows:</p> <p>For 2004–2005 school year:</p> <ul style="list-style-type: none"> • 224 employees received between 10% and 15% of base salary in stipends in the amount of \$10,500,456. • 156 employees received between 15% and 25% of base salary in stipends in the amount of \$6,716,164. • 124 employees received over 25% of base salary in stipends in the amount of \$3,217,945. <p>For 2005–2006 school year:</p> <ul style="list-style-type: none"> • 195 employees received between 10% and 15% of base salary in stipends in the amount of \$10,240,656. • 181 employees received between 15% and 25% of base salary in stipends in the amount of \$7,714,559. • 133 employees received over 25% of base salary in stipends in the amount of \$3,975,616. 	<ul style="list-style-type: none"> • Ascertained through interview of the 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 56 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 – Confirmed the amount of the stipend – Compared the stipend amount paid to the employment contract 	<p>For all employees tested, we reviewed transmittals listing hours, rate, and payment code with administrative signature. Reviewed the payroll check look-up for years 2004–2005 and 2005–2006 totaling the extra wages and cocurricular pay for the respective years.</p> <p>Based on our review, we noted that all employees sampled received stipend payments. In all instances the payments were miscoded to the inappropriate payroll code. Per discussion with Assistant BA, there are no contracts for these activities. Additionally, Board approvals could not be provided for any of the stipends selected.</p> <p>Further analysis should be considered to follow up on the exceptions noted.</p> <p>We recommend that:</p> <ul style="list-style-type: none"> • The District should implement procedures to help ensure that all payroll payments, including stipends, should be appropriately coded in the Payroll System. Additionally, the District should investigate the possibility of periodically generating and reviewing reports from the Payroll System listing all payroll payments by code to help identify trends or anomalies in payroll payments over periods. • To the extent possible, all stipend payments should be preapproved by the Board and appropriate agreements should be established. The Board’s approval should be reviewed and attached to the stipend voucher prior to payment.

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
10	<p>Employees who received greater than 25% of base salary in overtime</p>	<p>We noted 118 and 104 employees for 2004–2005 and 2005–2006 respectively, that received greater than 25% of base salary in overtime. The total gross paid for these employees was \$3,604,026 for 2004–2005 and \$3,474,658 for 2005–2006. The breakdown is as follows:</p> <p>For 2004–2005 school year:</p> <ul style="list-style-type: none"> • 32 employees received between 25% and 35% of base salary in overtime in the amount of \$988,274. • 45 employees received between 35% and 50% of base salary in overtime in the amount of \$1,397,713. • 41 employees received over 50% of base salary in stipends in the amount of \$1,218,039. <p>For 2005–2006 school year:</p> <ul style="list-style-type: none"> • 26 employees received between 25% and 35% of base salary in overtime in the amount of \$924,862. • 27 employees received between 35% and 50% of base salary in overtime in the amount of \$993,412. • 51 employees received over 50% of base salary in overtime in the amount of \$1,556,384. 	<ul style="list-style-type: none"> • Ascertained through interview of the payroll personnel why an employee may receive compensation in excess of their base salary. • Selected a sample of 50 employees from the listing of employees whose actual gross compensation was greater than their base compensation due to overtime payments in excess of 25%. • For each sample item, we: <ul style="list-style-type: none"> – Attempted to verify that supporting documentation exists in the personnel file which supports the compensation (i.e., overtime approval form). – Reviewed the payroll disbursements to assess the amount is reasonable. • For the sample of employees who were paid overtime during the two-year period, we compared overtime reports that the employee submitted to what the department submitted to Payroll to the actual overtime hours input into the system, which was the amount of hours the employee was paid for each respective pay period. • Inquired about the need for an excessive amount of overtime for the position (greater than 300 hours). • Inquired about the District's consideration to hire an additional employee as opposed to approving overtime. 	<p>Based upon our interviews with Payroll personnel, we noted that:</p> <ul style="list-style-type: none"> • Form "A" is the Overtime Request, which indicates each specific job performed as part of the overtime hours worked. Required Approval Signatures: Principal/Administrator and Supervisor of Custodial/Maintenance/Security • Form "A" States: A separate form is to be completed for each overtime request submitted for approval. • Form "B" is the "Custodial/Maintenance/Security Overtime Sheet," which summarizes the specific overtime job requests performed by a specific worker during the pay period. Required Approval Signatures: Supervisor and Director • Form "B" States: No overtime will be granted unless Form "A" is completed and approved prior to activity. • Form "A" and a Form "B" should be filled out and approved before an employee is paid for that overtime. Even in cases of emergencies, a Form A for post approval should be filled out before the employee is paid. <p>We selected 50 employees who received greater than 25% of base salary in overtime to verify that supporting documentation exists for the compensation paid. Based on our review, we noted that all 50 employees selected did not have the required approval signatures (Two required on Form "A" and two required on Form "B.") Specifically:</p> <ul style="list-style-type: none"> • 22 of the employees selected only had a Form "B" completed. • One of the employee selected only had a Form "A" completed. • One of the employees selected did not have Form "A" or "B" completed. • For six employees, the District could not provide documentation. <p>Further analysis should be considered to follow up on the exceptions noted.</p> <p>We recommend that the District enforce its existing policies for overtime documentation and approval.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
11	Payments that exceed the original purchase order amount	Not applicable	Not Applicable	<p>There were no results to test for this because:</p> <ul style="list-style-type: none"> • The system will not allow a payment to be processed if the invoice amount exceeds the original purchase order amount. If an invoice amount exceeds the original purchase order amount, a new purchase order is created. • On each printed purchase order it states, "Return purchase order if pricing is incorrect. Amount of purchase order includes shipping and handling. Do not ship if you are not in agreement with pricing."
12	Invoice dates that are prior to purchase order dates	<p>We noted 3,483 payments totaling \$243,653,644 where the invoice date was prior to the purchase order date. The breakdown is as follows:</p> <ul style="list-style-type: none"> • 1,717 purchases made where the invoice date occurred before purchase order date by 1–30 days, totaling \$144,068,067. • 686 purchases made where the invoice date occurred before purchase order date by 3–60 days, totaling \$49,650,926. • 1,080 purchases made where the invoice date occurred before purchase order date by over 60 days, totaling \$49,934,651. 	<ul style="list-style-type: none"> • Ascertained through interview of the purchasing and accounts payable personnel why POs would be issued after an invoice was received. • Inquired as to whether there is any repercussion to the individual that places an order when an invoice is received that does not have a PO. • Selected a sample of 80 from the listing of purchase orders with dates after the invoice date. • For each sample item, the engagement team: <ul style="list-style-type: none"> – Traced and agreed the disbursement to supporting documentation (e.g., contract, purchase requisition, etc.) to assess if the disbursement was properly approved and processed prior to payment 	<p>Based on our interview with the Assistant Business Administrator (ABA), we noted that the District agrees that there should not be instances where the invoice date is prior to the PO date.</p> <p>We selected a sample of 80 POs. The results of the process performed are as follows:</p> <ul style="list-style-type: none"> • For 69 out of the 80 purchases tested, the ABA had no explanation as to why these POs were issued after the invoice was received and 2 of the 69 purchases were marked as an unauthorized purchase on the requisition and no explanation was provided as to why the payment was made without the proper approval. • Ten invoices dates were prior to the PO dates because a replacement PO was created to replace an older PO for the same invoice. The District closes the PO 90 days after the end of the fiscal year. If there is a balance remaining on the PO and an invoice is received late, the District will not reopen the old PO but will issue a new one to pay the invoice. • One purchase order was marked as emergency status. As per discussion with Assistant Business Administrator (ABA), if emergency services were required to be performed, therefore, a PO could not be generated for services rendered. <p>Further analysis should be considered to follow up on the exceptions noted.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
13	Vendors paid at known mail drops (e.g., P.O. Box, commercial mail receiving agencies, etc.)	We noted 35 vendors that receive payment at known mail-drop locations.	<p>Selected a sample of 10 vendors who receive payment at mail-drop locations.</p> <p>Traced and agreed a disbursement to supporting documentation (e.g., contract, vendor invoice, etc.).</p> <p>Requested business certification forms for the vendor to confirm the address.</p> <p>Requested evidence that the vendor was included within the vendor master file.</p>	<p>Based on our interview with the Assistant Business Administrator, we noted that a process does exist for adding vendors to the master file. Before a vendor is set up, the Districts policy is that several forms need to be received from the vendor; a W-9, vendor information request form, and a business registration certificate.</p> <p>A formal policy to add or change vendor information, including a vendor add/change form and a checklist or supporting documentation such as W-9, business registration certification, etc., does not exist.</p> <p>We selected a sample of 10 vendors and noted the following:</p> <ul style="list-style-type: none"> • Eight disbursements were traced to supporting documentation (purchase order, requisitions, and invoice). The other two had no such documentation because they had not been used in at least three years and the supporting purchase orders were not provided for our review. The District indicated that purchase orders going back to three years were not retained. • Business certification forms were provided by five of the vendors. The District explained that the other five vendors were added before business certification forms were retained by the District. We verified the addresses of two of these five vendors via the Internet. The other three could not be verified. • The District provided evidence that all 10 vendors existed in the vendor master file. This evidence was a printout of the vendor lookup in the District's vendor master file. • Five of the 10 vendors have not been used by the District in over two years, yet the District was unable to provide and answer to if these vendors were inactivated in the system. • Three of these vendors had the same address; these are the three vendors whose addresses could not be verified through business certification forms. These vendors were verified via the internet and appears that they are all located in the same building, but the Internet Web sites did not provide specific address for each of these vendors. Further investigation is needed on this matter. <p>Further analysis should be considered to follow-up on the exceptions noted.</p> <p>The District should retain documentation of business certification forms for each vendor during set up. We recommend that the District have both the completed Vendor Information Request Form and W-9 Form before a vendor is created in the master file. No vendor should be created unless both forms are completed. That should be part of the vendor set-up process. The District should make sure that vendors who are no longer used are inactivated in the system. This will help reduce the risk that an unauthorized vendor is paid.</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 52 certified teachers and 48 nonteaching certified staff representing a cross section of school locations and job functions. The following table summarizes the cross section of job functions reviewed.

Level	School	Reviewed
Certified Teachers	Elementary School	25
	Middle School	9
	High School	18
Nonteaching Certified Staff	Principals	5
	Guidance Counselors	7
	Other (social workers, nurses, technology coordinators...)	36

We performed the following for each employee:

- Visited the school and confirmed the employee’s name by observing identification and the primary role of the employee through inquiry
- Verified the employee’s job function through inquiry and/or observation
- Requested a copy of the teacher’s schedule or class assignment as appropriate to ensure that it supported the primary role of the teacher
- Noted if the employee performed any additional job functions within the District.

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

Based on our review, no certified teachers reviewed were performing a job function other than the function identified by the District and no nonteaching certified staff was performing a job function other than the function identified by the District. Based on our review, all of the employees reviewed were performing the job function identified by the District.



Assessment of Internal Controls





Assessment of Internal Controls

The remainder 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, we tested key controls to determine whether they were operating 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 District has implemented a program to record and account for all equipment purchases. Inventory records are kept and maintained to provide control and accountability of all tangible and intangible capital assets. Some general supplies and material are stored in the Central Warehouse at 715 Park Avenue. There is a lock on the warehouse storage. There are three people who have access to the warehouse: Director of Administrative Services, Fixed Asset Accountant, and the Head Custodian.

Equipment with an estimated useful life greater than one year and cost of more than \$2,000 is booked as fixed asset and depreciated over the useful life of the equipment. Other equipment costing more than \$200 but less than \$2,000 should be expensed and not capitalized; the District tracks these items on the fixed asset register.

Land is capitalized, but not depreciated. It is recorded at historical cost and remains at that cost until disposal. Buildings are recorded at historical cost or new construction cost. Building Improvements that extend the useful life are recorded, capitalized, and depreciated over the life.

As part of our procedures, we developed a high-level understanding of the inventory function, including:

- Standard Operating Procedures
- Purchase Order Process
- Tagging Process
- Delivery to Specific Location
- Physical Inventory Counts Process
- Fixed Assets Counts Process
- Disposal Process

We identified key controls within the inventory function based on interviews with business process owners for each of the subprocesses. We considered the following to select a sample 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.

We determined through our initial tests of control design that most of the key controls were not in place as described by management, thus we did not perform tests of the effectiveness of these controls.

Based on the key controls identified and the process elements considered, the following attribute was identified for testing:

- Fixed assets and inventories are safeguarded, according to District policy.

Summary of Observations and Recommendations

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

Standard Operating Procedures

Standard Operating Procedures (SOP) are not documented for this key process. Although the District has a policies manual and bylaws, they do not describe the daily area requirements, activities, and related controls.

Based on our procedures we noted that formal policy and procedures for inventory counting, and formal training or guidance regarding safeguarding of assets are not maintained. Without documented SOP there is an increased risk that activities may not be performed as intended.

We recommend that the District document SOPs for key functions and processes, and implement formal training and guidance for personnel regarding safeguarding of assets. Procedures should be distributed to applicable areas and employees should read and understand the requirements. The SOP would bring uniformity and efficiency in the performance of key functions and processes and can also be used as a training tool for new employees.

Document Retention

The District should retain adequate supporting documentation as an evidence of reconciliations for the count of fixed assets and inventory.

Based on our procedures, we noted that the District does not retain any documentation to support the controls identified. We noted the following findings:

- There is no documentation evidencing physical to book reconciliation for inventory accounts.
- The District does not retain any documentation evidencing fixed assets and inventory count process.
- There is no evidence of formal review and/or sign-off of any work performed by the Fixed Assets Accountant.

Failing to properly retain documentation for fixed assets and inventory reconciliation as well as documentation for periodic physical counts increases the risk of potential error and misappropriation of the District's assets.

We recommend that the District perform the reconciliation timely and retain documentation evidencing this process. Furthermore, the fixed assets and inventory function should retain all documentation evidencing fixed assets and inventory count process, including a formal review by management.

Segregation of Duties

An element of effective internal control 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.

Based on our procedures we noted that there is no proper segregation of duties relating to the recording, tracking, reconciling, and disposing of the District's assets. The Fixed Asset Accountant is responsible for tagging, recording the asset into the system, removing disposed items from the system, and reconciling the inventory and fixed assets list from the system to the inventory count.

Lack of segregation of duties could lead to intentional or unintentional errors or irregularities that are not being detected.

We recommend that such conflicting responsibilities be separated to the extent possible. Management should segregate the duties and responsibilities of the Fixed Assets Accountant.

Facilities Management

Overview

The District's Facilities Management Department is comprised of mainly custodians and tradesmen. Each building has a team of custodians that varies in size depending on the buildings size and workload needed for upkeep, with a head custodian at each location. There are approximately 142 custodians working throughout the District that work on one of two shifts. There are also approximately 32 tradesmen and five stock clerks who are based out of the service building and travel throughout the District based on specific need for their services. These tradesmen include a plumber, a carpenter, groundskeepers, a HVAC maintenance mechanic, electricians, and maintenance mechanics. Each trade craft has a head of craft that leads their specific group and distributes workload amongst workers. Two maintenance supervisors run the day-to-day operations and work directly under the Director of Administrative Services, who leads the facilities management group. The facilities management department also has three administrative staff members, an architect, and one inspector who is the only employee in this department that is outsourced.

The District spent nearly \$10 million in the fiscal year 2006 for personnel services (excluding overtime) within the Facilities Management Department. The District also

paid approximately \$3.7 million in overtime to Facilities Management workers during the same time period. In addition to that, the District spent approximately \$200,000 on contractors for outsourced positions in this same time period.

The District is responsible for the maintenance and upkeep of 21 schools and four administrative buildings, which comprises approximately 1.35 million interior square feet. The District owns approximately 60 vehicles which include mainly utility trucks, pickup trucks, and vans.

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:

- Attendance/Evaluation of Workers
- Work Orders
- Overtime Approval
- Supply Ordering Process/Inventory Management
- Checklist Report – Evaluation of School Buildings
- Disaster Recovery Plan and Comprehensive Maintenance Plan
- Insurance

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

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

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

- Work orders are required to include the employee(s) that performed the job, date of completion, hours to complete the job, evidence that the job was completed, and that it was formerly closed out at the facilities management headquarters.
- A formally completed Form "A" is required for overtime (the principal/administrator and a supervisor of custodian/maintenance/security or superintendent or his designee must sign Form "A" for prior/post approval overtime request form).
- A formally completed Form "B," the custodian/maintenance overtime sheet, must be supported with Form "A" and signed by a supervisor and director.
- A formal "Comprehensive Maintenance Plan" for the District is in place.

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.

Standard Operating Procedures

The District has documented procedures and guidelines regarding some of the facilities management processes. However, many of these procedures are not written down in a formal format; they are only shown in e-mails sent to the staff. Also, many of these e-mails are dated three and four years ago, so procedures are not kept up-to-date.

We recommend that the Facilities Management Department create a formal policy manual with written operating procedures and distribute this manual to all respective employees. This manual should be reviewed annually and updated as necessary.

Attendance/Evaluation of Workers

According to policy, when the workers arrive at their respective buildings, they sign in, and, at the end of the day, they return and sign out. These workers do not punch in and out; they write the time of arrival and departure manually, and there is no manager reviewing and signing off on the timesheets. Based on our procedures, we noted that there is no evidence of review by the maintenance supervisor or heads of craft for monitoring the attendance of facilities management employees. We also noted that there is no evidence of review by the maintenance supervisor indicating the performance of random visits to schools to make sure employees are where they should be and are working on their assigned task.

We recommend that the maintenance supervisor or heads of craft be responsible for monitoring the attendance of facilities management employees using a daily or weekly log, including evidence of review.

We also recommend that when the maintenance supervisor performs random visits to the schools, he/she formally documents workers' activities to help track performance of workers in a log with evidence of review.

Work Orders

District policy requires work orders to include completion date, estimated time it took to complete, employee names, and sign off by a Principal. Policy also states that work orders are to be signed and dated when closed out. The work orders are not to be closed out unless all of the required information is filled out.

Based on our testing, we noted that the policy for requiring the establishment of authorized work orders is not properly followed. We noted the following findings:

- Incomplete Work Orders – Void of completion dates, sign off by maintenance personnel.
- Work orders are not properly authorized
- No evidence reflecting the time required to complete the project on the work order.

We recommend that all work orders be properly authorized and the District enforce its policy to verify that work orders are properly completed. This will enable the facilities management department to better track its employees and the supplies that are used during each job. In addition, implementing performance measures would allow the District to measure employees' efficiency in completing tasks.

Overtime Approval

It is written policy that overtime must be approved prior to the overtime being worked. For maintenance workers, a Prior Approval Overtime Request Form must be filled out by the administrator or supervisor who is requesting approval for overtime compensation for his staff. In rare emergency situations where prior approval cannot be obtained, a Post Approval Overtime Request Form must be completed by the requesting administrator/supervisor and presented to the Superintendent of Schools by the Assistant Superintendent or School Business Administrator.

Custodians have similar documents called Form "A" and Form "B" that must be completed and approved by a principal/administrator and a supervisor of custodian/maintenance/security prior to the overtime being worked.

Based on our testing, we noted the policy for overtime is not properly followed. We noted the following findings:

- For custodians, none of the employees tested had proper overtime approval. They all had Form "B" properly filled out and signed by a supervisor, but according to Form "B," a Form "A" must also be filled out for overtime to be granted. No Form "A" was filled out for any of the custodians who were tested for overtime.
- For maintenance workers, all of the employees had the proper forms and approvals except one. One employee was missing a Form "A" for prior approval to work overtime. Other than this one employee, the maintenance workers all had Form "A" and Form "B" filled in completely and had proper signatures from the superintendent and the facilities management supervisor.

Although we would recommend consolidation of the forms, management indicated this was not effective. As such, we recommend that the District enforce its current policies for overtime for its facilities management employees. Form "A" and Form "B" should be completed and approved properly before an employee is paid for that

overtime. Even in cases of emergencies, a Form "A" for post approval should be filled out before the employee is paid.

Inventory Supply Ordering Process/Inventory Management

The District's policy for ordering supplies requires the head of facilities management to sign off on purchase requisitions before a purchase order is created. There are no written policies relating to the inventory management process for the Facilities Management Department.

Based on our procedures, we noted that Facilities Management is not properly managing and reviewing its inventory. We noted the following findings:

- Currently, the management of inventory is completed manually without proper review.
- There is no way to track where inventory is going and how much is going out, inventory records are manually updated.
- With the current system, no physical inventory is documented; when supplies appear to be running low, an order is placed. Supplies used for each job are not always documented on the work orders.

We recommend that the Facilities Management Department change its inventory management system. We recommend that the District use an automated process to track inventory and ordering of supplies; currently this process is completed with pen and paper. Implementing the use of a computer system would allow the District to track the inventory as it leaves the maintenance building and alert the stock clerk when inventory is running low. It would also allow the District to tie supplies to a specific job. There should also be proper review of inventory by the Head of Facilities Management. This would decrease the chance of supplies being stolen or misplaced. In the short term, we recommend that the District track inventory by requiring that supplies used on each job be recorded on work orders and summarized in a spreadsheet file to compare supplies on hand and the usage.

Disaster Recovery Plan and Comprehensive Maintenance Plan

The District should have an up-to-date Disaster Recovery Plan and Comprehensive Maintenance Plan.

Based on our testing, we noted that the Comprehensive Maintenance Plan and Disaster Recovery Plan are both outdated. We noted the following findings:

- The Facilities Management Department was able to provide us with a three-year plan that covered improvements through 2006, though it is currently outdated. The head of the Facilities Management Department explained that the District is currently working on a new comprehensive maintenance plan.
- The Disaster Recovery Plan provided is dated December 4, 2004, with no evidence of review.

We recommend that the District revisit these plans and institute revisions based on processes that may have changed since initial implementation.

Purchasing/Accounts Payable

Overview

The Purchasing Department at the District consists of a Purchasing Agent, which is currently vacant, and the BA is currently fulfilling responsibilities until a new person is hired, an Assistant Purchasing Agent and two Assistant Secretaries. The Purchasing Department is overseen by the Purchasing Agent.

The Purchasing Department's primary responsibilities are to ensure that all purchase requisitions received from all of the respective District schools are properly requested, reviewed/approved, and coded properly. It is responsible for completing the purchasing of goods and services for the schools, supplies warehouse, maintenance warehouse, and the Administrative building. The Purchasing Department is also responsible for setting up the Request for Proposal (RFP) and Bid process. The District utilizes the SIMS system to create purchase orders (POs) from the original purchase requisition initiated by the requestor into the system, and it is integrated with Accounts Payable.

The Accounts Payable Department at the District consists of an Accounts Payable Supervisor and three Accounts Payable Clerks, which has one position currently vacant. The Accounts Payable Department is overseen by the Accounts Payable Supervisor.

The Accounts Payable Department is responsible for payment of invoices for all the District purchases of goods and services with the exception of payroll. The Accounts Payable Department runs checks on the first Tuesday of every month. In the month of June, Account Payable runs checks twice a month, the first Tuesday and last Thursday to process as many payments before the end of the school year.

Only the two secretaries of the District's Business Office have the ability to create or amend vendors, and no other employee from purchasing, accounts payable, or any other departments of the District have that ability. Vendors can not be deleted from the system, but can only be categorized as inactive.

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

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

- Payments of Invoices
- Edits to Purchase Orders
- Tracking Purchase Orders.

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

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

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

- A completed Vendor Information Request Form is returned by the vendor before the business office secretaries set up the vendor in the Master File.
- A completed W9 Form is returned by the vendor before the business office secretaries set up the vendor in the Master File.

Summary of Observations and Recommendations

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

Standard Operating Procedures

Standard Operating Procedures (SOP) are not documented for this key process. Although the District has a policies manual and bylaws, they do not describe the daily area requirements, activities, and related controls. Without documented SOP, there is an increased risk that activities may not be performed as intended.

We recommend that the accounts payable department implement and document all their current policies and procedures.

Creation of Vendors in the Master File

District policy requires the completion of Vendor Information Request Form and W-9 prior to creating a new vendor in the master file. Good business practice also recommends a formal review of changes in the Master File.

We noted that vendors are being created in the master file by the District office secretaries without the completion of Vendor Information Request Form and W-9 or proper review. We noted the following findings:

- 14 of the 15 vendors selected for testing did not have a completed Vendor Information Request Form and W-9 Form when they were created in the Master File.
- There is no review in place to check the secretaries' work of creating vendors in the Master File.

The absence of these controls could permit the creation of fictitious vendors and increases risk for fraud.

We recommend that the District have both the completed Vendor Information Request Form and W-9 Form before a vendor is created in the master file. No vendor should be created unless both forms are completed. All copies of the Vendor Information Request Form and W-9 should be stored and filed. Someone from the District should be reviewing the creation and changes to the vendor master file (example The Business Administrator or Assistant Comptroller).

Aging of Accounts Payable

The District should maintain a formal process for aging accounts payable. The AP department does not appear to have a formal process for aging accounts payable.

Aging of accounts payable would help the District keep track of payments.

We recommend that the accounts payable department implement a formal process for aging accounts payable. This will help the District keep track of payments due and schedule their payments in smaller increments instead of paying one lump sum.

Accounts Payable Employee Access to the System

The District should limit employee access to printing checks.

We noted that all employees in the accounts payable department have access to print checks. Such access could lead to the chances of potential fraud.

We recommend that the ability to print checks should be given to the Accounts Payable Supervisor and one payable clerk as a backup when the Accounts Payable Supervisor is unavailable.

Human Resources/Payroll

Overview

The Payroll Department at the District consists of three payroll clerks and is currently overseen by the Business Administrator. The payroll department prepares check runs, utilizing iSeries (upgraded version of AS400) for processing by the Data

Processing department. Check runs are completed twice a month, on the 15th and 31st. Approximately, 2,200 checks are processed each pay cycle.

Payroll's sole responsibility is to cut the checks based on the time transmittals and information entered by Human Resources (HR).

The HR department at the District consists of seven HR Clerks, a Benefit Specialist, two HR Specialists, and one Data Operational Specialist. The department is overseen by the Assistant Superintendent.

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

- New Hires
- Benefits
- Evaluations
- Substitute Teachers
- Attendance Process
- Overtime Policy and Procedures
- Payroll Checks
- Payroll Deductions
- Garnishment of Wages
- Employee Tuition Reimbursement.

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 processes:

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

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

- The Completed Application
- The Existence of Teaching Certificate
- The Existence of Original Transcript/High School Diploma
- Six letters of recommendation: (3) personal and (3) professional
- Criminal Background Check
- Clearance letter showing that the candidate has completed his or her background check prior to start date (where applicable)
- Completed Employment Verification forms with valid IDs

- Completed Medical form
- Proof of Mantoux test
- Proof of termination
- Pay increase is based on the negotiated contracts
- Salary adjustments have been reflected in the system (2004–2005 to 2005–2006)

Payroll attributes have also been tested in the 13 Point Analysis. Please refer to the 13 Point Analysis summary for more information.

Summary of Observations and Recommendations

On the following pages, we present a summary of observations and recommendations related to the payroll/HR processes. 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.

Personnel Files

HR personnel should keep employee files current, well organized, and ensure that new employees provide proper documentation prior to starting work.

Based on our review of the personnel files, we noted the following findings:

- Of the 15 employees tested, 13 had all proper documentation. One employee only provided one piece of ID, which was a license that expired in 1999. The employee was hired in September of 2006. A copy of the Social Security card was not maintained.
- One employee only had five recommendation letters instead of necessary six.
- One employee applying for a lunch aid position began work prior to receiving a clearance letter from the State. Lunch Aids, custodians, substitute teachers, and security cannot start work prior to receiving the clearance letter from the State.
- Three employees had wrong Social Security Numbers entered into the system.
- Many of the files were very disorganized and although most had check lists showing the documents and the date they were received, it was hard to locate items in the files. Also, some files contained papers from other files.

We recommend that the HR department ensures that its policies and procedures are being followed. This includes following all guidelines when hiring employees and proper required documentation. Special attention should be paid to Social Security Numbers to ensure that they are verified and correctly entered into the system.

The HR department should investigate avenues to improve its filing system and document retention particularly, since HR and Payroll are very sensitive areas concerning confidential personal information. The current filing system has become outdated; folders are falling apart; documentation is placed in personnel folders without sequence; and documentation is often found in the wrong employee's file.

Personal files need to be organized and structured in a way that the required documents are easily located and stored. HR and Payroll documents should be scanned electronically and saved accordingly.

Segregation of Duties

An element of effective internal control 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. Based on our observations, we noted that there is not proper segregation of duties regarding payroll processing.

Payroll employees have access and can manipulate their own payroll information/check, which could lead to potential fraud. The former Assistant Business Administrator (as of June 8) approved pay each cycle; however, she was also the head of payroll.

Without proper segregation of duties, there is the potential of intentional or unintentional errors or irregularities going undetected.

We recommend that payroll employees should not have access to their own payroll information. We recommend that only the Payroll Supervisor should have access to enter pay, which would then be reviewed and signed off on by the Business Administrator.

Management Review

The Information Technology (IT) HR Specialist is the only person who enters all the employee data into the system for the District. A final review and approval of entries is not evident in the process.

We recommend that the Assistant Superintendent (head of HR) conduct a monthly review of all the changes and updates to the HR system by the IT HR Specialist. This could be done through a system-generated report that would be sent directly to the Head of HR. (This review should be formally documented, including either a manual or electronic signature and a date or timestamp.)

Standard Operating Procedures for Payroll

Standard Operating Procedures (SOP) are not documented for this key process. Although the District has a policies manual and bylaws, they do not describe the daily area requirements, activities, and related controls. Without documented SOP, there is an increased risk that activities may not be performed as intended.

We recommend that the District document SOPs for Payroll key functions and processes. Procedures should be distributed to applicable areas, and employees should read and understand the requirements. The SOP would bring uniformity and

efficiency in the performance of key functions and processes and can also be used as a training tool for new employees.

Time Lag Associated with Terminations and Board Approval

The District should require HR to be notified of all terminations in a timely manner, and remove employees from benefits to avoid incurring extra costs to the District.

We noted that there is a time lag between employee terminations, HR notification, and removal from benefits. We noted the following findings:

- Many employees leave at the end of the school year without notifying HR.
- Employees that leave over the summer remain on the September benefits list pending Board meeting in October. Thus, these employees are only formally terminated in October while their benefits usually last until November.

This issue poses a challenge to the District as there is not an easy way to prevent this from happening. We recommend that the District identify all nonreturning employees in the beginning of the year and remove them from Benefits list immediately, pending Board Approval.

Attendance Tracking:

Replacing manual processes with automated processes reduces the risk of human error while making the process more efficient.

Based on our procedures, we noted that payroll/HR rely on school secretaries via sign-in sheets to keep track of attendances/absences. This process presents the following risks:

- Secretaries may not be able to carefully keep track of everyone.
- Noninstructional employees are not as visible as teachers and can easily ask somebody to sign in for them.
- The current process makes it difficult to monitor overtime.

Manual processes present an increased risk of errors or irregularities. HR data and payroll payments may be inaccurate resulting in expenses that are not justified by the services performed.

We recommend that attendance for different job functions should be tracked separately. Each school should appoint separate supervisors to keep track of security, custodians, lunch aides, and teachers. The Head Secretary should not keep track of all employees.

Additionally, we recommend the District consider the cost/benefit of automating the time-recording process. Currently, the Head Secretaries manually enter information from numerous sign-in sheets in the system. The District should consider investing in an automated system where a third-party person would swipe an employee's picture ID and the information would automatically update into the system and be readily available for review and analysis. This would also decrease the risk of employees signing in for each other.

Overtime Approval Procedures

The District has guidelines specifying that Forms "A" and "B" should both be completed and approved before or (in case of emergency) right after overtime occurs. Form "A" is a formal request for overtime approval. Form "B" describes the specific work done, the location of the work, and the time that the worker came in and left.

The guidelines also specify that Supervisors cannot receive overtime.

Based on our testing in the 13 Point Analysis, we noted that procedures for Overtime are not properly followed.

- Form "A" and/or Form "B" are not provided in a consistent manner and do not always contain the proper approval.
- The Security Supervisor received approval for overtime, although guidelines state that Supervisors are not allowed to get overtime.

We recommend that all appropriate forms be properly completed in order for the employee to be paid for overtime. Even in cases of emergencies, a Form "A" for postapproval should be filled out in a timely fashion in order for the employee to get paid. Supervisors should not get overtime as per the District's policy. A system control should be implemented to prevent supervisors from receiving overtime. Additionally, the District should conduct a cost/benefit analysis to determine whether it may be more cost effective to hire additional staff as opposed to incurring high overtime costs.

General Operations/Accounting

Overview

The General Operation/Accounting Processes at the District include Accounting, Financial Reporting, Grants Management, and Budget. The accounting department is responsible for processing journal entries, accounts receivables, cash management, petty cash funds, and budget. The Assistant BA, Assistant Comptroller, Treasurer, and staff accountants oversee the General Operation/Accounting Processes at the District.

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

- Standard Operating Procedures
- Accounting System and System Access
- Review and Approval of Journal Entries Process
- Bank Reconciliation Process
- Investment
- Accounts Receivable Process
- Petty Cash
- Cash Management
- Budget
- Budget Transfers
- Grant 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 general operation/accounting 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:

- Journal entries are prepared by a staff accountant, reviewed by the Assistant Comptroller, and approved by Assistant Business Administrator.
- Bank reconciliations are prepared monthly by the Treasurer of School Moneys and formally reviewed by Assistant Comptroller.
- Accounts receivable reconciliations are prepared on a monthly basis and formally reviewed by Assistant Business Administrator.
- Sufficient receipts are attached to support expenditures prior to issuance of reimbursement for petty cash.
- Budget transfers are initiated by School Principal and approved by the Board.
- Proposals for Grants are approved by the Board of Education.

Summary of Observations and Recommendations

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

Standard Operating Procedures

Standard Operating Procedures (SOP) are not documented for this key process. Although the District has a policies manual and bylaws, they do not describe the daily area requirements, activities, and related controls.

Based on our procedures, we noted that the general operation/accounting department does not maintain standard documentation for current policies and procedures. Without documented standard operating procedures, there is an increased risk that activities may not be performed as intended.

We recommend that the District document SOPs for key functions and processes. SOPs should be distributed to applicable departments, and employees should read and understand the requirements. The SOP would bring uniformity and efficiency in the performance of key functions and processes and can also be used as a training tool for new employees.

Outstanding Checks/Bank Reconciliations

Monthly bank reconciliations should be performed in a timely manner (i.e., within 30 days of period end) The monthly bank reconciliation for all outstanding checks has not been performed timely. We noted the following findings:

- The respective monthly reconciliations were completed as followed: July 2006 was completed November 27, 2006; August 2006 was completed December 28, 2006; September 2006 was completed January 31, 2007; October 2006 was completed May 3, 2007; November 2006 was completed May 18, 2007; and December 2006 was completed May 25, 2007. All reconciliations tested were signed and dated by the Treasurer of School Moneys.
- We noted that the District is behind with the completion of their bank reconciliations. As of May 29, 2007, the latest completed bank reconciliation was for December 2006. We also noted that there is no review of the District's monthly reconciliation.

We recommend that the District perform the monthly reconciliation timely. Once the Treasurer of School Moneys completes the reconciliation, there should be someone at the District reviewing it (i.e., The Business Administrator or Assistant Comptroller).

Food Services

Overview

The District contracts with Chartwells Dining Source (Chartwells), an independent company and a member of the Compass Group. Chartwells is responsible for all of the School Food Authority's food service operations. Chartwells is responsible for providing all management, administrative, and dietetic services required for the efficient supervision and operation of School Food Authority's food services. Chartwells contracts with the vendors and provides the schools with preset menus. All food and labor costs for these functions are billed directly to the District. The school food authority retains control for the schools food service account and overall

financial responsibility for the School Nutrition Program. The District accountant is responsible for monitoring Chartwells operations and preparing reimbursement claims for the state.

Chartwells serves 21 schools and produces approximately 513,374 breakfasts and 1,543,100 lunches per year. Chartwells governs the 21 schools with one senior manager, four assistant directors, and two accountant clerks.

As part of our procedures, we developed a high-level understanding of the food services process. While we provided a brief overview of Chartwells processes, we concentrated on the Districts' monitoring controls of Chartwells operations. At the District, the food services process includes the following subprocesses:

- Ordering and Receiving
- Inventory
- Cash Collections and Deposits
- Free/Reduced meal programs.

We identified key controls within food services 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 food services process:

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

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

- The District reconciles the number of meals to verify the accuracy of the "Reimbursement Report," which is submitted to the state for free and reduced meals.
- The District accountant conducts annual visits to schools to review the school's counting system to ensure that meals are counted properly.
- A formal reconciliation between Chartwells' profit and loss and the District's bank account on a monthly basis.
- As mandated by the state, three percent of the applicants are randomly selected for income verification.
- A Free/Reduced Meal Application is required to be submitted by all students.
- A formal review of Chartwells' monthly invoice is performed by the District's accountant and the Assistant BA.
- Fund transfer must be formally approved by the Assistant BA.

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.

District Monitoring Controls Over Chartwells Operations

Based on the contract between Chartwells and the District, the District is responsible for monitoring policy and procedures over Chartwells' operations.

We noted that the September journal entry for Food Services was not posted until January 22, 2007.

The delay was due to the discrepancies between Chartwells' profit and loss and the District's bank account. During the 2005–2006 school year, cashiers were recording all meals (including free/reduced) as cash, resulting in higher profit for Chartwells. The District began performing reconciliations in December 2006 to correct the discrepancy. Payment was made only after the reconciliations were completed.

We recommend that the District carefully monitor Chartwells' operations and analyze Chartwells' profit and loss statements to detect and address inconsistencies in a timely manner.

The District accountant should perform a year-end inventory review, as noted in Article VII of the agreement with Chartwells. We recommend that the District set aside the time and resources to perform a thorough inventory review at the end of the year.

Free/Reduced Lunches and Identification Cards

Students who are entitled to free or reduced lunch must present their identification card at the time of purchase. In order to reduce the risk that an incorrect student is using the identification card for the free or reduced lunch benefit, a photo should be included on the card so that each cashier can easily identify each student.

We noted that some schools do not include photos on the identification cards. This could lead to the misuse of the card and extra cost to the District.

We recommend that all students receive a photo identification card. This would reduce the risk that students are improperly using the free or reduced lunch program. The card would verify if the appropriate student receives a free or reduced meal and would properly account for the meal program.

Transportation

Overview

The District does not have a transportation department; transportation duties are broken up into several different areas. There is transportation for the magnet schools, also called the school of choice program which buses elementary and middle school students from their neighborhood school to the school that they choose to attend. Around 3,000 students qualify for this program, but about 2,500 students use the service. Another area deals with transportation for homeless/displaced children and for transportation of students to local schools. Homeless/displaced children are provided transportation via yellow school bus to one of several shelters in the area. Around 40 students attend vocational schools and are provided passes to take public transportation to and from their schools. Transportation for special education students is handled by the special education department. There are about 170 routes used to bus 800 students through the special education department. The District does not own any of its own buses. Most of the transportation matters are outsourced to the Essex County Educational Services Commission. The Commission deals with all of the logistics involving the busing of students for the District.

The amount of money paid by the District for bus contracts related to school of choice busing for the fiscal year 2006 was about \$7.2 million. Another \$5.33 million was paid for transportation contracts relating to Special Education Students. The District contracts 196 bus routes in total.

As part of our procedures, we developed a high-level understanding of the transportation function including:

- Unique Schools Students
- Homeless and Displaced Students
- Special Education Student
- Contracts
- Bus Passes for Vocational School Students.

We identified key controls within the transportation function 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 transportation 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:

- All agreements with the vendors are supported by a formal contract.

- A formal review is performed to verify only qualified students receive transportation services.
- All invoices are compared to services rendered to verify completeness.
- All transportation payments must be approved by a department head.

Summary of Observations and Recommendations

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

Standard Operating Procedures

Although the District has policies and procedures that are followed in relation to transportation, these policies are not formally written. We recommend that the District formalize policies and procedures related to transportation and update these policies as needed.

We recommend that the District document standard operating procedures for key processes. These procedures should be distributed to applicable employees who should read and understand the requirements. This would give employees involved with the transportation function firm guidelines to refer to when doing their job.

Essex County Educational Services Commission Contract

Formal contracts should be written, executed by all parties, and maintained on file.

We requested the transportation contract between the District and the Essex County Educational Services Commission to test it for proper information and approvals. The District has been unable to provide us with this contract. No evidence has been provided to us to prove that a contract has been executed.

We recommend that the District execute and retain a signed copy of the transportation contract at the business office.

Monitoring ECESC Operations

The District should closely monitor Essex County Educational Services Commission (ECESC) operations to be able to identify and address any possible issues in a timely manner.

Although the District outsources transportation to the Essex County Educational Services Commission (ECESC), several different departments use this service. From our walk-through, we noted that these departments do not communicate with each other regarding transportation. There is no policy in place to facilitate communication between these departments using the transportation services.

We recommend that the District consider having one employee (i.e., Business Administrator or one of the department heads using transportation services) as a point of contact with the ECESC to deal with all of the transportation needs of the District. This employee would also be responsible for reviewing the monthly invoices and approving the payments.

Review of Monthly Invoices

The District does not have a written policy regarding the review of monthly invoices by department heads. The informal policy is that department heads are to review the detailed monthly invoice from the ECESC and approve payments prior to the payment date. According to policy, the detailed reports are to be attached to their respective PO after review and approval takes place.

Based on our testing, we noted the policy for reviewing monthly invoices from the ECESC is not properly followed. We noted the following findings:

- One item was missing the date of review.
- Three items were missing the detailed report of the routes that the District was billed for. Although these three samples reviewed were signed by a department head, there was no detailed report attached.

The unique schools transportation policy is that high school students do not receive bus services through this program. The District is being billed for daily trips to the high school. This situation was not identified by the department head during the review process. When we followed up on the matter, the District was not able to provide a definite answer to why they are being billed for trips to the high school.

We recommend that the District enforce its policy and make sure that a review actually takes place before approval is given. If the invoice is not reviewed, then the District should not pay the invoice. Also, a detailed report of the routes that the District is being charged for each month should be attached to the PO and requisition without exception.

Distribution of Public Bus Passes

The Educational Support Services Department physically receives a package of public bus passes each month and distributes them to the parents of students who attend vocational schools and qualify for the program. To qualify for the program, the student must live at least 2.5 miles from their school. It is informal policy that the students' guardians must come to the Educational Support Services Office, sign in, and show identification to verify name and address to receive one month's worth of bus passes. It is policy that the District makes a copy of the photo identification for their records. The guardians must also sign a document each month that verifies that their child is indeed living at the given address and they are using these bus passes to go to school. These procedures are done once a month to assure that students do not use passes for uses other than going to and from school.

Based on our testing, we noted the policy for distributing bus passes to vocational school students' guardians is not properly followed. We noted the following findings:

- Relating to the process of copying drivers' licenses to verify addresses, one item was missing a copy of the ID, two had addresses that didn't match the students address, and one had no address at all.
- Relating to the distance a student lives from his school, the address given for one student was only 2.45 miles from the school, and policy is that a student must live 2.5 miles from the school to qualify for public bus passes.

We recommend that the District enforce the policies that are in place and take photo copies of each guardian's identification. This will serve as proof that the correct guardian picked up the bus passes and they do indeed live at the stated address on the contract. The District should also make sure that each student receiving bus passes meets the specified qualifications related to distance from their school.

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 five local area networks that constitute a wide area network for the District. The Technology Department supports software, hardware, and network infrastructure for 9,000 computers, approximately 7,300 are Apple Macintosh computers and remaining are Microsoft Windows computers. The IT Department is supported by eight staff members, including an IT Director, Technical Specialists, and Technical supervisors. 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:

- CMS – This is a package application that is used by the District to manage both business and instructional information. The District uses this application for business function for payroll, financials, fund accounting, and budgeting. The District uses this application for instructional function for maintaining student information, grades, and attendance information. This application is hosted internally, and the teachers, business staff, and IT staff have access to this application.
- As part of our procedures, we developed a general understanding of the IT environment, including a high-level understanding of how:
 - User access to the environment is controlled, both physically and logically.
 - Change control is managed.
 - Programs or other software are developed.
 - Backups are performed.
 - The IT environment is monitored for security and processing.

Summary of Observations and Recommendations

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

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's use of network and e-mail accounts. This policy helps align the expectations of management and users.

Our discussions with staff within the East Orange 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.

Data Center Environmental Controls

The data centers are generally created in a manner which ensures that they are secure from environmental conditions such as severe weather, rains, or storms. This enables the business to continue as in case of severe environmental circumstances. This is critical, as the data center houses the key applications.

It was observed that the data center had signs of water leakage.

We recommend that the District secure the data center from environmental factors such as rain or move the data center to a new location which has more sound environmental controls in place.

Creation, Modification, or Deletion of 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 that is required. This form should be kept to verify the approval for each staff member's access rights.

In the East Orange 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 only lists 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.

Periodic Access Review

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

East Orange 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 difficult to substantiate, to auditors or management, that the review has taken place, that it was performed adequately, and that issues were rectified.

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

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 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 the 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 members to perform their jobs.

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 of how changes are supposed to 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.

Backup Procedures

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

The District does not have documented policy or procedure of how to create backup of key applications.

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

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

Backup Location

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

Currently the backup tapes are stored off site at another school approximately a mile away.

Although the backup tapes are kept in a different building, the distance from the primary site is not adequate, which has the risk of losing data of key application in case of a disaster.

We recommend that the District investigate the use of an alternate location as a site for storage of backup tapes. This location should be in a remote location and 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 activity funds are defined as monies generated by students' participation, authorized to be spent by students and expended on behalf of the students.

Each school must establish a student activity interest-bearing checking account to process activity funds. East Orange Board of Education developed guidelines for student activities. New guidelines have been adapted in March 2007. Below guidelines refer to the older version of the manual which was in effect during the audit years.

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

- Transaction Recording
- Revenue booking
- Purchasing and Expenditure analysis

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 within student activities:

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

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

- Monthly bank reconciliations are submitted and formally reviewed.
- All payments require an authorized check request form.
- The Student Activity Treasurer generates tally slips to support all cash receipts.
- All receipts must be logged into the “Activity Deposit Form” and supported by a bank deposit slip.
- An “Authorization for Use of Funds” form is required for all disbursements for goods and services.
- All checks require dual endorsements.
- Payments for expenses of an activity cannot be made from cash collections/proceeds from all activity funds.
- Checks cannot be made payable to cash and/or an individual.

Summary of Observations and Recommendations

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

Standard Operating Procedures

Based on our testing, we noted that certain guidelines stated in the East Orange Student Activity Manual were not followed properly.

- One of the transactions tested showed expenditures for an activity being deducted from the cash revenue and the balance deposited into the bank. According to the manual, payment for expenses of an activity should not be made from cash collections/receipts of activity funds.
- Interest from the funds was not disbursed to each student activity fund in proportion to the sums on deposit for each activity. The guidelines state the funds from student activities must be placed into an interest-bearing checking account.

- The manual also states that checks can only be made out to vendors not individuals. However, some schools continue to cut individual checks for reimbursement purposes.
- Latin American Culture Club at Campus HS decided to award one of the students at the end of the year with \$100 for a scholarship. According to the manual, every transaction involving student activity funds requires a student's signature. In this case, the student requesting the money was also the one who signed the form. This is not a proper segregation of duties.
- Missing cash receipt forms. The guidelines provide that cash receipts should be generated any time cash is collected. Each bank deposit slip should be substantiated by cash receipt and a properly filled out activity deposit form. One of the schools only presented bank deposit slips and activity deposit forms. One of the cash deposits totaled \$2,637. It is recommended that the school start using cash receipt forms, especially for large amounts.

Three school Principals were interviewed and their documentation reviewed. One of the schools interviewed had suspended their student activity account for the current year following the corrective action. In previous years, none of the procedures were implemented. It is recommended that the school administration receives detailed training on the new guidelines and appoints a school treasurer that would be responsible for collecting monies for the account.

The Student Activity Manual provides guidelines, but the District needs to develop a better implementation plan to make sure that Principals and Sponsors (class advisors) adhere to the rules. The District should consider including proper management of Student Activities as a criteria into the Principal's overall evaluation process.





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

**EAST ORANGE SCHOOL DISTRICT
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Arthur Wright, Vice President
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Belinda D. Jackson
J. Garfield Jackson, Jr.
Everett J. Jennings, CCE
Vernon Pullins, Jr.

Superintendent of Schools

Dr. Clarence C. Hoover, III

Board Secretary/School Business Administrator

Mr. Victor R. Demming

September 17, 2007

KPMG LLP
345 Park Avenue
New York, NY

Attention: A. Regina O'Neill, Partner
RE: KPMG Performance Audit

Dear Ms. O'Neill:

The East Orange School District has received and reviewed the draft copy of the Performance Audit report completed by the audit firm of KPMG.

The following represents the district's feed back on this document.

Open Items

In this report you noted there was still items open prior to the finalization of this report, and the district believes that other than the outstanding Essex County Education Services Commission Contract (Transportation Contract for East Orange) all other information had been provided to KPMG. This contract is available for review in the Division of Business Service office.

Historical Expenditure Analysis

The district maintains that the data gathered showing the historical expenditures are very informative. The district was cited for purchases that were discretionary and inconclusive but the type of expenditures deemed to be problematic during this audit were not questioned by the external auditors during the annual audit (CAFR), an audit which is mandated by law by the Department of Education (DOE). In addition, there have never been directives from the DOE listing what instructional or non-instructional goods or services to purchase. NJSA 18A only speaks to the bidding process to be used when a district wants to purchase them. Many of the discretionary and inconclusive purchases are for the delivery of services to students: purchases such as flowers for graduations, student incentives, and rewards are critical to the district and subsequently, become a vehicle to help retain many of our students in the public school system that would otherwise go astray.

In addition, the process used to gather this historical expenditure analysis was exhausting, time consuming and disruptive to the operations of the district. Further, it was ill timed because the audit occurred at the time the budget for school year 2007-2008 was being developed as well as the preparation for the upcoming fiscal year 2006-2007 audit.

As a result of the KPMG audit the district recommends the DOE develop a process for standardizing the types of expenditures they would authorize for the education of students in the public schools in New Jersey. To ensure the integrity of this process, the district believes that the DOE should immediately create an ad hoc committee consisting of both Abbott and Non-Abbott districts to address this matter.

Assessment of Internal Controls

The internal control section of the audit identified inefficiencies in all departments KPMG audited. This information provides valuable insight into the district's operations and has helped the district to take an objective look at its existing operational practices, evaluate them and make modifications to ensure compliance with the law. To that extent, the district has begun evaluating the findings outlined in this report, and developing a corrective action plan to ensure increased operational efficiencies, which will better serve the students of this district.

The district requests that its comments be included in the final report to be issued by the Department.

Sincerely,



Victor R. Demming
Board Secretary/School Business Administrator

c: Dr. Clarence C. Hoover, III, Superintendent

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			
	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?)	Inconclusive	Appears Reasonable	Discretionary	Comments
1	1100021803200000280460000	200507429	5/24/05	linda c greene	\$7,000.00	\$7,000.00	Consultant services for college preparation workshops-college edge program		✓		
2	1100021803200000280469720	200502668	10/15/04	the violence prevention institut	\$25,000.00	\$25,000.00	Vpi is conducting programs for children through out the district in grades 6-8 educating them the consequences of gang related violence & violence prevention.		✓		
3	1100021805000000280460000	200506836	5/3/05	New Jersey transit	\$1,900.00	\$1,900.00	Invoice indicated the purchase of bus tickets for one & two zones for East Orange students.		✓		
4	1100021805000000280464435	200501954	9/15/04	xerox corp	\$2,259.32	\$2,259.32	Dantzier students center-xerox copier dc265 - 3 month lease payments of \$724.38 copies billed @ .0128 per copy		✓		
5	1100021805000000280466661	200505383	3/2/05	travel with steve	\$1,150.00	\$1,150.00	Purchase order reflected the cost of airline and hotel accommodations to the ascd 2005 annual conference in Orlando, Florida on March 30th, 2005 for one employee		✓		there was evidence of a completed application form and professional conference meeting report/resolution form & no original receipts attached with the invoice, pr and po.
6	1100021805000000280469711	200505594	3/11/05	mountain creek resort	\$929.25	\$929.25	Cost of attendance of district staff and students at an institute for the development of black males, which included twenty students and three staff members.	✓			
7	1100021805000000280469712	200506703	5/2/05	quality caterers	\$1,503.00	\$1,503.00	Purchase of continental breakfast, club sandwich, deli wrap, honey bbq chicken, teriyaki chicken, chicken finger & fresh vegetable platters.	✓			catering is an inconclusive cost
8	1100021903900000280310000	200406166	4/28/04	dr. cheryl f. kleefeld	\$5,400.00	\$5,400.00	Additional funds needed to cover the cost of psychological evaluation services rendered to students for the 2003-04 school year. cost per evaluation was noted as \$300 per student.		✓		
9	1100021903900000280310000	200406414	5/5/04	mary ellen laughlin	\$1,800.00	\$1,800.00	Additional funds needed to cover the cost of psychological evaluation services rendered to students for the 2003-04 school year. Cost per evaluation was noted as \$300 per student.		✓		
10	1100021903900000280310000	200400647	8/7/03	irene simon	\$10,300.00	\$10,300.00	To cover the cost of learning evaluations services rendered to students during the 2003-04 school year at a rate of \$300 per student.		✓		
11	1100021903900000280310000	200500687	7/28/04	dr. cheryl f. kleefeld	\$9,900.00	\$9,900.00	To cover the cost of psychological evaluation services rendered to students for the 2004-05 school year. Cost per evaluation \$300		✓		
12	1100021903900000280310000	200500689	7/28/04	dr. carol pott-hopper	\$9,900.00	\$40,000.00	To cover the cost of learning evaluation services rendered to students during the 2004-05 school year at a rate of \$300 per student. The po noted board approved this rate on 4/20/04.		✓		
13	1100021903900000280310000	200500691	7/28/04	irene simon	\$10,500.00	\$10,500.00	To cover the cost of learning evaluations services to students during the 2004-05 school year at a rate of \$300 per student.		✓		

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14	1100021903900000280310000	200503744	12/7/04	dr. christopher m. oliva	\$5,869.05	\$5,869.05	Professional services rendered for functional behavioral assessments.		✓		
15	1100021903900000280310000	200500566	7/21/04	dr. donald merachnik	\$6,750.00	\$6,750.00	To cover cost of psychological evaluation services rendered to students for the 2003-04 school year. Cost per evaluation was \$375.		✓		
16	1100021903900000280310000	200500567	7/21/04	barbara wilson	\$5,040.00	\$5,040.00	To cover the cost of learning evaluations services to students during the 2004-05 school year at a rate of \$240 per student.		✓		
17	1100021903900000280310000	200500690	7/28/04	joel thervil	\$2,350.00	\$2,350.00	To cover cost of psychological evaluation services rendered to students for the 2004-05 school year at a rate of \$350 for bilingual & \$300 for regular evaluations.		✓		
18	1100021903900000280310000	200501304	8/18/04	children's specialized hospita	\$410.00	\$410.00	To cover the cost of an augmentative communication evaluation services and transportation student (a.c.)		✓		
19	1100021905920000280314435	200502807	10/21/04	xerox corp	\$1,175.43	\$1,175.43	Special education-xerox copier 5892 3 month lease payments of \$510.32 copies billed @ .0085 per copy		✓		
20	1100021905920000280316677	200400908	8/20/03	linda crosby-edghill	\$960.00	\$960.00	Estimated mileage reimbursement for out of district cst member at the approved rate of .32 per mile to cover Sept 03 through Jan 04 for an employee		✓		
21	1100021905920000280316677	200501305	8/18/04	ana lopez	\$231.04	\$231.04	Mileage/toll reimbursement for cst member at the approved rate of .32 per mile to cover 2004-2005 school year for an employee		✓		
22	1100021905920000280316677	200501287	8/18/04	robert c. heimmel	\$1,416.62	\$1,416.62	Mileage/toll reimbursement for cst member at the approved rate of .32 per mile to cover 9/1/04 to 6/30/05 for an employee		✓		
23	1100022103200000280264336	200506932	5/4/05	america's choice	\$95,000.00	\$95,000.00	America's choice ramp up to middle grades literacy extended contract		✓		
24	1100022103200000280334336	200501210	8/17/04	kimberley p. morris	\$2,100.00	\$2,100.00	Mathematics institute-3 consultants trained 2nd and 3rd grade mathematics teachers for mathematical development for students		✓		
25	2029820003000000280310000	200406881	5/19/2004	GLOBAL INSTITUTE FOR	\$24,000.00	\$82,800.00	Training inclusion from October 2003 to September 2005 as per contract- Local capacity building Ire grant. Board approved Nov. 11,2003		✓		
26	2046910003000003120120000	200501807	9/10/04	superior group	\$1,986.00	\$1,986.00	26 different lots-printed curriculum documents		✓		

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27	1119010006400000280250000	200405103	3/18/04	antoinette lamb	\$1,206.19	\$1,206.19	Reimbursement for ascd conference New Orleans, LA for one employee		✓		
28	2021110008000003110239703	200407404	6/9/04	network temporary staffing	\$11,862.38	\$11,862.38	Payment of temp services for textbook bar coding 6/5/04-6/30/04		✓		
29	1100026204200000180704445	200506374	4/14/05	roberta b thaxton	\$1,500.62	\$1,500.62	Reimbursement for registration, travel, hotel, meals, and related expenses incurred during attendance at the assoc. for supervisor and curriculum development annual conference in Orlando, FL		✓		
30	1100022105000000280256686	200506362	4/14/05	essex county educational services commission	\$1,337.60	\$1,337.60	Bus schedule for the combined science, math and technology fair. All schools will be transported to Campus-9 129 Crenshaw Avenue		✓		
31	150002400500000308008000	200502234	9/27/04	xerox corp	\$6,330.08	\$6,330.08	Low volume pool 23 units monthly pool charges, pool prints included, excess meter rate, services and supplies		✓		
32	1100022105000000280264435	200502233	9/27/04	xerox corp	\$4,084.90	\$4,084.90	Xerox color pool 2 units, pool prints included , excess meter rate, monthly service and supplies included		✓		
33	1100022105000000280266677	200500609	7/21/04	dr. gloria scott	\$697.37	\$697.37	Reimbursement for out of pocket funds expended at an america's choice principal's academy in Philadelphia, PA.			✓	there was no completed application form, no professional conference meeting report/resolution form.
34	1100022105000000280266686	200407608	6/16/04	e.o.b.o.e. (chartwells)	\$497.50	\$497.50	End of year celebration for curriculum instructional & operational services -southern fried chicken, baked macaroni & cheese, green beans and corn bread.	✓			catering is an inconclusive cost
35	1100022105000000280266686	200507347	5/18/05	e.o.b.o.e. (chartwells)	\$114.00	\$114.00	Payment for continental breakfast and deluxe working luncheon	✓			catering is an inconclusive cost
36	1100022105000000280334435	200501955	9/15/04	xerox corp	\$1,960.23	\$1,960.23	Elementary education, xerox 5892, 3 month lease payments, copies billed @ .0085, monthly service included		✓		
37	1100022105000000280334435	200504858	2/2/05	xerox corp	\$1,699.42	\$1,699.42	Elementary education, xerox d2d-807919, 2 month meter usage, xerox meter usage 9/30/04-10/1/04 copies billed @ .0085		✓		
38	1100022105000000280336661	200502658	10/14/04	summer institute for the gifted	\$1,320.00	\$1,320.00	Registration fee for participation of 12 gifted and talented staff to attend the summer institute for the gifted education conference at the Old Mill End Basking Ridge		✓		
39	1100022105000000280336686	200501555	8/30/04	e.o.b.o.e. (chartwells)	\$522.50	\$522.50	55 working deluxe lunches to be delivered to Howard School	✓			catering necessary?
40	1100022105000000280336686	200505210	2/16/05	e.o.b.o.e. (chartwells)	\$525.00	\$525.00	Deluxe continental breakfast for 70	✓			there is no explanation as to the reasons for ordering the food.
41	1100022105000000280346676	200506508	4/22/05	postmaster, East Orange	\$2,112.00	\$2,112.00	Schools of choice mailing		✓		mail services are needed for communication purposes

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42	1100022105000000280346676	200500984	8/4/04	postmaster, East Orange	\$2,500.00	\$2,500.00	Schools of choice mailing		✓		mail services are needed for communication purposes
43	1100022203000000280269749	200504402	1/12/05	tele-measurements, inc.	\$1,100.00	\$1,100.00	Training seminar for complete digital signage and video messaging system operation		✓		training is needed to use the system
44	1100022205000000280269713	200407511	6/11/04	neon software, inc.	\$2,800.00	\$2,800.00	Software maintenance: Surveyor win upgrade to enterprise and support		✓		a computer network is reasonable but the price seems excessive
45	1100022205000000280269749	200502068	9/22/04	essex county educational technology training center (etc)	\$1,008.00	\$1,008.00	Administration of nonpublic technology initiative for 2003-2004		✓		it is a county sanctioned technology initiative
46	1100022205000000280269749	200504904	2/2/05	tele-measurements, inc.	\$5,400.00	\$5,400.00	Installation of materials, racks, cables, connectors and equipment purchased for channel 34		✓		channel 34 is used for educational purposes
47	1100022205000000280269749	200504523	1/19/05	tele-measurements, inc.	\$2,200.00	\$2,200.00	System design and otc testing of digital signage and video messaging system		✓		channel 34 is used for educational purposes
48	1100022205000000280339713	200501611	9/1/04	e+plus technology	\$21,450.00	\$21,450.00	1 year websense content filtering		✓		this software filters content for computers
49	1100022205000000280339713	200501653	9/1/04	promedia, inc.	\$399.00	\$399.00	1 year instant replacement of barracuda 300 spam firewall		✓		a firewall is needed to protect the district computers
50	1100022205000000280339713	200505555	3/9/05	apple computer	\$10,337.16	\$10,337.16	Funds to cover completion of k-8 computer initiative. BOE approval 3/9/2004 regular meeting.		✓		
51	1100022205000000280339713	200505558	3/9/05	apple computer	\$11,451.61	\$11,451.61	Funds to cover completion of k-8 computer initiative. BOE approval 3/9/2004 regular meeting.		✓		
52	1100022205000000280339713	200504505	1/19/05	vertex technologies, inc.	\$5,411.76	\$5,411.76	Installation of 20 network cable drops at Parks Academy		✓		the cables support the connectivity of the network
53	1100022205000000280339713	200504496	1/19/05	vertex technologies, inc.	\$3,788.24	\$3,788.24	Installation of 14 network cable drops at Forth Avenue School		✓		the cables support the connectivity of the network
54	1100022205000000280339713	200504514	1/19/05	vertex technologies, inc.	\$4,600.00	\$4,600.00	Installation of 17 network cable drops at Jackson Academy		✓		the cables support the connectivity of the network
55	1100022205000000280339713	200504498	1/19/05	vertex technologies, inc.	\$7,576.47	\$7,576.47	Installation of 28 network cable drops at Dionne Warwick Institute		✓		the cables support the connectivity of the network
56	1100022205000000280339713	200504517	1/19/05	vertex technologies, inc.	\$9,741.00	\$9,741.00	Installation of 36 network cable drops at Langston Hughes School		✓		the cables support the connectivity of the network
57	1100022205000000280339713	200504502	1/19/05	vertex technologies, inc.	\$5,647.06	\$5,647.06	Installation of 24 network cable drops at Costley Middle School		✓		the cables support the connectivity of the network
58	1100022205000000280339713	200504494	1/19/05	vertex technologies, inc.	\$8,000.00	\$8,000.00	Installation of 34 network cable drops at Dr. John Howard School		✓		the cables support the connectivity of the network
59	1100022205000000280339713	200504515	1/19/05	vertex technologies, inc.	\$6,266.67	\$6,266.67	Configuration of apple technology airports and training		✓		relates to connectivity and use of the network
60	1100022205000000280339713	200504488	1/19/05	vertex technologies, inc.	\$4,705.88	\$4,705.88	Installation of 20 network cable drops at Sojourner Truth Middle School		✓		the cables support the connectivity of the network
61	1100022205000000280339713	200504495	1/19/05	vertex technologies, inc.	\$3,825.00	\$3,825.00	Configuration of apple technology airports and training		✓		relates to connectivity and use of the network
62	1100022205000000280339713	200504518	1/19/05	vertex technologies, inc.	\$4,050.00	\$4,050.00	Configuration of apple technology airports and training		✓		relates to connectivity and use of the network
63	1100022205000000280339713	200505515	3/8/05	apple computer	\$2,239.00	\$2,239.00	Apple help desk support		✓		relates to keeping computers functioning properly

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64	1100022205000000280339713	200504499	1/19/05	vertex technologies, inc.	\$3,294.12	\$3,294.12	Installation of 14 network cable drops at Mildred Barry Garvin School		✓		the cables support the connectivity of the network
65	1100022205000000280339713	200504511	1/19/05	vertex technologies, inc.	\$3,529.41	\$3,529.41	Installation of 15 network cable drops at Patrick Healy Middle School		✓		the cables support the connectivity of the network
66	1100023003310000280204334	200400989	8/25/03	love & randall	\$16,162.50	\$16,162.50	Legal services rendered in June 2004 as general board attorney			✓	serve as general board attorney. legal fees need to be further investigatged.
67	1100023003310000280204334	200502667	10/15/04	tesser & cohen	\$15,025.13	\$15,025.13	Legal services relating to Hillier Group			✓	lawyers used for general construction matters. letter dated September 14,2004 from love & randall shows concern. legal fees need to be further investigatged. per the assitant ba, attorney appointed by boe for legal suit with the architect the hillier group (Campus High school). boe by resolution established a dollar cap for these services.
68	1100023003310000280204334	200503434	11/23/04	schwartz simon edelstein celso & kessler llp	\$14,520.10	\$14,520.10	Legal services rendered in October 2004			✓	letter dated November 15, 2004 from love & randall that questions why the case involving john howard has not been brought to closure. it also questions bills under miscellaneous/general legal services because there is no explanation to what these bills relate to. further review on billing is needed. legal fees need to be further investigatged.
69	1100023003310000280204334	200502664	10/15/04	love & randall	\$17,887.50	\$17,887.50	Legal services rendered in July 2004 as general board attorney			✓	serve as general board attorney. legal fees need to be further investigatged.
70	1100023003310000280204334	200502227	9/27/04	the pac group	\$1,575.00	\$1,575.00	Court requested mediation services in dispute between Hillier/Christa and East Orange School District			✓	mediation for a case involving the eosd and hillier/christa. legal fees need to be further investigatged. per the assitant ba, the hillier group suit against the boe and the boe's countersuit was assigned to mediation by the judge. this is the court requested mediation services.
71	1100023003310000280204334	200503889	12/14/04	schwartz simon edelstein celso & kessler llp	\$20,885.47	\$20,885.47	Legal services rendered in April 2004			✓	letter dated December 9, 2004 from love & randall that questions why some cases have not been brought to closure and statement that bills for interoffice conferences seem to be unnecessary. further review on billing is needed. legal fees need to be further investigatged.

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72	1100023003310000280204334	200503890	12/14/04	schwartz simon edelstein celso & kessler llp	\$14,820.60	\$14,820.60	Legal services rendered in September 2004			✓	letter dated December 9, 2004 from love & randall that questions why some cases have not been brought to closure and statement that bills for interoffice conferences seem to be unnecessary. further review on billing is needed. legal fees need to be further investigated.
73	1100023003310000280204334	200502665	10/15/04	love & randall	\$17,812.50	\$20,000.00	Legal services rendered in September 2004 as general board attorney			✓	serve as general board attorney. legal fees need to be further investigated.
74	1100023003310000280204334	200504935	2/3/05	love & randall	\$7,950.00	\$20,000.00	Legal services rendered in September 2004 as general board attorney.			✓	this appears to be an overpayment of the legal services rendered for the sept 2004 period as the balance of the legal services provided for the month was paid through check #503084. check #3503085 appears to be an overpayment on the alleged existing balance for the legal services rendered in 2004. please reference sample #73 and the associated purchase order 200502665. legal fees need to be further investigated.
75	1100023003310000280204334	200504958	2/7/05	rutgers-the state university special education law clinic	\$9,268.50	\$9,268.50	Attorney's fee involving case of j.a. on behalf of t.a. v. state-operated district of East Orange			✓	the amount charged was deemed reasonable, by the board's reviewing law firm. legal fees need to be further investigated.
76	1100023003310000280204334	200504959	2/7/05	schwartz simon edelstein celso & kessler llp	\$18,820.05	\$18,820.05	Legal services rendered in November 2004			✓	fees involve the same case that was questioned by randall & love for still being open. legal fees need to be further investigated.
77	1100023003310000280204334	200504957	2/7/05	schwartz simon edelstein celso & kessler llp	\$10,868.21	\$10,868.21	Legal services rendered in December 2004			✓	letter dated December 9, 2004 from love & randall that questions why john howard case has not been brought to closure and statement that bills for interoffice conferences seem to be unnecessary. further review on billing is needed. legal fees need to be further investigated.
78	1100023005300000280224431	200406707	5/14/2004	george street playhouse, inc	\$500.00	\$500.00	Payment for character education programs entitled "New Kid" for grades K-6 in May 2004. Board approved April 20, 2004		✓		
79	1100023005300000280224432	200506306	4/12/05	schwartz simon edelstein celso & kessler llp	\$14,975.71	\$14,975.71	Legal services rendered in January 2005			✓	hunt, hamlin & ridley reviewed the legal bills and deemed them to be reasonable. legal fees need to be further investigated.
80	1100023003310000280204334	200506305	4/12/05	schwartz simon edelstein celso & kessler llp	\$13,768.25	\$13,768.25	Legal services rendered in February 2005			✓	hunt, hamlin & ridley reviewed the legal bills and deemed them to be reasonable. legal fees need to be further investigated.

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81	1100023003310000280204334	200507044	5/6/05	schwartz simon edelstein celso & kessler llp	\$19,831.61	\$19,831.61	Legal services rendered in March 2005			✓	hunt, hamlin & ridley reviewed the legal bills and deemed them to be reasonable, legal fees need to be further investigated.
82	1100023003310000280204334	200507768	6/20/05	lucy white & krivitsky, springer & feldman trust account	\$10,000.00	\$10,000.00	Settlement for case of White v. East Orange board of education, involving a personal injury on district property			✓	the district should have insurance to cover this. if this is the case, was the district reimbursed by the insurance company? legal fees need to be further investigated.
83	1100023003310000280204334	200507769	6/20/05	andre revolous & alan g. swetz esquire trust account	\$60,000.00	\$60,000.00	Settlement for case of Revolous v. East Orange board of education involving a personal injury on within the district			✓	the district should have insurance to cover this. if this is the case, was the district reimbursed by the insurance company? legal fees need to be further investigated.
84	1100023003390000280194336	200501018	8/5/04	elliott y. merenbloom	\$2,500.00	\$2,500.00	Consulting work for the East Orange district		✓		per the assistant ba, consultant was hired to training middle and high school principals on how to prepare a master schedule for teachers. this consultant worked with these principals while the master schedule and then the student schedules were produced for that school year.
85	1100023003390000280194336	200501491	8/25/04	edsolution, inc.	\$2,000.00	\$2,000.00	Educational consulting web-based software development, hosting, and professional development		✓		consulting in relation to software and professional development
86	1100023003390000280194336	200504014	12/16/04	requisite systems	\$12,600.00	\$12,600.00	More time on tak evaluation including data prep, data analysis, written report, and public presentation		✓		consultant that was board approved but is missing signatures on purchase requisition
87	1100023003390000280204101	200404500	2/17/04	watson rice, llp	\$47,200.00	\$47,200.00	Perform annual audit for 2003-2004		✓		the annual audit is a needed service
88	1100023003390000280204102	200501205	8/16/04	dr. kenneth d. king	\$5,250.00	\$5,250.00	Extension of contract for negotiation services		✓		per the assistant ba, dr. king was awarded a bid to be the negotiator for the district. bid is on file in the purchasing department.
89	1100023003390000280204102	200504440	1/13/05	dr. kenneth d. king	\$3,700.00	\$3,700.00	Extension of contract for negotiation services for teachers		✓		per the assistant ba, dr. king's contractor as negotiator was extended by the boe through March 8, 2005 to handle the ongoing negotiations with the teachers association.
90	1100023003390000280204336	200303160	1/3/03	the reed-brown consulting group	\$28,800.00	\$28,800.00	Review of procurement process, contract data collection, anecdotal component survey, interviews, anecdotal evidence, analyze findings, develop recommendations, conclusions, and draft and final report		✓		fee to consultant for various services that are explained

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			
	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?)	Inconclusive	Appears Reasonable	Discretionary	Comments
91	1100023003390000280194336	200500616	7/22/04	elliot y. merenbloom	\$5,000.00	\$5,000.00	Consulting work for the East Orange district			✓	check voided due to no authorization. seems reasonable but missing invoice. per the assistant ba, this is the consultant who was working with the middle and secondary principals to complete the master schedule and then to work with the administrators to produce the student schedules.
92	1100023003400000280224104	200500037	6/9/04	bird power-market developme	\$1,950.00	\$1,950.00	Includes monthly newspapers releases, direct mail to eo households, radio ads, public service announcements, special events, public information, and website assistance	✓			vender handles jobs relating to public relations and media services. this service does not appear to be a necessary cost for the district.
93	1100023005300000280200000	200400440	7/30/03	verizon	\$10,658.67	\$10,658.67	Telephone service for June-July 2004		✓		paid for telephone service in the district
94	1100023005300000280200000	200407914	6/25/04	verizon	\$27,079.91	\$27,079.91	Telephone service for May-June 2004		✓		paid for telephone service in the district
95	1100023005300000280200000	200502426	10/1/04	at&t	\$1,079.39	\$1,079.39	Telephone services October 2004		✓		paid for telephone service in the district
96	1100023005300000280224431	200500325	7/14/04	bridging the gap through communications	\$2,450.00	\$2,450.00	Consulting services to control, manage, and monitor all activities which impact eoboe's voice communications & data cabling costs		✓		consulting that relates to networking and communications
	1100023005300000280224431	200501381	2/7/05	nu-vision technologies	\$2,250.00	\$2,250.00	Maintenance and repair service for telephones district-wide for toshiba & sprint tadiran systems		✓		telephone maintenance is reasonable for communication reasons
98	1100023005300000280224431	200406705	5/14/04	dataworks, llc.	\$1,500.00	\$1,500.00	Repair service for the 3com nbx 100 telephone system at Glenwood Campus		✓		telephone maintenance is reasonable for communication reasons
99	1100023005300000280224432	200501838	9/14/04	entel systems	\$3,360.00	\$3,360.00	Copper wiring, 3com and installation of system for trailers at Glenwood/ Carver Schools		✓		telephones are needed in the trailers
100	1100023005300000280224431	200501367	8/19/04	dataworks, llc.	\$5,000.00	\$5,000.00	Repair service for the 3com nbx 100 telephone system at Glenwood Campus		✓		telephone maintenance is reasonable for communication reasons
101	1100023005300000280224432	200501382	8/24/04	nu-vision technologies	\$5,802.50	\$5,802.50	Time and material for telephone adds/ moves/ changes not covered under the maintenance service contract		✓		all of the work done was documented and relate to communication needs
102	1100023005300000280224432	200503112	11/9/04	entel systems	\$6,500.00	\$6,500.00	Outside/ inside plant cabling and installation at Glenwood Campus needed for telecom feeder and cable going to boiler room		✓		cabling is needed for telecom feeder
103	1100023005300000280224432	200502809	10/21/04	entel systems	\$9,120.00	\$9,120.00	38 intercom units (3com telephones) for the new Carver School location		✓		intercom units for the carver school
104	1100023005300000280224432	200502810	10/21/04	entel systems	\$5,000.00	\$5,000.00	Fiber cable run and installed in a wing at Glenwood Campus		✓		cables needed for connecting to the network

Appendix B
East Orange Subgroup Analysis

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			
	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?)	Inconclusive	Appears Reasonable	Discretionary	Comments
105	1100023005300000280224432	200502808	10/21/04	entel systems	\$5,000.00	\$5,000.00	Fiber cable run and installed in a wing at Glenwood Campus		✓		cables needed for connecting to the network
106	1100023005300000280224432	200505414	3/2/05	entel systems	\$2,495.00	\$2,495.00	3com ssiit 4400-pwr 24 port switch		✓		equipment needed for connecting to the network
107	1100023005300000280226676	200501378	8/24/04	East Orange board of education clearing account	\$5,000.00	\$5,000.00	Reimbursement for payment to postmaster of East Orange			✓	the postage is reasonable, but there is no invoice or supporting documentation or receipts
108	1100023005300000280226676	200500932	8/3/04	postage by phone reserve acct	\$7,500.00	\$7,500.00	Replenish pitney bowes postage machine, postage by phone reserve acct			✓	the postage is reasonable, but there is no invoice or supporting documentation or receipts
109	1100023005300000280236676	200500963	8/3/04	postmaster, East Orange	\$11,292.00	\$11,292.00	Annual postage fee covering 7/1/04-6/30/05			✓	the postage is reasonable, but there is no invoice or supporting documentation or receipts.
110	1100023005850000280320000	200504340	1/11/05	raymond royster	\$730.00	\$730.00	Purchase covers photos for board of education for 2004-2005 school year	✓			matted and framed color photos of the board are not a necessary expense.
111	1100023005850000280326661	200500656	7/23/04	marriott teaneck at glenpointe	\$1,922.40	\$1,922.40	Purchase covers room for the East Orange board of education retreat July 23-25, 2004	✓			no explanation or documentation for what the retreat was for. also there was no invoice or hotel bill attached. what are the reasons for having two retreats during the year? please reference sample #115 for a board retreat that was held in January 2005.
112	1100023005850000280326661	200500657	7/23/04	marriott teaneck at glenpointe	\$2,442.80	\$2,442.80	Retreat for board members and Superintendent scheduled for 7/23- 7/25/04	✓			no explanation or documentation for what the retreat was for
113	1100023005850000280326661	200501779	9/9/04	New Jersey school boards ass	\$1,685.00	\$1,685.00	Group registration for annual conference 10/20-22/04		✓		fee related to the njsba/njasa/njasbo workshop
114	1100023005850000280326661	200504945	2/3/05	travel with steve	\$1,500.00	\$15,000.00	Conference, hotel, and airline for one employee in San Antonio, Texas on Feb 16-22/05			✓	there was no completed application form, no professional conference meeting report/resolution form & no original receipts attached.
115	1100023005850000280326661	200503847	12/8/04	marriott teaneck at glenpointe	\$2,418.32	\$2,418.32	Covers expenses incurred by the East Orange board of education during January 22-23 2005 board retreat	✓			no explanation or documentation for how the retreat relates to education
116	1100023005900000280196661	200506146	4/6/05	hyatt regency san diego	\$7,476.49	\$7,476.49	Hotel room and tax for board members to attend nsba convention in San Diego			✓	there was no completed application form, no professional conference meeting report/resolution form & no original receipts attached. also no invoice or hotel bill.
117	1100023005900000280190000	200504369	1/12/05	art, frames, etc...inc.	\$175.00	\$175.00	Framing of various art, awards, & certificates for the Superintendent's office	✓			art and certificates being framed for the superintendent's office do not contribute to learning

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118	1100023005900000280196661	200505145	2/14/05	mariott river center	\$1,278.41	\$1,278.41	Charges for an employee's stay at the Marriott Rivercenter for the aasa conference on February16-21, 2005			✓	there was no completed application form, no professional conference meeting report/resolution form & no original receipts attached. also no invoice or hotel bill.
119	1100023005900000280196661	200504806	1/31/05	xerox omnifax	\$3,660.00	\$3,660.00	Fax machine for Superintendents office		✓		the fax machine is reasonable, but the cost seems excessive. per the assistant ba, fax machine for superintendent's office. old one didn't work anymore.
120	1100023005900000280196669	200501017	8/5/04	livingston bicycle	\$2,530.01	\$2,530.01	7 bicycles & helmets awarded for the summer program to 7 students of the pilot schools	✓			the bicycles are an inconclusive cost and the cost of each bike was excessive
121	1100023005900000280196669	200506498	4/20/05	quick gifts.com	\$3,140.00	\$3,140.00	140 gift cards for secretaries day worth \$25 each	✓			although it is a nice gesture, it should not be paid for by the budget
122	1100023005900000280196686	200501696	9/1/04	quality caterers	\$10,836.00	\$10,836.00	Catering services for the Superintendent's convocation 9/7/04 for staff members at EO Campus High, Campus 9, Hart Complex, Howard, Service bldg, Edmonson, Enrollment Center & Central office	✓			catering is an inconclusive cost
123	1100023005900000280196686	200501697	9/1/04	vonda's catering	\$7,595.00	\$7,595.00	Catering services for the Superintendent's convocation 9/7/04 for staff members at Hughes, Houston, Garvin, Warwick, Louverture, Parks, Washington, Jackson, Fourth Ave, Gibson, Cochran, & Wahlstrom	✓			catering is an inconclusive cost
124	1100023005900000280196686	200503769	12/8/04	e.o.b.o.e. (chartwells)	\$5,047.35	\$5,047.35	Refreshments for convocation lunches at various schools for 2004/2005 school year	✓			catering is an inconclusive cost
125	1100023005900000280196686	200504789	1/26/05	e.o.b.o.e. (chartwells)	\$3,292.50	\$3,292.50	Refreshments for various meetings to be held throughout the district and in the conference rooms for 2004-2005	✓			the catering is excessive and the amount of money spent on food seems very high. also, no specific meetings are cited in the documentation
126	1100023005900000280206673	200500863	7/28/04	East Orange board of education clearing account	\$1,715.00	\$1,715.00	Reimbursement to clearing account for payment to New York Times for insertion of legal notice on July 28, 2004		✓		the district had to put a legal insertion in the newspaper to communicate an issue to the public
127	1100023005900000280220000	200500103	6/22/04	storage assets, llc	\$1,441.96	\$1,441.96	Rental cost for 4 storage units for 3 months each		✓		per the assistant ba, storage for items being removed from the old East Orange high school and the maintenance building being torn down by scc in order to build the new demonstration school.
128	1100023005900000280220000	200502652	10/13/04	essex county educational services commission	\$4,681.60	\$4,681.60	Bus service to transport students from Hart Complex, Houston Academy, Tyson, and Washington Academy to Glenwood Campus		✓		transportation of students through the schools of choice program
129	1100023005900000280220000	200501532	8/27/04	essex county educational services commission	\$2,850.00	\$2,850.00	Bus service to transport students to the convocation at East Orange Campus High School on Sept. 7, 2004		✓		transportation of students to another school
130	1100023005900000280326661	200407741	6/18/04	East Orange education foundation, inc.	\$1,240.00	\$1,240.00	Tickets to attend scholarship function Friday June 18, 2004 at the Sheraton	✓			per the assistant ba, boe attendance at scholarship function.

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131	1100024005000001010200000	200405631	4/1/04	grand rental station	\$1,362.16	\$1,362.16	Rental of chairs, tables, table cloth, lattice arch, and helium inflator		✓		rental of equipment for high school graduation
132	1100024005000001010200000	200407538	6/14/04	e.o.b.o.e. (chartwells)	\$2,780.00	\$2,780.00	Payment for senior class breakfast on June 23	✓			catering is an inconclusive cost
133	1100024005000001450450000	200500548	7/21/04	nextel communications	\$995.85	\$995.85	Expenses for 5 gov local shared 100 nextel 2 way radio phones.	✓			no explanation in relation to the use of these cell phones.
134	1100024005000001450450000	200503108	11/9/04	dr. stephen cowan	\$1,340.70	\$1,340.70	Reimbursement for an employee for room, board, and transportation expenses related to the 32nd annual nabse conference on November 16-21, 2004 in Dallas, Texas		✓		
135	1100024005000001450450000	200505661	3/16/05	wisdom and understanding, llc	\$1,000.00	\$1,000.00	Series of 4 workshops to teach students how to manage conflict with emphasis on character education		✓		this workshop is explained and is designed to educate students
136	1100024005000001450450000	200505855	3/23/05	dr. stephen cowan	\$1,165.12	\$1,165.12	Reimbursement for expenses incurred in conjunction with attendance at the children, youth and families at risk conference in Boston, MA on May 25-27, 2005		✓		
137	1100024005000001450450000	200505253	2/16/05	loretta onyeani	\$1,281.00	\$1,281.00	Funds to cover the cost of expenses incurred in conjunction with attendance at the 2005 ascd conference in Orlando, Florida for an employee			✓	there was no completed application form, no professional conference meeting report/resolution form.
138	1100024005000001450456686	200407586	6/16/04	e.o.b.o.e. (chartwells)	\$1,200.00	\$1,200.00	Refreshments for the end of year awards luncheon. Menu-chicken picatta, grilled salmon, rice pilaf, vegetable medley, bread & rolls	✓			catering is an inconclusive cost
139	1100024005000002030030000	200407727	6/17/04	lerro enterprises, inc.	\$600.00	\$600.00	Payment for trophies for both middle and high school athletes	✓			
140	1100025103300000280184336	200505412	3/2/05	the apris group, ltd.	\$20,000.00	\$20,000.00	Preparation of textbook inventory & valuation for lease purchase bid for sale & leaseback of textbooks. Contract total 2% of gross lease cost \$80,000.00 25% of contract total due upon delivery of textbook inventory		✓		we received a copy of the contract which describes the terms and services provided by the vendor.
141	1100025103300000280210000	200501250	8/18/04	ncs pearson, inc.	\$1,148.39	\$1,148.39	Training reimbursement			✓	it seems this is a t&e payment for the trainer. there was no completed application form, no professional conference meeting report/resolution form.

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142	1100025103300000280204335	200406051	4/22/04	lerch, vinci & higgins, I.I.p.	\$12,000.00	\$12,000.00	Professional services rendered: in the matter of financial advisory services rendered in connection with the review of fringe benefits (health, dental, prescription) charged to various budget accounts. Review of workers compensation claim experience, review of property and casualty insurance coverage's & premiums.			✓	per the assistant ba, boe auditors hired to provide additional financial auditing services to the district. these reviews included benefits, property and casualty insurance coverage, purchasing policies and procedures, food service operations, procedures for authorizing overtime for custodial, maintenance and security personnel. this po seems reasonable, but missing the necessary supporting documentation.
143	1100025103300000280204336	200500125	6/24/04	pcs revenue control systems	\$7,054.75	\$7,054.75	Technical support services for fiscal year 2004-2005 to maintain and support the food service dsmp32 and scmp32 software and hardware at the district office and 19 cafeteria sites at the schools		✓		
144	1100025103300000280204336	200505990	3/30/05	the apris group, ltd.	\$20,000.00	\$20,000.00	Rreparation of textbook inventory & valuation for lease purchase bid for sale & leaseback of textbooks. contract total 2% of gross lease cost \$80,000.00 25% of contract total due upon delivery of textbook inventory		✓		
145	1100025103300000280204340	200501533	8/27/04	essex county educational services commission	\$19,100.00	\$19,100.00	Cooperative purchasing services to be conducted during the 2004-2005 school year		✓		shared services arrangement between the district and the essex county educational services commission. per the assistant ba, the district participates in the cooperative purchasing through essex county educational services comm. the district joins with the other district to purchase all of its schools materials and supplies. the savings greatly out number the amount of this payment for these services.
146	1100025103300000280210000	200502098	9/22/04	vif program	\$34,200.00	\$34,200.00	New Jersey third term educator fees for three staff members		✓		
147	1100025105920000280180000	200506290	4/12/05	cd publications	\$399.00	\$399.00	Yearly subscription (5/05-5/06) for aid education report-24 issues, 18 pages		✓		
148	1100025103300000280234336	200501408	8/25/04	edsolution, inc.	\$4,500.00	\$4,500.00	Contract with edsolution.com educational consulting web-based software development hosing, technical support, data storage and professional development		✓		
149	1100025103300000280345506	200501122	8/11/04	ctb/mcgraw-hill	\$2,203.12	\$2,203.12	Author ctbs-subtests, report generator, plan book scoring, ect		✓		
150	1100026104200000180704435	200500861	7/28/04	xerox corp	\$6,379.34	\$6,379.34	To cover excess charges for xerox copier from the 2003-2004 in the district for copiers at respective schools: Services building, EOCHS, Board office, Educational support services	✓			this was payment was due to excess charges that could have been avoided.

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151	1100025105920000280204435	200402555	11/5/03	xerox corp	\$2,381.47	\$2,381.47	Xerox 5995 12 monthly lease payments of \$2,353.31 copies above 80,000 billed @ .067 per copy		✓		
152	1100025105920000280204435	200500725	7/28/04	xerox corp	\$1,727.29	\$1,727.29	Xerox copier 5892 monthly base cost of 702.94, excess copies @ .0085, maintenance & supplies included except paper and staples		✓		
153	1100025105920000280204435	200501956	9/15/04	xerox corp	\$2,456.55	\$2,456.55	Division of business services xerox 5995 3 month payment lease of \$2,353.31 copies billed @ .0067 per copy monthly		✓		
154	1100025105920000280205503	200500100	6/22/04	superior group	\$3,711.00	\$3,711.00	Printing of 30,000 english language lunch application for fiscal year 2005 & printing of 6,000 spanish language lunch application for fiscal year 2005. Each package consists of 4 parts bounded.		✓		
155	1100025105920000280205503	200503400	11/17/04	superior group	\$2,450.00	\$2,450.00	Printing of 1,000 2pt po requisitions forms & 1,000 6pt purchase order forms		✓		
156	1100025105920000280206661	200500061	6/16/04	mark kramer	\$1,308.44	\$1,308.44	Reimbursement of expenses to attend the assoc. of school business officials international annual meeting Cincinnati, Ohio for one employee		✓		
157	1100025105920000280206685	200500307	7/14/04	pomerantz staffing services	\$3,022.87	\$3,022.87	Temporary personnel for the division of business services from 7/1/04 - 6/30/05		✓		due to turnover, temp service is needed.
158	1100025105920000280210000	200406273	4/28/04	stempler's drapery & carpet	\$2,237.80	\$2,237.80	Payment for fabrication and installation of drapery at East Orange district building 1st floor personnel department		✓		
159	1100025105920000280216673	200500179	7/6/04	rinaldi associates	\$2,022.30	\$2,022.30	Advertisements for career opportunities for the 2004-2005 school year-for Star Ledger after school & Saturday teaching positions		✓		
160	1100025105920000280225003	200501591	8/31/04	c3 strategies	\$19,750.00	\$19,750.00	Printing services for 13,000 student parent hand books -2004(64 page brochure)		✓		
161	1100025105920000280225003	200505799	3/18/05	hawk graphics	\$1,682.13	\$1,682.13	Printing services for 9,500- 2005 Superintendents community newsletters		✓		
162	1100025105920000280235503	200501638	9/1/04	superior forms & computer supplies, inc.	\$2,000.00	\$2,000.00	Print 2004-2005 data services schedule 31 pages		✓		
163	1100025105920000280235503	200502912	10/27/04	superior forms & computer supplies, inc.	\$9,158.41	\$9,158.41	NJ attendance register form, middle school report cards, high school report cards, legal notice mailers, mid-quarter notice mailers.		✓		

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164	1100025105920000280235506	200506791	5/3/05	ctb/mcgraw-hill	\$23,582.88	\$23,582.88	Author ctb-bma plan 1 all level scoring, report generator grades 5, 7, ect		✓		
165	1100025203400000280200000	200502760	10/20/04	educational management associates, inc.	\$12,000.00	\$12,000.00	Benefit maintenance and upload on as400-interface eddata with the ims po req, benefit maintenance and upload on as400		✓		
166	1100025205000000280204418	200501093	8/9/04	mcs business technologies	\$20,500.00	\$20,500.00	Software subscription for i series 1-year, software support, ect		✓		
167	1100026104200000180704421	200500300	7/13/04	atlantic elevator co., inc.	\$1,340.29	\$1,340.29	Repair service district wide elevators by repair technician & assistant technician for 2004-2005		✓		
168	1100026104200002160704416	200502804	10/20/04	trane	\$2,900.00	\$2,900.00	Proprietary Truth hvac repair & service-switch all air handlers from cooling to heating. it needs to be done to heat all classrooms and offices.		✓		
169	1100026104200002170704421	200500647	7/22/04	atlantic elevator co., inc.	\$480.00	\$480.00	Monthly preventative maintenance fee 2004-2005 school year repair & assistant technician at various schools of East Orange district		✓		
170	1100026104200002170704404	200502025	9/20/04	shauger property services, inc	\$3,000.00	\$3,000.00	Emergency call approved by the Superintendent of schools to service the Healy Middle School. Power jet clogged sewer line camera line after unclogging.		✓		
171	1100026104200002170704411	200501576	8/30/04	devin contracting, inc.	\$10,090.00	\$10,090.00	Patrick Healy Middle School-provide labor, material and supervision to remove glued down carpet, clean and prepare surface area. Installed tiles and cove base around perimeter area		✓		
172	1100026104200002170704424	200505416	3/2/05	emergency pest control, inc.	\$375.00	\$375.00	Exterminator service-epc will perform a clean out and will inspect for openings and use steel wool to close up any small openings. Epc will fog spray when necessary and use gel bait on all cracks and crevices		✓		
173	1100026104200003040704401	200501980	9/15/04	master tree service, inc.	\$3,000.00	\$3,000.00	Prune all trees overhanging play area. remove all dead wood overhanging play area. cut and removed 1/2 mulberry tree hanging over fence, cut back all trees to fence line. cut & remove dead limbs hanging over fence oak tree. John Albert School		✓		
174	1100026104200003040704405	200504009	12/16/04	lamco plumbing & heating	\$2,500.00	\$2,500.00	To supply a temporary rental boiler for Langston Hughes School, the following services are included: rental boiler, drop off and pick up, hook-up & disconnect, start up & additional stack		✓		

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175	1100026104200003040704416	200505535	3/8/05	fahrenheit, inc.	\$6,500.00	\$6,500.00	Service hot water heater leaking out of relief valve. remove entire gas burner assemble disconnecting all gas solenoid valves, safety's & wiring in order to remove main fire tube assembly there was a large amount of calcium and corrosion deposits around core of fire tubes, which caused severe damage to main assembly.		✓		
176	1100026104200003060704405	200502420	10/1/04	cj vanderbeck & son, inc.	\$22,900.00	\$22,900.00	Monthly rental of temporary boiler. 2 months rental at \$9,700 per month, rental for 1/6/05 thru 2/6/05 & 2/7/05 thru 3/7/05.		✓		
177	1100026104200003060704411	200504822	2/2/05	hannon's floor covering	\$3,867.00	\$3,867.00	Removal of existing carpet in auditorium aisles, furnish and install mannington lumberjack broadloom carpeting wall toward direct glue down method. remove and replace existing vinyl transition edging and vinyl base with new.		✓		
178	1100026104200003060704416	200504352	1/11/05	cj vanderbeck & son, inc.	\$19,400.00	\$19,400.00	Invoice indicated the rental of a temporary boiler for two months at a rate of \$9700 per month. The rental periods were for 1/6/05 thru 2/6/05 & 2/7/05 through 3/7/05.		✓		
179	1100026104200003060704438	200503784	12/8/04	tti environmental, inc.	\$1,000.00	\$1,000.00	Preparation of plans and specifications for asbestos testing		✓		this service is needed to insure the safety of the school building.
180	1100026104200003070704413	200503638	12/1/04	shauger property services, inc	\$28,489.00	\$24,849.00	Remove all debris and damaged areas of roof over auditorium, install new layer of insulation board over remaining roof pinched to scuppers, install new layer of rubber roofing over insulation board install flashing to the coping on the parapets at Whitney Houston Academy.		✓		
181	1100026104200003080704412	200504350	1/11/05	jewel electric supply co.	\$4,933.00	\$4,933.00	Splitters, connectors, and wire		✓		electrical equipment that is needed
182	1100026104200003090704405	200502836	10/22/04	cj vanderbeck & son, inc.	\$16,925.00	\$16,925.00	Installation of triplex boiler feed unit at the Dionne Warwick Institute. Includes labor and materials		✓		boiler unit is needed in the school
183	1100026104200003090704412	200500890	8/2/04	glasstech, inc.	\$6,245.00	\$6,245.00	Furnish and install 1/4" clear plate glass for fixed windows/ 1st floor various dimensions		✓		repairs were needed at the school and a state contract was used
184	1100026104200003090704416	200500884	8/2/04	insucom	\$9,360.00	\$9,360.00	Furnish and install new battery charge with new battery. Test new automatic transfer switch		✓		repairs were needed at the school and a state contract was used
185	1100026104200003100704413	200501582	8/30/04	shauger property services, inc	\$14,844.00	\$14,844.00	Roof diagnosis and repair at Ecole Toussant Louverture.		✓		
186	1100026104200003120700000	200407915	6/25/04	tbe construction management	\$3,316.00	\$3,316.00	Removal of old piping and re-pipe water supply line where it comes into building and insulate pipe and purchase permit for the work.		✓		this was a needed repair in the school
187	1100026104200003120704424	200505411	3/2/05	emergency pest control, inc.	\$825.00	\$825.00	Conducted inspection, removed rats, replaced rodent bait stations, and treated for roaches.		✓		pest control is needed for safety of students and general cleanliness issues

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188	1100026104200000180704438	200504819	2/2/05	capitol environmental services	\$2,660.00	\$2,660.00	Repacking, disposal, & transportation of assorted chemicals at Jackson Academy and services building on Feb 22, 2005 to cycle chem in Elizabeth, NJ.		✓		removal of chemicals is needed for safety reasons
189	1100026104200003380700000	200504323	1/7/05	city of East Orange building division	\$44,521.00	\$44,521.00	Repave entire driveway and parking area at Johnnie Cochran Jr Academy.		✓		per the assistant ba, the district participates with the city of East Orange for several items. one of these items is paving since the city has a contract for this services and usually has a better contract than the district can obtain. the district pays the city for the work done by the city contractor.
190	1100026104200003390704412	200505315	2/17/05	glasstech, inc.	\$1,675.00	\$1,675.00	Install 1/4 bronze tempered glass at Wahlstrom, material only.		✓		repairs were needed at the school
191	1100026104200003390704416	200505121	2/10/05	johnson controls, inc.	\$4,440.00	\$4,440.00	Check operation of air handler units, calibrate all transmitters, and adjust all actuators.		✓		mechanical repairs at the wahlstrom school
192	1100026203000000180700000	200500439	7/15/04	ullo & gleeson associates, inc	\$4,850.00	\$4,850.00	Six months of periodic surveillance of all buildings within the district.		✓		this service is needed to insure the safety of district buildings
193	1100026203000000280694104	200406893	5/20/04	pronesti surveying, inc.	\$900.00	\$900.00	Surveying services at the front sidewalk entrance to the gallery triumphs at Campus High School.		✓		relates to the repair of the high school
194	1100026203000000280694342	200504005	12/16/04	fuller appraisal associates	\$3,500.00	\$3,500.00	A narrative appraisal report for 16 Winans Street/ 45 North Arlington Avenue because the building will be bought by the state then demolished to build the Tyson School.		✓		this service is reasonable to allow for the highest evaluation for the sale of the building
195	1100026203000000280694341	200501376	8/23/04	porcello engineering, inc.	\$2,970.61	\$2,970.61	Settlement agreement with asbestos consultants for services rendered.			✓	settlements for payments owed for services rendered. legal fees need to be further investigatged.
196	1100026203000000280694342	200504006	12/16/04	dale r. kilpatrick, mai	\$2,950.00	\$2,950.00	A narrative appraisal report for 16 Winans Street/ 45 North Arlington Avenue because the building will be bought by the state then demolished to build the Tyson School.		✓		this service is reasonable to allow for the highest evaluation for the sale of the building
197	1100026203000000280694343	200504007	12/16/04	nj k-12 architects, llc	\$15,000.00	\$17,500.00	Perform a feasibility study to determine the requirements to locate the service building at the Fourth Avenue School		✓		cost of ensuring compliance requirements for a district building.
198	1100026204200000180700000	200501719	9/3/04	prehensive building supplies,	\$700.00	\$3,500.00	Pick-up, clean, treat, and return dust mops on the 1st and 3rd week of the month for each school		✓		services are needed to help keep the schools clean.
199	1100026204200000180704401	200505967	3/30/05	trugreen chemlawn	\$9,880.00	\$9,880.00	Services include fertilization, crab grass and weed controls, preventative shrub control, and lime at 10 district locations		✓		landscaping services needed to maintain property at district locations
200	1100026204200000180704424	200501206	8/16/04	emergency pest control, inc.	\$6,750.00	\$6,750.00	Cleanout of all schools for general pests. Treatments of bathrooms, kitchens, and re-inspections of any openings where rodents May be entering and advising on how to properly close the openings		✓		cleanout of rodents before the schools open for the year. relates to safety and cleanliness of schools
201	1100026204200000180704441	200505592	3/11/05	city of East Orange	\$61,725.00	\$75,000.00	Cost of snow removal and road salting for 3 dates in January at district location		✓		removal of snow is a reasonable cost to allow the schools to function efficiently and safely

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202	1100026204200000180704442	200500302	7/13/04	a.b.c.s. pool service, inc.	\$190.00	\$190.00	Service of the chemical control system at hart middle school twice a month for one month		✓		maintenance of pool is needed for safety and cleanliness reasons
203	1100026204200000180704444	200406569	5/11/04	northeast equipment	\$2,970.00	\$2,970.00	Grounds machinery for mtce, repairs, parts, and labor		✓		equipment was needed for grounds maintenance
204	1100026204200000180704445	200407449	6/9/04	pat's auto repairs	\$775.44	\$775.44	New heavy duty firestone tires, mount, wheel alignments, lubed, oil, filter, and add all fluids for 2001 dodge- license # mg49155		✓		repairs made to a district car
205	1100026204200000180704445	200404176	2/3/04	East Orange glass & mirror co	\$230.00	\$230.00	Replace right rear door glass for ford 3350 with license # mg46442		✓		repairs made to a district car
206	1100026204200000180704445	200502410	9/30/04	pat's auto repairs	\$1,100.00	\$1,100.00	New y pipe and converter, complete exhaust system cat back, nuts & bolts, gaskets, hanger, and labor for 94' gmc license # g41594		✓		repairs made to a district car
207	1100026204200000180704445	200503244	11/12/04	pat's auto repairs	\$1,590.23	\$1,590.23	Repairs to bus 3 - license # 7553a-sz including new from tires, clams, hanger, muffler, tail pipe, oil, and labor		✓		repairs made to a district car
208	1100026204200000180704445	200506423	4/19/05	city of East Orange	\$1,886.23	\$15,000.00	Labor and maintenance for gmc 2001 for parts including oil pan gasket, oil cooler line, air intake system, and replacement of timing cover		✓		repairs made to a district automobile.
209	1519010006100003140146000	200400510	8/4/03	metro fire & communications systems, inc.	\$8,000.00	\$32,000.00	Quarterly payment for maintenance work on fire & security alarms throughout the school district for the 2003-2004 school year		✓		maintenance of fire & security alarms relates directly to the safety of students and staff
210	1100026204200000280224407	200503745	12/7/04	metro fire & communications systems, inc.	\$14,919.35	\$14,919.35	Connection of 2 existing fire alarm control panels to be networked together, serial interface board, upgrade panels, monitor module, control module, camera, door lock, power supply, digital video recorder, and labor		✓		maintenance of fire & security system relates directly to the safety of students and staff
211	1100026204200000280224415	200503746	12/7/04	simplex grinnell	\$21,300.00	\$38,600.00	Install a two way communications system at howard school. Work included installation and supply electronic materials to 16 additional classrooms, 2 corridors, and one exterior play area		✓		an intercom system relates to safety and communication
212	1100026204200000280224425	200406123	4/28/04	nextel communications	\$4,215.02	\$20,000.00	Additional cost to cover access charges for wireless communications	✓			cellular phones can be expensed by some staff, but this is excessive. too many staff members are getting cell phones paid for
213	1100026204200000280224428	200500178	7/6/04	allegro sanitation, inc.	\$13,459.35	\$13,459.35	Cost of pick up and emptying of dumpster units at various district sites for one month		✓		waste removal at district sites is necessary
214	1100026204200000280690000	200406057	4/23/04	bergen sign co.	\$3,450.00	\$3,450.00	Cost of manufacture, delivery, and installation of two signs for Glenwood Campus Alternative School. One of two equal payments		✓		every school has a signage as to its name
215	11000262042000001010704402	200502530	10/7/04	tec-con contractors, inc.	\$4,300.00	\$4,300.00	Remove one pair of gates and an additional panel to widen the opening to the westerly loading dock to the full width of the driveway. Also remove railing and pour concrete in grass area at Campus High School		✓		changes were needed for the loading dock of the school
216	11000262042000001450704402	200501977	9/15/04	guardian fence co., inc.	\$3,300.00	\$3,300.00	Furnish and labor all materials to erect a chain link fence enclosure with one pedestrian gate at Glenwood Campus		✓		the fence is needed for multiple reasons, mainly safety

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217	1100026204200003060704402	200502539	10/11/04	guardian fence co., inc.	\$9,890.00	\$9,890.00	Install 8 foot high chain link fence and one pedestrian gate at Langston Hughes School		✓		the fence is needed for multiple reasons, mainly safety
218	1100026204410000180684801	200503022	10/28/04	532 holding co. llc	\$8,000.00	\$8,000.00	Lease payment for November 2004 for rent of the property at 532 North Grove St. due to the relocation of the service dept.		✓		rent payment for the service building
219	1100026204410000300300000	200500958	8/3/04	church at the crossroads	\$2,559.00	\$30,559.00	Lease payment for one month for rental for space as identified in the agreement between the EOBOE. and the church at the crossroads for the district's year round Enrollment Center		✓		rent payment for the church at the crossroads location
220	1500024005000003380380000	200502894	10/27/04	towne & country banquets	\$205.00	\$205.00	Grilled salmon, macaroni and cheese, caesar salad, and strawberry cheesecake for school leadership council	✓			catering is an inconclusive cost
221	1500024005000003380380000	200507348	5/19/05	appliance authority inc	\$588.50	\$588.50	Summit refrigerators delivered to the middle school		✓		
222	1500024005000003380380000	200507609	6/6/05	grand rental station	\$289.50	\$289.50	Tables and chairs rental for middle school academy bbq	✓			the rental of tables & chairs for the middle school academy bbq are not necessary as there is not a clear reason for hosting a bbq.
223	1119010006400000280250000	200405502	3/31/2004	scott foresman-addison wesle	\$1,649.72	\$2,021.25	The purchase order is for past due payments for invoices: 402941 at 3/16/04 and 403499 at 4/26/04 with po # 200402854 & 200403134 respectively. Invoice # 189379 at 11/14/03 was listed as a credit balance (paid).		✓		
224	1100026204900000280354436	200507658	6/10/05	city of East Orange police department	\$130,809.20	\$130,809.20	Police officers assigned to various locations throughout the district for the 2004-05 school year		✓		
225	1100026205200000280205101	200501026	8/6/04	fleet insurance services, llc	\$100,138.00	\$100,138.00	NJ school boards assn ins group/imi - renewal		✓		
226	1100026205200000280205104	200501023	8/5/04	bollinger fowler co.	\$55,000.00	\$55,000.00	Renewal of student accident insurance		✓		
227	1100026205900000180680000	200503084	11/3/04	xerox corp	\$332.00	\$332.00	Relocation of equipment from business services division to division of safety & environmental		✓		
228	1100026205900000180700000	200407353	6/9/04	rutgers-the state university center for government services	\$278.00	\$278.00	Program fees for 2 employees to attend the supervisory skills program		✓		
229	1100026205900000180700000	200505214	2/16/05	patricia a. moss	\$64.02	\$64.02	Funds to cover the cost of expenses incurred in conjunction with attendance "mistake free grammar & proofreading" workshop		✓		
230	1100026205900000180700000	200504365	1/12/05	luis raymondi	\$54.00	\$54.00	Funds to cover the cost of mileage incurred by the maintenance employee		✓		

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231	1100026205900000280220000	200501081	8/9/04	advanced recovery, inc.	\$1,500.00	\$1,500.00	Funds to cover the pick-up of various computers on behalf of the East Orange School District.		✓		
232	1100026205900000280220000	200501355	8/18/04	brantley bros. moving & storage co.	\$24,403.00	\$24,403.00	Funds to cover costs for relocating the Carver Elementary school, 410 N. Grove Street, East Orange to the Glenwood Campus, 135 Glenwood Avenue, East Orange.		✓		
233	1100026205900000280226677	200503172	11/10/04	travel with steve	\$279.30	\$279.30	Funds to cover the cost associated with student staying at the Comfort Inn West in Atlantic City for a presentation for the njsba convention on 10/20/2004		✓		
234	1100026205900000280356661	200407358	6/9/04	bally's park place	\$318.00	\$318.00	Night hotel accommodations for one employee, a security supv for the 2004 police security expo at the Atlantic City Convention Center June 22 and 23, 2004.		✓		
235	1100026205900000280694435	200503236	11/12/04	hudson blue print co., inc.	\$136.49	\$136.49	Funds to cover professional copying services for the division of aec services 500 original drawings @2.00 each. Pick up and delivery included.		✓		
236	1100026205900000280696661	200502058	9/22/04	lorman education services	\$299.00	\$299.00	Seminar on construction contracts and purchase orders in New Jersey on 09/30/04 at the Parsippany Holiday Inn Hotel & Suites		✓		
237	1100026205900000280696677	200502050	9/22/04	salvatore cammarata	\$182.40	\$300.00	Funds to cover cost of mileage incurred for the following months: July-December 2004 and January-June 2005		✓		
238	1500022105000003070070000	200504266	1/5/05	brand travel service	\$930.60	\$930.60	Funds to cover the cost of air travel to ncee national conference Orlando, Florida, February 9-13, 2005		✓		
239	1500022305000003040040000	200504183	12/22/04	marion wilson	\$660.00	\$660.00	Fund to cover the cost of attending the sfa experienced sites conference 2005 at Disney's Coronado Springs Resort in Orlando, Florida on Monday, January 24, 2005 through January 26, 2005		✓		
240	1500022105000003070070000	200504851	2/2/05	sharon johnson-mercier	\$947.35	\$947.35	Funds to cover the cost of attending the ncee national conference Orlando Florida February 9-13 2005.		✓		
241	1500022105000003090090000	200407084	5/27/04	treasurer, state of New Jersey	\$300.00	\$300.00	Fund to cover registration fee for four employees to attend a conference on 6/4/04, entitled: "bull's eye", using data to target instruction and improve student board agenda.		✓		

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242	1500022105000003090090000	200501989	9/16/04	blair ross	\$86.40	\$86.40	Reimbursement of funds for mileage meals and other related expenses incurred during a conference in Cranbury, NJ on 9/20-22/04		✓		
243	1500022105000003090090000	200502661	10/14/04	mary inglis	\$716.05	\$716.05	Reimbursement of funds for mileage, tolls, lodging, meals, registration and any other funds encumbered during a conference in Baltimore, MD on 10/14-15/04		✓		
244	1500022105000003090090000	200504089	12/20/04	flore-nadeige b. randolph	\$952.81	\$952.81	Reimbursement of funds incurred during the america's choice nat'l conference in Orlando, FL on 2/8 - 12/05 for travel, meals, lodging and other related expenses		✓		
245	1500022105000003090090000	200506504	4/22/05	gloria p. watson, petty cash	\$375.06	\$375.06	Replenish petty cash		✓		
246	1500022105000003110110000	200505221	2/16/05	peer mediation programs	\$390.00	\$390.00	Registration fee for an employee attend a 2 day workshop 3/3, 3/4/05 Cherry Hill, NJ		✓		
247	1500022105000003120120000	200500628	7/22/04	leslie shults	\$608.16	\$608.16	Reimbursement for one employee for food, lodging, and travel for the america's choice principal's academy July 25-28, 2004, Philadelphia, PA			✓	there was no completed application form, no professional conference meeting report/resolution form.
248	1500022203000003070070000	200506101	4/6/05	sagebrush corporation	\$900.00	\$900.00	Spectrum circ/cat support		✓		library system support
249	1500022205000002150150000	200505204	2/16/05	nicholas masia	\$1,529.00	\$1,529.00	Funds to cover transportation, hotel accommodations meals and gratuities for the annual nctm conference in Anaheim, California on April 6-9, 2005		✓		
250	1500022205000003060060000	200504586	1/19/05	towne & country banquets	\$647.50	\$647.50	Fund to cover staff dinner for parent workshop presenters. Menu: herb roasted chicken w/garlic, fried wingettes, macaroni & cheese, collard greens, cornbread, salad, dessert & beverages, ice, and paper goods.	✓			catering is an inconclusive cost

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251	1500022205000003080080000	200505864	3/23/05	professional development associates, inc.	\$1,600.00	\$1,600.00	Apple i movie training workshop - 3/30/05. Work performed at Mildred Barry Garvin School.		✓		per the assistant ba, the district purchases computers and as to ensure staff knew how to use these computers in the classroom, purchase in-service time from this consultant. this is considered part of the staff development costs for these computers.
252	1500022205000003140140000	200502155	9/22/04	lightspan/plato learning	\$3,300.00	\$3,300.00	The lightspan network subscription		✓		
253	1500022205000003360360000	200507111	5/11/05	riverdeep, inc.	\$18,900.00	\$18,900.00	Dest read crse i25 user subscrip. Dest rdng crse ii subscription 25 user. Dest math msc iv subscription 25 user. Dest math msc v subscription 25 user.		✓		
254	1500022303200001010010000	200501900	9/15/04	southern regional education board	\$24,145.00	\$24,145.00	Funds to cover school reform developer's fee for East Orange Campus High School 2004-2005 school year		✓		
255	1500022303200003040040000	200507437	5/24/05	joan mcmorris	\$1,500.00	\$1,500.00	Funds to cover costs for consultant training fee for sfa whole school reform-- model for staff at Dr. John Howard School- June 1, 2, 3, 2005. (literacy consultant training services)		✓		
256	1500022303200003050050000	200501894	9/15/04	national center on education and the economy	\$70,000.00	\$70,000.00	Funds to cover school reform developer's fee for Carver Institute school year 2004-2005		✓		
257	1500022303200003060060000	200505344	2/23/05	aliya s. king	\$11,250.00	\$11,250.00	Funds to cover presentation of "write on" writer in residence program for 3rd and 4th grade students and writing workshops for teachers		✓		
258	1500022303200003070070000	200501895	9/15/04	national center on education and the economy	\$42,000.00	\$42,000.00	Funds to cover school reform developer's fee for Houston Academy school year 2004-2005		✓		
259	1500022303200003360360000	200501898	9/15/04	national center on education and the economy	\$45,500.00	\$45,500.00	Funds to cover school reform developer's fee for Fourth Ave school year 2004-2006		✓		total submitted expenses equaled the total paid against the po. there is a \$16.11 difference between the original po amount and the total paid against the po.

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260	1500022305000001010010000	200500316	7/14/04	lisa e. bennett	\$1,569.49	\$1,585.60	Funds to cover transportation, hotel, registration, meals and other expenses for the conference 2004 sponsored by thomson/course technology in San Antonio, Texas on March 24-26, 2004 at cost of \$1,585.6 to the district.		✓		
261	1500022305000001010010000	200503122	11/10/04	liv r pomasan	\$75.00	\$75.00	Funds to cover fee paid for the twenty-eighth science conference on October 12,13, 2004 in Somerset, NJ for an employee		✓		the total submitted expenses for training added up to \$1,168.10, which was the total amount paid against the po.
262	1500022305000001010010000	200504555	1/19/05	natasha faustima	\$1,168.10	\$1,305.00	Funds to cover airfare, lodging, meals, and gratuities for the xerox training center, Rochester, New York on Nov. 8-12, 2004.			✓	there was no completed application form, no professional conference meeting report/resolution form.
263	1500022305000001020020000	200506192	4/7/05	brenda porter	\$289.70	\$289.70	Funds to cover registration fees and lodging for the New Jersey state school nurse's overnight conference on March 11, 2005			✓	there was no completed application form, no professional conference meeting report/resolution form.
264	1500022305000002160160000	200502249	9/29/04	roberta leveson	\$219.00	\$219.00	Funds to cover registration fee and hotel costs incurred at a professional conference on 10/24, 25/04 in Parsippany, NJ			✓	there was no completed application form, no professional conference meeting report/resolution form.
265	1500022305000003040040000	200503099	11/3/04	christine mcada	\$255.00	\$255.00	Fund to cover the registration fee for attending the national association for gifted children conference in Salt Lake City, Utah on November, 3-8, 2004.			✓	there is completed approval/disapproval form, however, there is no evidence of approver signature.

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266	1500022305000003040040000	200504583	1/19/05	judith hampson	\$398.00	\$398.00	Fund to cover the cost of attending the sfa experienced sites conference 2005 at Disney's Coronado Springs Resort in Orlando, Florida on Monday, January 24, 2005 through January 26, 2005			✓	there was no completed application form, no professional conference meeting report/resolution form.
267	1500024005000003040040000	200507175	5/13/05	omni travel & t	\$968.60	\$968.60	Funds to cover travel cost from Liberty International Airport in Newark, NJ to Lexington, KY on June 1, 2005 and returning on June 5, 2005. Tickets purchased for coach, student; and parent. Reason for travel is not stated.			✓	there was no completed application form, no professional conference meeting report/resolution form.
268	1500022305000003050050000	200500205	7/7/04	corey w. younge	\$716.00	\$716.00	Funds to cover out of packet expenses hotels and meals for america's choice conference, July 25-28, 2004.			✓	there was no completed application form, no professional conference meeting report/resolution form.
269	1500022305000003050050000	200504671	1/26/05	corey w. younge	\$1,237.01	\$1,237.01	Fund to cover out of packet expenses such as lodging/gratuities airfare incurred during the conference in Orlando, Florida February 9-13, 2005.			✓	there was no completed application form, no professional conference meeting report/resolution form.
270	1500022305000003050050000	200506533	4/27/05	applebaum train	\$159.00	\$159.00	Fund to cover registration fee for workshop motivating difficult, disruptive and disinterested students, date of workshop - May 17, 2005.		✓		
271	1500022305000003060060000	200504659	1/26/05	maisha segraves	\$325.00	\$325.00	Fund to cover hotel, meals and educational materials associated with the 7th annual conf-NJ kindergarten teachers, Atlantic City, NJ on February 24-25, 2005.			✓	there was no completed application form, no professional conference meeting report/resolution form.
272	1500022305000003090090000	200501595	8/31/04	quality caterer	\$540.00	\$540.00	Breakfast for staff on 9/2/04. This breakfast was supposed to be served by chartwell but the district was informed by the chartwells that a hot breakfast could not be provided on that date. Menu-fried whiting, grits, eggs, rolls, biscuits, turkey and beef, sausage, bacon, orange juice, coffee, tea.	✓			catering is an inconclusive cost
273	1500022305000003090090000	200503735	12/3/04	just fish seafood restaurant	\$800.00	\$800.00	Breakfast meeting and incentive program for 12/22/04 at 8 am. Menu - whiting fish, salmon cakes, grits, eggs, biscuits, home fries, bacon (beef & turkey, coffee, tea and juice, set up & delivery.	✓			catering is an inconclusive cost
274	1500022305000003100100000	200502243	9/29/04	voyager expanded learning	\$1,500.00	\$1,500.00	Funds to cover fee for voyager training session for saturday program at Louverture School on Saturday October 2, 2004 from 9am to 1pm.		✓		educational related training session
275	1500022305000003100100000	200507115	5/11/05	advanced office systems	\$200.00	\$200.00	Funds to cover the cost of service call to move copier machine		✓		
276	1500022305000003110110000	200504381	1/12/05	diane f mungliello	\$314.14	\$314.14	Funds to cover transportation expenses for an employeeto attend sfa conference, Orlando Florida on January 24-26, 2005			✓	there was no completed application form, no professional conference meeting report/resolution form.

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277	1500022305000003110110000	200506368	4/14/05	robomedia, inc.	\$1,000.00	\$1,000.00	Funds to cover assembly program - million dollar machine (robot). life skills/drug prevention assemblies for the students in grades pk-6. May 16, 2005.		✓		
278	1500022305000003140140000	200500496	7/21/04	gladys calhoun	\$720.62	\$720.62	Funds to cover registration fee, lodging, mileage/tolls, and meals associated with attendance at the second annual summer reading first urban literacy and early literacy conference, Atlantic City, NJ August 1-4, 2004.		✓		
279	1500022305000003380380000	200502602	10/13/04	kathleen mcdermott	\$762.92	\$762.92	Fund to cover transportation lodging, and meals associated with the sfa experienced site conference in New Orleans, Louisiana on November 1-5, 2004		✓		
280	1500022305000003390390000	200506068	4/5/05	applebaum training institute	\$399.00	\$399.00	Funds to cover registration fee for three attendees, associated with attending "collaborating, co-teaching & inclusion strategies for success" workshop on April 13, 2005 in Sugar Land, Texas.		✓		
281	1500024003000001010010000	200407876	6/23/04	jerry semper	\$1,000.00	\$1,000.00	Payment for the keynote speech delivered to the class of 2004 at the June 28, 2004 commencement ceremony.		✓		
282	1500024005000001010010000	200502692	10/19/04	nextel communications	\$7,435.93	\$7,435.93	Expenses for 38 nextel cell phones. \$1,154.89 monthly payment plus \$6,281.04 outstanding balance.	✓			no explanation in relation to the use of these cell phones. the district should reconsider the payment for the use of excessive amount of phones.
283	1500024005000001010010000	200502824	10/22/04	mcdaniel distributors	\$12,600.00	\$12,600.00	Gildan gym shirt with school logo printed on the shirt. (4,000 pieces)		✓		
284	1500024005000001010010000	200505006	2/9/05	the gym source, inc.	\$195.00	\$195.00	Service call for treadmills and cybex weight training equipment.		✓		
285	1500024005000001010014435	200501964	9/15/04	xerox corp	\$395.00	\$395.00	Digipath 3.0 color prod scanner.		✓		
286	1500024005000001020020000	200500486	7/21/04	wayne holland, ii	\$218.56	\$218.56	Funds to cover mileage expenses during September through December 2003 for attendance/truancy officer		✓		
287	1500024005000001020020000	200501410	8/25/04	kji electronics, inc.	\$1,953.00	\$1,953.00	lc-f3.s vhf handheld radios ht's each with individual 1.5 hour rapid chargers batteries and belt clips.		✓		
288	1500024005000001020020000	200502154	9/22/04	banana sound productions inc	\$1,700.00	\$1,700.00	10 hours to remove sound system from 34 N. Walnut Street to install at Campus 9, 129 Renshaw Ave, East Orange, NJ 07017		✓		
289	1500024005000001020020000	200504807	1/31/05	nicholas deltufo - petty cash	\$343.46	\$343.46	To replenish petty cash for Campus 9.		✓		

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290	1500024005000001020020000	200504522	1/19/05	ocela i. fair	\$157.44	\$157.44	Funds to cover mileage expenses incurred for attendance officer for the months October through January 2004-05 school year.		✓		
291	1500024005000001020020000	200503937	12/15/04	lerro enterprises, inc.	\$10,000.00	\$10,000.00	Payment for trophies /plaques for celebration of learning in May, 2005. estimate of 690 trophies @\$10 each, estimate of 1 trophies @\$100, estimate of 6 trophies @\$35 each. bid# 1357	✓			
292	1500024005000001020020000	200507199	5/13/05	mark fischer	\$1,000.00	\$1,000.00	Dj sound system, party lights for Campus 9 social Friday, June 10, 2005 6pm to 10pm in Campus gymnasium	✓			a dj sound system is not necessary.
293	1500024005000002030030000	200500632	7/22/04	nigel sangster	\$570.20	\$570.20	Fund to cover lodging, meals and mileage for america's choice conference - July 26-28, 2004 in Philadelphia, PA		✓		
294	1500024005000002030030000	200500631	7/22/04	iris johnson	\$423.74	\$423.74	Fund to cover lodging, meals and mileage for america's choice conference - July 26-28, 2004 in Philadelphia, PA		✓		
295	1500024005000002030030000	200500939	8/3/04	charles p repka	\$2,161.00	\$2,161.00	Fund to cover fees associated with cd recording for cts choir cd. (1000 pressed cd's with jewel cases and shrink wrap, 1000 4 page insert w/color front and b&w rear tray card, cost of copyright license for all songs, cd label film, mastering and production fees, shipping.)	✓			
296	1500024005000002030030000	200502714	10/20/04	samuel french, inc.	\$260.00	\$260.00	Royalty provisions: medea (rudall), electra (mcguinness). three performance dates.		✓		
297	1500024005000002030030000	200505364	2/23/05	laura trimmings	\$592.70	\$592.70	To replenish petty cash for Cicely Tyson School.		✓		
298	1500024005000002030030000	200506041	3/30/05	quality caterers	\$427.50	\$427.50	Box lunches: sandwiches, assorted fruit, potato chips, dessert. side items: lettuce tomato, red onion, sweet & hot peppers. Assorted can sodas and individual spring waters for cast members of "Hello Dolly" on March 31, 2005	✓			catering is an inconclusive cost
299	1500024005000002030030000	200502677	10/15/04	olsen's florist	\$400.00	\$400.00	Flowers, corsages, centerpieces for Cicely Tyson School of performing and fine arts Sunday series, October 17, 2004.	✓			
300	1500024005000002150150000	200407416	6/9/04	olsen's florist	\$170.00	\$170.00	Corsages, buttoneer, large graduation flowers, baskets - graduation flowers for John L. Costley School.	✓			
301	1500024005000002150150000	200500505	7/21/04	roxolana potter	\$900.00	\$900.00	Funds to cover costs of transportation, hotel, and meals for america's choice principal conference on July 25-29, 2004 in Philadelphia, PA		✓		

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302	1500024005000002150150000	200502079	9/22/04	nicholas masia	\$119.89	\$119.89	Mileage for america's choice institute training on September 28 - October 1, 2004		✓		
303	1500024005000002160160000	200502571	10/13/04	zita corporation	\$425.00	\$425.00	Repair of musical instruments		✓		
304	1500024005000002160160000	200506350	4/13/05	nextel communications	\$750.00	\$750.00	Phone service for 7 nextel units for an estimate of \$187.50 per month. One of the bill is for the phone # (903) 789-6659 is amounted for \$374.32	✓			no explanation in relation to the use of these cell phones.
305	1500024005000002170170000	200407549	6/15/04	olsen's florist	\$184.50	\$184.50	Double carnations - white with green tips and green ribbons boutonnières - white with green tips flower basket (large) for graduation for Patrick F Healy School.	✓			
306	1500024005000002170170000	200501694	9/1/04	f & b caterers	\$1,291.50	\$1,291.50	Deluxe continental breakfast for all staff on September 2, 2004. breakfast will be served at 8am, in the teacher's lounge. Deluxe luncheon (wraps, sandwiches, toss salad, soda, water, cheese cake, brownies, etc) for staff on September 2, 2004, at 12pm, in the teacher's lounge	✓			catering is an inconclusive cost
307	1500024005000002170170000	200505409	3/2/05	lenworth gunther	\$1,000.00	\$1,000.00	Motivational assemblies to take place on, March 3, 2005. Two major assemblies to students at the Patrick Healy School on March 4, 2005, in presentation for the gepa state exams. The assemblies ran from 8:30am to 11:30 am		✓		this was an educational assembly for the students
308	1500024005000002170170000	200505408	3/2/05	detective calvin hart	\$500.00	\$500.00	Motivational assembly to take place on March 14, 2005. 1 presentation (freshman orientation)		✓		this was an educational assembly for the students
309	1500024005000002170170000	200505485	3/8/05	a vision in motion	\$1,000.00	\$1,000.00	Motivational assemblies to take place on March 21, 2005		✓		this was an educational assembly for the students
310	1500024005000002170170000	200505484	3/8/05	wisdom and understanding, ll	\$1,000.00	\$1,000.00	Motivational assemblies on March 18, 2005. Assembly to teach student how to manage conflicts and enhance their emotional intelligence with an emphasis on character education		✓		this was an educational assembly for the students
311	2021110008000003110239703	200406231	4/28/2004	jenkinson's pavilion	\$272.00	\$486.00	Pre-K, kdg trip to Jenkinson's Aquarium in Point Pleasant, NJ June 21, 2004. Board agenda date 4/20/04.	✓			class trips are inconclusive
312	1500024005000003050050000	200500458	7/19/04	f & b caterers	\$1,195.00	\$1,195.00	Corporate cold buffet includes: asst. Cold sandwiches on tasst. breads (seafood, chicken salad, tuna, ham & cheese, turkey, roast beef), potato salad, cole slaw, pickles, tossed salad, soda, ice, dessert, complete condiments/paper goods. Date of event - September 2, 2004 set up time - 11:30am. location - Glenwood Campus lunchroom.	✓			catering is an inconclusive cost
313	1500024005000003050050000	200502492	10/6/04	kon-tiki animal house	\$350.00	\$350.00	Moving & resetting aquarium from 410 N. Grove to 135 Glenwood. 5 hours @ \$45 per hour. tank & filter maintenance, replacement of some fish.	✓			

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314	1500024005000003050050000	200503904	12/15/04	exotic pets by kon-tiki	\$166.00	\$166.00	Tank maintenance, fish food, parrot fish, clown loaches, red tail shark blue gourami, blue gourami three claw frogs.	✓			
315	1500024005000003060060000	200504000	12/15/04	f & b caterers	\$836.50	\$836.50	Holiday party. corporate cold buffet assortment of sandwiches on assorted breads, wraps, croissants & pitas, seafood, chicken & tuna salad, turkey, roast beef, grilled chicken, mozzarella & roasted red peppers & grilled vegetables 1/2 sheet cake (carrot & chocolate) assorted individual sodas, juices & spring water. Delivery, full buffet setup, plastic ware paper plates, cups, napkins, tablecloths and complete condiments December 20, 2004, 3pm.	✓			catering is an inconclusive cost
316	1500024005000003060060000	200506352	4/14/05	f & b caterers	\$1,250.00	\$1,250.00	Grandparents' Day for 125 people, April 15, 2005. Hot and cold breakfast, complete coffee and tea service, complete condiments and paper goods.	✓			catering is an inconclusive cost
317	1500024005000003060060000	200507275	5/16/05	creative competitions, inc.	\$5,378.00	\$5,378.00	Fund to cover lodging and meals associated with odyssey of the mind world tournament. May 20, 2005 - May 25, 2005, University of Colorado, Boulder, Colorado.			✓	there was no completed application form, no professional conference meeting report/resolution form
318	1500022105000003070070000	200500466	7/20/04	hilton philadelphia city ave	\$735.30	\$735.30	Fund to cover lodging associated with the principals academy vii on July 25-28 in Philadelphia, PA for two employees			✓	there was a resolution form, however, there was no completed application form.
319	1500024005000003070070000	200500731	7/28/04	academy florist	\$88.00	\$88.00	Special order ribbon blue/gold	✓			there is not explanation for what the ribbon was needed for and it is an inconclusive cost
320	1500024005000003070070000	200501117	8/11/04	henry w. hamilton	\$500.00	\$500.00	Transportation and mileage for principle's academy vii on July 26-28, 2004 for one employee		✓		per the assistant ba, administrator is entitled by contract for mileage reimbursement when he uses his own personal vehicle to travel. this principal attended the principal's academy and was authorized to do so by the boe.
321	1500024005000003080080000	200500497	7/21/04	new kem-I quality printing	\$500.00	\$500.00	Large banners (4 @ \$125 each)			✓	per the assistant ba, large banners for the garvin school
322	1500024005000003080080000	200501518	8/26/04	vonda's catering	\$750.00	\$750.00	Staff breakfast for the Mildred Barry Garvin School on September 1	✓			catering is an inconclusive cost
323	1500024005000003080080000	200502175	9/22/04	paulette raney salomon	\$1,850.00	\$1,850.00	Attendance at the sfa experienced sites conference in New Orleans, LA on November 1-4, 2004 for one employee		✓		

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324	1500024005000003090090000	200404864	3/9/04	olsen's florist	\$302.00	\$302.00	Corsages for the 5th grade promotional exercise, balloon basket trees, plants, balloons, boutonnières, and balloon archway for Dionne Warwick Institute	✓			flowers and balloons do not contribute to student learning
325	1500024005000003090090000	200503107	11/9/04	gloria p. watson	\$1,400.91	\$1,400.91	Reimbursement of funds for transp., food, lodging, registration, and expenses during a conference in Dallas, Texas on 11/16-21/04 for an employee		✓		
326	1500024005000003090090000	200507322	5/18/05	two fish & five loaves	\$1,421.25	\$1,421.25	Appetizers and dinner for the 5th grade dinner dance at the Dionne Warwick Institute	✓			although the food was for the students for an end of the year dinner dance, the cost inconclusive
327	1500024005000003100100000	200505256	2/16/05	zest for education of youth brings rhythm arts & humanities	\$800.00	\$800.00	Two performances at Louverture School on February 28, 2005 by the zest for education of youth zeybrah artists as part of black history celebration		✓		this was an educational assembly for the students
328	1500024005000003120120000	200504471	1/18/05	brand travel service	\$1,351.00	\$1,351.00	Travel and expenses for five employees to attend ncee national conference in Orlando, Florida from Feb. 8-12, 2005		✓		
329	1500024005000003120120000	200506663	4/28/05	god is grace catering	\$1,000.00	\$1,000.00	Dinner for the national junior honor society at the Washington Academy of Music for 100 students	✓			catering is an inconclusive cost
330	1500024005000003140140000	200407195	6/2/04	f & b caterers	\$847.50	\$847.50	Summertime bbq package including veggie burgers, turkey burgers, beef, and ribs for 50 people at Jackson Academy on June 28, 2004	✓			the catering is not necessary and the amount paid per person is excessive.
331	1500024005000003360360000	200503058	11/3/04	olsen's florist	\$165.00	\$165.00	Flowers for the 2004-2005 school year for floral arrangements at Fourth Avenue School	✓			floral arrangements are an inconclusive cost
332	1500024005000003380380000	200503339	11/17/04	deborah harvest	\$235.00	\$235.00	Reimbursement for registration for the naesp convention on April 15-20, 2005 in Baltimore, Maryland		✓		
333	1500024005000003360360000	200507635	6/7/05	sharon vincent	\$160.00	\$160.00	Reimbursement to an employee for travel to Philadelphia, Pennsylvania for principle's network acs on May 25, 2005		✓		
334	1500024005000003380380000	200503061	11/3/04	quality caterers	\$1,017.00	\$1,017.00	Catering for school leadership council, parent/teacher conferences, and student achievement breakfast	✓			the catering is not necessary
335	1100021803200000280469720	200606317	4/19/06	violence prevention institute	\$20,000.00	\$20,000.00	Violence prevention institute will conduct programs that enhance the decision making process of children throughout the district in grades 6-9 by educating them in medical, legal and emotional, consequences of gang related violence		✓		learning about violence prevention is a reasonable cost for the students

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336	1100021803200000280469720	200607100	5/19/06	violence prevention institute	\$40,000.00	\$40,000.00	Violence prevention institute will conduct programs that enhance the decision making process of children throughout the district in grades 6-9 by educating them in medical, legal and emotional, consequences of gang related violence		✓		learning about violence prevention is a reasonable cost for the students
337	1100021805000000280320000	200607101	5/19/06	sandwiches unlimited	\$3,350.25	\$3,350.25	Catering for the student leadership summit on Saturday May 20, 2006 at Campus High School	✓			the catering is not necessary
338	1100021805000000280460000	200605889	4/5/06	nextel communications	\$1,404.60	\$1,404.60	Nextel lease on attendance officers walkie talkies-nextel i205 & project hope program-gov't total rewards 400	✓			cell phone services for all of these people seems excessive
339	11000218050000002804600000	200607798	6/29/06	kim severe	\$1,500.00	\$1,500.00	Cost for handmade clocks for graduation incentives for kindergarten students at Althea Gibson Academy	✓			handmade clock is not necessary.
340	1100022105000000280254435	200501965	9/15/04	xerox corp	\$1,226.02	\$1,226.02	Secondary education-xerox copier 490st 12 month lease payments of \$939.87 copies billed @ .0094 per copy		✓		copiers are necessary equipment
341	1100021805000000280466686	200602046	9/23/05	f & b caterers	\$387.50	\$387.50	Complete continental breakfast for the monthly guidance meeting at the Dantzler Ctr on September 21, 2005 @8:30	✓			catering is not needed for the monthly guidance meeting
342	1100021805000000280466686	200605705	3/30/06	sandwiches unlimited	\$1,027.50	\$1,027.50	Catering for the school & comm. network meeting on Friday March 10, 2006. Includes a continental breakfast and working lunch	✓			catering is not needed for breakfast and lunch for a meeting
343	1100021805000000280469711	200507596	6/3/05	olsen's florist	\$211.00	\$211.00	Large centerpieces, corsages, male bout, and long roses for the male/female rites of passage ceremony on Wednesday June 15 @ 6:30	✓			flowers are an extra expense
344	1100021805000000280469711	200602605	10/21/05	fairview lake ymca camps	\$4,580.00	\$4,580.00	Application and rental fee for black male & female institute mentoring program to attend the Fairview Lake YMCA camp & conference center on November 18-20, 2005, includes meals	✓			per the assistant ba, this po was for rental fee for use of this camp for the black male & black female institutes mentoring program.
345	1100021805000000280469712	200604235	1/23/06	mountain creek resort	\$2,354.10	\$2,354.10	Cost for all area lift, lesson, and rental for the black male/female institute attending the Mountain Creek ski area on Saturday, March 4, 2006.	✓			skiing trip are an inconclusive cost
346	1100021903900000280310000	200500688	7/28/04	janet hirschfeld	\$4,500.00	\$4,500.00	To cover the cost of learning evaluation services rendered to students during the 2004-05 s/y at a rate of \$300 per student		✓		student evaluations are reasonable, but this price does seem to be high
347	1100021903900000280310000	200602531	10/18/05	barbara wilson	\$10,140.00	\$25,000.00	To cover the cost of learning evaluations services rendered to students during the 2005-06 school year at a rate of \$300 per student. Board approved 9/13/05.		✓		
348	1100021903900000280310000	200602815	10/31/05	essex county educational services commission	\$26,790.00	\$26,790.00	To cover the cost of child study team evaluation services rendered to students as per their iep and/or parental request for educational, social, and psychological evaluations		✓		

Appendix B
East Orange Subgroup Analysis

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			
	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?)	Inconclusive	Appears Reasonable	Discretionary	Comments
349	1100021903900000280310000	200601234	8/25/05	dr. donald merachnik	\$15,375.00	\$15,375.00	To cover the cost of psychological evaluation services rendered to students for the 2005-06 school year. Cost per evaluation \$375		✓		
350	1100021903900000280310000	200607621	6/16/06	janet hirschfeld	\$6,800.00	\$6,800.00	Additional funds needed to cover the cost of learning evaluation services rendered to eosd students		✓		
351	1100021905920000280314435	200502395	9/29/04	xerox corp	\$18,478.59	\$18,478.59	High volume pool charge for 21 units in the district		✓		copiers are necessary equipment
352	1100022105000000280260000	200603563	12/14/05	omni travel & tours	\$4,033.12	\$4,033.12	Payment for transportation and lodging for four employees to attend the national america's choice conference on January 16-22, 2006 in Las Angeles, CA		✓		this was a state approved trip and the proper paperwork was filled out
353	1100021905920000280316677	200501286	8/18/04	linda crosby-edghill	\$1,673.12	\$1,673.12	Estimated mileage/tools reimbursement for an out of district cst member at the approved rate of \$.32 per mile for an employee		✓		per the assitant ba, employee is a child study team member who must visit students who attend school out of the district. by contract, employee is entitled to mileage reimbursement when using personal vehicle.
354	1100021905920000280316677	200502597	10/13/04	margret bonito	\$1,428.28	\$1,428.28	Estimated mileage reimbursement for an out of district cst member at the approved rate of \$.32 per mile for an employee		✓		per the assitant ba, employee is a child study team member who must visit students who attend school out of the district. by contract, employee is entitled to mileage reimbursement when using personal vehicle.
355	1100021905920000280316677	200607618	6/16/06	keicha byrd	\$500.00	\$500.00	Estimated mileage reimbursement for an out of district cst member at the approved rate of \$.32 per mile for an employee		✓		per the assitant ba, employee is a child study team member who must visit students who attend school out of the district. by contract, employee is entitled to mileage reimbursement when using personal vehicle.
356	1100022103200000280334336	200603226	11/30/05	alvin b. pazant	\$1,500.00	\$1,500.00	Partial payment for artist in residence for Hart Complex instrumental music students providing weekly lessons between December 1, 2006 to June 25, 2006	✓			paid for a music consultant to give music lessons to the students-music teacher/class.
357	1100022105000000280250000	200602031	9/22/05	standardized test scoring co.	\$10,692.00	\$10,692.00	Hspa 2001 practice test booklets, answer booklets, and scoring package		✓		paid for standardized testing materials for students

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358	1100022105000000280256677	200501737	9/8/04	clara fiorilli	\$300.00	\$300.00	Estimated mileage reimbursement for an out of district cst member at the approved rate of \$.32 per mile for an employee		✓		per the assistant ba, employee is a member of the teacher's association and by contract is entitled to mileage reimbursement for use of personal vehicle.
359	1100022105000000280260000	200603617	12/19/05	america's choice	\$525.00	\$525.00	Registration fee for an employee to attend the america's choice conference in Los Angeles, CA on January 19-21, 2006		✓		this conference was approved by the njdoe for these people to attend
360	1100022105000000280256661	200603743	12/22/05	omni travel & tours	\$1,769.56	\$1,769.56	Airfare and reservations to the roosevelt hotel for two employees for america's choice national conference in Los Angeles, California on January 19-22, 2005		✓		this conference was approved by the njdoe for these people to attend
361	1100022105000000280256686	200605064	3/1/06	sandwiches unlimited	\$103.50	\$103.50	High school principals' luncheon/ meeting on March 2, 2006 in conference room "A"	✓			catering is not needed for the principals' meeting
362	1100022105000000280260000	200507708	6/15/05	bai lar interior services, inc.	\$1,098.72	\$1,098.72	Order of shades for the department of elementary education to include supply, delivery, and installation for a total of seven shades		✓		shades are needed in the district buildings
363	1100022105000000280260000	200604302	1/24/06	global institute for maximizing potential	\$21,200.00	\$21,200.00	2 criterion-referenced writing assessments for all grade 8 students for Healy, Tyson, and Costly schools completed on January 12, 2006		✓		a benchmark analysis on 8th grade students is reasonable
364	1100023005900000280194435	200606450	4/26/06	xerox corp	\$1,965.41	\$1,965.41	Xerox color pool excess print charges		✓		the printer leasing is reasonable, but the excess print fees are not necessary
365	1100022105000000280266686	200603488	12/13/05	vonda's catering	\$920.00	\$920.00	Full breakfast buffet at 715 Park Avenue 3rd floor in conference room on December 20, 2005	✓			catering is an inconclusive cost for the administrative building
366	1100022105000000280330000	200606561	5/3/06	olsen's florist	\$400.00	\$400.00	100 red balloons, 100 white balloons, 100 blue balloons, and balloon set-up for Campus 9 gymnasium	✓			balloons are an inconclusive
367	1100022105000000280330000	200606611	5/3/06	advertising promotions, llc	\$2,367.04	\$2,367.04	Cotton twill constructed caps, white & navy and digitizing set up for the science, math, and technology fair	✓			cotton caps do not relate to student education
368	1100025105920000280204435	200601589	9/1/05	xerox corp	\$18,478.59	\$18,478.59	High volume pool charge for 21 units in the district		✓		copiers are necessary equipment
369	1100022105000000280336677	200601175	8/24/05	ethel sharif	\$500.00	\$500.00	Estimated travel reimbursement at the approved rate of .32 per mile to cover from September 1, 2005 thru January 31, 2006 for an employee			✓	there was no completed/approved application form listing anticipated miles. also questioning miles driven to locations.
370	1100022105000000280336686	200607422	6/6/06	classic caterers	\$450.00	\$450.00	Continental breakfast for the howard school on June 29, 2006	✓			catering is an inconclusive cost

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	ORIGINAL_CHART_OF_ACCOUNT	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Inconclusive	Appears Reasonable	Discretionary	Comments
371	1100022103200000280264336	200505021	2/9/05	meganet, llc	\$14,250.00	\$14,250.00	Payment to a consultant hired to assist educational technology with troubleshooting, installation of network equipment and service calls		✓		the services is reasonable but the amount paid is very high
372	1100022203000000280269749	200604934	2/23/06	travel with steve	\$1,217.70	\$1,217.70	Conference trip to Washington/ Virginia cosn's k-12 school networking conference for one employee, supervisor, ed. tech.		✓		the individual was state approved to go to this conference
373	1100022205000000280260000	200607555	6/14/06	achieve 3000	\$73,392.00	\$73,392.00	Payment to secure student and teacher email solution for grades 2-12 for email 300		✓		gives the students and teachers school email addresses. the total amount is very high
374	1100022205000000280269713	200602750	10/27/05	bai lar interior services, inc.	\$963.50	\$963.50	6 roller shades with bead chain and clutch operation; includes delivery and installation in technology department		✓		shades are needed in the district buildings
375	1100022205000000280269749	200604278	1/23/06	eight hills caterers	\$1,184.00	\$1,184.00	Catering included continental breakfast and lunch for a two day technology workshop meeting held at the East Orange School District office for 40 people.	✓			the types of food and the amount of catered food ordered May appear to be unnecessary for the purposes of the intended meeting
376	1100022205000000280339713	200501631	9/1/04	boise office equipment, inc.	\$4,941.00	\$4,941.00	Performed repairs on two apple g4 computers, the cost included parts and labor.		✓		
377	1100022205000000280339713	200601030	8/17/05	promedia, inc.	\$27,042.00	\$27,042.00	Maintenance repair on cisco it network equipment per the cisco smartnet maintenance sla.		✓		
378	1100022205000000280339713	200601034	8/17/05	e+plus technology	\$23,250.00	\$23,250.00	One year contracted period for websense content filtering		✓		
379	1100022205000000280339713	200601032	8/17/05	e+plus technology	\$16,800.00	\$16,800.00	One year contracted period for websense productivity, bandwidth and security premium group (buy two premium groups and get the third premium group free).		✓		

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380	110002220500000280339713	200604881	2/22/06	meganet, llc	\$10,266.00	\$10,266.00	Payment a consultant hired to assist educational technology in continuing installation of the eosd's state-of-the-art software.		✓		per the assistant ba, consultant was hired to install and training personnel on use of new software purchased for educational technology (classroom use). the amount appears to be excessive as the agreed upon quote from meganet, llc called for a total cost of \$29,990 for an unspecified period of time, which was scheduled to be paid in either two or three installments.
381	1100023003310000280204334	200502666	10/15/04	hunt, hamlin & ridley	\$24,721.50	\$24,721.50	General counsel for the board of education. The invoiced amount was for services rendered during the period of 6/1/05-6/30/05.			✓	legal fees need to be further investigatged.
382	1100023003310000280204334	200602294	10/6/05	schwartz simon edelstein celso & kessler llp	\$112,964.32	\$112,964.32	Invoiced amount was for services rendered in august 2005. SSEC&K served as general counsel for the board of education from 7/1/05-6/30/06, at a rate of \$150/hr.			✓	legal fees need to be further investigatged.
383	1100023003310000280204334	200603666	12/20/05	schwartz simon edelstein celso & kessler llp	\$156,800.12	\$156,800.12	Replaced po #200602294. Amount was for services rendered by SSEC&K for the month of November 2005.			✓	legal fees need to be further investigatged.
384	1100023003310000280204334	200606162	4/18/06	schwartz simon edelstein celso & kessler llp	\$188,912.04	\$188,912.04	Replaced purchase orders 200602294 and 200603666. Amount invoiced was for services rendered for the month of March 2006.			✓	legal fees need to be further investigatged.
385	1100023003310000280204334	200607599	6/16/06	schwartz simon edelstein celso & kessler llp	\$144,298.69	\$144,298.69	Replaced purchase orders 200602294 and 200603666. Amount invoiced was for services rendered for the month of May 2006.			✓	legal fees need to be further investigatged.
386	1100023003320000280204101	200506420	4/18/05	lerch, vinci & higgins, l.l.p.	\$50,000.00	\$50,000.00	Services performed in reference to the annual audit for the year 2004-2005.		✓		
387	1100023003320000280204101	200507885	6/29/05	lerch, vinci & higgins, l.l.p.	\$15,285.00	\$15,285.00	Provided complete audit service on 18 student activity accounts and early childhood program aid (ecpa) for the 2004-2005 school year. The following agreed upon billable rates were noted in the po: partners - \$125-150/hr, managers - \$100-120/hr, sr. accountants/supervisors - \$80-95/hr, staff accountants - \$70-80/hr and other personnel \$45/hr. bid number was #1494.		✓		
388	1100023003390000280194336	200601730	9/7/05	the city college of new york	\$5,000.00	\$5,000.00	Educational-related expenses for an incoming student for the 2005-06 school year donated in the name of an editorial director of essence magazine.			✓	per the assisant ba, the district under the leadership of dr. wilson, superintendent of schools, always had a convocation to start the school year. the board authorized payment of ms. susan taylor (the speaker) in the amount of \$5,000. ms. taylor requested that payment be made to the city-college of new york for the student named on the purchase order.

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389	1100023003390000280194336	200506534	4/27/05	ross haber associates corp	\$5,000.00	\$5,000.00	Consultant provided the East Orange district with a redistricting study. Total cost for project inclusive of all expenses is \$25,000. schedule of 5 payments and board approval was noted in the signed purchase order.		✓		
390	1100023003390000280204102	200600053	6/22/05	hunt, hamlin & ridley	\$5,625.00	\$5,625.00	Outstanding bills for the months of October, November and December of 2005 relating to the school district's legal matters.			✓	legal fees need to be further investigatged.
391	1100023003390000280224336	200501176	8/11/04	bridging the gap through communications	\$2,700.00	\$2,700.00	Consulting services to control, manage, and monitor all activities which impact eoboe's voice communications & data cabling costs.		✓		
392	1100023003400000280224104	200507839	6/24/05	city of East Orange	\$32,472.00	\$32,472.00	Paving work to be done at the Fourth Avenue School driveway. Work includes milling, prep work and paving.		✓		per the assistant ba, the district participates with the city of East Orange for several items. one of these items is paving since the city has a contract for this services and usually has a better contract than the district can obtain. the district pays the city for the work done by the city contractor.
393	1100023003400000280224104	200507362	5/19/05	jones & eckert, architects & planners, inc.	\$8,421.60	\$8,421.60	Cost covers proposal on installing a trash compactor on the Howard School site.		✓		
394	1100023005300000280200000	200501107	8/10/04	verizon	\$28,287.38	\$28,287.38	Telephone services for the 2004/2005 school year.		✓		
395	1100023005300000280200000	200600973	8/10/05	verizon	\$19,385.00	\$19,385.00	Telephone service for the entire East Orange school district locations for the 2005-2006 fiscal year.		✓		

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396	110002300530000028020000	200604520	2/2/06	verizon wireless	\$3,578.83	\$3,578.83	Monthly cellular phone service for the 2005-2006 school year for account #103748233	✓			unnecessary usage charges were expensed on the following accounts, such as text/pix-flix messaging plans, calls to questionable areas outside the tristate area for extended periods of time, mobile web service, insurance charges: account # 201-341-1302 - "superintendent assistant" had \$292.10 in usage charges. this account is also on a 100 text message plan at \$2.99/month. roughly 98% of the usage charges for the month under this account were attributed to exceeding the monthly minutes (\$289.60). please reference page 23/80 on the february 20, 2006 verizon wireless bill for the above mentioned charges. account # 973-219-2764 - "asst sup=curriculum", has a monthly charge for tec insurance coverage at \$5.99, though no other account, except one, included in this po has insurance coverage on any cellular phone. please refernce page 48/80 on the february 20, 2006 verizon wireless bill for the above mentioned charges. account # 973-229-8049 - "user1 new" and account # 973-229-8135 - "user2 new" have calling plans that deviate
397	110002300530000028020000	200605423	3/17/06	at&t	\$2,257.58	\$2,257.58	Telephone service for the 2005-2006 school year. (lan line)		✓		
398	110002300530000028020000	200602981	11/9/05	bridging the gap through communications	\$29,329.83	\$29,329.83	As per the over billing agreement payment of 50% total over billing proceeds from the verizon refund forwarded to the East Orange School District.		✓		
399	1100023005300000280224432	200507895	6/29/05	entel systems	\$4,220.00	\$4,220.00	Telephone installations needed at the brother's residence-2nd floor, 135 Glenwood Ave., East Orange, NJ for the service building move.		✓		dataworks, llc. and entel systems, inc. have the same address and different vendor numbers.
400	1100023005300000280224432	200600984	8/11/05	dataworks, llc.	\$13,095.00	\$13,095.00	Bishop quarters/white house telephone systems and cabling project at the Glenwood Campus. Project called for installing a 3com i telephone system with 7 ip extensions, 5 analog co trunk line ports 7 dual cat5e cabling runs and installation/testing.		✓		dataworks, llc. and entel systems, inc. have the same address and different vendor numbers.

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401	1100023005300000280224432	200601400	8/29/05	nu-vision technologies	\$2,300.00	\$2,300.00	Maintenance and repair service contract for the 2005-2006 school year for telephones district-wide (toshiba & sprint tadiran systems).		✓		
402	1100023005300000280224432	200601119	8/22/05	dataworks, llc.	\$38,370.00	\$38,370.00	Installation work for telephone cable and lines for the new brother's residence at 135 Glenwood Ave.		✓		dataworks, llc. and entel systems, inc. have the same address and different vendor numbers.
403	1100023005300000280224432	200602900	11/7/05	dataworks, llc.	\$21,875.00	\$21,875.00	Computer data cabling project for the m.b. garvin school at 276 Packer Ave. in Maplewood, NJ. Cable runs site surveyed and approved by ed. tech.		✓		dataworks, llc. and entel systems, inc. have the same address and different vendor numbers.
404	1100023005300000280224432	200601614	9/1/05	entel systems	\$1,500.00	\$1,500.00	Annual maintenance and repair service contract for 3 com nbx telephone system at Glenwood Campus for the 2005-2006 school year.		✓		dataworks, llc. and entel systems, inc. have the same address and different vendor numbers.
405	1100023005300000280226676	200501743	9/8/04	pitney bowes	\$2,514.00	\$2,514.00	Lease payments for paragon mail machine for the 2004-2005 school year. Contract was for 54 months, which commenced on 7/30/02.		✓		
406	1100023005300000280226676	200601922	9/21/05	East Orange board of education	\$8,000.00	\$8,000.00	Reimbursement to clearing for payment made to postage by phone reserve acct for the month of July.		✓		
407	1100023005300000280226676	200600756	8/1/05	postage by phone reserve acct	\$8,000.00	\$8,000.00	Replenishment of pitney bowes postage by phone reserve acct. for the pitney bowes mail machine for the month of October 2005.		✓		
408	1100023005300000280226676	200603774	12/22/05	pitney bowes	\$3,063.00	\$3,063.00	Lease payments for new mail machine for the 2005-2006 school year.		✓		
409	1100023005300000280236676	200600684	7/27/05	postmaster, East Orange	\$11,000.00	\$11,000.00	2005-06 postage account 349 covers the cost of yearly postage fee for the period covering 7/1/05-6/30/06.		✓		
410	1100023005850000280320000	200600743	7/28/05	dr. terry boyd	\$4,115.00	\$4,115.00	Facilitator/consultant fee for board retreat from July 29-31 2005. Board approved on 7/12/05.	✓			per the assitant ba, the board hired this individual to facilitate the board retreat.
411	1100023005850000280320000	200604611	2/7/06	New Jersey school boards association	\$2,500.00	\$5,000.00	Purchase order to cover payments for Superintendent search from board association		✓		

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412	1100023005850000280320000	200604610	2/7/06	sky advertising, inc.	\$3,957.76	\$4,091.32	Advertisement for Superintendent search in the Newark Star Ledger		✓		documentation shows a credit for \$3957.76, but the gl still lists full amount
413	1100023005850000280320000	200606684	5/8/06	olsen's florist	\$1,349.00	\$1,500.00	Floral arrangements for sy 2006.Estimate \$45 each arrangement	✓			floral arrangements do not enhance student learning.
414	1100023005850000280320000	200607092	5/18/06	mwalimu paka khan	\$1,100.00	\$1,500.00	Photography services for event hosted on May 16, 2006 at the board of education one books made up to 92 photos	✓			
415	1100023005850000280326661	200601124	8/23/05	sands casino and hotel	\$4,356.00	\$4,356.00	Expenses for the eoboe for housing during the NJ school boards annual convention from Oct 25-28 2005 for 11 people		✓		
416	1100023005850000280326661	200601123	8/23/05	lh florham operating, llc	\$5,040.40	\$5,040.40	This purchase order will replace po#200600741 which was approved at the July 19 2005 board meeting see attached po#200600741		✓		per the assistant ba, cost of conference center rental for board training meeting. cost seems excessive.
417	1100023005850000280326661	200601906	9/20/05	travel with steve	\$589.40	\$5,000.00	Travel expense for board members to attend conferences and workshops as approved by resolutions on board agendas			✓	no supporting documentation.
418	1100023005850000280326661	200605369	3/15/06	nsba registrar	\$3,930.00	\$4,000.00	Registration for board members to attend the nsba national school boards annual convention in Chicago		✓		
419	1100023005850000280326661	200605734	4/3/06	East Orange board of education	\$3,856.73	\$3,856.73	Reimbursement to clearing for payment to Intercontinental Chicago in amount of 3305.12 and Chicago Lakeshore for \$551.61 for board members room and tax for nsba annual conference		✓		
420	1100023005850000280326661	200607043	5/17/06	njsba inservice education dept	\$1,100.00	\$1,100.00	Registrations for two newly appointed board members		✓		
421	1100023005850000280326686	200603667	12/21/05	quality caterers	\$3,590.00	\$5,000.00	Catering for board events for 2005 -2006 hosted by board members	✓			catering is an inconclusive cost
422	1100023005900000180684435	200605441	3/21/06	xerox corp	\$1,130.92	\$3,592.76	Xerox monthly base payments 12 month payments of \$282.73 serial # nyd-006132 excess meter usage		✓		
423	1100023005900000180686673	200600287	7/13/05	the new york times	\$2,493.75	\$7,000.00	Advertisements of special and regular board meetings for the 2005-06 sy		✓		
424	1100023005900000180686673	200500897	8/2/04	the star-ledger	\$391.50	\$10,000.00	Advertisement for business office for the school year 2004/205		✓		
425	1100023005900000180686673	200600288	7/13/05	worral community newspaper	\$502.51	\$3,000.00	Advertisements of special and regular board meetings for the 2005-06 sy		✓		
426	1100023005900000280190000	200601533	8/31/05	branch brook manor	\$2,590.00	\$2,590.00	Staff luncheon (200 staff members) for Costley School, Sojourner Truth School, and Patrick Healy School, Thursday September 1, 2005	✓			catering is not a necessary expense that needs to be incurred by the district.

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427	1100023005900000280190000	200601682	9/1/05	f & b caterers	\$518.00	\$518.00	Staff hot luncheon on Friday September 2, 2005 at 135 Glenwood Avenue, rear of building at the Glenwood alternative portables. menu to include, baked chicken, fried fish, collard greens, potato salad, macaroni and cheese, rolls and butter, tossed salad, dessert, regular and diet soda with ice, complete paper goods and condiments	✓			catering is not a necessary expense that needs to be incurred by the district.
428	1100023005900000280190000	200601529	8/31/05	god is grace catering	\$3,412.50	\$3,412.50	Assorted sandwiches with cole slaw potato & macaroni salad for staff luncheon on September 2, 2005. assorted soda, juices & water	✓			although a nice touch for a staff luncheon, the cost is unnecessary.
429	1100023005900000280190000	200602999	11/11/05	hannon's floor covering	\$9,622.00	\$9,622.00	To remove and replace floor on the 3rd floor superintendent's front office, offices, copy room and storage room with mannington carpet tiles, remove and replace existing vinyl base. Total price includes delivery fees and installation		✓		
430	1100023005900000280190000	200603558	12/14/05	f & b caterers	\$1,317.90	\$1,500.00	Refreshments, catering service ordered by the Superintendent's office for various occasions for the 2005-2006 school year	✓			catering is not a necessary expense that needs to be incurred by the district.
431	1100023005900000280190000	200603557	12/14/05	vonda's catering	\$3,956.00	\$4,000.00	Refreshments ordered by the Superintendent's office for various occasions for the 2005-2006 school year 10 requests @ 400 each	✓			catering is not a necessary expense that needs to be incurred by the district.
432	1100023005900000280194435	200603636	12/19/05	preferred business systems in	\$1,745.89	\$1,745.89	Repair service of the savin copier at Glenwood Campus. Cost includes parts and service savin model #9945.		✓		
433	1100023005900000280194435	200601590	8/31/04	xerox corp	\$1,150.52	\$13,806.24	Xerox color pool 2 units. Pool prints included 10,000 excess meter date .0092. Monthly service and supplies included.		✓		
434	1100023005900000280196661	200600902	8/8/05	montclair state	\$4,000.00	\$4,000.00	Membership dues for the school year 2005-2006 for the East Orange school district		✓		
435	1100023005900000280196661	200603493	12/13/05	quick gifts.com	\$1,250.00	\$1,250.00	Payment for (50) \$25.00 gift cards for Superintendent's appreciation gifts for 2005 school year	✓			
436	1100023005900000280196661	200605917	4/7/06	quick gifts.com	\$2,000.00	\$2,000.00	Item 80 (25.00) gift cards for 2006 secretaries day luncheon. Shipping and handling included	✓			
437	1100023005900000280196661	200607157	5/24/06	East Orange board of education clearing account	\$2,976.53	\$2,976.53	Reimbursement to clearing for payment made for an employee's misc expenses	✓			per the assistant ba, dr. wilson's contract provisions entitled him for reimbursement of expenses. he was paid out of the district's clearing account and the district then reimbursed the clearing account.
438	1100023005900000280196669	200601090	8/17/05	livingston bicycle	\$2,130.00	\$2,130.00	6 bicycles and 6 helmets for student program for the pilot schools - Healy, Louverture, and Garvin for perfect attendance in the more-time-on-task program. Price includes delivery	✓			

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439	1100023005900000280196669	200607560	6/14/06	quick gifts.com	\$2,279.95	\$2,279.95	Payment to cover the cost of (80) additional gift cards requested for secretaries appreciation day for the 2005-06 school year. Original order was for (80) \$25.00 gift cards, a total of \$160 (\$25.00) were needed for all secretaries in the district. Total amount included service fee.	✓			
440	1100023005900000280196686	200600813	8/3/05	e.o.b.o.e. (chartwells)	\$947.50	\$947.50	Refreshments for various meetings throughout the district and in the conference rooms	✓			the total amount for this po was \$7,519, and although they used their approved vendor, it appears to be too high. catering is not a necessary expense that needs to be incurred by the district.
441	1100023005900000280196686	200604027	1/11/06	god is grace catering	\$3,750.00	\$4,000.00	Payment to cover cost of catering for various request made by the Supt. office for the 2005-2006 school year. (10) services at \$400 each	✓			catering is not a necessary expense that needs to be incurred by the district.
442	1100023005900000280196686	200607455	6/7/06	outrageous cuisine	\$2,750.00	\$2,759.00	Payment to cover the cost of various catering requests made by the office of the Superintendent for the 2005-06 school year. Total amount includes servers, food, set-up & delivery for March 9, 2006 astronaut	✓			catering is not a necessary expense that needs to be incurred by the district.
443	1100023005900000280220000	200601768	9/9/05	daniel ventola dba the national weather station	\$1,200.00	\$1,200.00	Service agreement for storm alert/warning service for twelve (12) additional months from 10/15/05 to 10/14/06	✓			the district personnel responsible for these decisions should watch the local news or listen to the radio for weather updates.
444	1100023005900000280220000	200601902	9/19/05	chair hire co	\$6,400.00	\$6,400.00	Invoice indicated the rental of 400 bleacher seats for the EO Campus High School 340 prospect street, East Orange, NJ supplied & installed. expected delivery: Sept 24, 200 pick up: October 29, 2005.	✓			too costly just to rent bleachers for an event.
445	1100024005000001450450000	200603001	11/14/05	dr. stephen cowan	\$1,400.00	\$1,400.00	Room, meals, early registration fee, and airfare for one employee		✓		
446	1100024005000001450450000	200604760	2/17/06	elvin jamal williamson	\$1,241.16	\$1,700.00	Reimbursement of expenses incurred in conjunction with attendance at the 12th joint national conference on alternatives to expulsion, suspension and dropping out of school in Orlando Florida, February 16-19, 2006.			✓	need supporting documentation
447	1100025103300000280204335	200500474	7/20/04	action data services	\$12,940.26	\$146,555.00	Extension of original contract approved on 3/12/02. Services include: basic payroll, trust and agency services, annual and quarterly tax reports, labor distribution for posting to general ledger.		✓		

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448	1100025103300000280204336	200605897	4/5/06	timothy c. green	\$14,850.00	\$22,500.00	Professional services for budget preparation. Services related to review of accountant work on school-based budget documents, prepare a budget book, complete budget development in accordance with the NJ department of education's (NJDOE) doenet format and requirements and develop all necessary supporting documentation for submission to the NJDOE.		✓		
449	1100025103300000280204340	200603451	12/8/05	essex county educational services commission	\$19,600.00	\$39,200.00	Cost of cooperative purchasing services for the 2006-2007 school year to be performed during the 2005-2006 school year as follows: 4 payments of \$9,800 for the current year		✓		this is a shared services agreement between the East Orange school district and the essex county educational services commission. per the assistant ba, the district participates with other school districts in a cooperative purchasing agreement. school supplies and materials are obtained at a lower cost factor. this is the management fee paid for this cooperative purchasing agreement. state encourages district's to participate in these types of purchasing agreements because of the lower prices obtained.
450	1100025103300000280210000	200602788	10/31/05	vif program	\$40,200.00	\$40,200.00	NJ second term educator fees for five employees		✓		
451	1100025103300000280214333	200500180	7/6/04	reap	\$8,250.00	\$33,000.00	Employee assistance program. Regional applicant placement		✓		
452	1100025103300000280234336	200604357	1/25/06	winston e. scott	\$2,500.00	\$5,000.00	Speaker's fee for astronaut		✓		
453	1100025105920000280200000	200600843	8/4/05	commerce bank	\$1,000.00	\$1,000.00	Custody fund dated March 31st, 2005		✓		
454	1100025105920000280200000	200605735	4/3/06	e.o.b.o.e. (chartwells)	\$67,299.19	\$67,229.19	Reimburse food service for humanitarian meals from sept 05-Jan 06 at a cost of \$.40 for reduce lunches and \$1.00 for elementary lunches, and \$1.50 for middle and high school lunches		✓		
455	1100025105920000280200000	200605899	4/5/06	ncs pearson, inc.	\$2,146.54	\$2,450.00	Two days of cims services training for payroll at \$950 per day. Training days have been established as of April 19 & 20, 2006. Expenses are also billed such as meals, travel expenses(mileage, tolls, rental car) and overnight accommodations at a cost not to exceed \$550 for both days.			✓	need supporting documentation
456	1100025105920000280204430	200600911	8/9/05	tek express	\$4,610.20	\$13,050.00	Service & repair of refrigeration equipment throughout the district for food services kitchens for the 2005-2006 school year calculated at labor rates		✓		

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457	1100025105920000280206661	200604514	2/2/06	pc ed, inc.	\$6,750.00	\$6,750.00	50 voucher booklet for various computer courses ranging from introduction to advanced levels courses. For the entire business services div. vouchers good for one-year of service with a discount of \$750 off original price.		✓		
458	1100025105920000280206677	200600189	7/6/05	nicholas chervenack	\$500.00	\$500.00	Reimbursement for travel expenses for unite advisor counsel conference July 8th through July 10th in Kansas City, MO. Board approved on June 28, 2005.			✓	need supporting documentation
459	1100025105920000280206685	200504446	1/14/05	coworx staffing services, llc	\$5,497.57	\$45,000.00	Temporary personnel for the division of business services from 7/1/04-6/30/05.		✓		
460	1100025105920000280206685	200600230	7/7/05	coworx staffing services, llc	\$4,448.90	\$60,000.00	Temporary personnel for the division of business services from 7/1/04-6/30/05.		✓		
461	1100025105920000280210000	200601048	8/17/05	microtechnical, inc.	\$1,000.00	\$1,000.00	Delivery, set up & training of minolta		✓		
462	1100025105920000280216673	200600280	7/13/05	rinaldi associates	\$2,993.40	\$18,000.00	Advertisements for career opportunities for the 2005-2006 school year		✓		
463	1100025105920000280216675	200600339	7/18/05	olsen's florist	\$1,785.00	\$5,000.00	Flowers, plants and other condolences for the 2005-2006 school year. Flowers and plants for an estimate of \$35 and \$45 each	✓			floral arrangements do not enhance student learning.
464	1100025105920000280220000	200604935	2/24/06	bird power-market developme	\$2,000.00	\$10,000.00	Perform public relations work for the East Orange school district per the instructions of the Superintendent & director of admin services . Work includes: interviews to create press releases, maintain relationship with the press, formal written reports of meetings.		✓		
465	1100025105920000280224501	200500934	8/3/04	deer park spring water	\$249.25	\$2,450.00	Rental and delivery of spring water for 2004-2005 school year at 2 sites.		✓		
466	1100025105920000280225001	200607262	6/2/06	lerro enterprises, inc.	\$2,550.00	\$2,550.00	Silver trays for the 2005-06 retirees with 25 plus years of service. Glass clocks, brushed aluminum with white dial. glass clocks, brushed aluminum with white dial, with engraving, for retirees w/ 20-24 years. wooden plaques 10x13 with lucite sheet with covers	✓			the gifts for employees are not necessary.
467	1100025105920000280225001	200607232	5/31/06	richfield regency	\$8,846.95	\$8,875.00	Dinner for retirees at the Richfield Regency	✓			dinner for retireess are not necessary.
468	1100025105920000280225003	200601919	9/20/05	hawk graphics	\$1,100.00	\$1,100.00	Printing of the 2005-06 school calendar for the East Orange School District.		✓		
469	1100025105920000280225003	200602942	11/8/05	hummel distribution corp.	\$2,144.00	\$2,144.00	No child left behind letter w/attachment		✓		
470	1100025105920000280230000	200606982	5/17/06	mwalmu paka khan	\$1,100.00	\$1,100.00	On-site photography	✓			per the assistant ba, photography services.
471	1100025105920000280230000	200606302	4/19/06	advertising promotions, llc	\$2,169.00	\$2,169.00	Mainstreet backpack w/ black copy	✓			
472	1100025105920000280234435	200501962	9/15/04	xerox corp	\$5,626.92	\$7,573.44	12 month lease payments of \$631.12		✓		
473	1100025105920000280235503	200601604	9/1/05	superior group	\$4,000.00	\$4,000.00	To cover the cost of printing 150 sets of 2005-06 data services/ testing schedules and 50 sets of 2005-06 principal's handbooks		✓		the booklets printed are related to educational purposes

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474	1100025105920000280235506	200503855	12/9/04	ctb/mcgraw-hill	\$87,292.40	\$99,744.81	Reportmate clarity basic, ctbs report generator, and NJ plan cb a/s scoring		✓		test, scoring, and reporting materials
475	1100025105920000280235506	200504979	2/9/05	harcourt assessment	\$4,680.04	\$7,001.50	Basic scoring, individual reports, occupational interest report, counselors report, and career planning summary		✓		testing materials related to occupations and career planning for students
476	1100025105920000280345506	200600065	6/29/05	edsolution, inc.	\$4,500.00	\$18,000.00	Quarterly payment for educational consulting for web-based software development hosting, technical support, data storage, and professional development		✓		educational consulting is needed to help educate the students
477	1100025105920000280345506	200605307	3/15/06	ctb/mcgraw-hill	\$65,236.42	\$94,281.55	Plan 1 all levels scoring, ctbs report generator, and ctb item analysis summary report		✓		test, scoring, and reporting materials
478	1100025105920000300306686	200601527	8/31/05	eight hills caterers	\$2,565.00	\$5,130.00	Refreshments for enrollment center for registration	✓			although the refreshments are for people who registered, catering does not enhance educational value.
479	1100025203400000280200000	200603006	11/15/05	educational management associates, inc.	\$7,000.00	\$7,000.00	A block of 50 hours to cover our existing custom code program for ems/ fms and sms systems. Also to develop and or change existing custom code programs to meet new district requirements		✓		fixing codes programs to meet new district standards
480	1100025205000000280204418	200600232	7/11/05	mcs business technologies	\$60,776.66	\$60,776.66	Printers and magnetic tape units for the data center		✓		per the assistant ba, services contracts for the listed equipment. this equipment is located in the data center on the first floor. cost seems excessive.
481	1100025205000000280204418	200600225	7/7/05	timpanogos technologies	\$47,190.00	\$47,190.00	Education technology labs membership fee renewal and software support subscription renewal		✓		membership dues are a reasonable cost related to support many software products that the district uses, but cost seems very high
482	1100026104200000180700000	200507741	6/16/05	shauger property services, inc	\$23,437.50	\$23,437.50	Purchase and install new pallet racks with plywood shelving in specified areas within the new service building		✓		this is an reasonable cost related to storage of materials, but the price appears to be high
483	1100026104200000180700000	200601104	8/18/05	atra janitorial supply co., inc.	\$20,000.00	\$20,000.00	Remove all tape, gum, and any other foreign matter on floor, dust mop, sheen entire floor using rotary floor machine, use scrubber, rinse floor, after drying, apply atra hydrothane gym finish, apply chemical bonder, and final coat of gym finish for Campus 9, East Orange High, and Costly sch		✓		cleaning and refinishing gym floors is necessary for up-keep of the building
484	1100026104200000180700000	200601823	9/13/05	allied fire & safety equipment company, inc.	\$11,449.55	\$15,000.00	Fire extinguisher inspection, new fire extinguishers, installation of fire extinguishers, fire blankets, kiddie escape ladder, and haz mat transportation		✓		fire & safety equipment that contributed to making a building fire safe
485	1100026104200000180700000	200604280	1/23/06	william morrissey, p.e.	\$8,185.00	\$8,200.00	Consulting services for underground storage tanks - to comply with NJ dep's administrative order to close under-ground storage tanks that are not in compliance with applicable regulations		✓		the service was reasonable, but the hours billed to the district are very high resulting in a very high cost for these services

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486	1100026104200000180700000	200607605	6/16/06	allied fire & safety equipment company, inc.	\$12,660.70	\$15,000.00	2 men at 8 hours each trace out short in slc loop pool area and found short in audible loop troubleshoot tamper rear of auditorium. Also cost of 4 horn/ strobes f&i		✓		this service was needed to fix an electrical problem in the school
487	1100026104200000280700000	200602945	11/9/05	hannon's floor covering	\$9,060.00	\$9,060.00	Remove carpeting in additional special ed services office complex on other side of main hallway including office, private office and nurse office. Furnish and install mannington carthage broadloom carpeting wall to wall. Remove and replace existing vinyl cove base. Furnish and install transition edging as required.		✓		flooring repair at the administrative building
488	1100026104200001010700000	200602756	10/27/05	ilding control technologies, ir	\$4,405.28	\$5,618.00	Repair or replace actuator on ah-1b reprogram, address problems with vav-b104 and reprogram, address problems listed as c261, 349, 451 and reprogram, address electrical room unit shut off problems and reprogram etc. at Campus High School		✓		this service was needed to fix problems with building controls
489	1100026104200001010700000	200604643	2/9/06	wasak, inc.	\$3,296.00	\$3,446.00	Water treatment product and services for East Orange Campus High School		✓		this service is needed at the school for building maintenance reasons
490	1100026104200001020700000	200601587	9/1/05	shauger property services, inc	\$21,955.11	\$21,955.11	East Orange Campus #9 high school emergency service authorized by the Superintendent of schools. Emergency response to repair 4" water main for the service at Campus 9 High School on Saturday - 8/27/05 at 11:30am until 10:30 pm. Call central locating for markout of underground utilities excavate and expose broken water main repair water main with approximately 2 feet of 4 inch pipe and clamps replace (6x24) concrete sidewalk backfill and restore landscape with topsoil and seed, clean up and removal of all work related debris.		✓		the amount seems to be high.
491	1100026104200003070700000	200601741	9/7/05	hannon's floor covering	\$4,294.00	\$4,294.00	Remove carpeting throughout main office complex, furnish and install mannington carthage broadloom carpeting wall to wall, remove and replace existing vinyl cove base, furnish and install transition edging as required		✓		flooring repair at the administrative building
492	1100026104200003080700000	200601877	9/16/05	bloomfield drapery co., inc.	\$1,758.60	\$1,758.60	To furnish, fabricate, and install new audio visual spring roller window shades, color matte fawn in rooms 9, 10, 11, 12, 13, and 17 at the Mildred Barry Garvin School		✓		the shades are needed in classrooms for audio visual reasons
493	1100026104200003100700000	200603477	12/13/05	devin contracting, inc.	\$14,250.00	\$14,250.00	To remove approximately 900 square feet of glued down carpeting, sub floor, and joist. clean and dispose of all debris. replace with new joist and 3/4 inch plywood and install 12x12 vinyl tile.		✓		improvement of the school building where students learn is reasonable, but the amount spent is high

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494	1100026104200000180704403	200601341	8/26/05	tec electric, inc.	\$8,500.00	\$8,500.00	Furnish material and labor to install a 100 amp, 3 phase electrical panel-board and associated feeder and circuit breaker to serve the carpenter's wood shop area at the service building		✓		this electrical work was needed, but the hours that the district was billed for seems high
495	1100026104200000280704403	200603404	12/7/05	tec electric, inc.	\$5,840.08	\$5,840.08	Troubleshoot and repair as required (on an emergency basis) the loss of electrical power in the basement area of the 715 Park Avenue building. Restore power to 2 panel boards as needed by running new 200 amp feeder to mdp		✓		this electrical work was needed, but the hours that the district was billed for seems high
496	1100021805000000280460000	200507201	5/13/05	katzin's uniforms & work clothing, inc.	\$1,561.25	\$1,561.25	Nickel full silver badges w/ custom lettering & full color seal and badge & id wallet w/ b296 cut out for security guards		✓		badges are used to identify security guards.
497	1100021805000000280460000	200601846	9/14/05	nextel communications	\$1,166.86	\$5,800.00	Lease on 19 nextel walkie talkies and nextel i205 for the attendance officers & project H.O.P.E program	✓			there is no need for this many people to have phones paid for by the district
498	1100021805000000280466661	200605324	3/15/06	robert m. wilson	\$1,005.00	\$1,005.00	n/a			✓	as of 5/10/07, this po has been categorized as questionable due to the lack of receipt of supporting documentation.
499	1100021805000000280460000	200603015	11/15/05	lerro enterprises, inc.	\$3,355.00	\$3,355.00	Children's t-shirts with smoke out logo for great american smoke out campaign on November 17, 2005	✓			there is no need to spend over \$3000 on t-shirts for the great american smoke out
500	1100021903900000280310000	200602103	9/28/05	ronald o'grady	\$2,700.00	\$2,700.00	Additional funds needed to cover the cost of learning evaluation services rendered to eosd students		✓		these evaluations seems reasonable, but the price seems to be high
501	1100021903900000280310000	200601225	8/25/05	sanhita kar	\$2,600.00	\$20,000.00	To cover the cost of independent psycho. Evaluation services rendered to students during the 2005-06 year at \$325 per student		✓		psychological evaluations for students is a necessary cost to the district
502	1100026104200002150704403	200602623	10/21/05	tec electric, inc.	\$4,353.44	\$4,353.44	Furnish material and labor to troubleshoot problem with existing generator transfer switch at Costley Middle School		✓		this electrical work was needed, but the hours that the district was billed for seems high
503	1100026104200002170704403	200603366	12/2/05	tec electric, inc.	\$4,966.80	\$4,966.80	To troubleshoot and repair as required the stage lighting system and re-program if required. Work to be coordinated and performed by circuit lighting at Healy Middle School		✓		this electrical work was needed, but the hours that the district was billed for seems high
504	1100026104200003070704403	200606841	5/10/06	tec electric, inc.	\$15,847.60	\$15,847.60	Emergency electrical work per Superintendent to furnish material and labor to troubleshoot condition with existing service feeding trailers burning up and fix problems at Whitney Houston trailer		✓		this electrical work was needed, but the hours that the district was billed for seems high
505	1100026104200001450704404	200603597	12/15/05	beeline mechanical inc.	\$8,700.00	\$8,700.00	Jet out roof drain and replace section of cast iron piping as required in effected area at Glenwood Campus		✓		the repairs were needed for the roof drain system at the building

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506	1100026104200002150704404	200605589	3/24/06	beeline mechanical inc.	\$9,650.00	\$9,650.00	To remove the existing baker-hydro sand filter unit, model number hrv-36, and replace with new baker-hydro sand filter including required fittings and parts and reconnect to existing pool water piping system at Costly Middle School		✓		the repairs were needed for the pool at Costly Middle School
507	1100026104200000180704405	200507939	6/30/05	cj vanderbeck & son, inc.	\$48,322.43	\$50,000.00	To cover outstanding invoices for repairs and service of hvac system district wide		✓		these repairs are a reasonable cost to keep all of the district buildings are running properly
508	1100026104200003080704405	200601114	8/22/05	combustion service corp	\$4,609.04	\$4,609.04	Supplied and installed lwco gaskets, waterslide gaskets, and ceramic fiberfireslide gaskets to 23 boilers in the district		✓		boiler repairs are a reasonable cost to keep all of the district buildings are running properly
509	1100026104200001020704405	200602400	10/17/05	pennetta & son, inc.	\$22,181.40	\$24,500.00	To fix the condensate and vacuum pumps that were not working at Tyson sSchool; labor and material is included		✓		boiler repairs are a reasonable cost to keep all of the district buildings are running properly, but the cost seems high
510	1100026104200001450704405	200602303	10/7/05	combustion service corp	\$14,050.00	\$14,050.00	To remove the deteriorated refractory chamber from the from one h.b. smith 640 series, 17 section boiler. Slupply and install new firebrick and insulating brick chamber inside boiler with refractory front wall around burner for Glenwood Campus boiler #2		✓		boiler repairs are a reasonable cost to keep all of the district buildings are running properly, but the cost seems high
511	1100026104200002150704405	200602767	10/28/05	pennetta & son, inc.	\$8,202.92	\$8,230.24	To replace hot water pump flex connectors and check valves and provide pipe supports for supply and return piping for hot water pumps at Costly Middle School		✓		boiler repairs are a reasonable cost to keep all of the district buildings are running properly, but the cost seems high
512	1100026104200002160704405	200603092	11/21/05	devin contracting, inc.	\$12,800.00	\$12,800.00	Scrape, prime, and paint double stairwell at Sojourner Truth Middle School		✓		painting is an a reasonable cost to repair at the district schools, but cost is very high
513	1100026104200003060704405	200602374	10/11/05	cj vanderbeck & son, inc.	\$28,500.00	\$28,500.00	Monthly rental of temporary boiler as per dr. wilson's request for 3 months at Langston Hughes School		✓		a boiler is needed in the school so this cost is reasonable
514	1100026104200003060704405	200602764	10/28/05	pennetta & son, inc.	\$7,564.80	\$7,564.80	To replace 2 hot water circulating pumps serving the east wing at Langston Hughes School. Remove and dispose of 2 armstrong pumps and set pipe t0 2 new armstrong pumps. Reconnect wiring and replace all damaged insulation		✓		boiler repairs are a reasonable cost to keep all of the district buildings are running properly, but the cost seems high
515	1100026104200003060704405	200607658	6/20/06	cj vanderbeck & son, inc.	\$28,500.00	\$28,500.00	Monthly rental of temporary boiler as Superintendent's request. 2 months rental at \$9,700 per month. rental for the months of January, February & March 2006 for Langston Hughes School		✓		

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516	11000261042000030704405	200607011	5/17/06	combustion service corp	\$1,531.25	\$1,531.25	To continue the boiler repairs and maintenance district wide-labor, cleaning skilled repair mechanic, overtime, & materials at the East Orange schools		✓		
517	1100026104200003390704405	200600005	6/9/05	cj vanderbeck & son, inc.	\$23,000.00	\$23,000.00	Emergency repair to service wahlstrom school. install new valves in order to isolate the leaking coils so that the remaining system can be operational. Isolate system and remove two leaking cooling coils. Fabricate two cooling coils and install in unit. Install necessary valves and fittings.		✓		
518	1100026104200002030704406	200602621	10/21/05	devin contracting, inc.	\$19,800.00	\$19,800.00	Scrape, prime and paint double stairwells on first and second floors of Cicely Tyson School		✓		
519	1100026104200002150704406	200601720	9/2/05	devin contracting, inc.	\$8,250.00	\$8,250.00	Scrape, prime and paint double stairwells on first and second floors of Costley Middle School		✓		
520	1100026104200002150704406	200602418	10/18/05	devin contracting, inc.	\$8,600.00	\$8,600.00	To provide labor, material, equipment, & supervision to scrape, prime & paint gym at Costley Middle School		✓		
521	1100026104200002160704406	200601096	8/17/05	devin contracting, inc.	\$16,000.00	\$16,000.00	Priming and printing of various classrooms, doors, and door frames. scrape, prime, and paint 9 classrooms & 230 doors & 225 frames.		✓		
522	1100026104200003040704406	200602417	10/18/05	devin contracting, inc.	\$7,500.00	\$7,500.00	Scrape, prime and paint gym at Howard School		✓		
523	1100026104200003100704406	200603066	11/16/05	devin contracting, inc.	\$14,350.00	\$14,350.00	Priming and printing of 2 double stairwells at Ecolé School		✓		
524	110002610420000290704408	200602231	10/3/05	shaw's lock service, inc.	\$2,722.22	\$2,722.22	To remove existing steel door and hardware, supply and install the following: 18 gauge ribbed & welded seam steel door with wired glass vision lite. lcn 4111 heavy duty door closer, roton full length hinge-clear. Folger adams heavy duty electric strike for surface mounted panic device specify voltage & finish. key retracts latchbolt, with pull plate. Nylon brush door sweep at edmonson center		✓		
525	1100026104200001020704408	200601393	8/26/05	shauger property services, inc	\$44,643.02	\$44,643.02	To repair cafeteria floor and miscellaneous repairs for Campus 9 which include: saw cut sections of flooring where piping penetrates flooring and others.		✓		
526	1100026104200001450704408	200603595	12/15/05	shauger property services, inc	\$1,491.78	\$1,491.78	Provide equipment and labor to repair three specified areas of the roof in the Glenwood Campus.		✓		

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527	1100026104200002030704408	200602603	10/20/05	shauger property services, inc	\$6,926.00	\$6,926.00	Supplied all labor and material to repair damaged areas in roofing membrane. Work included repairs to slit seams and cracks due to severe u.v. damage to membrane. Re-caulk parapet walls in specified locations. Cicely Tyson School.		✓		
528	1100026104200002030704408	200604656	2/14/06	shauger property services, inc	\$6,161.40	\$6,161.40	To patch and repair roofing membrane above proposed location at entranceway doorway at Cicely Tyson School.		✓		
529	1100026104200003040704408	200604034	1/11/06	shauger property services, inc	\$12,865.60	\$12,865.60	To saw cut sidewalk joints for breaking and removal at John Howard School. Break and remove damaged entranceway sidewalk in 2 locations		✓		
530	1100026104200000180704416	200600856	8/8/05	trane	\$3,571.82	\$3,571.82	Proprietary-emergency repair to the trane chiller at John Howard School		✓		
531	1100026104200000280704416	200601917	9/20/05	pennetta & son, inc.	\$3,231.71	\$3,231.71	Emergency repair service for hvac chiller system		✓		
532	1100026104200001010704416	200506890	5/3/05	zodiac, inc.	\$1,365.95	\$1,365.95	Hvac service/repairs at East Orange Campus High. replace fan motor, end bearing, transformer, shaft bushing, wheels on mcquay, unit ventilators in room #a313		✓		
533	1100026104200000280704416	200604281	1/23/06	pennetta & son, inc.	\$1,531.25	\$1,531.25	Service & repair hvac system district wide for calendar year 2005-2006 for 11 of East Orange's schools		✓		
534	1100026104200002150704416	200604453	1/31/06	longo industries, inc.	\$1,175.00	\$1,175.00	Field service technician with necessary equipment and material tp perform the following: lock out/tag out tag out, electrically/mechanically disconnect, rig out and remove to service center, disassemble motor, steam clean and bake out, glass bead blas all necessary parts, micrometer check and record all critical fits and clearance, electrically test rotor and stator, dip and bake windings insulation, supply and install new pump sleeve mechanical seal and barings, ect		✓		
535	1100026104200002150704416	200605904	4/6/06	pennetta & son, inc.	\$5,000.98	\$5,000.98	Freezing the pipes at Costley School. set up tank and hoses then install fittings on pipes and start to freeze and monitor controls, then cut out old valves with torch and install 2 new valves. Finally, unfreeze pipes and unhook all hoses, fittings and tanks, then tie in valves to system.		✓		
536	1100026104200002160704416	200602148	9/28/05	pennetta & son, inc.	\$12,621.45	\$12,621.45	To repair shaft for the blower wheel that is sheared and broken also replace the blower motor at Truth Middle School-hvac 10.		✓		

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537	1100026104200002160704416	200601347	8/26/05	pennetta & son, inc.	\$23,115.00	\$23,115.00	Hvac repair and service-remove 4 sections of existing base board in each of the 2 cafeteria rooms for a total of 172' of baseboard. Replacement of the existing baseboard with security hydronic heating enclosure with partial back plate, hangers, baked enamel finish.		✓		
538	1100026104200003390704416	200600008	6/10/05	trane	\$863.00	\$863.00	Services and repair the chiller system at Wahlstrom School		✓		
539	1100026104200003390704416	200605420	3/16/06	pennetta & son, inc.	\$550.38	\$550.38	To service and repair hvac system district wide for the 2005-2006 calendar year		✓		
540	110002610420000650704421	200505961	3/30/05	atlantic elevator co., inc.	\$6,950.00	\$6,950.00	Paul Robeson stadium-elevator one-item a-3 hang car-remove piston head. purge water out of cylinder drain tank, refill system with fresh hydraulic oil. Replace piston packing, assemble head, remove contaminated oil from building for proper disposal, itemb-9- building to restore dial tone to phone line in motor room. Then reprogram phone to emergency number supplied.		✓		
541	1100026104200002150704421	200604749	2/16/06	atlantic elevator co., inc.	\$5,100.00	\$5,100.00	Elevator #1 seal leaks in valve & valve connections, item b5-cover defective emergency light on car ceiling with necessary power supply item b9- board to restore dial tone to elevator emergency phone jack in motor, replaced damage phone, board to supply emergency number for programming phone. elevator #2, item b9-board to restore dial tone to elevator emergency phone jack in motor room.		✓		
542	1100026104200002160704501	200602944	11/9/05	hannon's floor covering	\$2,353.00	\$2,353.00	Remove existing carpeting from one seating area, furnish and install mannington broadloom carpeting wall to wall direct glue down method on same seating platform, nosings and risers. state contract #a84600		✓		
543	1100026104200003070704501	200600616	7/26/05	shauger property services, inc	\$22,500.00	\$22,500.00	Emergency work approved by Supt. perform emergency work at Houston Academy when the sewer line collapsed causing damage to the sidewalk.		✓		
544	1100026104200003360704501	200600615	7/26/05	shauger property services, inc	\$26,574.00	\$26,574.00	Emergency work approved by Supt. perform emergency services related to clean up at Fourth Avenue School on April 5 after a partial ceiling collapse in the gymnasium.		✓		

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545	1100026104200000180704438	200507547	6/2/05	tii environmental, inc.	\$2,600.00	\$2,600.00	New service building-phase 1 environmental site assessment conducted to satisfy the requisition of american society of testing & materials. the phase 1 environmental site assessment will be conducted to identify current and potential environmental concerns associated with the property and to develop a sampling & analytical approach for environmental pollutants		✓		
546	1100026104200001010704411	200507526	6/1/05	hannon's floor covering	\$8,435.00	\$8,435.00	Pick up existing carpeting in lecture hall and remove from premises, furnish and install mannington greenbottle broadloom carpeting wall to wall direct glue down method on floor, steps and platforms throughout the room. remove and replace existing vinyl nosings and transition edging with new. state contract #a84600		✓		
547	1100026104200001450704411	200507533	6/2/05	hannon's floor covering	\$8,679.00	\$8,679.00	Furnish and install mannington rock crystal broadloom carpeting wall to wall, direct glue down method in 14 rooms on second floor, furnish and install 1/4 inch plywood mannington modular title and vinyl base on cabinets in break room.	✓			performing work on the cabinets in the break room is not a necessary expense.
548	1100026104200001550704802	200507148	5/11/05	shauger property services, inc	\$24,366.00	\$24,366.00	Carver Institute roofing repair. repair dormer above specified classroom, repair damaged flashing area above front entrance, repair shingled roof area above specified classroom, clean-up of all work related debris.		✓		
549	1100026104200002150704411	200600013	6/13/05	hannon's floor covering	\$1,450.00	\$1,450.00	To furnish and install carpet wall to wall direct glue down method in observation room including floor and platform. Furnish and install carpet base as specified for costley middle.		✓		
550	1100026203000000180684801	200507501	5/27/05	the vaughn collaborative architecture and planning	\$6,050.00	\$6,050.00	Provide pre-development design services the first phase. pre-development design services that shall consist of the following: meet with the board representatives, assess existing program spaces at the maintenance facility, assess the 532 North Grove St building, ect		✓		per the assistant ba, the scc purchased the maintenance facility at 16 winans street as part of the demonstration project. the maintenance department had to be relocated. the district leases space at 532 n. grove street. this lease is paid from the proceeds of the sale of the building. the district contracted with the vaughn collaborative group to assess the spaces at winans and then access the spaces at 532 n grove street to determine if the facility would work for the maintenance department. this original po was in the amount of \$8,140. only \$6,050 of it was paid against this po number.

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551	1100026203000000180684801	200601227	8/25/05	the vaughn collaborative architecture and planning	\$2,090.00	\$2,090.00	Final payment for the pre-development design. po# 200507501 signed as complete; therefore paid and closed.		✓		per the assistant ba, the scc purchased the maintenance facility at 16 winans street as part of the demonstration project. the maintenance department had to be relocated. the district leases space at 532 n. grove street. this lease is paid from the proceeds of the sale of the building. the district contracted with the vaughn collaborative group to assess the spaces at winans and then access the spaces at 532 n grove street to determine if the facility would work for the maintenance department. this original po was in the amount of \$8,140. only \$6,050 of it was paid against this po number.
552	1100026203000000180700000	200605569	3/22/06	Essex county vocational school	\$3,850.08	\$3,850.08	Low pressure boiler instruction classes to start on March 18, 2006 and every Saturday after that for the next (10) Saturdays. Four hour sessions. the fee will include textbooks for each participant (for 24 custodians)		✓		
553	1100026203000000280694104	200500312	7/14/04	technical associates, inc.	\$16,378.00	\$16,378.00	Contract for one year to provide construction management services for district-wide projects		✓		per the assistant ba, construction services which monitors all construction contracts for the district, as well as, provides the district with on site representative at all scc construction sites in the district.
554	1100026203000000280694104	200600237	7/11/05	technical associates, inc.	\$11,419.00	\$11,419.00	Contract for one year to provide construction management services for district-wide projects in accordance with the proposal dated May 25, 2005.		✓		per the assistant ba, firm hired to monitor all scc construction projects, as well as, the construction projects completed under the certificates of participate (cops) funds, which are under the district's direction.
555	1100026203000000280694104	200605668	3/28/06	technical associates, inc.	\$14,000.00	\$14,000.00	Contract for one year to provide construction management services for district-wide projects in accordance with the proposal dated May 25, 2005.		✓		per the assistant ba, firm hired to monitor all scc construction projects, as well as, the construction projects completed under the certificates of participate (cops) funds, which are under the district's direction.

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556	1100026203000000280694105	200503282	11/16/04	nj k-12 architects, llc	\$33,000.00	\$33,000.00	Preparation of comprehensive long range facilities plan. In accordance with proposal dated June 18, 2004 to provide professional services to develop a long range facilities plan for the district for the period of 2005-2010. update of lrfp is to be consultant with NJ k-12 proposal for the work of this po and NJDOE title 6 chapter 23 and all current regulations and standards relation to the update of the long range facilities plan. Required submission to East Orange board of education.		✓		
557	1100026203000000280694341	200604103	1/13/06	combustion service corp	\$26,700.00	\$26,700.00	Payment for rental of one boiler for the CHS .		✓		
558	1100026203000000280694343	200505923	3/24/05	johnson jones architects planners, p.a.	\$20,000.00	\$20,000.00	Board approved exploratory review of East Orange Campus High School's water infiltration system.		✓		
559	1100026203000000280694343	200505932	3/24/05	the thornton-tomasetti group	\$23,835.00	\$23,835.00	Campus High School professional consultation service.			✓	per the assistant ba, firm hired to complete a review of the East Orange Campus High School to determine problems and to document fault for the law suit filed by the hillier group against East Orange. this po needs to be further investigated.
560	1100026203000000280694343	200603553	12/14/05	jones & eckert, architects & planners, inc.	\$6,220.00	\$6,220.00	Renovations of the administration building at 715 Park Ave, East Orange, NJ 07017		✓		
561	1100026204200000180704401	200601807	9/12/05	shauger property services, inc	\$12,358.00	\$12,358.00	Services related work performed at the Howard School i.e. remove existing dead plants prepare areas and install 75 compact winged euonymus (burning bush).		✓		
562	1100026204200000180704401	200602302	10/7/05	orange garden supply co.	\$2,500.00	\$2,500.00	Removed dead tree, wood and chips on school property.		✓		
563	1100026204200000280224425	200507882	6/29/05	nextel communications	\$6,761.78	\$6,761.78	Sum of the nextel subscriber charges for the period, 6/13/05-7/12/05. Charges such as cellular services, direct connect (two-way radio), messaging and access were associated with seventy-two (72) separate accounts.	✓			for the billing period 6/13/05-7/12/05, there were 72 nextel phones with associated usage charges. the high number of phones appears to be excessive. a re-evaluation of the nextel phone users should be performed in order to identify the relative needs of a nextel phone for each individual.
564	1100026204200000280224425	200600851	8/4/05	nextel communications	\$3,830.43	\$3,830.43	Sum of the nextel subscriber charges for the period, 9/13/05-10/12/05. Charges such as cellular services, direct connect (two-way radio), messaging and access were associated with seventy (70) separate accounts.	✓			

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565	1100026204200000280224428	200601615	9/1/05	allegro sanitation, inc.	\$13,795.83	\$13,795.83	Cost for the monthly pick-up and emptying of the dumpster units at various sites for the East Orange School District.		✓		
566	1100026204200000280224428	200601911	9/20/05	allegro sanitation, inc.	\$17,716.70	\$177,167.00	Cost for the monthly pick-up and emptying of the dumpster units at various sites for the 2005-2006 school year for the East Orange school district. Board approved on 9/13/05.		✓		
567	1100026204200000280224428	200607162	5/24/06	allegro sanitation, inc.	\$18,779.70	\$18,779.70	Cost for the monthly pick-up service for dumpster units at various sites for the East Orange school district. Board approved on 9/13/05.		✓		
568	1100026204200000280224801	200600738	7/28/05	capitol environmental services	\$18,050.00	\$18,300.00	Services were in regards to the disposal and removal of obsolete chemicals from East Orange school district locations.		✓		per the assistant ba, district closed East Orange high school and its maintenance facility. all toxic materials had to be packed and removed from these buildings. district was responsible for these expenditures since the expenditures were not covered by scc. cost seems excessive.
569	1100026204200000280224801	200600739	7/28/05	capitol environmental services	\$8,845.00	\$13,200.00	Labor charges for the accumulation, testing, consolidation and packaging of all obsolete chemicals at two specified locations.		✓		per the assistant ba, district closed East Orange high school and its maintenance facility. all toxic materials had to be packed and removed from these buildings. district was responsible for these expenditures since the expenditures were not covered by scc. cost seems excessive.
570	1100026204200000280224801	200604759	2/16/06	capitol environmental services	\$1,155.00	\$1,155.00	Charges were for the emergency response, packaging, disposal and transportation of paint thinner at 34 N. Walnut St. on 2/2/06.		✓		
571	1100026204410000300300000	200600559	7/25/05	church at the crossroads	\$2,635.75	\$2,635.75	Payment for the rental fee associated with the use of space between the East Orange board of education and the church at the crossroads for the East Orange school district's year-round enrollment center.		✓		
572	1100026204900000280200000	200600974	8/10/05	East Orange water commission	\$7,549.30	\$204,000.00	Water service for all locations in the district for the 2005-2006 school year from 7/1/05-6/30/06.		✓		
573	1100026204900000280224501	200603849	1/5/06	dataworks, llc.	\$1,995.00	\$1,995.00	Cost is associated with the rental of one cisco pix firewall for the Maplewood school site for a period of 30 days.		✓		
574	1100026205200000280205103	200600016	6/15/05	bollinger fowler co.	\$55,000.00	\$55,000.00	Renewal of student accident insurance for the year 2005-2006.		✓		
575	1100026205900000180680000	200605553	3/22/06	src solutions	\$3,995.00	\$3,955.00	Purchase of twenty (20) docushare client access licenses, annual support for new client access licenses and annual gold support for existing small school edition.		✓		

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576	1100026205900000280220000	200601815	9/13/05	ri, inc.	\$10,313.00	\$10,313.00	Cost of procuring aluminum bleachers for the East Orange Campus High School field. Each bleacher seats 90 people.		✓		
577	1100026205900000280224803	200602232	10/3/05	jabbour & randolph corporate moving, inc.	\$40,359.00	\$40,359.00	Relocation charges to move the M.B. Garvin school from 1 grove place, East Orange, NJ to 276 Park Ave, Maplewood, NJ.		✓		per the assistant ba, scc took over the garvin school for renovation. the contents of the garvin school had to be moved to the new facility that is being rented by the scc in maplewood.
578	1500022105000003090090000	200507656	6/10/05	apple computer	\$5,176.30	\$5,176.30	Online instructional improvement for technology.		✓		
579	1500022105000003090090000	200600549	7/25/05	winsor learning	\$12,200.00	\$16,500.00	On-site installation of the sonday system and two days of training.		✓		
580	1500022205000003070070000	200606890	5/12/06	apple computer	\$15,799.00	\$15,799.00	Purchase of seven macbook pro-1.67ghz computers and seven appicare protection plans. Board approved on 5/9/06.		✓		
581	1500022205000003140140000	200600343	7/18/05	lightspan/plato learning	\$3,300.00	\$3,300.00	The lightspan network subscription renewal.		✓		
582	1500022205000003360360000	200507927	6/30/05	xerox corp	\$5,000.00	\$5,000.00	Twelve month maintenance/license agreement with xerox for specified machines.		✓		a re-evaluation should be performed of all the agreements with xerox, as a consolidation of all the machines district-wide would allow for more transparency and cost saving opportunities.
583	1500022205000003360360000	200602556	10/19/05	riverdeep, inc.	\$27,786.43	\$27,786.43	Purchased services for tech and media in support of student instruction in order to meet the cccs in math & english language arts.		✓		
584	1500022205000003360360000	200600450	7/20/05	promedia, inc.	\$1,000.00	\$5,000.00	Purchased services for twenty (20) hours of technical support to address problems with macintosh and windows desktops software networked computer problems.		✓		

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585	1500022303200001010010000	200603642	12/19/05	southern regional education board	\$21,120.00	\$24,145.00	Whole school reform developer's fee, includes technical services for Campus High. Board approved on 7/12/05.		✓		these fees are required to be paid by the state of New Jersey, department of education.
586	1500022303200002030030000	200603520	12/14/05	southern regional education board	\$21,120.00	\$24,145.00	Whole school reform developer's fee for the Cicely Tyson School. Board approved on 7/12/05.		✓		these fees are required to be paid by the state of New Jersey, department of education.
587	1100022303200000280269200	200604508	2/1/06	america's choice	\$300,000.00	\$300,000.00	Whole school reform developer's fee for costley, Truth, Healy and Tyson Middle Schools. the cost was \$75,000/school, Board approved on 7/12/05.		✓		these fees are required to be paid by the state of New Jersey, department of education.
588	1500022303200003040040000	200603159	11/22/05	success for all	\$22,100.00	\$22,100.00	Whole school reform developer's fee for Howard Elementary school for the 2006 school year. Board approved on 7/12/05.		✓		these fees are required to be paid by the state of New Jersey, department of education.
589	1500022303200003060060000	200605472	3/22/06	aliya s. king	\$13,500.00	\$13,500.00	Write-in-residence program at Langston Hughes School for a period of 45 days during the months of January thru June 2005. Board approved on 10/11/05.		✓		
590	1500022303200003070070000	200604977	2/28/06	america's choice	\$24,200.00	\$24,200.00	Whole school reform developer's fee for the Whitney Houston Academy. Board approved on 7/12/05.		✓		these fees are required to be paid by the state of New Jersey, department of education.
591	1500022305000001010010000	200600003	6/8/05	omni travel & tours	\$1,842.00	\$1,842.00	Trip of East Orange Campus High School five staff members to the 19th annual high schools that work professional development summer conference that was held on July 13th-16th, 2005 in Nashville, TN. The conference was being conducted by the southern regional education board, the associated charges on this po are in regards to the airline tickets for the staff members attending the conference from Campus High.			✓	there was no completed application form, no professional conference meeting report/resolution form & no original receipts attached.
592	1100021805000000280464435	200602709	10/26/05	xerox corp	\$69,317.76	\$69,317.76	Xerox monthly base payments for July and August of 2005 for specified machines at designated schools and business offices.		✓		

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593	1500022305000001010014435	200603624	12/19/05	xerox corp	\$11,715.56	\$156,124.96	Monthly xerox fee for meter usage of prints.		✓		re-evaluate all xerox expenditures and consider consolidating all current/expired agreements on each machine. suggest creating a matrix listing each machine, location, and expiring support contract date.
594	1500022305000002160160000	200600241	7/11/05	roberta leveson	\$1,500.00	\$1,500.00	Reimbursement for expenses to be incurred at the national center for trauma and loss in children summer institute in Detroit, Michigan from July 11-16 for an employee		✓		
595	1500024005000003040040000	200606514	4/28/06	the travel authority	\$4,626.49	\$4,950.00	Airline tickets on Continental Airlines each to transport students and coach/teacher to attend int'l future problem solving competition at the Univ of Colorado in Fort Collins, Colorado on May 31, 2006 to June 4, 2006.		✓		
596	1500022305000003050050000	200605234	3/8/06	loretta onyeani	\$1,760.00	\$1,760.00	Out of pocket expenses for convention n.a.e.s.p. annual convention in Texas date of trip-March 30 to April 4, 2006. Expenses for lodging, meals, registration for one employee.		✓		
597	1500022305000003070070000	200604021	1/11/06	renaissance hollywood hotel	\$2,175.96	\$2,176.08	Lodging for four employees to attend the america's choice conference		✓		
598	1500022305000003100100000	200600342	7/18/05	school mate	\$1,244.00	\$1,884.00	400 custom student elementary planners with handbook design #251		✓		
599	1500022305000003110110000	200603742	12/22/05	sde, inc.	\$1,140.00	\$1,140.00	Registration fee for four employees to attend professional development workshop in Atlantic City on Jan. 30-31, 2006		✓		
600	1500022305000003110110000	200606256	4/19/06	uscany house at renault reso	\$1,210.00	\$1,210.00	Lodging and expenses for an employee, 20 students/ 2 adult chaperones attending awards ceremony on May 24 and 25, 2006 in Egg Harbor, NJ	✓			a two day award ceremony with lodging for 20 students seems excessive. overnight stay was not necessary
601	1500024003000001010010000	200507757	6/17/05	nana's deli	\$1,920.00	\$1,920.00	Payment for refreshments for senior scholarship ceremony scheduled for June 17, 2005	✓			catering is an inconclusive cost
602	1500024005000001010010000	200507034	5/6/05	banana sound productions inc	\$1,000.00	\$1,000.00	Rental and installation of sound system for graduation 2005 for Campus High		✓		a sound system is needed at a graduation ceremony
603	1500024005000001010010000	200507591	6/3/05	grand rental station	\$1,785.28	\$1,785.28	Rental of chairs, tables, table cloth, lattice arch, and helium inflator for 2005 graduation at Campus High		✓		this equipment is needed for the graduation ceremony

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604	1500024005000001010010000	200507200	5/13/05	e.o.b.o.e. (chartwells)	\$2,000.00	\$2,000.00	Payment for staff luncheons for end-of-year "spirit day" barbeque on June 9, 2005	✓			although it is for the students, there is no real need for this luncheon.
605	1500024005000001010010000	200603074	11/16/05	nextel communications	\$8,710.54	\$17,500.00	Encumber funds to pay for projected monthly nextel expenses for 2005-2006 for 52 nextel's	✓			district can pay for some cell phones, but 52 seems like a lot of people to be expensing cell phone bills. also, requisition was not signed and the signed copy that was supposed to be attach May have fallen off
606	1500024005000001010010000	200602914	11/8/05	all state tee's	\$7,579.00	\$7,579.00	Tee shirts that are used as gym uniforms for Campus High School		✓		the uniforms are worn by students in gym class
607	1500024005000001010010000	200604948	2/28/06	oak hall industries	\$1,260.00	\$1,260.00	Graduation gowns for Campus High School		✓		gowns are needed for the students at graduation ceremonies
608	1500024005000001020020000	200601819	9/13/05	rediker software inc	\$1,200.00	\$1,200.00	8 hours of administrator's plus software training webex internet training \$150 per hour		✓		training for administrative software is needed so that it can be used effectively
609	1500024005000001020020000	200603128	11/22/05	eight hills caterers	\$1,275.00	\$3,104.70	Catering for teacher appreciation week on May 3, 2006 for 100 people	✓			catering is an inconclusive cost
610	1500024005000001020020000	200601951	9/21/05	lerro enterprises, inc.	\$10,000.00	\$10,000.00	Trophies/ plaques for celebration of learning in May, 2006	✓			spending \$10,000 on trophies is excessive
611	1500024005000002030030000	200605613	3/28/06	banana sound productions inc	\$2,290.00	\$2,290.00	Rental of sound system for Cicely Tyson School for the spring production "in the woods," including delivery, set-up, and breakdown of equipment		✓		this was a cost related to a school play by students
612	1500024005000002150150000	200507680	6/10/05	olsen's florist	\$331.00	\$331.00	Graduation flowers; baskets of flowers and boutonnières	✓			although a nice touch for the graduation ceremony, floral arrangements do not enhance student learning.
613	1500024005000002150150000	200606654	5/5/06	branch brook manor	\$1,171.25	\$1,171.25	Luncheon buffet for staff appreciation on May 9, 2006 from 10:30-1:30pm in Costley's conference room	✓			this is a catering cost that is paying almost \$15 dollars per person for lunch. catering does not enhance educational value for the district.
614	1500024005000002160160000	200601232	8/25/05	school mate	\$2,055.00	\$2,095.00	Customized student planners for the 2006 school year		✓		school planners contribute to student learning
615	1500024005000002170170000	200507167	5/13/05	khalil a nichols	\$1,100.00	\$1,100.00	Payment of services regarding speaking engagement/ motivational assembly name "Da Scene" for Healy School on May 12, 2005		✓		this was a motivational speaker for the students
616	1500024005000002170170000	200604206	1/20/06	passion moss-hasan	\$1,591.90	\$1,591.90	Reimbursement for america's choice national conference in Los Angeles, CA for one employee for lodging, travel, and meals		✓		the individual was state approved to go to this conference
617	1500024005000002170170000	200604554	2/6/06	harcourt brace & company	\$1,558.80	\$1,558.80	Additional shipping and handling charges from previous po to cover the balance owed for teaching material		✓		this was the extra amount owned to harcourt for teaching materials that the last po didn't cover
618	1500024005000003050050000	200600547	7/25/05	anderson aquariums	\$300.00	\$1,200.00	Monthly aquarium maintenance includes new ornaments, fish, and monthly filter media changes \$100 per month	✓			fish tanks are an inconclusive cost

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619	1100023005900000280190000	200601550	8/31/05	eight hills caterers	\$3,700.00	\$3,700.50	Full services breakfast for Thursday Sept 1, 2006 at 8:00am at the Langston Hughes School	✓			catering for teachers is an inconclusive cost
620	1500024005000003060060000	200603064	11/16/05	f & b caterers	\$1,033.00	\$1,033.00	Catering for american education week lunch on November 17, 2005 at 11:00am at the Langston Hughes School	✓			catering for teachers is an inconclusive cost
621	1500024005000003060060000	200607456	6/7/06	the mobile chef	\$1,416.00	\$1,416.00	Refreshments for student achievement & parent recognition at Langston Hughes School on June 8, 2006	✓			catering for a student recognition event is a nice gesture; however, it does not enhance educational value.
622	1500024005000003070070000	200507580	6/3/05	olsen's florist	\$1,048.75	\$1,048.75	Center pieces, corsages, boutonnieres, large stage arrangements, and balloons	✓			floral arrangements do not enhance student learning, although a nice touch to the graduation ceremony, the cost is unnecessary.
623	1500024005000003070074434	200601705	9/2/05	advanced office systems	\$1,020.00	\$1,020.00	Billable cost of copies exceeding 10,000 per month	✓			this is a charge for going over their contract for copies, it could have been avoided
624	1500024005000003080080000	200506237	4/11/05	f & b caterers	\$717.00	\$717.00	Catering for lunch for staff appreciation day on May 3, 2005	✓			catering for teachers is an inconclusive cost
625	1500024005000003080080000	200507555	6/3/05	vonda's catering	\$750.00	\$750.00	Career day luncheon on May 12, 2005 at Mildred Barry Garvin School	✓			catering appears to be for the students on career day; the cost is unnecessary.
626	1500024005000003080080000	200604115	1/17/06	lerro enterprises, inc.	\$1,755.00	\$1,755.00	Imprinted pencils, participation ribbons, and large, medium, and small trophies	✓			trophies are an inconclusive cost
627	1500024005000003080080000	200606503	4/27/06	njfsp	\$1,200.00	\$1,200.00	Expenses related to the attendance of students and teachers at the NJ state bowl at the Holiday Inn at Somerset, NJ on April 28-29, 2006		✓		this fee was for a state bowl that was education related. it was entitled, the future problem solving program of n.j.
628	1500024005000003080080000	200604180	1/18/06	paulette raney salomon	\$892.41	\$898.00	Reimbursement for cost of lodging, meals, travel, and gratuities for the sfa experienced sites conference for one employee on April 24-26, 2006 in New York, NY		✓		
629	1500024005000003090090000	200600380	7/18/05	stempler's drapery & carpet	\$2,372.45	\$2,372.45	Tri-grip walk off mats and logo mats for the Dionne Warwick Institute		✓		the mats are needed in the school building
630	1500024005000003090090000	200604032	1/11/06	flore-nadeige b. randolph	\$708.31	\$843.78	Reimbursement for transportation, meals, hotels, gratuities, and any other expenses incurred during the america's choice conference in Los Angeles, CA for an employee		✓		the individual was state approved to go to this conference
631	1500024005000003090090000	200604648	2/10/06	vonda's catering	\$400.00	\$400.00	Breakfast buffet for national african american parent involvement day on Monday, February 13, 2006 at 8:30am	✓			although the catering was for parents for a parent involvement day, it adds no educational value.
632	1500024005000003090090000	200606601	5/3/06	grand rental station	\$1,058.48	\$1,058.48	Rental of forks, spoons, knives, cups, bowls, tables, table clothes etc. for 5th grade dinner dance at Dionne Warwick Institute	✓			this rental fee is for a 5th grade dinner dance; this event is an inconclusive cost

Appendix B
East Orange Subgroup Analysis

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			
	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?)	Inconclusive	Appears Reasonable	Discretionary	Comments
633	1500024005000003090090000	200606855	5/10/06	quality caterers	\$1,196.25	\$1,196.25	Catering for the 5th grade dinner dance on June 14, 2006 at the Dionne Warwick Institute	✓			the catering fee is for a 5th grade dinner dance; this event is an inconclusive cost
634	1519010005000003090094435	200501837	9/13/04	xerox corp	\$7,055.94	\$10,823.58	12 month lease payments of 427.26 for copies billed @ .0099 per copy for Dionne Warwick Institute		✓		the copiers are needed at the schools for educational purposes
635	1500024005000003100100000	200606813	5/9/06	classic caterers	\$580.00	\$580.00	Catering for the 5th grade awards/ luncheon bbq	✓			the catering is for a 5th grade awards luncheon for the students, which is an unnecessary expense.
636	1500024005000003110110000	200601734	9/7/05	new kem-I quality printing	\$850.00	\$850.00	Golf shirts printed 1 side 1 color navy shirts/ sky blue shirts for Gordon Parks Academy	✓			per the assistant ba, gordon parks academy ordered shirts for staff personnel.
637	1500024005000003110110000	200603174	11/23/05	staff development for educ.	\$598.00	\$598.00	Registration fee for two employees to attend workshop on December 12-13, 2005 in Atlantic City		✓		
638	1500024005000003120120000	200507166	5/13/05	god is grace catering	\$1,150.00	\$1,150.00	Staff luncheon on June 27, 2005 for 85 people at \$12 a person	✓			catering for teachers is an inconclusive cost
639	1500024005000003120120000	200506544	4/27/05	advertising promotions, llc	\$2,589.50	\$2,589.50	Engraved lanyards, radios, key flashlights, and lunch bags	✓			promotional items are an inconclusive cost
640	1500024005000003120120000	200603707	12/21/05	the mobile chef	\$300.00	\$300.00	Catering for a staff breakfast on December 22, 2005 at the Washington Wcademy of Music	✓			catering for teachers is an inconclusive cost
641	1500024005000003120120000	200606681	5/8/06	the mobile chef	\$480.00	\$480.00	Teachers' appreciation luncheon for 60 people/ May 9, 2006 (per person cost \$8) menu: baked chicken, pasta & garden salads, rolls, jello molds, cookies, soda, water.	✓			catering does not improve educational value, such as student learning. such costs as not necessary for the school district.
642	1500022305000003140140000	200601046	8/17/05	quality caterers	\$1,385.00	\$1,385.00	Breakfast buffet for Thursday, Sept. 1, 2005. \$8 per person.	✓			there is no explanation for the purpose of the breakfast. catering costs are an inconclusive cost
643	1500024005000003360360000	200506797	5/3/05	superior forms & computer supplies, inc.	\$4,000.00	\$4,000.00	A variety of printing forms: disciplinary log part 1 (500), disciplinary log part 2 (500), referral for individual (500), notice of student suspension (500), discipline form (1,000), medical permit to school nurse (4,000), emergency form (1,000), authorization for pick up (1,000), pupil transfer form (500), employee absence report (500), request for temp. leave of absence (500), daily attendance record (500).		✓		
644	1500024005000003360360000	200507844	6/24/05	towne & country banquets	\$1,250.00	\$1,250.00	End of year party (staff incentives luncheon) for 50 people, on June 26, 2005. Price \$25 per person.	✓			catering is not a necessary expense that needs to be incurred by the district.

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645	1500024005000003360360000	200606340	4/25/06	creations by design	\$1,781.25	\$1,781.25	Grandparents' day for 75 people, April 27, 2006. Continental breakfast pastries, assorted juices, assorted fresh fruit, coffee, tea, condiments, paper goods and deliver. lunch hot buffet - hot buffet including: southern fried chicken, chicken francaise, beef murphy, mixed vegetables, rice pilaf, garden tossed salad, dinner rolls, coffee/tea, assorted soda, juice, water, condiments, paper goods, and delivery.	✓			catering does not enhance educational value, hence, it is not a necessary expense.
646	1500024005000003360360000	200607505	6/12/06	supreme bakery	\$752.63	\$752.63	Funds to cover cost of 34 different cakes.	✓			there is not explanation what cakes were for.
647	1500024005000003370370000	200604451	1/31/06	lerro enterprises, inc.	\$955.55	\$955.55	Incentive awards/ printed shirts (85 @ \$8.85 each and 38 @ 5.35 each).	✓			
648	1500024005000003380380000	200604301	1/24/06	njsea	\$1,530.00	\$1,530.00	Trip to the circus on March 10, 2006 in Rutherford NJ. 272 students, 47 staff members and 36 parents. total cost \$7,214. There are few po's issued for that trip.	✓			there is a resolution form included. trip to the circus an inconclusive cost
649	1500024005000003380380000	200606452	4/26/06	tanner north jersey, inc.	\$2,110.00	\$2,110.00	Canyon - screenflex - freestanding portable room dividers (2 @ \$1,010 each)		✓		
650	1500024005000003390390000	200604835	2/22/06	fidelia sturdivant	\$1,800.00	\$1,800.00	Reimbursement to a principal for expenditures (registration, hotel, airfare, meals, and taxi) at n.a.e.s.p. conference in San Antonio, Texas March 31 - April 4, 2006.		✓		there was a professional conference/seminar/ professional meeting report form and request for out of state travel included.
651	1500024005000003390390000	200603565	12/15/05	fidelia sturdivant	\$1,293.00	\$1,293.00	Reimbursement to a principal for expenditures (registration, hotel, travel, and meals) at the success for all experienced sites conferences in New York, NY on April 24-26, 2006.		✓		there was a professional conference/seminar/ professional meeting report form included.
652	1500024005000003390390000	200603578	12/15/05	joseph defrancesco	\$1,290.37	\$1,293.00	Reimbursement to an employee for expenditures (registration, hotel, parking and meals) at the success for all experienced sites conferences in New York, NY on April 24-26, 2006.		✓		there was a professional conference/seminar/ professional meeting report form included.
653	1100021805000000280464435	200601188	8/25/05	xerox corp	\$28,183.23	\$269,368.60	Services done at different schools.			✓	per the assistant ba, lease of xerox equipment for all the locations listed. lease is for period of 60 months this po covers cost only through June 30, 2006.the original po amount is high.
654	1500024005000003380380000	200606655	5/5/06	branch brook manor	\$612.50	\$612.50	Teachers' appreciation luncheon. lunches which includes the following chicken cutlet marsala, penne with vodka sauce, fried chicken wings, tossed salad, soda, soda and ice, rolls and butter, dessert, paper goods, delivery and set up fee on May 9, 2006. (45 people @ \$12.5)	✓			catering does not enhance educational value, hence, it is not a necessary expense.

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655	1500024005000003380380000	200606979	5/17/06	towne & country banquets	\$1,345.20	\$1,345.20	Parent academy banquet for 57 people @\$20 each. bread & butter, salad, beverage, dinner buffet (candied yams, vegetable medley macaroni & cheese, herb roasted chicken w/garlic, catfish, sweet potato pie) service charge amounted \$205.2.	✓			catering does not enhance educational value, hence, it is not a necessary expense.
656	1500024005000003380380000	200601132	8/23/05	quality caterers	\$486.00	\$486.00	Breakfast buffet for 45 people for Thursday, Sept. 1, 2005. \$10.8 per person.	✓			catering does not enhance educational value, hence, it is not a necessary expense.
657	1500024005000003040040000	200607769	6/27/06	brian d. heaphy	\$768.60	\$768.60	Reimbursement for airfare for the community problem solving teams trip to the international future problem solving bowl at the University of Colorado, Ft. Collins, Colorado on June 2-4, 2006		✓		
658	1500024005000003070070000	200604386	1/27/06	henry hamilton - petty cash	\$400.00	\$400.00	To replenish petty cash		✓		
659	1500024005000003070070000	200603031	11/15/05	henry hamilton	\$1,350.00	\$1,350.00	Funds to cover cost associated with attendance to 33rd annual national alliance of black school educators conference, November 15-20, 2005, Detroit, Michigan.		✓		
660	1500024005000003070070000	200603169	11/23/05	pearson business products, inc	\$541.65	\$595.81	Room air purifier and filters.	✓			
661	1500024005000003050050000	200607062	5/18/06	lerro enterprises, inc.	\$1,890.00	\$1,890.00	Ribbon trophy - honor roll, triangle trophy - perfect attendance, victory trophy - high honor roll medallion holder.		✓		these trophies/awards were for educational achievement. though price seems excessive
662	1500024005000003040040000	200606546	5/2/06	the travel authority	\$550.00	\$550.00	Fpsp international conference. transfers to transport students and coach/teacher from air port denver, Colorado to the University of Colorado in Fort Collins, Colorado on May 31, 2006 and return to airport on June 4, 2006.		✓		
663	1500024005000002170170000	200606258	4/19/06	winceyco llc	\$1,500.00	\$1,500.00	African discovery through music 1 troupe. motivational speaker, at Patrick Healy, on April 27th, 2006. Total of 3 assemblies during the day.		✓		
664	1500024005000002170170000	206607543	6/13/06	libretti's restaurant	\$3,050.00	\$3,250.00	Students attended the 8th grade social on June 21, 2006 at the Libretti's restaurant, located in Orange, NJ. (130 people @ \$25 each)	✓			an 8th grade social is an inconclusive cost
665	1500024005000002160160000	200606147	4/12/06	vincent stallings - petty cash	\$499.41	\$499.41	To replenish petty cash		✓		

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666	1500024005000002160160000	200605498	3/22/06	wisdom and understanding, ll	\$400.00	\$400.00	Payment for a speaker at an assembly program on March 28, 2006. (program to inform students/adults about the causes of homicide, give personal insight about the effects of gun violence, as well as tips to resolve conflicts.		✓		
667	1500024005000002160160000	200607600	6/16/06	jostens inc.	\$3,700.00	\$3,700.00	Payment for "04-05" year book order for 8th grade.		✓		
668	1500024005000002030030000	200507758	6/17/05	banana sound productions inc	\$600.00	\$600.00	Rental of sound system for graduation event on Sunday June 26th, 2005.		✓		
669	1100021808000000280466664	200406289	4/28/04	american school counselor assn (asca)	\$90.00	\$90.00	Membership to the american school counselor association for an employee		✓		
670	1100021808000000280466664	200406287	4/28/04	national association of elementary school principals	\$235.00	\$235.00	Membership to the national association of elementary school principals -East Orange school district		✓		
671	1100021808000000280466664	200503140	11/10/04	national staff development council	\$150.00	\$150.00	Organizational membership-comprehensive & nice virtual library		✓		
672	1100021808000000280466664	200505786	3/17/05	association for supervision and curriculum development	\$189.00	\$189.00	Membership to the association for supervision & curriculum development East Orange school district		✓		
673	1100021808000000280469711	200502776	10/20/04	fairview lake ymca camps	\$2,354.44	\$3,109.75	Admission/lodging for the black male institute of East Orange school district 30 students & 4 chaperones-ymca camps.	✓			
674	1100021808000000280469711	200504074	12/17/04	cheryl malone	\$318.00	\$318.00	Admission cost to the njpac Kwanza celebration for the female inst. 25 students & 3 chaperones.	✓			
675	1100021808000000280469711	200504075	12/17/04	hubert chase	\$273.00	\$273.00	Admission to the njpac Kwanza celebration for the male inst. 20 students & 2 chaperones.	✓			
676	1100021808000000280469711	200505276	2/16/05	muhammad abdul rahman	\$500.00	\$500.00	To provide consultant services to the male institute program	✓			per the assistant ba, male institute workshop program. person paid to present at the workshop
677	1100021105000000280460000	200507357	5/19/05	e.o.b.o.e. (chartwells)	\$300.00	\$300.00	Catering for monthly support services meeting at Danzler Center-water, cheese/cracker platter, deluxe continental breakfast-with fruit platter	✓			catering does not enhance educational value, hence, it is not a necessary expense.
678	1100022108000000280250000	200504472	1/18/05	association for supervision and curriculum development	\$79.00	\$79.00	Comprehensive membership for an employee		✓		
679	1100022108000000280256664	200506072	4/6/05	american red cross	\$350.00	\$350.00	Student registration for red cross swim cards /ap swimming certificates	✓			a swimming certificate is unnecessary
680	1100022108000000280260000	200406699	5/14/04	national staff development council	\$149.00	\$149.00	Organizational membership-comprehensive for an employee		✓		

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681	1100022108000000280260000	200501639	9/1/04	worral community newspaper	\$26.00	\$26.00	One-year subscription to "East Orange Record"			✓	missing invoice
682	1100022108000000280260000	200501640	9/1/04	brownstone publishers inc.	\$197.00	\$197.00	12 monthly issues of no child left behind financial compliance insider		✓		
683	1100022108000000280260000	200503454	11/23/04	the star-ledger	\$124.80	\$124.80	Renewal of subscription to the Star Ledger for an employee		✓		
684	1100026204200000180704445	200406921	5/25/2004	pat's auto repairs	\$124.44	\$124.44	Ford Taurus maintenance(new tire)		✓		
685	1100022108000000280260000	200501845	9/15/04	thompson publishing group	\$397.00	\$397.00	Title 1 handbook		✓		
686	1100022108000000280260000	200502739	10/20/04	brownstone publishers inc.	\$102.80	\$102.80	11 monthly issues of iep team trainer		✓		
687	1100022108000000280260000	200506804	5/3/05	american school bd journal	\$57.00	\$57.00	American school board journal renewal for an employee		✓		
688	1100022308000000280576664	200501909	9/15/04	nj network for educ. renewal	\$4,000.00	\$4,000.00	Membership/dues for the 2004-2005 school year for New Jersey network for educational renewal		✓		
689	1100023008200000280200000	200505909	3/23/05	East Orange board of education clearing account	\$5,000.00	\$5,000.00	Reimbursement to clearing for payment made to two people as per settlement agreement and resolutions			✓	legal fees need to be further investigatged.
690	1100023008200000280200000	200506377	4/14/05	East Orange board of education clearing account	\$2,500.00	\$2,500.00	Reimbursement to clearing for payment made to two people per settlement agreement and resolutions			✓	legal fees need to be further investigatged.
691	1100023008200000280200000	200507041	5/6/05	dewain collins	\$75,000.00	\$75,000.00	n/a			✓	as of 5/10/07, this po has been categorized as questionable due to the lack of receipt of supporting documentation.
692	1100023008900000280196664	200500167	6/30/04	seton hall university cehs	\$250.00	\$250.00	Payment for Superintendent of schools for membership fee for New Jersey Superintendent's study council membership		✓		
693	1100023008900000280196664	200501083	8/9/04	pearson business products, in	\$176.94	\$176.94	A black & color print cartridge was ordered.		✓		
694	1100023008900000280196664	200501082	8/9/04	dell marketing	\$368.00	\$368.00	Dell printer, printer accessories, black & color cartridge		✓		
695	1100023008900000280196664	200501399	8/25/04	urban school schools superintendents of New Jersey	\$3,500.00	\$3,500.00	2004-2005 ussnj comprehensive membership dues for special needs district-Superintendent		✓		
696	1100023008900000280196664	200500169	7/2/04	New Jersey association of school administrators	\$1,650.00	\$1,650.00	Payment for Superintendent of schools, 2005-2005 membership renewal fee for New Jersey association of school administrators		✓		
697	1100023008900000280196664	200505422	3/3/05	dell marketing	\$133.85	\$133.85	Black ink cartridge		✓		
698	1100023008900000280196664	200505678	3/16/05	pearson business products, in	\$29.40	\$29.40	Zebra clips small & large		✓		
699	1100023008950000280326664	200500298	7/13/04	essex county sch bds assoc	\$200.00	\$200.00	Annual county association dues 2004-2005		✓		

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700	1100023008950000280326664	200500296	7/13/04	national school boards assoc	\$4,050.00	\$4,050.00	Nsba's national affiliate membership for 10/1/04 to 9/30/05		✓		
701	1100023008950000280326664	200501179	8/11/04	New Jersey school boards ass	\$25,027.00	\$25,027.00	New Jersey school boards association 2004-2005 membership dues		✓		
702	1100023008950000280326664	200500295	7/13/04	national caucus of black school board members	\$600.00	\$600.00	Memberships for 7/1/04 to 6/30/2005 for ten board members		✓		
703	1100025108900000280180000	200500372	7/14/04	napsa	\$110.00	\$110.00	district membership to: napsa for gail hecht 2004-2005		✓		
704	1100025108900000280180000	200503903	12/15/04	njascd	\$50.00	\$50.00	NJ district membership to ascd for East Orange school district for an employee 1/2005-1/2006		✓		
705	1100025108900000280180000	200504291	1/6/05	association for supervision and curriculum development	\$79.00	\$79.00	District membership to ascd		✓		dues to the association for supervision and curriculum development
706	1100025108900000280180000	200504842	2/2/05	center for non-profit corporations, inc.	\$225.00	\$225.00	District membership to center for non-profit corporations		✓		includes publications, newsletters and discounts to workshops
707	1100025108900000280180000	200504995	2/9/05	american association of school administrators	\$349.00	\$349.00	District membership to aasa		✓		dues to th american association of school administrators
708	1100025108900000280200000	200500871	7/29/04	state of New Jersey dept of labor & workforce dev	\$9,024.00	\$9,024.00	Paid state of New Jersey for catastrophic illness assessment & medical malpractice insurance assessment		✓		catastrophic & medical insurance assessments are needed
709	1100025108900000280200000	200504288	1/5/05	East Orange board of education clearing account	\$1,000.00	\$1,000.00	Reimbursement to clearing for payment made to asbo to review café		✓		application fee for asbo which checks the districts annual report
710	1100025108900000280200000	200506144	4/6/05	East Orange board of education clearing account	\$5,028.00	\$5,028.00	Reimbursement to clearing for payment made to the state treasurer for child nutrition program		✓		the district paid the state of New Jersey back for overpayment from the state for the school nutrition program
711	1100025108900000280206664	200500294	7/13/04	New Jersey society of certified public accountants	\$394.80	\$270.00	Invoice indicated that the purchase was for the membership renewal of an employee to the NJ society of certified public accountants. The check was voided as the amount paid against the po exceeded the original po amount		✓		
712	1100025108900000280206664	200500235	7/7/04	New Jersey association of school business officials	\$900.00	\$900.00	Membership to the New Jersey association of school business officials		✓		membership for the board secretary/ ba
713	1100025108900000280206664	200500291	7/13/04	New Jersey association of school business officials	\$150.00	\$150.00	Membership to the New Jersey association of school business officials		✓		associate membership for the board secretary and ba
714	1100022105000000280256686	200407237	6/2/2004	e.o.b.o.e.(CHARTWELLS)	\$14.75	\$14.75	Difference of \$14.75 for 2 day textbook inventory trainingmeeting. Deluxe breakfast & luncheon on on 5/26-27/2004. Original PO # 200407079.	✓			catering is an inconclusive cost
715	1100025108900000280206664	200500468	7/20/04	janie l. williams	\$150.00	\$150.00	Reimbursement to purchasing agent for associate membership		✓		
716	1100025108900000280206664	200500204	7/7/04	New Jersey association of school administrators	\$1,485.00	\$1,485.00	Membership to the New Jersey association of school administrators		✓		membership for the board secretary/ ba

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717	1100025108900000280216664	200505489	3/8/05	kenneth d. king	\$60.00	\$1,000.00	Reimbursement for the mid-atlantic association for employment in education		✓		membership to the mae for the assistant superintendent
718	1100025108900000280226664	200500981	8/4/04	american indoor air quality council	\$40.00	\$40.00	Membership to the american indoor air quality council		✓		governmental membership in the american indoor air quality council for carmen restaino
719	1100025108900000280226664	200406419	5/5/04	essex county supt. recognition fund	\$75.00	\$75.00	3 tickets for guests to attend the governor's teacher recognition awards breakfast		✓		awards ceremony for teachers
720	1100025108900000280226664	200505789	3/17/05	East Orange board of education clearing account	\$50.95	\$50.95	Reimbursement for payment to NJ e-z pass	✓			payment was for violations by school vehicles that could have been avoided
721	1100025108900000280226664	200506790	5/2/05	East Orange board of education clearing account	\$158.52	\$158.52	Reimbursement for payment to NYC parking violation for plate #mg24512	✓			parking tickets are avoidable events
722	1100025108900000280236664	200505498	3/8/05	essex county bsip directors roundtable	\$125.00	\$125.00	Membership to essex county bsip " no child left behind" roundtable		✓		membership to the no child left behind roundtable
723	1100026208900000180680000	200502821	10/21/04	gann law books, inc.	\$271.25	\$271.25	NJ admin code titles 6 & 6a - education		✓		books contain laws involving education
724	1100026208900000180680000	200502872	10/27/04	the new york times	\$2,177.00	\$2,177.00	Advertisements for special board meetings in the New York Times		✓		
725	1100026208900000180680000	200502979	10/27/04	ew Jersey state bar associati	\$550.00	\$550.00	Use of the law center and projector rental		✓		
726	1100026208900000180680000	200503459	11/23/04	worrall community newspaper	\$26.00	\$26.00	One year subscription for the East Orange Record		✓		local newspaper subscription
727	1100026208900000180680000	200503507	11/23/04	association of school business officials international	\$135.00	\$135.00	Membership dues for the association of school business officials international		✓		membership for the board secretary/ ba
728	150002400500000308008000	200406688	5/14/2004	fairview lake ymca camps	\$1,432.00	\$1,432.00	Garvin School leadership dinner	✓			this payment is for meals and lodging for a leadership dinner
729	1100026208900000180680000	200504324	1/7/05	East Orange board of education clearing account	\$25.25	\$25.25	Reimbursement for payment to NJ e-z pass	✓			payment was for violation that could have been avoided
730	1100026208900000180680000	200503953	12/15/04	essex county asbo	\$200.00	\$200.00	Membership dues for the essex county asob		✓		membership to the asob for the secretary of the board and the ba
731	1100026208900000180680000	200504353	1/11/05	ew Jersey state bar associati	\$100.00	\$100.00	Invoice indicated that the wrong amount was submitted for payment to the NJ state bar association.		✓		
732	1100026208900000180680000	200503773	12/8/04	aicpa	\$170.00	\$170.00	Membership dues for the aicpa		✓		membership to the aicpa for the secretary of the board/ the ba
733	1100026208900000180680000	200504357	1/12/05	national seminars group	\$395.00	\$395.00	Registration fee for seminar entitled "the essentials of osha compliance 2005"		✓		osha compliance is reasonable for safety reasons

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734	1100026206100000280356105	200406573	5/12/2004	ray's sport shop, inc	\$2,497.73	\$3,500.00	Mens and womaens security uniforms		✓		this is part of their employment contract
735	1100026208900000180680000	200505862	3/23/05	New Jersey association of school business officials	\$175.00	\$175.00	Registration fee for NJ association of school business officials annual conference		✓		ba went to annual conference for New Jersey asbo
736	1100026208900000180680000	200504469	1/18/05	mark kramer	\$795.00	\$795.00	Registration fee for conference entitled "the complete environmental regulations"		✓		ba attended an environmental regulations course
737	1100031009300000280200000	200503558	11/24/04	e.o.b.o.e. (chartwells)	\$781,113.00	\$781,113.00	Fund transfer to cover chartwells deficit for the fiscal year 2004-2005		✓		this number is high, but it is for a years service
738	1500022208000002150150000	200503350	11/17/04	sagebrush corporation	\$450.00	\$450.00	Spectrum circ/cat support		✓		library system support
739	1500024008000003090090000	200507450	5/25/05	he newark museum associati	\$180.00	\$180.00	Trip to the Newark Museum			✓	education related trip to the newark museum
740	1100021808000000280466664	200602506	10/18/05	american school counselor assn (asca)	\$90.00	\$90.00	Membership renewal to the american counselor association		✓		includes membership and subscription to professional school counseling
741	1100021808000000280466664	200602505	10/18/05	national middle school assn	\$65.00	\$65.00	Membership to the national middle school association		✓		the national middle school association relates to education
742	1100021808000000280469711	200606998	5/17/06	hassan k. salim	\$1,400.00	\$1,400.00	Cost of tour of the african kinetic journey of Washington, DC	✓			
743	1100022108000000280256664	200604551	2/6/06	american association of school administrators	\$366.00	\$366.00	Membership to the american association of school administrators		✓		department membership an educational association
744	1100022108000000280256664	200604358	1/26/06	association for supervision and curriculum development	\$79.00	\$79.00	Membership to the association for supervision & curriculum development		✓		membership to a curriculum development association
745	1100022108000000280260000	200600026	6/22/05	national staff development council	\$149.00	\$149.00	Membership to the national staff development council		✓		membership to a council to help develop staff
746	1100022108000000280260000	200507956	6/30/05	worrall community newspaper	\$26.00	\$26.00	One year subscription for the East Orange Record		✓		local newspaper subscription
747	1100022108000000280260000	200501641	9/1/04	quinlan publishing co.	\$154.37	\$154.37	Subscription to the school law bulletin.		✓		
748	1100022108000000280260000	200603243	11/30/05	the star-ledger	\$124.80	\$124.80	Star Ledger	✓			star ledger subscription an inconclusive cost
749	1100022108000000280260000	200606469	4/26/06	quinlan publishing co.	\$154.37	\$154.37	Student discipline law bulletin.		✓		
750	1100022108000000280260000	200606439	4/26/06	thomspson publishing group	\$349.00	\$349.00	Section 504: compliance handbook		✓		
751	1100022108000000280260000	200606470	4/26/06	quinlan publishing co.	\$154.98	\$154.98	Subscription to the school law bulletin.		✓		
752	1100022108000000280260000	200606831	5/9/06	worrall community newspaper	\$26.00	\$26.00	Renewal of the East Orange Record for the eosd division of curriculum& instructional services		✓		
753	1100022108000000280260000	200606084	4/12/06	association for supervision and curriculum development	\$99.00	\$99.00	Membership in the association for supervision and curriculum development		✓		

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754	1100022108000000280340000	200600184	7/6/05	transact communications, inc	\$1,815.00	\$1,815.00	Proprietary legal and policy documents fully supporting the parent communication mandates (title i, iii, ix, x, ferpa, ppra) of the no child left behind act of 2001		✓		
755	1100022108000000280340000	200600037	6/22/05	essex county bsp directors roundtable	\$150.00	\$150.00	Essex county no child left behind roundtable.		✓		
756	1100022108000000280340000	200600795	8/3/05	lrp publications	\$257.00	\$257.00	"What's working data driven decisionmaking in the schools" publication		✓		
757	1100022108000000280340000	200604813	2/22/06	lrp publications	\$1,200.00	\$1,200.00	Education daily		✓		
758	1100023008200000280200000	200604244	1/23/06	East Orange board of education clearing account	\$670.00	\$670.00	Reimbursement to clearing for payment to three employees, esqs for judgment			✓	per the assistant ba, judgment against district was paid using funds in the clearing account. clearing account needed to be reimbursed. this po provides the funds back to the clearing account. this po seems reasonable, but missing the necessary supporting documentation.
759	15000240050000002160160000	200405947	4/21/2004	e.o.b.o.e.(chartwells)	\$637.50	\$637.50	Deluxe continental breakfast for 50 guests	✓			catering is an inconclusive cost plus the requisition is marked unauthorized purchase
760	1100023008900000280196664	200601101	8/17/05	seton hall university cehs	\$250.00	\$250.00	Payment to cover cost of annual fee for membership in the NJ associate education membership for the executive secretary to the Superintendent		✓		
761	1100023008900000280196664	200600913	8/9/05	urban schools superintendents of New Jersey	\$5,000.00	\$5,000.00	The invoice description indicated that the \$5000 fee was for membership dues for the 2005-2006 period for the urban schools superintendents of New Jersey (USSNJ) for abbott district - tier iii.		✓		
762	1100023008900000280196664	200604436	1/31/06	New Jersey association of school business officials	\$150.00	\$150.00	Membership for the school year 05-06 for the East Orange school district Superintendent		✓		
763	1100023008900000280196664	200604608	2/7/06	New Jersey assoc. of school ad	\$1,745.00	\$1,745.00	Membership for the school year 05-06 for the East Orange school district Superintendent		✓		
764	1100023008900000280196664	200604001	1/11/06	phi delta kappa	\$80.00	\$80.00	Payment to cover cost of annual membership fees to phi delta kappa international.		✓		
765	1100023008950000280326664	200600001	6/2/05	national caucus of black school board members	\$525.00	\$525.00	Memberships for the period of 7/1/05 - 6/1/06		✓		
766	1100023008950000280326664	200600000	6/2/05	New Jersey school boards ass	\$25,803.00	\$25,803.00	Memberships for the period of 7/1/05 - 6/1/06		✓		
767	1100023008950000280326664	200603382	12/5/05	essex county sch bds assoc	\$200.00	\$200.00	Annual county association dues '05-'06 for board of education members		✓		
768	1100023008950000280326664	200605102	3/7/06	nsba registrar	\$6,850.00	\$6,850.00	Nsba's national affiliate membership council of urban boards of education 10/02/05 - 9/30/06		✓		

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769	1100025108900000280180000	200602864	11/3/05	njascd	\$50.00	\$50.00	NJ district membership to ascd for East Orange School District -id # 23855 direct of grants NJ affiliate dues, membership effective 1/2006 - 1/2007		✓		
770	1100025108900000280180000	200602865	11/3/05	association for supervision and curriculum development	\$79.00	\$79.00	NJ district membership to ascd for East Orange school district -id # 23855 director of grants NJ affiliate dues, membership effective 1/2006 - 1/2007		✓		
771	1100025108900000280180000	200604960	2/28/06	center for non-profit corporations, inc.	\$200.00	\$200.00	District membership to center for non-profit associations		✓		
772	1100025108900000280180000	200606467	4/26/06	american association of school administrators	\$366.00	\$366.00	District membership to center for non-profit associations		✓		
773	1100025108900000280200000	200600906	8/9/05	state of New Jersey dept of labor & workforce dev	\$9,608.00	\$9,608.00	Catastrophic illness assessment and medical malpractice assessment		✓		
774	1100025108900000280206664	200600100	6/29/05	New Jersey association of school business officials	\$150.00	\$150.00	Membership for the 2005-2006 school year for the district purchasing agent		✓		
775	1100025108900000280206664	200600219	7/7/05	unite headquarters	\$500.00	\$500.00	Annual dues - school district		✓		
776	1100025108900000280206664	200604061	1/12/06	gpa nj, inc.	\$90.00	\$90.00	Cost of annual district membership in the governmental purchasing association of New Jersey, Inc for January 2006 - December 2006		✓		
777	1100025108900000280216664	200600249	7/11/05	kenneth d. king	\$443.99	\$1,500.00	Reimbursement to for dues, membership fees and miscellaneous expenses for the '05-'06 school year	✓			per the assistant ba, po covers costs that would have been reimbursed to dr. king, assistant superintendent.
778	1100025108900000280216664	200606036	4/12/06	kenneth d. king	\$164.84	\$1,000.00	Reimbursement for cell phone	✓			per the assistant ba, po covers costs that would have been reimbursed to dr. king, assistant superintendent.
779	1100025108900000280226664	200606213	4/19/06	essex county supt. recognition fund	\$658.00	\$658.00	Attendance at the essex county academic awards banquet on May 2nd, 2006		✓		
780	1100025108900000280236664	200602206	10/3/05	association for supervision and curriculum development	\$159.00	\$159.00	Premium membership		✓		
781	1100025108900000280236664	200604981	2/28/06	association for supervision and curriculum development	\$159.00	\$159.00	Premium ascd membership		✓		
782	1100026208000000180680000	200601816	9/13/05	essex county asbo	\$200.00	\$200.00	Board secretary school bus admin. membership dues		✓		
783	1100026208000000180680000	200604194	1/19/06	aicpa	\$210.00	\$210.00	Membership renewal for brd secy/sba for the 05-06 school year		✓		
784	1100026208000000180680000	200600097	6/29/05	New Jersey association of school business officials	\$150.00	\$150.00	Membership for the 05-06 school year for the executive secretary to the board secretary/school business admin.		✓		
785	1100026208900000180680000	200505835	3/21/05	mark kramer	\$543.75	\$543.75	Lodging, tolls, mileage, meal expenses while attending NJ asbo conference in Atlantic City			✓	no completed application form, professional meeting request, resolution, per the assistant ba, reimbursement to the business administrator for his attendance at the annual nj asbo conference in atlantic city

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			
	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?)	Inconclusive	Appears Reasonable	Discretionary	Comments
786	1100026208900000180680000	200600030	6/22/05	New Jersey association of school administrators	\$1,515.00	\$1,515.00	2005-06 membership renewal for the board secretary/school business administrator		✓		
787	1100026208900000180680000	200507874	6/28/05	the new york times	\$2,992.50	\$2,992.50	Emergency advertisement for special executive session (caucus) meeting to discuss Superintendent's contract & evaluation		✓		
788	1100026208900000180680000	200600002	6/6/05	new jersey society of certified public accountants	\$280.00	\$280.00	2005-06 membership renewal for the board secretary/school business administrator		✓		
789	1100026208900000180680000	200600098	6/29/05	y association of school busine	\$900.00	\$900.00	Membership due for board secy/sba for the 2005-06 school year		✓		
790	1100026208900000180680000	200601612	9/1/05	the star-ledger	\$124.80	\$124.80	One year subscription delivered to the board secretary. Monday - Saturday account number 10100-1477167		✓		
791	1100031009300000280200000	200602858	11/2/05	e.o.b.o.e. (chartwells)	\$631,429.00	\$631,429.00	Fund transfer to East Orange board of education (chartwells) to cover deficit for fiscal year 2005-06 as per contract between chartwells and the East Orange board of education .		✓		check from the njboe. per assistance ba:this district is responsible for the enterprise fund which is the cafeteria operation in the district. the state moves funds from its general fund (budgeted amount) to the cafeteria account. as the year progresses, the district determines if additional funds are needed to ensure the cafeteria account does not run out of funds.
792	1100031009300000280200000	200607119	5/23/06	e.o.b.o.e. (chartwells)	\$114,889.84	\$114,889.84	Fund transfer to East Orange board of education (chartwells) to cover deficit for fiscal year 2005-06 as per contract between chartwells and the East Orange board of education. approved on August 9, 2005.		✓		per the assistant ba, the district is responsible for any deficit that is incurred by the child nutrition program managed by chartwells. the district budget's the amount planned for the deficit. if the child nutrition program exceeds the amount planned, the district must transfer additional resources. this purchase order was issued in May 2006 for the school year 2005-2006. this would indicate that the district anticipated closing the school year needing additional funding for the child nutrition program.
793	1100021806000000280466139	200504318	1/7/05	dell marketing	\$1,133.44	\$1,133.44	Optiplex gx280, small minitower pentium dell usb keyboard, 40 gb sata, windows xp, dell optical mouse 16x dvd+/rw, microsoft office 2003 type 3 contract initial year /2yr extend ready ware installation		✓		
794	1100021806000000280466662	200507370	5/20/05	w b mason co.	\$2,280.64	\$2,320.44	Binders, pens, highlighter, markers, ect		✓		
795	1100021806000000280466662	200506820	5/3/05	tanner north jersey, inc.	\$1,814.89	\$1,814.89	1 drawer letter size vertical file, 3 parent metal-black steel storage cabinet-locking & 7 midback chairs		✓		
796	1100021906000000280310000	200405979	4/21/04	ibm corporation	\$3,597.00	\$3,597.00	Tca30 intel pentium 4 2.66		✓		

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797	1100021906000000280310000	200500918	8/3/04	e+plus technology	\$927.00	\$927.00	Dublock-d ring binders "4" dark blue for the administrative building		✓		binders are a reasonable office supply but the cost seems high
798	1100021906000000280310000	200501340	8/18/04	tanner school furniture	\$1,107.28	\$1,107.28	4 Park Avenue 2125 in medium oak chairs upholstery		✓		
799	1100021906000000280310000	200502379	9/29/04	hertz furniture systems	\$1,212.00	\$1,212.00	Mobile audio/visual cabinet & storage with drawer		✓		
800	1100022106000000280250000	200408009	6/30/04	gateway software corporation	\$8,939.00	\$9,654.12	22 circulation scanners, 1 inventory/circulation scanner & 1 battery 3870/5770 niimh		✓		
801	1100022106000000280250000	200507483	5/26/05	entry publishing, inc.	\$8,730.00	\$8,730.00	"English for success" software and 10 copies for first english including training		✓		
802	1100022106000000280256662	200500008	6/9/04	demco educational corp.	\$2,818.00	\$2,818.00	200 clear glossy label protectors		✓		
803	1100022106000000280256665	200506077	4/6/05	bernan associates	\$800.00	\$800.00	Kcdl electronic product k-12 and school district		✓		
804	1100022106000000280260000	200502101	9/22/04	e+plus technology	\$1,999.00	\$1,999.00	1 color laserjet 4650dn us eng 22/22ppm		✓		
805	1100022106000000280260000	200500358	7/14/04	transact communications, inc.	\$1,815.00	\$1,815.00	Transact collection of "master letters" to comply with no child left behind parent notification &		✓		
806	1100022106000000280266662	200407164	6/2/04	tanner north jersey, inc.	\$1,304.00	\$1,804.91	8 navy/bourban cherry sled base armchair	✓			
807	1100022106000000280266662	200505867	3/23/05	ultimate office, inc.	\$1,092.06	\$1,092.06	1 frost bestbuilt binder bulk pack yellow, 1 frost bestbuilt binder, 2 documate plus vertical/hanging file		✓		
808	1100022106000000280330000	200500064	6/16/04	great source education group	\$978.82	\$978.82	Summer school instructional supplies, readings kits gr k, student response books		✓		
809	1100022106000000280330000	200501857	9/15/04	tanner school furniture	\$659.39	\$1,098.99	Gl/c 'adapt' 3-tier lateral w/lock quartered mahogany laminate (quart mahogany)	✓			a mahogany laminate clock is not a cost that is necessary in providing educational value to the district.
810	1100022106000000280330000	200501850	9/15/04	adelphia steel equipment co.	\$868.00	\$868.00	Adelphia storage tower top 2 file doors receiving color black		✓		
811	1100022106000000280330000	200506386	4/14/05	e.o.b.o.e. (chartwells)	\$1,045.00	\$1,732.50	Continental breakfast & deluxe working lunch-turkey & tuna for science, math, technology fair April 26, 2005 at Campus 9 gymnasium	✓			catering does not enhance educational value, hence, it is not a necessary expense.
812	1100022106000000280336662	200405406	3/31/04	tanner school furniture	\$932.40	\$932.40	Gl/c global adapt service cart & global adapt bookcase		✓		
813	1100022106000000280346662	200406582	5/12/04	dell marketing	\$1,791.17	\$1,791.17	Scanner & abbey fine reader, dell usb -2button optical mouse with scroll, precision workstation/optiplx, videowave movie creator-dell, eleura 70 digital video camcorder, elura accessory kit, sandisk 512mb secure digital card, 3pk 60 minute mini dv digital suplvideo tape		✓		
814	1100022106000000280346662	200507351	5/19/05	e+plus technology	\$755.00	\$755.00	Hp scanjet 8250 flatbed scanner col 48 bit 4800dpi usb		✓		
815	1100022206000000280269749	200501247	8/18/04	long's electronics	\$281.50	\$281.50	50 jvc video cassette hcxt plus-120 & 50 videocassette mini dv 60 min		✓		

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			
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816	1100022206000000280269749	200503181	11/10/04	apple computer	\$2,540.95	\$2,540.95	Apple cinema hd display (23" flat panel), klipsch promedia speakers, app for power mac with display auto, final cut pro	✓			the electronics/23" flat monitor seems pricy and there are other monitors out there at cheaper cost.
817	1100022206000000280269749	200504404	1/12/05	tele-measurements, inc.	\$4,569.79	\$4,569.79	4 tmi/tascam controllable dvd players, flash, dv-d6500, slv-900 vcr, cdp cx355 cd changer, engineering training, vhs-inst control interface	✓			the electronics/4 dvd players at \$586 seems pricy and there are other monitors out there at cheaper cost.
818	1100022206000000280339713	200501620	9/1/04	apple computer	\$4,068.25	\$4,218.20	Apple drive module-250gb serial ata		✓		
819	1100022306000000280570000	200500782	7/28/04	school specialty, inc.	\$1,206.49	\$1,819.51	170 color coding labels-asst 1000pk & 50x50 matte white versatol tripod screen		✓		
820	1100022306000000280570000	200504164	12/21/04	presentation systems, inc.	\$3,359.06	3,539.06	Dual sided lamination, color/wht transfer, blk/colors thermal, blue/wht paper		✓		
821	1100022306000000280570000	200502274	9/29/04	dan o'connor associates	\$1,651.50	\$1,651.50	210-24 quart milk crate-color: blue (grade 8)		✓		
822	1100022306000000280570000	200502052	9/22/04	dan o'connor associates	\$1,650.00	\$1,650.50	210-24 quart milk crate-color: blue (grade 6)		✓		
823	1100022306000000280570000	200502051	9/22/04	dan o'connor associates	\$1,650.50	\$1,650.50	210-24 quart milk crate-color: blue (grade 7)		✓		
824	1100022306000000280570000	200505247	2/16/05	dell marketing	\$1,459.30	\$1,459.30	Optiplex 170l microtower for mr. boakye		✓		
825	1100022306000000280570000	200504652	1/26/05	apple computer	\$1,466.00	\$1,771.50	lbook 14' 1/512/60g/sd/ap/ll		✓		
826	1100022306000000280570000	200507379	5/20/05	letterpress software, inc.	\$999.00	\$999.00	Pegs for preschool site license		✓		
827	1100022306000000280576662	200406632	5/12/04	school specialty, inc.	\$2,990.28	\$4,204.70	Bind machine plstc elec c400e		✓		
828	1100022306000000280576662	200406598	5/12/04	heinemann /grg	\$5,844.97	\$5,938.00	Learning to love notification/navigating informational te		✓		
829	1100022306000000280576662	200506718	5/2/05	letterpress software, inc.	\$2,494.00	\$2,494.00	Pegs for secondary site license site		✓		
830	1100022306000000280576665	200502921	10/27/04	educational testing service	\$1,136.13	\$1,136.13	Para pro study guide		✓		
831	1100023006000000280196662	200407514	6/11/04	gabowitz appliance, inc.	\$2,299.96	\$2,299.96	3 windowless portable air conditioner 9,000 btu's (danby dpac90)		✓		per assistance ba: items ordered to replace broken equipment in conference b and the superintendent's office.
832	1100023006000000280196662	200407146	6/1/04	tanner north jersey, inc.	\$6,379.07	\$6,379.07	6 grade 3 fabric managerial mid back, swivel/tilt/tilt/ tension, lock & loop arm chairs	✓			this amounts appear to be excessive for office furniture.
833	1100023006000000280326662	200407275	6/4/04	tanner north jersey, inc.	\$7,802.67	\$7,802.67	12 med oak exec. high black swivel/tilchair w/grade 3 fabric, pneumatic, tilt tension & lock open padded loop arms	✓			this amounts appear to be excessive for office furniture.
834	1100023006100000280196662	200500423	7/14/04	barnes & noble	\$1,416.00	\$1,416.00	100- who moved my cheeze by spencer hohnson		✓		
835	1100023006100000280196662	200500288	7/13/04	s.m.y. trading company	\$740.00	\$740.00	Payment for 5 framed and matted art work for Superintendent's office. Original po 200407738 did not have enough funds to cover additional costs	✓			
836	1100023006100000280196662	200500289	7/13/04	tanner north jersey, inc.	\$1,038.32	\$1,038.32	8 sled base guest chair with wood arms, grade 3 fabric #90 ink (chairs for reception area of the superintend office)	✓			this amounts appear to be excessive for office furniture.

Appendix B
East Orange Subgroup Analysis

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			
	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?)	Inconclusive	Appears Reasonable	Discretionary	Comments
837	1100023006100000280196662	200500669	7/27/04	tanner north jersey, inc.	\$1,410.73	\$1,410.73	4 grade 3 fabric color va62 burgundy high back task chair, pneumatic tilt tension & lock height & width adj. arms	✓			this amounts appear to be excessive for office furniture.
838	1100023006100000280196662	200503750	12/8/04	pearson business products, in	\$1,472.67	\$1,488.30	14 black inkcart, stylc900, 2pk, bk		✓		
839	1100023006100000280196665	200500127	6/29/04	barnes & noble	\$1,974.00	\$1,974.00	140- who moved my cheeze by spencer hohnson		✓		
840	1100024006000001010010000	200407614	6/16/04	adelphia steel equipment co.	\$14,787.30	\$14,787.30	35 black 5 dr vertical letter sized, file cabinet/w lock, 10 black 4 dr vertical letter sized, file cabinet/w lock, 10 black 2 dr vertical letter sized, file cabinet/w lock at waest orange Campus High		✓		
841	1100024006000001010010000	200407879	6/23/04	the woodwind & the brasswind of south bend	\$1,176.00	\$12,466.15	This po is for the order of music supplies. The total of the po is \$12,466.15. It appears that invoices 3961765 for \$78.00 & 4063260 for \$25.98 for a grand total of 103.98 was only paid out at East Orange Campus High			✓	missing requested invoice 3832396. per assistant ba: music supplies order for the music program at campus high school
842	1100024006000001010010000	200407591	6/16/04	tanner school furniture	\$3,823.04	\$3,823.04	25-midwest tl fixed height t-leg folding tables, 2 midwest haevy duty 6' table caddy at East Orange Campus High		✓		
843	1100024006000001010010000	200407823	6/23/04	tanner school furniture	\$10,849.31	\$16,784.35	14 midwest round mobile table with 8 stools gray glace/burgundy h.p. at East Orange Campus High		✓		
844	1100024006000001010010000	200407828	6/23/04	tanner school furniture	\$16,009.41	\$16,784.25	15 midwest round mobile table with 8 stools gray glace/burgundy h.p & 5 midwest mobile table with 16 h.p. stools at East Orange Campus High		✓		
845	110002400500000101020000	200407598	6/16/2004	jostens, inc	\$132.29	\$248.33	Diploma covers and inserts		✓		
846	1100024006000001010206662	200405536	3/31/04	olsen's florist	\$1,500.00	\$1,500.00	Carnations, flower arrangements for graduation 2004	✓			floral arrangements do not enhance student learning, although a nice touch to the graduation ceremony, the cost is unnecessary.
847	1100024006000001010206662	200407336	6/9/04	paper mart inc.	\$1,286.71	\$1,376.34	Paper orders for 2004 graduation (invitations, programs. etc.)		✓		
848	1100024006000001450456662	200407322	6/9/04	school specialty, inc.	\$1,588.16	\$1,615.91	Various amounts of pens, markers, highlighters, tapes, sharpeners, scissors, storage file boxes, soft cover edition of the 7 habits of highly effective people, student admit book, schoolwork posters, character posters, knowledge posters, conflict resolution posters, wall planners, pencils, ect		✓		
849	1100024006000001450456662	200404594	2/24/04	tanner school furniture	\$1,675.60	\$1,675.60	1 48' round table, color: tiger mahogany, 4 bankers arm chairs with casters color: oxblood, 4 arm chairs with cherry (acm) color trim finish at Glenwood Campus	✓			this amounts appear to be excessive for office furniture.

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	ORIGINAL_CHART_OF_ACCOUNT	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Inconclusive	Appears Reasonable	Discretionary	Comments
850	1100024006000001450456662	200407369	6/9/04	delta education	\$2,739.70	\$3,164.56	Various amount of shapes foam geometric 3d, shapes lg 3d, models fract cubes & spheres, mag frags comp set, attrib block group set, mian algebra gr5-6, mian ratio proportions percent 5-6, videos nova weather core curr s/6, videos nova earth core curr s/6, video set human, videos tell me why s/7, measuring cups (breakers) set, hot plate, kit sci lab tools, petri dishes plas pkg/30, tes tube support, ect		✓		
851	1100024006000001450456662	200407251	6/3/04	school specialty, inc.	\$906.79	\$989.68	2 gray cabinets		✓		
852	1100024006000001450456662	200501366	8/19/04	tanner school furniture	\$9,435.86	\$10,554.48	100 capitol solid plastic combo desk with basket a Glenwood Campus		✓		
853	1100024006000001450456662	200501361	8/19/04	adelphia steel equipment co.	\$2,767.68	\$4,464.00	Five adelphia desks with grey nebula top w/#17 burgundy metal @ \$496 and four adelphia desks with grey nebula top w/#16 indigo metal.		✓		
854	1100024006000001450456662	200501354	8/18/04	tanner school furniture	\$5,079.88	\$5,173.86	Various office furniture, such as desks, coat tree, storage equipment and bookcases.	✓			certain items included in the po do not enhance educational value, such as coat trees. purchasing from tanner furniture should be re-evaluated due to the high volume between the company and the district. orders should be consolidated between the schools for an opportunity for decreased transaction costs.
855	1100024006000001450456662	200507202	5/13/05	school specialty, inc.	\$1,720.96	\$2,473.80	Purchase of two folding sound lecterns and nine cordless microscopes.		✓		per assistance ba: items ordered for the alternative school in order for the school to hold assemblies, etc.
856	1100025106000000280186662	200406976	5/26/04	lrp publications	\$534.00	\$534.00	Renewal subscription to educational grants alert - 9/04-8/05.		✓		

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	ORIGINAL_CHART_OF_ACCOUNT	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Inconclusive	Appears Reasonable	Discretionary	Comments
857	1100025106000000280186662	200500824	7/28/04	tanner school furniture	\$974.41	\$974.41	Purchase of office furniture (mahogany desks, drawers, etc).	✓			the high frequency of purchases from tanner furniture should suggest that a re-evaluation be done of all the purchases from this vendor over the course of each fiscal year. identifying and consolidating orders would allow for decreased transaction and delivery costs incurred by the district. a vendor information sheet referenced the state contract number, #a-56358, for tanner school furniture corp.
858	1100025106000000280186662	200407580	6/16/04	tanner school furniture	\$1,200.00	\$1,200.00	Purchase of one formica desk		✓		the purchase price of the desk appears to be unreasonably high.
859	1100025106000000280186662	200506445	4/19/05	dell marketing	\$1,574.46	\$1,574.46	Purchase of one dell latitude-110l computer with additional purchases of office pro 2003 and adaptc firewire.		✓		
860	1100025106000000280186662	200507107	5/11/05	supplies-supplies, inc.	\$958.00	\$958.00	Purchase of two lateral filing drawers with locks @ \$479.00 each.		✓		the purchase price of the two lateral file drawers appears to be unreasonably high @ \$479/each.
861	1100025106000000280206139	200406601	5/12/04	e+plus technology	\$3,450.00	\$3,450.00	Purchase of one hp laserjet 9000n monochrome printer for mass volume printing, as well as the purchase of one black toner cartridge.		✓		
862	1100025106000000280206139	200407245	6/2/04	e+plus technology	\$1,515.00	\$1,515.00	Replenishment of lexmark forms for Campus 9 and the data center.		✓		
863	1100025106000000280206139	200407238	6/2/04	ibm corporation	\$14,194.26	\$14,194.26	Purchase of nine 17" ibm thinkvision l170 flat panel monitors, configuration for intel computers and a three year warranty agreement.		✓		
864	1100025106000000280206662	200407759	6/21/04	the standard register company	\$1,130.00	\$1,130.00	New business cards for three employees		✓		the amount appears to be substantially high for the printing of business cards for three individuals.
865	1100025106000000280206662	200407143	6/1/04	pcs revenue control systems	\$5,957.00	\$6,060.00	Purchase of twelve numeric/keypad scanners with dual operation numeric and barcode scanner @ \$505/each.		✓		

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866	1100025106000000280206662	200407943	6/29/04	ibm corporation	\$1,815.76	\$1,843.76	Purchase of one ibm thinkpad w/ three year on-site repair maintenance agreement, motion system icon-30 carrying case, ibm keypad, ibm scroll point mouse, ibm floppy disk drive and ibm 256mb memory stick.		✓		
867	1100025106000000280206662	200501507	8/26/04	staples business advantage	\$1,863.99	\$1,863.99	Invoice indicated a purchase of four hundred seventeen (417) boxes of advantus neck lanyards for name badges. The unit price was \$4.47/box, which included twenty-four (24) name badges.	✓			lanyards are a nice touch for a name badge; however, it is not necessary for one to have a lanyard for their namebadge. one could pin, clip or use a stickers for namebadges, instead of purchasing over \$1,800 in lanyards. where these lanyards used again after serving their original purpose?
868	1100025106000000280206662	200501390	8/25/04	global equipment company	\$1,195.00	\$1,195.00	Invoice indicated a purchase of a portable tank extractor, 15 vacuum/solution hose kit, 4" stainless steel hand tool, 9" stainless steel stair tool model and a 155 piece tool kit.		✓		
869	1100025106000000280206662	200501812	9/10/04	superior group	\$1,407.90	\$1,407.90	Purchase of 10,000 special size window envelopes for the East Orange board of education, division of business services.		✓		
870	1100025106000000280206662	200503760	12/8/04	tanner school furniture	\$4,102.20	\$7,113.00	Invoice indicated a purchase of five high back task chairs, ten global 'supra' armchairs, three global max armchairs and two global 'commerce' high back chairs.	✓			the high frequency of purchases from tanner furniture should suggest that a re-evaluation be done of all the purchases from this vendor over the course of each fiscal year. identifying and consolidating orders would allow for decreased transaction and delivery costs incurred by the district. a vendor information sheet referenced the state contract number, #a-56358, for tanner school furniture corp.
871	1100025106000000280216662	200407844	6/23/04	pearson business products, inc	\$1,412.05	\$1,412.05	Purchased six brother typewriters along with lift-of ribbons, tape, mobile drop leaf stand and a miller brentwood clock.		✓		
872	1100025106000000280216662	200407582	6/16/04	adelphia steel equipment co.	\$8,214.60	\$8,214.60	Purchased six black letter size four drawer vertical files and two champagnew colored four drawer vertical files.		✓		

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873	1100025106000000280216662	200407165	6/2/04	tanner school furniture	\$8,214.60	\$8,214.60	Invoice indicated purchase of three bookcases, three lateral drawers, one storage cabinet, one credenza, one left tower hutch with drawers, one right tower hutch with drawers, one bridge storage, one tackboard, one filler strip, one personal tower, one keyboard drawer, one desk, one center drawer and one plinth cube table.	✓			the office furniture purchased during the month of June, which coincides with the end of the school year.
874	1100025106000000280216662	200506977	5/5/05	e+plus technology	\$2,148.00	\$2,148.00	Purchase of four mono laserjet 1320n, 1200dpi printers, also included were four black toner cartridges for the lj 1160 printer.		✓		
875	1100026106100003070706114	200504257	1/5/05	ace hardware	\$1,412.40	\$1,412.40	Invoice indicated the purchase of wall mount receptacle rubbermaids, waxed liner bags and contura receptacle steel for the Whitney Houston Academy.		✓		
876	1100025106000000280235506	200503854	12/9/04	ctb/mcgraw-hill	\$51,503.06	\$54,244.30	Invoice noted the purchase of cb, bma and cat level 10, 11, 12, 13, 15, 17, 19 test books, answer forms and score sheets.		✓		
877	1100025106000000280235506	200506948	5/5/05	e+plus technology	\$3,690.00	\$3,690.00	Invoice indicated the purchase of two epson powerlite lcd projectors.		✓		
878	1100025106000000280235506	200505944	3/29/05	advanced placement examination	\$5,789.00	\$7,134.00	Invoice indicated the purchase of 87 advanced placement (ap) exams.		✓		
879	1100025106000000280236662	200501739	9/8/04	superior group	\$949.35	\$949.35	Purchase of fifteen-thousand (15,000) copies of the "East Orange School District Registration" forms.		✓		
880	1100025106000000280236662	200502282	9/29/04	ncs pearson, inc.	\$1,382.58	\$1,396.60	Purchase of six packages (2,500/pkg) of attendance forms.		✓		
881	1100025106000000280236662	200500977	8/4/04	central lewmar	\$2,521.44	\$2,521.44	Invoice indicated the purchase of various reams of different colored paper.		✓		
882	1100025106000000280236662	200503448	11/23/04	ibm corporation	\$2,982.20	\$2,982.20	Purchase of four ibm thinkvision flat panel displays, four 19" thinkvision monitors and five 2pc 8 watt speaker systems.		✓		there appears to be an abundant amount of purchases from ibm, which include only flat panel display monitors. high dollar valued items, such as these, should be purchased in larger lots

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883	1100025106000000280236665	200505642	3/16/05	eye on education	\$848.65	\$928.50	Invoice indicated the purchase of thirty (30) booklets entitled, "what successful principals do!"		✓		
884	1100025106000000280236662	200505616	3/14/05	ncs pearson, inc.	\$1,269.90	\$1,269.90	Invoice indicated the purchase of failure/warning notices.		✓		
885	1100025106000000280236662	200506404	4/14/05	ibm corporation	\$2,265.00	\$2,265.00	Purchase of five 19" ibm thinkvision I191p flat panel display monitors and four 17" ibm thinkvision I170 flat panel display monitors.		✓		there appears to be an abundant amount of purchases from ibm, which include only flat panel display monitors. high dollar valued items, such as these, should be purchased in larger lots
886	1100025106000000280236665	200500960	8/3/04	educational research service	\$3,145.00	\$3,145.00	Invoice indicated the renewal of the East Orange school district's subscription to the "Ers Premium Service" from 7/10/04-7/10/05.		✓		subscriptions to newspapers, industry publications and associations should be re-evaluated for usefulness and expected benefits from each subscription.
887	1100025106000000280236665	200500961	8/3/04	lrp publications	\$1,250.00	\$1,250.00	Invoice indicated the renewal of the East Orange school district's subscription to "Education Daily" from October 2004-September 2005.		✓		subscriptions to newspapers, industry publications and associations should be re-evaluated for usefulness and expected benefits from each subscription.
888	1100025106000000280236682	200501872	9/15/04	ncs pearson, inc.	\$3,698.91	\$3,698.91	Wrmt/nu form & complete kit with assist , cd kit and g kit.		✓		
889	1100025106000000280345506	200500767	7/28/04	ctb/mcgraw-hill	\$1,324.50	\$1,416.80	Purchase of 1,250 complete battery continuous forms answer sheets.		✓		
890	1100025106000000280345506	200500502	7/21/04	riverside publishing	\$1,079.63	\$1,110.45	Invoice indicated that a purchase was made for six packages of level 1 form k booklets.		✓		
891	1100025206000000280206139	200501090	8/9/04	reliable ribbon	\$1,249.75	\$1,249.75	Invoice indicated the purchase of five replacement black hii-yield toner cartridges for hp lj 9000 series printers.		✓		the expense appears to be reasonable; however, the district should consider a single source supplier for printers and printing supplies.
892	1100026106100002030706106	200501800	9/10/04	crosstown plumbing supply	\$4,216.12	\$4,216.12	Purchase of various plumbing supplies was made for the Cicely Tyson School.		✓		
893	1100026106100002030706114	200503265	11/16/04	ace hardware	\$7,946.75	\$7,946.75	Invoice indicated the purchase of high quantities of three items with unit prices ranging from \$3.98/ea, \$5.99/ea and \$9.49/ea for the Cicely Tyson School.		✓		the district should re-evaluate the frequency of purchases from the local ace hardware store, as the amounts appear to be excessive. it is difficult to discern the added value which resulted from these purchases.

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894	1100026106100002030706114	200503263	11/16/04	ace hardware	\$3,912.00	\$3,912.00	Invoice indicated the purchase of ceiling tile for the Cicely Tyson School.		✓		the district should re-evaluate the frequency of purchases from the local ace hardware store, as the amounts appear to be excessive. it is difficult to discern the added value which resulted from these purchases.
895	1100026106100002030706114	200503801	12/8/04	ace hardware	\$4,080.00	\$4,080.00	Invoice indicated the purchase of ten doors for the Cicely Tyson School.		✓		the district should re-evaluate the frequency of purchases from the local ace hardware store, as the amounts appear to be excessive. it is difficult to discern the added value which resulted from these purchases.
896	1100026106100002150706114	200504077	12/17/04	ace hardware	\$14,934.50	\$14,934.50	Po indicated the items purchased from ace hardware were authorized by the Superintendent of schools to perform work at the Costley Middle School.		✓		the district should re-evaluate the frequency of purchases from the local ace hardware store, as the amounts appear to be excessive. it is difficult to discern the added value which resulted from these purchases.
897	1100026106100002160706101	200504262	1/5/05	jewel electric supply co.	\$1,062.48	\$1,062.48	24 420 watt 120 volt studio lamps 112b/ekb for Truth Middle School		✓		these are needed to light the building
898	1100026106100003100706106	200503233	11/12/04	crosstown plumbing supply	\$1,124.70	\$1,124.70	Various plumbing supplies for schools throughout the district		✓		plumbing supplies are needed for repairs in the district schools
899	1100026106100003070706114	200407531	6/14/04	ace hardware	\$1,145.00	\$1,145.00	5 sld wd birch doors 35 3/4" 84.5" left handed cylindrical cut out and full mortise continuous hinges clear 83" for the Whitney Houston Academy		✓		a door at a school is reasonable
900	1100026106100003080706132	200407963	6/29/04	ace hardware	\$11,519.76	\$11,519.76	40 air conditioners 18,000 btu, 1100 sq ft cooling and remote control		✓		these air conditioner units are for a school so they are reasonable
901	1100026106100003140706106	200503892	12/14/04	crosstown plumbing supply	\$1,591.20	\$1,591.20	Various plumbing supplies for schools throughout the district		✓		plumbing supplies are needed for repairs in the district schools
902	1100026106100003110706106	200504613	1/25/05	crosstown plumbing supply	\$1,225.35	\$1,225.35	Various plumbing supplies for schools throughout the district		✓		plumbing supplies are needed for repairs in the district schools
903	1100026106100003120706101	200404780	3/4/04	jewel electric supply co.	\$16,962.25	\$16,962.25	Various electronic supplies for buildings throughout the district		✓		electric supplies are reasonable at the district buildings
904	1100026106100003120706111	200501568	8/30/04	ace hardware	\$5,100.00	\$5,100.00	30 acrylic 48"x96"x.25" lexan sheets for Washington Academy		✓		these lexan sheets are used as a more durable replacement for glass
905	1100026106100003360706132	200407265	6/3/04	ace hardware	\$13,200.00	\$13,200.00	4-reg toilet comp. w/ doors for boys room. 13-reg toilet comp. w/ doors for girls room for Fourth Avenue School		✓		these materials are need in the bathrooms of the school
906	1100026106100003380706132	200407262	6/3/04	ace hardware	\$11,620.00	\$11,620.00	6-reg toilet comp. w/ doors for boys room. 10-reg toilet comp. w/ doors for girls room and 1 compartment around a slop sink for Johnnie Cochran Academy		✓		these materials are need in the bathrooms of the school
907	1100026206100000180686662	200502524	10/6/04	ibm corporation	\$1,815.71	\$1,815.71	ibm thinkpad r50, 3yr onsite repair 9x5 next day, ibm usb portable diskette drive, carrying case, and ibm memory- 256mb	✓			laptop is for executive secretary to board sect/sba to use during the copying and distribution of the board agenda offsite.
908	1100026206100000180686662	200506046	3/31/05	numonics corp	\$1,889.00	\$1,889.00	lpm 2000 electronic white board, mobile stand, and usb adapter		✓		

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909	1100026206100000180686662	200505604	3/14/05	allied office systems	\$2,242.67	\$2,242.67	Various office supplies including a 5 drawer steel flat file, binders, and hole punchers, etc.		✓		these supplies are need in the office
910	1100026206100000180706000	200500773	7/28/04	ibm corporation	\$4,041.00	\$4,041.00	4 ibm thinkvision l170 - flat display tft- 17"/flat panel display tft active matrix- stealth black	✓			no explanation to what these displays are used for or where they are going
911	1100026206100000180706103	200407897	6/23/04	prehensive building supplies	\$51,940.80	\$51,940.80	Various cleaning supplies including stripping pads johnson bravo pads, floor sand screens, toilet paper, and glass cleaner, etc.		✓		these cleaning supplies are needed at the district buildings
912	1500024006000003380386662	200506685	5/2/05	jaxco industries	\$1,270.00	\$1,270.00	Outer banks 2100 polo sport grey shirts for the Johnnie Cochran Jr Academy	✓			per assistance ba; items ordered for teacher appreciation. each staff member at cochran academy received a shirt. these shirts are worn on specific days during the year when it school day, etc.
913	1100026206100000180706103	200501718	9/3/04	pabco industries, llc	\$4,755.00	\$4,755.00	300 43x57 black 21mc 150/ roll large trash bags		✓		trash bags are a reasonable cost
914	1100026206100000180706103	200503420	11/19/04	prehensive building supplies	\$8,711.00	\$12,293.50	100 stride all purpose cleaners		✓		cleaning supplies are reasonable
915	1100026206100000180706103	200503225	11/12/04	bio-shine, inc	\$13,502.00	\$13,502.00	1600 rpm ultra high speed floor machine-electric, carpet fan, upright hepa vacuum, carpet extractor, etc.		✓		
916	1100026206100000180706105	200502435	10/5/04	iron age corporation	\$3,930.00	\$3,930.00	145 pairs of shoes for the custodial department district wide for the school year 2004-2005		✓		per assistance ba: contract provision for custodial department is to receive work shoes. this po meets the contract provision for that year.
917	1100026206100000180706135	200407115	5/28/04	northeast equipment	\$1,770.00	\$1,770.00	Toro res. mowers 21" personal pace model		✓		this equipment is reasonable and a state contract was used
918	1540210005000001010010000	200407560	6/16/2004	circle systems	\$7,757.65	\$7,757.65	Reconditioning of sports uniforms		✓		
919	1100026206100000280356132	200503644	12/1/04	allied office systems	\$2,007.41	\$2,007.41	Various office supplies including hewlett packard toner, shredder, atr 120 time clock, first aid office kit, etc		✓		these supplies are need in the office
920	1100026206200000180706120	200504263	1/5/05	national terminal inc.	\$99,983.08	\$99,983.08	#2 heating oil district wide for the January 2005		✓		the district buildings need to be heated in the winter
921	1100026206200000180706120	200502442	10/5/04	national terminal inc.	\$186,058.87	\$186,058.87	#2 heating oil district wide for December and parts of November in 2004		✓		the district buildings need to be heated in the winter
922	1100026206200000180706120	200504638	1/26/05	national terminal inc.	\$187,784.68	\$187,784.68	#3 heating oil district wide for february and March 2005		✓		the district buildings need to be heated in the winter
923	1500026206100003060060000	200506427	4/19/05	junior entrepreneurs club, inc	\$1,400.00	\$1,400.00	200 safety initiative cotton polos for the Langston Hughes School	✓			these polos are not part of a school uniform.
924	1100026206200000180706122	200507840	6/24/05	city of East Orange	\$4,849.27	\$4,849.27	Purchase approximately 2500 gallons of gasoline from the city of East Orange through the cooperative agreement at the list cost at the pump less any applicable taxes for April and May 2005		✓		gas is needed for the district vehicles
925	1100026206200000280206121	200404454	2/12/04	public service electric & gas company	\$178,539.08	\$178,539.08	5 month billings for electricity and gas from January 2004-June 2004 sy		✓		electricity and gas is needed to run the district buildings.
926	1100026206200000280206121	200406728	5/18/04	south jersey energy	\$45,458.88	\$100,000.00	2 monthly billings for electricity from May 2004-June 2004		✓		electricity is needed to run the district buildings.

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927	1100026206100000180706135	200506671	4/29/05	the dawson corp	\$747.50	\$747.50	20 yards of windsor infield mix delivered in 25 ton truckloads		✓		these supplies were delivered to the maintenance building then used accordingly.
928	1500022106000003060060000	200505780	3/17/05	snowboard inc	\$675.00	\$675.00	Marko science boards 36x48 1-ply white for the Langston Hughes School		✓		these are supplies for the science students
929	1100023006100000280196662	200506506	4/22/05	glasstech, inc.	\$895.00	\$895.00	Supply and install 1/4" clear float glass with polished edges for the board office and Superintendent's office		✓		this is a needed supply for the offices
930	1100023006100000280196665	200500168	6/30/04	tanner north jersey, inc.	\$1,210.71	\$1,210.71	Cherry double credenza w/ sliding doors, keyboard tray, full height mobile pedestals, and delivery and set-up for Superintendent's office		✓		furniture is needed in the office
931	1500022206000003040040000	200506705	5/2/05	valiant i.m.c.	\$1,180.00	\$1,180.00	4 sony digital cameras for the John Howard School	✓			expensive digital cameras are an inconclusive cost
932	1500024006000001010016662	200504651	1/26/05	dell marketing	\$7,581.30	\$7,581.30	Micr toner cart-optra, black ink cartridge for stylus color printers, and \color ink cartridge for stylus color printers for Campus High		✓		toner is needed to keep the printers working properly
933	1100025206000000280206139	200501700	9/1/04	ats	\$495.00	\$495.00	Iseries navigator for programmers to be able to get a graphical view of the data base with database navigator		✓		training is needed for computer programmers
934	1500024006000001010016662	200506249	4/11/05	e+plus technology	\$5,346.00	\$5,346.00	Lexmark toner for the printers at East Orange Campus High School		✓		toner is needed to keep the printer working properly
935	1500024006000003390396662	200502145	9/22/04	tanner north jersey, inc.	\$5,150.00	\$5,150.00	Round tables, table caddies, chairs, stools, and chair dolly for the wahlstrom early childhood center		✓		tables and chairs are needed for the early childhood center
936	1100025206000000280206139	200505242	2/16/05	idesco corp	\$1,239.00	\$1,239.00	Dtc premium resin black ribbon 3000 and ultracard pvc cards 30 mil 500 count for the data service center		✓		these supplies are needed to keep the printer running properly
937	1500024006000002160166662	200504603	1/24/05	bear com	\$2,540.00	\$2,540.00	Fhs uhf 2 channel 4 watt portable including adapter and drop charger for Sojourner Truth School		✓		communications equipment are a reasonable cost in schools
938	1500024006000002160166662	200504375	1/12/05	america's choice	\$3,332.00	\$3,332.00	New standards performance standards/ middle school and ms genre study of standardizing testing for Sojourner Truth School		✓		information materials are needed to better educate students
939	1100026106100000180706106	200507359	5/19/05	crosstown plumbing supply	\$1,951.41	\$1,951.41	Pool circulating b&g pump 60 for the Hart Complex		✓		this equipment is needed to maintain a pool
940	1500024006000003070070000	200407927	6/29/04	apple computer	\$4,624.00	\$4,624.00	4 emac 1.25ghz superdrives, 4 app for imac/emac auto enroll, and 1 imac 1.25ghz w/ 80gb ultra ata drive and superdrive for the Whitney Houston Academy		✓		computers are needed at the district schools
941	1500024006000003080086662	200504193	12/22/04	school specialty, inc.	\$4,368.00	\$4,368.00	Tb8 - convertible bench unit -96" x 29"w walnut top/bench - black painted frame (10 x 436.8)		✓		
942	1100021806000000280460000	200602634	10/21/05	hyalite, llc	\$4,650.00	\$4,650.00	The guide: 10 elemnary school guidance, 10 middle school guidance, and 10 high school guidance curriculum activities		✓		

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943	1100021806000000280466139	200603610	12/19/05	pearson business products, inc	\$2,445.72	\$2,445.72	6 hewlett packard printers @ \$235 each and 28 ink cartridges @ \$36.9 each.		✓		
944	1100021806000000280466662	200604569	2/7/06	hawthorne education	\$2,475.00	\$2,640.00	60 pre-referral intervention manual 3rd ed.		✓		
945	1100021806000000280469711	200605347	3/15/06	support service	\$900.00	\$900.00	"Doing it my way" 60 workbooks, 4 teacher guides, and staff training.		✓		
946	1100021806000000280469711	200606781	5/9/06	cheryl malone	\$499.73	\$500.00	To reimburse for cost of supplies and materials for the male & female inst. meetings/workshops - May 2006. refreshments, paper products, awards incentives.	✓			per assistance ba: reimbursement to staff member who purchases supplies and materials for the male & female institute meetings for the year
947	1100021806000000280469711	200607482	6/7/06	hubert chase	\$448.56	\$450.00	To reimburse the cost of supplies and materials for the black male inst. mentoring program. Refreshments, awards, paper products June 17, 2006	✓			per assistance ba: reimbursement to staff member who purchased supplies for the male institute for meetings through out the year
948	1100021806000000280469720	200604602	2/7/06	free spirit pub	\$5,311.91	\$5,382.35	Purchase of different educational books for schools.		✓		
949	1100021806000000280469733	200602980	11/9/05	dell marketing	\$1,963.63	\$1,963.63	Latitude d810, pentium m 750 (1.86ghz) ati z300 graphics w/64 mb video memory, english.		✓		
950	1100021806000000280469733	200604980	2/28/06	dell marketing	\$1,076.89	\$1,076.89	Optiplex gx620 minitower pentium 4.		✓		
951	1100021906000000280310000	200604365	1/26/06	tom caine and associates	\$1,146.50	\$1,146.50	Co-writer 4000 se (students@mb garvin) 5 user license		✓		
952	1100022106000000280250000	200602929	11/8/05	tanner school furniture	\$25,425.47	\$25,425.47	Office furniture for secondary education	✓			the price appears to be excessive. (top desk - \$855)
953	1100022106000000280256132	200606935	5/15/06	paper mart inc.	\$1,650.00	\$1,650.00	Sixty cases of 81/2" x 11" white paper to be delivered to the Campus High School printing room,		✓		
954	1100022106000000280256662	200602350	10/10/05	apple computer	\$879.00	\$879.00	For special project dept. antoinette lamb/director imac. hp laserjet 4250		✓		
955	1100022106000000280256662	200602063	9/23/05	tanner school furniture	\$4,850.99	\$4,850.99	Office furniture		✓		
956	1100022106000000280256662	200603288	12/1/05	ibm corporation	\$5,068.08	\$5,068.08	Qty of 4 - configured a51 tower pc black with 3 yr ibm service pack warranty. qty of 4 - 4 watt 2pc speaker system. qty of 4 - think vision I171 flat panel disp.		✓		
957	1100022106000000280256665	200602886	11/7/05	collector's guild publishing	\$3,243.50	\$3,244.00	200 books - "reflections from earth orbit. \$15.57 each.		✓		
958	1100022106000000280260000	200503959	12/15/04	allied office supplies	\$607.00	\$2,780.91	Bookcase		✓		
959	1100022106000000280260000	200603071	11/16/05	e+plus technology	\$566.31	\$566.31	Hp officejet 7410 printer/fax. black and tricolor inkjet print cartridge		✓		
960	1100022106000000280260000	200601809	9/13/05	kaplan education	\$420.10	\$497.50	50 america's hottest colleges by kaplan/newsweek. new 2006 edition		✓		
961	1100022106000000280260000	200606506	4/28/06	becker's school supplies	\$9,537.28	\$9,537.29	School supplies for Healy Middle School.		✓		
962	1100022106000000280260000	200606471	4/26/06	ultimate office, inc.	\$405.52	\$436.75	Binder bulk pk 25 frost yellow		✓		

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963	1100022105000000280330000	200602369	10/11/05	apple computer	\$5,156.00	\$7,286.45	4 ibook 14" 1.42ghz 065-6014 1gb ddr333 sdram (512 built-in & 512 mb so dimm), windows xp professional, apple keyboard, mouse, media kit.	✓			
964	1100022106000000280330000	200600750	8/1/05	tanner school furniture	\$7,211.35	\$7,211.35	Office furniture		✓		
965	1100022106000000280330000	200606803	5/9/06	presentation systems, inc.	\$479.90	\$497.18	24" cold laminator supply (dual sided lamination - direct thermal compatible)		✓		
966	1100022105000000280330000	200606307	4/19/06	advertising promotions, llc	\$907.50	\$907.50	100 sm - 3610 junior executive portfolio. set-up East Orange school district "rising to a standard of excellence" science/invention fairs.		✓		
967	1100022106000000280346662	200606298	4/19/06	ctb/mcgraw-hill	\$1,226.79	\$1,599.75	75 terranova, 2nd edition manipulative level 1-21/22.		✓		
968	1100022206000000280266139	200606419	4/26/06	dell marketing	\$1,199.81	\$1,199.81	Optiplex gx520 small form factor, pentium 4 640/3.2 ghz		✓		
969	1100022206000000280269749	200605812	4/5/06	troxell communications	\$1,600.02	\$1,600.02	Locking metal case for xl2 &xl2. battery for gl2 & xl2. battery lithium ion for cnon dv camcord.		✓		equipment for camcorder. per assistance ba: supplies and materials for channel 34 (district tv channel for public information.
970	1100022206000000280339713	200507942	6/30/05	vertex technologies, inc.	\$1,120.00	\$1,120.00	n/a			✓	as of 5/10/07, this po has been categorized as questionable due to the lack of receipt of supporting documentation.
971	1100022206000000280339713	200602568	10/19/05	promedia, inc.	\$10,850.00	\$10,850.00	24 port 10/100 seitch w/webview linksys 8port switch 10/100 desktop.		✓		the price appears to be excessive.
972	1100022206000000280339713	200602673	10/25/05	tanner school furniture	\$2,387.46	\$2,387.46	Global 'adapt' single pedestal desk, global 'adapt' 21" deep connectable table right/full end panel, and other.		✓		
973	1100022206000000280339713	200603195	11/29/05	promedia, inc.	\$1,596.00	\$1,596.00	Cisco catalyst 3560 sfp interconnet. 25ft. lc fiber cable.		✓		
974	1100022206000000309020000	200605900	4/5/06	tanner school furniture	\$8,763.00	\$8,763.00	Global 'malga' high back task chairs. tesco library tables with apron. community collegian solid oak wood chairs.		✓		
975	1100022306000000280339713	200604582	2/7/06	dell marketing	\$7,653.00	\$7,653.00	Air port extreme base station with modem and antenna port, emac 1.4 ghz combo drive air port extreme card, applecare protection plan, ibook 12 1.33ghz combo drive.		✓		
976	1100022306000000280576662	200601979	9/21/05	eta/cuisenaire	\$619.95	\$619.95	7-8 super source resource library, 5 volume series (5 book/90 activities. super source series with cd-rom.		✓		
977	1100022306000000280576662	200602003	9/21/05	barnes & noble	\$1,500.00	\$1,500.00	Teaching student-centered math grades 5-8.		✓		
978	1100023006100000280196665	200602861	11/2/05	lexisnexis - matthew bender	\$605.00	\$605.00	Payment for (11) NJ school law resource books 2005 edition for the superintendent of schools		✓		

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979	1100023006300000280326662	200602168	9/30/05	dell marketing	\$23,834.04	\$26,162.22	Purchase of 14 dell laptop computers for board members	✓			per assistance ba: district no longer publishes its agenda in paper format. electronic media is used. this po is for the cart of computers, software, etc that remains in the board office and is used during board public meetings, as well as, board committee meetings.
980	1100024006000001450456662	200605514	3/22/06	w b mason co.	\$1,735.12	\$1,913.60	8 stackable open two-shelf units and 1 e-z sort mail sorter module, 25 compartments with plastic mail trays.		✓		
981	1100025106000000280206662	200601085	8/17/05	american time recorder, inc.	\$605.95	\$605.95	Papidprint automatic time stamps, 3-line die plate, 1-line die plate.		✓		
982	1100025106000000280206662	200600734	7/28/05	tanner north jersey, inc.	\$20,527.36	\$20,527.36	Frstd glass panel-indgo/chl		✓		the price appears to be excessive.
983	1100025103300000280204335	200602024	9/21/05	pcs revenue control systems	\$4,815.00	\$4,815.00	Fastrak school meal software programs for Costley, Truth & Garvin offsite. software support fy 06 for Costley, Truth, and Garvin offsite.		✓		
984	1100025106000000280206662	200507964	6/30/05	tanner north jersey, inc.	\$16,456.50	\$16,456.50	Drawers lateral file lock and other furniture and office supplies.		✓		
985	1100025106000000280206662	200602095	9/27/05	hummel distribution corp.	\$650.00	\$650.00	Print, fold & insert 2 letters into #10 window envelope. seal & sort, pick up material & deliver to post office 3,600 pieces		✓		
986	1100025106000000280206662	200601228	8/25/05	hummel distribution corp.	\$1,815.00	\$1,815.00	To process and mail 8,000 households -lunch application, letter of notification and snack flyer in 9x12 envelopes		✓		
987	1100025106000000280206662	200605933	4/10/06	idesco corp	\$1,526.20	\$1,526.20	Cleaning kits with pads/pens/cards, extra cleaning tapes model #85616, dtc premium resin black ribbons, pvc cards		✓		
988	1100025106000000280206662	200607252	6/1/06	integrated custom software	\$1,250.00	\$1,250.00	From sprintcv provides conversion of electronic forms to pdf or tiff format and display of forms and data on a pc screen to assist form development. it is server-based software that takes the overhead from the pdf or tiff conversion off the as/400. the result is rapid conversion even of large files.		✓		
989	1100025106000000280216662	200606981	5/17/06	reliable ribbon	\$779.70	\$779.70	n/a			✓	as of 5/10/07, this po has been categorized as questionable due to the lack of receipt of supporting documentation.
990	1100025106000000280216665	200600247	7/11/05	New Jersey association of school administrators	\$400.00	\$400.00	Renewal of NJASA research publications 2005-2006 school year		✓		
991	1100025106000000280226662	200602169	9/30/05	promedia, inc.	\$1,246.00	\$1,246.00	P-fd512u20 pny-attache 512mb usb2.0 flash drive		✓		
992	1100025106000000280226662	200601160	8/24/05	cascade school supplies inc.	\$585.60	\$585.60	96 premium heavy duty packaging tape		✓		
993	1100025106000000280235506	200507947	6/30/05	ibm corporation	\$4,175.25	\$4,175.25	5 ibm think centre 3.2ghz computers with 3 year onsite 9x5 maintenance		✓		
994	1100025106000000280236662	200601574	8/31/05	ncs pearson, inc.	\$5,304.83	\$5,304.83	Attendance, absence forms general purpose answer sheets		✓		

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995	1100025106000000280236662	200601677	9/1/05	superior forms & computer supplies, inc.	\$9,255.10	\$9,255.10	High school & middle school report cards, legal notice mailers, 4 part transmittal mailer, mid-quarter notice mailer		✓		
996	1100025106000000280236662	200603713	12/21/05	paper mart inc.	\$3,395.28	\$3,395.28	New Jersey cooperative 2005-2006 north copy duplicator supplies received by Glen Rock, NJ. 150-2000 paper-xerox/duplicator dp-20lb		✓		
997	1100025106000000280236662	200606483	4/26/06	peerless business	\$483.00	\$483.00	#wlpsc8511wh mailer mailer		✓		
998	1100025106000000280236665	200600918	8/10/05	barnes & noble	\$1,008.00	\$1,008.00	50 refelctions from earth orbit		✓		
999	1100025106000000280236682	200503444	11/23/04	harcourt assessment	\$1,447.13	\$2,447.13	Career interest inventory machine-scorable		✓		
1000	1100025106000000280255506	200602034	9/23/05	standardized test scoring co.	\$2,673.00	\$2,673.00	Practice materials for hspa, testing booklets for practice		✓		
1001	1100025106000000280306662	200602953	11/9/05	ace copy system	\$1,700.00	\$1,700.00	Uf-6000 plain paper laser fax		✓		
1002	1100025106000000280345506	200602158	9/28/05	ctb/mcgraw-hill	\$5,305.91	\$5,305.91	Classroom manager, curriculum builder module & annual support		✓		
1003	1100025106000000280345506	200603432	12/7/05	harcourt assessment	\$2,448.12	\$2,563.24	Career interest inventory machine-scorable edition type 1, level 1		✓		
1004	1100025106000000280345506	200602959	11/9/05	ncs pearson, inc.	\$1,749.00	\$1,749.00	Design expert for windows 5.0 omr		✓		
1005	1100026106100000180704403	200601112	8/22/05	ace hardware	\$3,316.50	\$3,316.50	Ballast kits & edo lamps		✓		
1006	1100026106100000180704403	200602186	10/3/05	jewel electric supply co.	\$2,808.00	\$2,808.00	360 twin fluorscent lamps		✓		
1007	1100026106100000180704403	200603495	12/13/05	jewel electric supply co.	\$4,932.00	\$4,932.00	3600 edo lamps		✓		
1008	1100026106100000180704404	200601084	8/17/05	crosstown plumbing supply	\$3,574.78	\$3,574.78	Dresser couplings, ridged piped wrench, brass nipple, lava faucet, toilet seats, vacuum breaker tailpiece, fluid masters		✓		
1009	1100026106100000180704404	200601721	9/2/05	crosstown plumbing supply	\$5,056.48	\$5,056.48	8 elkay fd700-5 water		✓		
1010	1100026106100000180704404	200603486	12/13/05	grant supply co	\$1,945.38	\$4,292.74	1 box of cxc unions, fernco coupling, armstrong pump qt pvc glue, sloan regal		✓		
1011	1100026106100000180704404	200605005	3/1/06	ace hardware	\$859.90	\$859.90	10 cases of elongated toilet seats & zoeller pump		✓		
1012	1100026106100000180704406	200600912	8/9/05	the sherwin-williams	\$7,515.31	\$7,515.31	To supply paint district wide for fiscal calendar year 2005-2006. 475 gallons of paint at \$19 per gallon.		✓		
1013	1100026106100000180704406	200604636	2/8/06	ricciardi brothers	\$2,041.47	\$2,041.71	To supply paint district wide for fiscal calendar year 2005-2006. 815 gallons of paint at \$24.60 per gallon.		✓		
1014	1100026106100000180704408	200605660	3/28/06	jersey power equipment, inc.	\$12,819.60	\$12,819.60	11 billy goat vacuums kd & solar mowers		✓		

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1015	1100026106100000180706131	200600381	7/18/05	the sherwin-williams	\$10,905.75	\$10,905.75	Painting supplies-roller, primer, ect		✓		
1016	1100026206100000180686662	200600735	7/28/05	gamco business	\$1,749.00	\$1,749.00	Digital recording system-marantz pmd670 digital recorder, ac power supply, rechargeable battery, flash card reader, carry case		✓		used for meetings
1017	1100026206100000180700000	200603194	11/23/05	ibm corporation	\$6,314.84	\$6,314.84	7 personal computer towers in black configured system 3 year warranty included & 7 -4watt 2 piece computer speaker sysyem		✓		
1018	1100026206100000180700000	200607175	5/30/06	luis raymondi	\$800.00	\$800.00	Service building/close out petty cash of 2005/2006. The petty cash fund was missing following the burglary incident that occurred on October 27, 2005 at 125 Glenwood Ave.		✓		break in at glenwood academy. several doors & a file cabinet was damaged.
1019	1100026206100000180706103	200600323	7/14/05	hprehensive building supplies	\$6,398.50	\$6,398.50	Mops sponge, wringer bucket combo, triad cleaner, all purpose stride cleaner		✓		
1020	1100026206100000180706103	200600836	8/4/05	bio-shine, inc	\$552.00	\$552.00	Shampoo pads for rugs		✓		
1021	1100026206100000180706103	200600854	8/4/05	bio-shine, inc	\$7,691.56	\$7,691.56	4 nss 175 rpm thoroughbred 20" floor machines		✓		
1022	1100026206100000180706103	200600736	7/28/05	hprehensive building supplies	\$11,644.00	\$11,644.00	100 each of cleaner triad for wall unit will fit for dispensers, cleaner all purpose cleaner-stride, spray bottles & gloves work cotton		✓		
1023	1100026206100000180706103	200602030	9/1/05	ace hardware	\$8,187.00	\$8,187.00	300 towels ecosoft natural 12 to a case- lowest price of three quotes		✓		
1024	1100026206100000180706103	200601765	9/9/05	bio-shine, inc	\$6,774.51	\$6,774.51	3 sc8 16" cleaning, 100psi, 10 gallon tanks		✓		
1025	1100026206100000180706103	200602049	9/23/05	universal chemi	\$549.00	\$549.00	Pool supplies for the 2005-06 school year. hypochlorite solution 8 uni1791		✓		
1026	1100026206100000180706103	200601762	9/8/05	hprehensive building supplies	\$21,175.00	\$21,175.00	500 each of toilet tissue-1ply 100 sheets & towels-foldwhite 2 ply for Campus High School		✓		
1027	1100026206100000180706103	200602244	10/4/05	fuel activator	\$2,612.50	\$2,612.50	Color act, 50-5 gallon pails		✓		
1028	1100026206100000180706103	200604933	2/23/06	hprehensive building supplies	\$10,675.00	\$10,675.00	Jw04315 cleaner, stride all purpose i gallon for solution centers		✓		
1029	1100026206100000180706103	200604431	1/31/06	g & b janitorial supply	\$1,430.00	\$1,430.00	Large garbage bags 1.5 mil 100 per/case vendor lowest of three quotes		✓		

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1030	1100026206100000180706103	200606280	4/19/06	pabco industries, llc	\$15,950.00	\$15,950.00	Custodial supplies bags plastic and custodial supplies bags polyethylene plastic		✓		
1031	1100026206100000180706105	200601115	8/22/05	iron age corporation	\$6,000.00	\$6,000.00	150 pair of shoes for the custodial department district wide for the school year 04-05.		✓		per the employment contracts with the custodians, work shoes/boors are required to be purchased by the district. per assistant ba: contract provision is for custodial staff personnel to have the district pay for work shoes. this po covers some of these staff members.
1032	1100026206100000180706135	200605073	3/1/06	jersey power equipment, inc.	\$4,125.00	\$4,125.00	Toro snowblowers		✓		
1033	1100026206100000180706137	200604284	1/23/06	ace hardware	\$6,598.00	\$6,598.00	Ice melt qik joe calcium and salt rock halite.		✓		
1034	1100026206100000280220000	200602393	10/17/05	affordable boxes, inc.	\$810.00	\$810.00	Legal tote boxes		✓		per assistant ba: boxes purchased by inventory control for the purpose of moving the schools
1035	1100026206100000280220000	200600863	8/8/05	cascade school supplies inc.	\$1,990.00	\$1,990.00	Envelopes- no 10		✓		
1036	1100026206100000280220000	200607004	5/17/06	affordable boxes, inc.	\$540.00	\$540.00	Legal tote boxes		✓		per assistant ba: additional boxes purchased by inventory control for the purpose of moving schools.
1037	1100026206100000280356132	200605269	3/14/06	rydin decal	\$1,051.19	\$1,097.00	Order of 5000 orange parking violation stickers		✓		
1038	1100026206100000280356136	200600834	8/4/05	connected office products	\$5,398.00	\$5,398.00	Color ribbonkits with uv top coats will produce 300 id cards, blank white graphics cards, boxes of breakaway neck cords for id for 500 per box, boxes of sp75 holographic laminate id cards, 350 cards per box		✓		
1039	1100026206100000280356136	200604011	1/11/06	connected office products	\$1,800.00	\$1,800.00	Boxes of id cards 1000 per box, color ribbon kits, rolls of laminate		✓		
1040	1100026206200000180706120	200603750	12/22/05	national terminal inc.	\$265,315.59	\$570,055.06	#2 heating oil district wide 05-06		✓		
1041	1100026206200000180706122	200605673	3/28/06	city of East Orange	\$6,284.82	\$38,070.66	Purchase approximately 17,500 gallons of gasoline from the city of East Orange through the cooperative agreement at the list cost at the pump less any applicable taxes .		✓		
1042	2023110005000000280269402	200407226	6/2/2004	huntington learing center	\$387.30	\$4,648.00	Nclb- supplemental educational services for students. Board approved 10/14/03.		✓		
1043	1100026206200000280206121	200601384	8/26/05	south jersey energy	\$24,191.92	\$24,191.92	June 05 billing of electric final payment fy05		✓		
1044	1100026206200000280206121	200605720	3/30/06	saint andrew kim parish	\$12,309.51	\$25,000.00	PSE&G utility payments for the St. Andrew Kim Facility in Maplewood. In accordance with the lease the East Orange board of education is responsible for 75% of the PSE&G invoices. This purchase order covers the cost of utilities for the period Dec. 17, 2005 through June 30, 2006.		✓		per assistant ba: scc pays for the lease of the school from saint andrew kim. the district is responsible for paying its share of the utilities. this agreement was approved by the scc and the department of education.

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1045	1100026206200000280206121	200606550	5/2/06	parking authority of the city of East Orange	\$1,089.34	\$2,000.00	Utility bills for lot 3b, these quarterly utility bills for lot 3b are in accordance with agreement with parking authority of the city of East Orange. The board of education pays 35.7% of the total quarterly bill.		✓		per assistant ba: the district is responsible for paying its share of the utilities bills for lot 3b. the district pays 35.7% of the total quarterly bill.
1046	1500022206000001010010000	200600698	7/28/05	h.w. wilson company	\$1,825.00	\$1,825.00	Reder's guide full/text (macintosh format) 9/05 through 8/06		✓		
1047	1500022206000001010010000	200602237	10/3/05	paxton/patterson llc	\$2,287.21	\$2,598.80	New Jersey cooperative 2005-2006 eraser stick peel off/magic rubenerhard, pencil sharpener-electric, drafting machine and other.		✓		
1048	1500022206000002150150000	200602870	11/3/05	follett library resources	\$3,760.80	\$4,376.50	191 different books for John L Costley School.		✓		
1049	1500022206000003050050000	200602437	10/18/05	valiant i.m.c.	\$2,036.74	\$2,036.74	New Jersey cooperative 2005-2006 audio visual and equipment supplies. hp laser printer, toshiba 24" tv/ dvd/vcr combination.		✓		
1050	1500022206000003070070000	200601828	9/14/05	national audio visual supply communicaton industries	\$589.02	\$1,309.78	New Jersey cooperative 2005-2006 audio visual and equipment supplies, zenith 27" flat tv plus dvd/v, headset- communicators choice, and other		✓		
1051	1500022206000003070070000	200602441	10/18/05	apple computer	\$14,866.25	\$15,066.25	6 - 1.42 ghz superdrive, 175- full size headphones, 50 watt hour rechargeable lithium a ion battery for 12 inch ibook.		✓		per assistant ba: computers for the houston academy school
1052	1500022206000003080080000	200600169	7/6/05	hewlett-packard	\$3,098.00	\$3,298.00	Hp clr laser jet printers and cartridges		✓		
1053	1500022206000003080080000	200603819	1/5/06	apple computer	\$4,924.50	\$4,924.50	Power book 12" 1.5ghzcombo drive, apple careprotection plan for powerbook- auto enroll, kensington pocketmouse pro port. mouse, incase sling pack pre-installed airport cards.		✓		per assistant ba: computers for the garvin school
1054	1500022206000003140140000	200605505	3/22/06	school specialty, inc.	\$6,997.68	\$6,997.68	Adj. support leg, adj support leg extended, gusset bracket, kbd articulated mech, file center - 2 box/2 file/ 1 lateral drawer-rec handles, center drawer mainline no lock, melamine split panel, melamine panel.		✓		
1055	1500022306000003070070000	200602360	10/11/05	positive promotions, inc.	\$2,718.40	\$2,718.40	Star reader teading bracelets, count on me to read calculator, reading rocks dog tag, unwind with a good book yo-yo, translucent high flyers disc.		✓		
1056	1500024006000001010016662	200507025	5/6/05	olsen's florist	\$2,400.00	\$2,400.00	Carnations, flower arrangements for graduation 2005	✓			flower arranements are an inconclusive cost
1057	1500024006000001010016662	200507785	6/22/05	twin discovery systems, inc	\$1,622.00	\$1,622.00	Dividers used to control crowds.		✓		
1058	1500024006000001010016662	200507185	5/13/05	hertz furniture systems	\$5,308.00	\$5,497.50	12-pnc. 80 lr panel connector 80", 4- pnl.acs. 8030 lr hi perf panel 80", 5- pnl.acs.8036 lr hi perf panel, door unit 36" left swing and other.		✓		
1059	1500024006000001010016662	200507186	5/13/05	hertz furniture systems	\$6,003.80	\$6,003.80	(10) 5-drawer file cabinets/black, (6) 4 drawer file cabinets/black, (5) 2-darawer fiel cabinets/black.		✓		

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1060	1500024006000001010016662	200601047	8/17/05	mid-atlantinc training, inc	\$5,225.00	\$5,225.00	Dv-7dl pro direct linear real-time digital video editor edidv7dlpro (includes upgrade of software, handheld controller & camera card reader		✓		the amount paid appears to be excessive. per assistant ba: equipment for tv studio run by students at Campus High School.
1061	1500024006000001010016662	200601719	9/2/05	bmi systems group	\$4,140.00	\$4,140.00	Vertical plastic id hoders, black lanyard (round), plastic id cards blank.		✓		
1062	1500024006000001010016662	200602960	11/9/05	band shoppe	\$3,960.05	\$3,961.90	Uniforms for school band		✓		
1063	1500024006000001010016662	200604986	2/28/06	educational resources, inc.	\$451.20	\$451.20	Adobe acrobat 7.0		✓		
1064	1500024006000001010016662	200604949	2/28/06	shiffler equipment sales, inc	\$1,930.50	\$1,930.50	Vogel peterson protable garment (wardrobe) racks bronze.		✓		
1065	1500024006000001020026662	200606227	4/19/06	marcel studios	\$3,839.95	\$3,839.95	Staff id cards, student id cards, flat woven breakaway lanyard maroon, box of 5000 count id cards, ribbons for id printer part.		✓		
1066	1500024006000002030030000	200507198	5/13/05	achieva recognition products	\$1,091.50	\$1,091.50	Diploma covers, faculty bachelor gowns w/hoods, faculty masters gowns w/hoods, faculty ph.d. gowns w/hood.		✓		
1067	1500024006000002030036662	200601231	8/25/05	unibind inc.	\$2,035.00	\$2,035.00	Binding unit/laminating package.		✓		
1068	1500024006000002030036662	200607612	6/16/06	laura trimmings - petty cash	\$675.28	\$675.28	Replenish petty cash for Cicely Tyson School		✓		
1069	1500024006000002160166662	200602785	10/31/05	channing bete co, inc.	\$1,532.25	\$1,532.25	Parent, children and truancy, your parent-teacher conference, middle school success a starter kit for parents and students, supplemental educational services.		✓		
1070	1500024006000002160166662	200602786	10/31/05	presentation systems, inc.	\$2,959.70	\$2,959.70	24" pro finish cold dual sided laminator machine, dual sided 24" lamination film, 10 pack laminating film for x900.		✓		
1071	1500024006000003080086662	200603413	12/7/05	supplies-supplies, inc.	\$590.00	\$590.00	(40) 6 - packet letter size vertical document file/case.		✓		
1072	1500024006000003090096662	200600204	7/6/05	college t.v. inc	\$3,674.00	\$3,674.00	11 ge 12,000 btu air conditioners (h) 15x23 5/8 (w) 115 volt, 12 amps		✓		
1073	1500024006000003090096662	200600379	7/18/05	stempler's drapery & carpet	\$2,359.77	\$2,359.77	3 blackout lined drapery for cafeteria		✓		
1074	1500024006000003100106662	200600862	8/8/05	hertz furniture systems	\$4,824.00	\$4,824.00	3 lateral file cabinets, govenor's collection lateral file with two locking drawers, govenor's collection bookcase, 8" portable partition, radius fabric panel 42"h crescent, workstation radius top & 310 series vertical file cabinets (putty)		✓		
1075	1500024006000003100106662	200602489	10/18/05	calloway house, inc.	\$1,097.45	\$1,205.45	16 whisper phones, celing suspenders, sure twist celing loops & installation pole & four in one/v cart		✓		
1076	1500024006000003100106662	200600548	7/25/05	adt security services	\$2,669.00	\$2,669.00	Lifepack cr plus, includes battery, set pediatric electrodes, set regular electrodes, includes carrying case, mini wall cabinet		✓		
1077	1500024006000003360366662	200605483	3/22/06	the parent institute	\$834.30	\$834.30	K-6 parents make a difference 1yr subscription		✓		

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1078	1500024006000003360366662	200606476	4/26/06	school specialty, inc.	\$1,947.38	\$2,321.85	15 each of indoor heavy duty extention cord, 6 outlet power strip, high velocity air circulator fan		✓		
1079	1500024006000003370376662	200601012	8/17/05	the education people, inc.	\$490.43	\$490.43	38 mud-18 super-roomy duffel bags/tog. we make a difference	✓			promotional items are not necessary.
1080	1500024006000003380386662	200601340	8/26/05	the master teacher	\$859.20	\$859.20	Pulling for kids award, engraved-success comes when we all pull together, you made a world of difference, engraved-you made a world of difference, pewter apple letter opener, engraved-J.L Cochran, Jr. Academy	✓			promotional items are not necessary.
1081	1500024006000003390396662	200603734	12/22/05	fidelia sturdivant, petty cash	\$383.51	\$383.51	replenish petty cash to an employee from Wahlstrom Academy		✓		
1082	1500024006000003390396662	200601813	9/13/05	nextel communications	\$512.17	\$959.16	4-1205 nextel cellular phones, belt clips-nextel phones will be used for walkie talkie purposes	✓			cell phones are not necessary.
1083	1500024006000003390396662	200607238	5/31/06	fidelia sturdivant, petty cash	\$400.00	\$400.00	Replenish petty cash to anemployee from Wahlstrom Academy		✓		
1084	1500026206100001020020000	200604262	1/23/06	bear com	\$6,000.00	\$6,000.00	20 motorola cp200 4 watt uhf portable radios 4 ch's standard antenna volume set led battery indicator 3" belt clip operating instruction manual 2 year warranty single priority scan adjustable power levels 90 min rapid charger, motorola radius uhf 25 watt base station, power supply and cable & mobile mini-u magnetic antenna		✓		walkie talkies are needed for communication reasons. each of the radios engraved in gold as follows- Campus, this is excessive
1085	1500026206100002030030000	200601233	8/25/05	ommunications specialists, in	\$2,750.00	\$2,750.00	8-sp310 maxon portable radio vhf 4 channel & 2 maxon portable radio vhf 4-5 watt included battery, antenna, charger and belt clip		✓		walkie talkies are needed for communications reasons
1086	1500026206100002170170000	200601611	9/1/05	bear com	\$2,030.00	\$2,030.00	8 f11s icom walkies-freq 154600plcsq		✓		walkie talkies are needed for communications reasons
1087	1500026206100002170170000	200604128	1/17/06	bear com	\$1,290.00	\$1,290.00	5 f11s walkie talkies		✓		walkie talkies are needed for communications reasons
1088	1500024006000003390396662	200604341	1/25/06	school specialty, inc.	\$2,551.25	\$2,551.25	1 triple tier locker, 10 59"h bookcase (4shelf) black & .471173 cartridge laminate refill 12"		✓		
1089	1500024006000003390396662	200605798	4/5/06	winsor learning	\$648.00	\$648.00	2 lets play learning kits		✓		

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1090	1100021803200000280469720	200507255	5/16/05	the violence prevention institut	\$25,000.00	\$25,000.00	Replaces po# 200502668 violence prevention institute will conduct progrms that enhance the decision making process of children throughout the district in grades 6-8 by educating them in medical, legal, and emotional consequences of gang related violence by utilizing primary and secondary prevention and intervention strategies for all services rendered by violence prevention under the agreement		✓		
1091	1100021903900000280310000	200401346	9/9/03	dr. robert w. woods	\$1,075.00	\$15,000.00	To cover the cost of audiological assessment services rendered to stufents during the 2003-2004 school year at a rate of \$375 per student		✓		
1092	1100021903900000280310000	200401127	8/29/03	crosscountry clinical and educational services	\$495.00	\$10,000.00	To cover the cost of bilingual, speech language, psychological, social and educational services rendered to students during the 2003-04 school year at a rate of \$495 per evaluation.		✓		
1093	1100021903900000280310000	200406818	5/19/04	dr. donald merachnik	\$5,625.00	\$6,000.00	Additional cost to cover psychological evaluation services rendered to students during the 2003-04 school year at a rate of \$375 per evaluation.		✓		
1094	1100021903900000280310000	200400648	8/7/03	joel thervil	\$1,800.00	\$1,800.00	To cover the cost of regular and bilingual psychological evaluations to the students during the 2003-2004 s/y		✓		psychological evaluations for students is a necessary cost to the district.
1095	1100021903900000280310000	200503906	12/15/04	dr. robert w. woods	\$1,075.00	\$1,075.00	To cover the cost of audiological or central auditory processing evaluations services rendered to students during the 2004-05 school year		✓		hearing evaluations for the students are a reasonable cost
1096	1100021905920000280310000	200503452	11/23/04	xerox corp	\$156.00	\$156.00	Staplers for the administrative building		✓		these supplies are needed to run the office.
1097	1100021906000000280310000	200501078	8/9/04	pearson business products, in	\$544.79	\$544.79	Personal fans "9" oscillating and convertible floor table/ fan		✓		this is an reasonable cost for the hot summer months.
1098	1100022103200000280264336	200507637	6/7/05	dr. charles mitchell	\$500.00	\$500.00	Consultant fee for chair and associate professor, dept. of education leadership, management and policy, Seton Hall University to conduct a workshop for participants in the developing leaders of the 21st centry program, June 8, 2005		✓		this fee was for a consultant to help the district workers develop needed leadership skills.
1099	1100022103200000280334336	200501209	8/17/04	matlyn joyce alston	\$2,100.00	\$2,100.00	Summer mathematics institute; fee includes preperation and training of teachers in standards based mathematics instruction and best practice on August 16-19, 2004		✓		the conference was educational and it was approved before it took place.

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1100	1100022105000000280256677	200500515	7/21/04	traci saxton	\$443.45	\$443.45	Reimbursement for conference (america's choice) in Philadelphia, PA on July 25-29, 2004			✓	there was no completed application form, no professional conference meeting report/resolution form that was included with the supporting documentation.
1101	1100022105000000280260000	200503247	11/12/04	dr. gloria scott	\$1,265.02	\$1,265.02	Reimbursement for travel, hotel, meals, and related expenses incurred during attendance at the curriculum management audit method training on 11/14-18/04 in Philadelphia, PA		✓		all of the proper approvals and forms were attached.
1102	1100022105000000280346677	200400143	7/16/03	dr. howard walker	\$141.90	\$141.90	Estimated mileage for an employee for July 2003-June 2004 at an esimated rate of \$.32 per mile		✓		per assistant ba: administrator's agreement calls for employees to be reimbursement mileage when they use their own personal vehicle.
1103	1100022106000000280250000	200507178	5/13/05	sportime, llc	\$1,224.89	\$1,224.89	Physical education and active recreation manuals for the sparks pe program		✓		the purchased manuals relate to student education.
1104	1100022106000000280336662	200500063	6/16/04	great source education group	\$978.82	\$978.82	Summer school instructional supplies, readings kits gr k, student response books		✓		these are supplies sent to the gordon parks academy for summer school classes.
1105	1100022106000000280330000	200500096	6/18/04	scott foresman-addison wesley	\$380.10	\$380.10	Gr.1 unit 1 understanding numbers to 20, gr 1 unit 3 fact families to 20, addition strategies, subtrations strategies, and teachers editions gr. 1		✓		these were learning supplies sent to althea gibson early childhood center for classroom teaching.
1106	1100022106000000280330000	200506356	4/14/05	grand rental station	\$577.20	\$577.20	Rental of tables and chairs for East Orange Campus 9		✓		the tables and chairs were needed for a school event.
1107	1100021703200000280310000	200406691	5/14/2004	gateway school	\$8,083.00	\$8,083.00	Additional funds needed to cover T/A services rendered to students at Gatewayfor the 2003-04 s/y. Replacing po# 200401345.		✓		
1108	1100022205000000280269749	200505611	3/14/05	international society for technology in education	\$195.00	\$195.00	Subscription to international society for technology in education		✓		this has educational value to district technology personnel
1109	2025520005000000280310000	200407052	5/26/2004	nasbhc reg	\$490.00	\$490.00	Registration fee for the attendance at the "National Assembly on School-Based Health Care", on June 19, 2004 in New Orleans, Louisiana.		✓		
1110	1100022205000000280339713	200505561	3/9/05	apple computer	\$16,410.17	\$16,410.17	Funds to cover completion of k-8 computer initiative		✓		the invoice sites 30 mobile cart set-ups and ipod set ups. per assistant ba: the district purchased computer carts. training had to be provided to the staff. this po represents the balance due to the vendor who completed the training since the initial po was closed.
1111	1100022205000000280339713	200504510	1/19/05	vertex technologies, inc.	\$4,455.29	\$4,455.29	Vertex will install terminate and test category 5e cabling and appurtenances including patch panels and patch cables to support the conectivity of the apple airport extremes at Whalstrom		✓		this equipment is needed for the computer network at the school
1112	1100022206000000280339713	200506283	4/12/05	dell marketing	\$3,769.48	\$3,769.48	2 latitude d610, pentium m750 (1.86ghz) computers		✓		the computers are needed, however, this price seems to be excessive.

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1113	1100022303200000280574336	200501486	8/25/04	essex county college comptroller's office	\$17,300.00	\$17,300.00	Final payment for services rendered for fall '03 & spring '04 paraprofessional's project course offerings per attached roster		✓		per assistant ba: under no chld left behind, aides had to take college classes to be able to keep their jobs. the district provided the classes through essex county college.
1114	1100022305000000280570000	200500267	7/8/04	the Mayflower hotel	\$7,894.95	\$7,894.95	7 night stays for five employees and a 4 night stay for one employee at the Mayflower Hotel			✓	there was no completed application form, no professional conference meeting report/resolution form.
1115	1100022106000000280260000	200501644	9/1/04	staples business advantage	\$782.58	\$782.58	Various office supplies including a steel bookcase pencil sharpener, pads, pencils etc.		✓		office supplies are needed to run the district.
1116	1100022306000000280576662	200506716	5/2/05	advertising promotions, llc	\$1,908.78	\$1,908.78	250 drawstring bags, 250 frisbees, and set up fees	✓			frisbees and bags are inconclusive costs that are to be incurred by the district.
1117	1100023003310000280204334	200501103	8/9/04	lowenstein sand	\$32,085.00	\$32,085.00	R.I. and u.I. legal fees docket # I-494603 order on March 9, 2004 requiring the board to pay plaintiffs attorneys fees in the amount of \$32,085			✓	as of 5/9/07 only po has been received thus, it is categorized as questionable due to the lack of proper documentation.
1118	1100023003310000280204334	200501108	8/10/04	educational law	\$37,767.50	\$37,767.50	R.I. and u.I. legal fees docket # I-494603 order on March 9, 2004 requiring the board to pay plaintiffs attorneys fees in the amount of \$37,767.6			✓	as of 5/9/07 only po has been received thus, it is categorized as questionable due to the lack of proper documentation.
1119	1100026104200003080704408	200501458	8/25/04	shauger property services, inc	\$4,152.00	\$4,152.00	Remove and replace broken concrete flag on front walk, repair concrete on walk, and repair roof leaks and bad flashing on side of portable classrooms at Mildred Barry-Garvin School		✓		repairs that relate to safety and general upkeep of the building.
1120	1100026104200003090704412	200501196	8/16/04	glasstech, inc.	\$2,800.00	\$2,800.00	Supply and install 1/4" clear laminated safety glass for 33x fixed windows (upgrade to safety glass for panels on 8-12) at Dionne Warwick Institute		✓		safety glass in a school is a reasonable cost.
1121	1100023005300000280200000	200502765	10/20/04	arch wireless	\$463.11	\$463.11	Monies needed to provide intra-district communication between various school site locations and essential employees		✓		intra-district communication is reasonable
1122	1100026104200000280704416	200503643	12/1/04	insucom	\$4,240.00	\$4,240.00	Emergency generator and automatic transfer switch preventive maintenance contract for 715 Park Ave, Costley School, Stadium, John Howard School, and Warwick Institute		✓		this contract is needed for the maintenance of district generators.
1123	1100026104200003090704416	200505150	2/15/05	g & s electric motor, inc.	\$181.61	\$181.61	1/8 hp motor 1140 rpm frame 5ccz 6.e.h287 for exhaust fan motor at Dionne Warwick		✓		a motor is needed for the exhaust fan at the school.
1124	1100026104200003100704405	200503259	11/15/04	mechanical preservation associates, inc.	\$24,500.00	\$24,500.00	Disconnect and remove electrical control, disconnect existing gas and oil lines, cut casing from front section on both sides of shell and other boiler work at Louverture School #1 boiler		✓		a functioning boiler is reasonable for the school.
1125	1100026104200003120704411	200500672	7/27/04	east coast contractors	\$2,909.00	\$2,909.00	Tile floor at Washington Academy, k4 bathroom		✓		this is an needed repair to the school building.
1126	1100026104200003140704408	200501457	8/25/04	shauger property services, inc	\$3,303.60	\$3,303.60	Repair roof as needed and repair or replace gutters as needed at Jackson Academy		✓		building repairs are a reasonable cost.

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1127	1100023005850000280326661	200502200	9/23/04	hyatt regency san antonio	\$723.85	\$723.85	To cover the room and taxes for one employee's stay for the nsba cube 2004 annual conference			✓	there was no completed application form, no professional conference meeting report/resolution form.
1128	1100023005850000280326661	200502403	9/29/04	borgata casino hotel & spa	\$4,495.00	\$4,495.00	To pay for rooms for ten employees on 4/19-4/22/04	✓			there was no completed application form, no professional conference meeting report/resolution form. no need to stay at a hotel and casino
1129	1100026104200003360700000	200502659	10/14/04	two brothers contracting, inc.	\$3,500.00	\$3,500.00	Removal and disposal of 3 linear feet of pipe inslation done by NJDOL permitted asbestos laborers at Fourth Avenue School		✓		removal of pipes with asbestos is necessary at a school
1130	1100023005900000280190000	200407780	6/22/04	twill, inc.	\$8,900.00	\$8,900.00	End of the year newsletter to be printed to go out throughout the entire district, price includes: trunking to hummel for mailing labels, printing newsletters 8 pp tabloid, 4/4 color/ layout & design for 10,000 copies		✓		the newsletter May be reasonable, but the amount spent on it seems excessive, per assistant ba: the district utilized a newsletter to keep the community informed about the district. this covered the cost of the printing.
1131	1100026104200003380704416	200504804	1/28/05	zodiac, inc.	\$840.00	\$840.00	Supply and install two exhaust fans in bys and girls bathrooms and one exhaust fan in nurse's bathroom at Johnnie Cochran Academy		✓		these maintenance related supplies are needed in the school.
1132	1100026104200003390700000	200501787	9/10/04	wasak, inc.	\$2,249.50	\$2,249.50	To provide and handle delivery of all treatment products and services for the condenser (tower), chilled and hot water closed loop systems.		✓		water treatment is a service that is a reasonable cost to the district.
1133	1100026104200003390704416	200502832	10/22/04	longo industries, inc.	\$2,045.00	\$2,045.00	15hp 1760rpm 200 volt 254t frame baldor motor. Complete coupling, field service technician to remove existing motor & coupling, install new & laser align at Wahlstrom		✓		this repair service is needed at the school.
1134	1100026104200003390704416	200503210	11/10/04	da-lor service co.	\$1,120.00	\$1,120.00	Provide service for heating and temperature problems at Wahlstrom Academy		✓		repairing the heating system is necessary at a school.
1135	1100024005000001010200000	200405630	4/1/04	apollo flag co, inc.	\$370.00	\$370.00	Flags, poles, bases for graduation ceremony	✓			these flags are an inconclusive cost
1136	1100024005000001450450000	200506345	4/13/05	nextel communications	\$1,281.00	\$1,281.00	Balance of outstanding nextel telephone billing for use by staff at the Glenwood Campus	✓			the district should not be paying for all of these cell phone bills as some costs of the costs incurred are inconclusive
1137	1100024006000001010010000	200407603	8/11/04	atd american	\$1,037.30	\$1,037.30	Deluxe sound column lectern no. 48222 (wireless) (mahogany) for East Orange Campus High School		✓		this piece of furniture contributes to student learning at Campus High School.
1138	1500022305000001020020000	200402892	10/27/04	dr. stephen cowan - petty cash	\$215.00	\$215.00	Replenishment of petty cash for alternative school		✓		all of the receipts were included as part of the supporting documentation, so this is a reasonable
1139	1100025103300000280184336	200503742	12/7/04	the apris group, ltd.	\$40,000.00	\$40,000.00	Preperation of lease purchase bid for sale of leaseback of textbooks		✓		per assistant ba: the district utilized this group to complete the financial requirements for the textbook lease. documentation has been provided.

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1140	1100025103300000280210000	200501658	9/1/04	daniel j. fox	\$650.00	\$650.00	Payment for professional services rendered for complaint, services included: receiving/ reviewing the complaint, interviewing the client, munerous correspondence, preporation of court documents, court appearances, telephone calls, photocopying and postage			✓	this fee was reviewed by the board attorney. legal fees need to be further investigatged.
1141	1100025105920000280210000	200503196	11/10/04	stempler's drapery & carpet	\$500.71	\$500.71	2 drapery valances to be fabricated in the pinch-pleat and scallop style and installation		✓		drapes are a reasonable cost in district buildings.
1142	1100025105920000280216675	200405366	3/29/04	olsen's florist	\$245.00	\$1,500.00	Flowers, plants, and other condlences for the 2003-2004 school year	✓			flowers are an inconclusive cost
1143	1100025105920000280216672	200507319	5/18/05	kenneth d. king	\$875.56	\$1,000.00	Reimbursement for expenses incurred during various recruitment events throughout the 2004-2005 school year			✓	there was no completed application form, no professional conference meeting report/resolution form.
1144	1100025105920000280224501	200501011	8/4/04	deer park spring water	\$293.03	\$300.00	Additional cost for rental & delivery of spring water at 2 sites. Warehouse, 715 Park Avenue and service building, 16 Winans Street		✓		drinking water is a reasonable cost for the district buildings.
1145	1100025105920000280225003	200500421	7/14/04	hawk graphics	\$345.00	\$345.00	150 copies of a professional profile for one employee	✓			this cost is inconclusive
1146	1100025105920000280230000	200505298	2/16/05	pitney bowes	\$1,609.92	\$1,609.92	Renew service agreement, burster hardware sn and separator 4-part hardware sn		✓		related to mailing services of the district.
1147	1100025105920000300306686	200505677	3/16/05	arctic falls spring water	\$105.00	\$396.00	Spring water and hot/cold cooler for school year 2004-05 at the Enrollment Center church at the crossroads.		✓		drinking water is a reasonable cost for the district buildings.
1148	1100025205000000280204418	200501095	8/9/04	gateway software corporation	\$10,657.00	\$10,657.00	Warehouse management system, work order system, vehicle maintenance system, and textbook management system		✓		computer systems are a reasonable cost to the district.
1149	1100025205000000280204418	200505379	2/23/05	weidenhammer systems corp	\$13,071.77	\$13,071.77	2004-2005 New Jersey finance and student src phone maintenance and enhancement updates		✓		computer systems are a reasonable cost to the district.
1150	1100026104200000180700000	200505135	2/11/05	shauger cleaning services, inc	\$20,000.00	\$20,000.00	Emergency clean up at Campus 9 for sewer back up		✓		emergency clean up of a school was needed; however, there was no purchase requisition or associated apporvals. also, the vendor name is similar to shaugher property services, though the vendor numbers are different.
1151	1100026104200000180700000	200507401	5/20/05	tullo & gleeson associates, inc	\$4,850.00	\$4,850.00	Periodic asbestos inspections and written reports on the condition of each of the required district schools for a 6 month period		✓		this service is needed to insure the safety of the school buildings.
1152	1100026104200000180704405	200500565	7/21/04	cj vanderbeck & son, inc.	\$23,882.55	\$24,000.00	Boiler repair service including annual insurance inspections		✓		boiler repairs are necessary to keep all of the district buildings are running properly, but the cost seems high.
1153	1100026104200000280704411	200407524	6/14/04	hannon's floor covering	\$11,308.00	\$11,308.00	Remove existing carpet tiles in conference room complex including conference rooms a & b and adjoining hallway, furnish and install mannington commercial carpeting direct glue down method		✓		the cost of carpeting in a district building is reasonable

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1154	1100026104200000280704416	200501971	9/15/04	zodiac, inc.	\$7,450.00	\$7,450.00	Supply and replace one sanyo 2.0 tons ductless a/c unit on the 5th floor at 715 Park Ave (ed tech dept) to supply and install low ambient control and oil trap on suction line		✓		an air conditioner is reasonable, but this price seems to be high.
1155	1100026104200000630700000	200503029	10/29/04	shauger property services, inc	\$10,563.91	\$10,563.91	Remove existing support beam in conference room, raise floor to remove sag in second floor office, install new support beams, and sheetrock and finish to match existing at Mary Dantzler Center		✓		repairs that relate to the general upkeep of buildings.
1156	1100026104200000650704415	200502411	9/30/04	simplex grinnel	\$1,796.00	\$1,796.50	Wireless receiver, body pack transmitter, microphone, and installation		✓		this seems to be needed equipment for the sports complex.
1157	1100026104200001010704401	200500290	7/13/04	master tree service, inc.	\$3,500.00	\$3,500.00	Cut and remove oak tree, maple tree, elm tree, and small maple tree		✓		this maintenance cost is reasonable
1158	1100026104200001010704411	200500678	7/27/04	devin contracting, inc.	\$16,875.00	\$16,875.00	Sand and smooth to bare wood using rough, medium and fine grit paper. Vacuum and tack clean, supply and apply two coats of voc compliant polyurethane finish. Repaint existing game lines for gym floor at East Orange HS (old)		✓		fixing the gym floor is a reasonable cost to the district.
1159	1100026104200001010704421	200504118	12/20/04	mobility elevator & lift co.	\$5,981.25	\$5,981.25	Full maintenance of elevator including; unlimited service, replacement parts, and service trip/ trip charge at East Orange Campus High		✓		elevator maintenance is necessary for the safety of its users.
1160	1100026104200001450704404	200501519	8/27/04	shauger property services, inc	\$10,000.00	\$10,000.00	Emergency service authorized by the superintendent of schools for unclog or repair damaged pipe after camera identification of problem, repair any disturbed areas			✓	the repairs seem reasonable, but the purchase requisition is marked u.p. for an unauthorized purchase.
1161	1100026104200002030704413	200502026	9/20/04	shauger property services, inc	\$48,880.00	\$48,880.00	Emergency service call authorized and approved by the superintendent for removal of existing & install new roofing system over gymnasium only at Tyson School		✓		the repairs seem reasonable, but there is no signature from the purchasing agent and the amount is high.
1162	1100026104200003090704401	200501799	9/10/04	shauger property services, inc	\$13,000.00	\$13,000.00	Remove and dispose of existing tree from front steps, prepare area of removed tree to accept landscape pavers, and install new landscape pavers at Dionne Warwick School		✓		this relates to the maintenance of the property.
1163	1100026106100003100706132	200407964	6/29/04	derby appliance, inc.	\$13,500.00	\$13,500.00	30 air temp air conditioners 17,300 btu 115 volt 12.0 amp for Louverture School		✓		air conditioner units are needed at the schools during the hot summer months.
1164	1100026106100000180706101	200407120	5/28/04	jewel electric supply co.	\$14,556.80	\$14,556.80	Electrical inventory supply including 2x4 prism 4/32 inv ballast, 2/32 wrap unv ballast, 4/32 wrap univ ballast, etc.		✓		electrical supplies are needed for all of the district buildings.
1165	1100026106100000180706114	200505415	3/2/05	ace hardware	\$5,509.00	\$5,509.00	Panic bar w/dead latch exit devi for 7 district buildings		✓		these are needed for safety reasons at the district buildings.
1166	1100026106100000180706132	200506501	4/21/05	bio-shine, inc	\$2,178.05	\$2,178.05	Panasonic hepa ultra-pro 14" upright, micron disposable bags, belt replacement, and secondary filters		✓		this vacuum and related parts are reasonable
1167	1100026106100001450706131	200500610	7/21/04	the sherwin-williams	\$4,181.90	\$4,282.53	45, 5 gallon satin plx chalet		✓		paint products are needed for upkeep of the buildings.
1168	1100026106100003120706106	200407999	6/30/04	crostown plumbing supply	\$17,001.38	\$17,001.38	Various plumbing supplies for schools throughout the district		✓		plumbing supplies are needed for repairs in the district schools.

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1169	1100026203000000180684801	200503249	11/12/04	nj k-12 architects, llc	\$15,000.00	\$15,000.00	Relocation of Winans Street & maintenance facility to North Grove Street-provide pre-development services at a start up flat rate of \$15,000 to begin phase 1 & a proposed overall fee of 10% of the total renovation cost of the 532 North Grove Street project.		✓		
1170	1100026204200000180700000	200505373	2/23/05	hi-tec car wash	\$139.50	\$500.00	Clean and wash vehicles, cars @4.50 each and vans @7.50 each for the school year 2004-2005		✓		this service is needed for vehicle maintenance.
1171	1100026204200000180704445	200506787	5/2/05	East Orange board of education	\$6,815.30	\$6,815.30	Reimbursement for payment to summit auto body inc for security vehicle repairs on 2004 Dodge Durango. (insurance paid \$5,254.69).		✓		
1172	1100026203000000280694343	200505922	3/24/05	hacbm architect	\$44,175.00	\$58,900.00	East Orange Campus High School building deficiencies investigation and analysis		✓		this is a check for safety reasons at a school building.
1173	1100026204200000280224407	200501370	8/23/04	metro fire & communications systems, inc.	\$11,283.91	\$11,300.00	Additional fire & safety repair work performed such as battery replacement, add-ons, and vandalism, district-wide		✓		maintenance of fire & security alarms relates directly to the safety of students and staff.
1174	1100026204200000280224425	200407136	6/1/04	nextel communications	\$922.72	\$2,100.00	Additional cost to cover monthly charges for the East Orange board of ed. emergency two-way radio communication for the 2003-2004 school year	✓			this cost seems to be high because a lot of people are getting their nextels bills paid for them. per assistant ba: cost of nextel radios for the security operation of the district.
1175	1100026204200003380704402	200501976	9/15/04	guardian fence co., inc.	\$3,300.00	\$3,300.00	Furnish all labor and materials to erect a chainlink fence enclosure with one redestrian gate at Johnnie Cochran School		✓		the fence is needed for multiple reasons, mainly safety.
1176	1100026204200000280224415	200400512	8/4/03	metro fire & communications systems, inc.	\$4,250.00	\$4,250.00	n/a			✓	as of 5/10/07, this po has been categorized as questionable due to the lack of receipt of supporting documentation.
1177	1100026204200002030704402	200502540	10/11/04	guardian fence co., inc.	\$8,750.00	\$8,750.00	Install 8 foot fence high chainlink fence and one pedestrian gate at Tyson School		✓		
1178	1100026204410000180684801	200503023	10/28/04	532 holding co. llc	\$16,000.00	\$16,000.00	Security deposit in accordance with lease agreement between 532 holding co. and East Orange board of education for the relocation of the service department to 532 N. Grove Street		✓		
1179	1100026204900000280200000	200500872	8/2/04	East Orange water commission	\$49,647.69	\$150,000.00	Water for all locations in district for 2004/2005 school year from July 1, 2004 to June 30,2005		✓		
1180	1100026204900000280224501	200503017	10/27/04	storage assets, llc	\$2,963.92	\$2,963.92	2 10x25 & 10x30 storage units. Storage units rental period-2 months		✓		per assistant ba: storage for items being removed from the old East Orange high school and the maintenance building being torn down by scc in order to build the new demonstration school.
1181	1100026204900000280354436	200503214	11/11/04	city of East Orange police department	\$127,485.79	\$127,485.79	Police security expenses for April, May, and June of 2004		✓		

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1182	1100026205200000280205101	200501028	8/6/04	banc of america	\$567,365.00	\$567,365.00	n/a			✓	as of 5/10/07, this po has been categorized as questionable due to the lack of receipt of supporting documentation.
1183	1100026206200000280206121	200501394	8/25/04	parking authority of the city of East Orange	\$1,049.82	\$2,000.00	4-quarter utility bills for lot 3b. These quarterly utility bills for lot 3b are as per agreement with parking authority of the city of East Orange and the board of education for the city of East Orange. The boe pays 35% of the total quarterly bills for lot 3b must be submitted with billing from the parking authority.		✓		
1184	1100026205900000280699757	200505185	2/16/05	bergen sign co.	\$3,285.00	\$3,285.00	East Orange Campus High School-option b1/2" fabricated stainless steel with satin finish per bergen sign design drawing 10.5.04		✓		
1185	1100026206100000180706103	200501569	8/30/04	ace hardware	\$18,000.00	\$18,000.00	400 hand soap c-pure & natural liquid eosb # 1356		✓		
1186	1100026206100000180706105	200504211	12/22/04	a-1 uniform city, inc.	\$125.83	\$125.83	Navy game jacket-3x-large & East Orange school emblem one employee	✓			jackets are an inconclusive cost
1187	1100026206100000280356105	200502041	9/21/05	ray's sport shoes	\$1,110.50	\$1,110.50	Men and women security uniforms; pants, long sleeve shirts, sweaters, winter parka coats, and short sleeve shirts		✓		it is reasonable for security guards to have uniforms
1188	1100026206200000180706120	200505798	3/18/05	national terminal inc.	\$85,289.45	\$150,000.00	Energy supply-\$2 heating oil district wide-2004-2005, state contract #a41992		✓		
1189	1100026206200000180706122	200500896	8/2/04	rachles/michele oil co., inc.	\$4,183.97	\$15,000.00	87-octane gasoline for the East Orange school district vechiles @ .96 per gallon. state contract #a44182		✓		
1190	1100026208900000180680000	200503869	12/10/04	East Orange board of education clearing account	\$77.00	\$77.00	Reimbursement for payment of tickets incurred by project j.a.m.s to the municipal court	✓			traffic summons are an inconclusive cost
1191	1100027005170000280239708	200403228	12/12/03	essex county educational services commission	\$50,512.16	\$1,608,438.89	East Orange unique school transportation-June 2004		✓		
1192	1100027005170000280239708	200502419	10/1/04	essex county educational services commission	\$182,349.27	\$2,833,770.60	East Orange unique school transportation-October 2004		✓		
1193	1100027005180000280315521	200502415	9/30/04	essex county educational services commission	\$593,032.12	\$5,420,965.00	East Orange unique school transportation-October 2004		✓		
1194	1500022205000002150150000	200505200	2/16/05	deborah balogh	\$1,529.00	\$1,529.00	Transportation, hotel accomodations meals and gratuities for the annual nctm conference in Anaheim, California on April 6-9, 2005 for an employee			✓	there was no completed application form, no professional conference meeting report/resolution form.

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1195	1100026206200000280206121	200500473	7/20/04	public service electric & gas company	\$167,647.13	\$2,500,000.00	12 monthly billings for electricity and gas for April 2005		✓		
1196	1200026007300000280200000	200507681	6/10/05	city of East Orange	\$85,041.00	\$85,041.00	As per agreement with the city of East Orange, this is the reimbursement for the truck purchased from beyer brothers corporation for the purpose of providing a truck to recycle all of the recyclable materials generated by the East Orange school district under the cooperative agreement authorized by the East Orange city council by resolution no. i-258 of 2004.		✓		
1197	1200029007300000280200000	200407911	6/24/04	retronics	\$3,496.00	\$3,496.00	Widmers - rotary stamp, high-speed cut-sheet signer/endorser ink roller color-blue-warranty 1-year		✓		
1198	1500024005000003070070000	200504265	1/5/05	america's choice	\$1,800.00	\$1,800.00	Registration to ncee national conference in Orlando, Florida on February 10-12, 2005 for four employees			✓	there was no completed application form, no professional conference meeting report/resolution form. per assistant ba: registration fees for staff members from houston to attend national conference through their whole school reform model, america's choice.
1199	1500022205000002150150000	200506180	4/7/05	natashia alexander	\$1,350.00	\$1,350.00	Travel, lodging, meals, gratuity for attendance to the international reading association convention in San Antonio, Texas on May1-6, 2005 for one employee			✓	there was no completed application form, no professional conference meeting report/resolution form.
1200	1500022205000003090090000	200500747	7/28/04	new day promotions, inc.	\$639.40	\$639.40	30 computer tote 1930 black 15.5l 13h 5.75 with good polyester	✓			promotional gifts are an inconclusive cost
1201	1500022206000002150150000	200503599	12/1/04	world book, inc.	\$2,738.25	\$2,803.25	Basic reference pkg including 2005 world book, 2004 student discovery, 2004 people & places, 2004 atlas, and 2003 2 vol dictionary		✓		reference books are used for education.
1202	1500022206000003060060000	200506428	4/19/05	junior entrepreneurs club, inc	\$1,299.00	\$1,299.00	100 promotional items, media & library recognition unisex watch w/ leather band	✓			promotional gifts are an inconclusive cost
1203	1500022303200001020020000	200501896	9/15/04	southern regional education board	\$24,145.00	\$24,145.00	Whole school reform developer's fee for East Orange Campus 9 2004-2005 school year		✓		these fees are required to be paid by the state of New Jersey, department of education. per assistant ba: whole school reform model fee for Campus 9.
1204	1500022303200003050050000	200507133	6/20/05	mary g. myrick	\$643.99	\$690.60	Out of pocket expenses for america's choice conference on May17-20, 2005 in Philadelphia, PA. Hotel/ travel/ food for one employee			✓	there was no completed application form, no professional conference meeting report/resolution form.
1205	1500022303200003060060000	200502764	10/20/04	success for all	\$11,550.00	\$13,200.00	Training days completed at Langston Hughes Elementary.		✓		
1206	1500022303200003040040000	200503162	11/10/04	success for all	\$21,450.00	\$231,000.00	Whole school reform developer's fee for Dr. John Howard School. Includes component training and implementation visits .		✓		
1207	1500024003000003070070000	200407711	6/16/04	marcus toney-el	\$135.00	\$135.00	Guest speaker for the 8th grade graduation on June 22, 2004 for the Whitney Houston Academy		✓		this is a reasonable cost for a graduation speaker.

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1208	1500024005000001010010000	200500558	7/21/04	yvonne hunter	\$925.00	\$925.00	Reimbursement for projected expenses paid during attendance at the "managing and supervising people" conference to be held in Chattanooga, Tennessee for one employee			✓	there was no completed application form, no professional conference meeting report/resolution form.
1209	1500024005000001010010000	200401437	9/16/03	xerox corp	\$17,413.46	\$81,666.00	2 monthly payments of leased copier and overage fees		✓		per assistant ba:copiers/printers for use in the print shop academy at Campus High School
1210	1500024005000002030030000	200502676	10/15/04	lerro enterprises, inc.	\$425.00	\$425.00	Plaques, awards, and trophies for Cicely Tyson School of performing and fine arts for community Sunday series on October 17, 2004	✓			trophies are an inconclusive cost and this purchase is missing proper approvals.
1211	1500024005000002030030000	200500633	7/22/04	dawn stokes-tyler	\$523.65	\$591.18	Reimbursement for america's choice conference on July 26-28, 2004 in Philadelphia, PA for one employee			✓	there was no completed application form, no professional conference meeting report/resolution form.
1212	1500024005000002030030000	200504218	12/22/04	f & b caterers	\$800.00	\$800.00	Food for alumni luncheon on January 6, 2005 assorted wraps, fried chicken wings, macaroni salad, coleslaw, potato salad, cookies, assorted soda, bottled water, paper goods, and condiments at Tyson School	✓			catering is an inconclusive cost
1213	1500024005000002030030000	200506321	4/12/05	creative arts workshop showcase, inc.	\$2,500.00	\$2,500.00	Cicely Tyson School choir trip to Cleveland to perform on spring tour on April 13th-16th.		✓		this trip is part of the vocal music curriculum for high school music majors.
1214	1500024005000002170170000	200502541	10/12/04	achieve 3000	\$6,300.00	\$6,300.00	Kidbiz after school & Saturday programs at healy including setup of student accounts and online reading program subscriptions.		✓		this cost relates to an after school learning program for the students.
1215	1500024005000003060060000	200407539	6/14/04	e.o.b.o.e. (chartwells)	\$1,950.00	\$1,950.00	Fifth grade graduation reception on June 18, 2004 in cafeteria at 10:00am	✓			catering is an inconclusive cost
1216	1500024005000003060060000	200506339	4/13/05	annie jackson	\$1,470.94	\$1,510.00	Reimbursement for national association of elementary school principles (naesp) 84th annual convention on April 15-19, 2005 in Baltimore, Maryland			✓	there was no completed application form, no professional conference meeting report/resolution form.
1217	1500024005000003070070000	200405815	4/12/04	wells fargo financial leasing	\$1,833.00	\$1,833.00	Monthly fees for the lease of km-7530, 75 c.p.m. digital copier at \$611.00 per month for April, May, and June		✓		this is a reasonable cost, but it is missing the purchasing agents signature.
1218	1500024005000003080080000	200500736	7/28/04	mcdaniel distributors	\$1,015.00	\$1,015.00	Long sleeve mock turtlenecks with embroidered school logo at Mildred Barry Garvin School	✓			there is no explanation of why this clothing was paid for by the budget.
1219	1119010006400000280250000	200304567	3/13/2003	scott foresman-addison wesley	\$8,394.91	\$22,193.94	Scott foresman social studies 2003 grades 1-5.		✓		Missing proper approvals but the PO refers to an earlier purchase order
1220	1500024005000003390390000	200507194	5/13/05	just us books, inc.	\$1,590.00	\$1,590.00	Many colors of mother goose, "end of the year" books for Wahlstrom students		✓		this is a learning related graduation gift.
1221	1500024006000001010016662	200501070	8/9/04	central lewmar	\$5,700.00	\$5,700.00	White xerox paper for East Orange Campus High		✓		paper is needed for the xerox machine in the school.
1222	1500024006000002030036662	200503378	11/17/04	ultimate office, inc.	\$3,742.00	\$3,742.00	3 tier deluxe carousel, caster set, and organizer set for Tyson School		✓		this office eqptment is reasonable at the school.
1223	1500024006000002170176662	200502091	9/22/04	presentation systems, inc.	\$2,407.40	\$2,407.40	Presentation printouts, black on white and blue on white for Patrick Healy School		✓		this cost relates to presentation materials sent to a school.

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1224	1500024006000003040046662	200502880	10/27/04	valiant i.m.c.	\$2,602.55	\$2,602.55	Brother fax machine, toner, and gbc 27" laminator for Dr. John Howard School		✓		missing a signature from the assistant superintendent and superintendent, but the supplies appear to be reasonable
1225	1500024006000003080086662	200503505	11/23/04	adt security services	\$2,669.00	\$2,669.00	Lifepak crplus, infant/ child electrodes, crplus mini cabinet, regular electrodes, and carrying case		✓		these are needed for the safety of students at the school.
1226	1500024006000003090096662	200501294	8/18/04	derby appliance, inc.	\$1,100.00	\$1,100.00	2, 28,500 btu air conditioner frididaire w/ remote control for the Dionne Warwick Institute		✓		air conditioners are needed during the warm months of the year.
1227	1500024006000003120126662	200501411	8/25/04	tanner school furniture	\$1,900.00	\$1,900.00	4 hausmann mailbox units with 18 openings		✓		mailboxes are for the staff at the schools.
1228	1500024006000003380386662	200407418	6/9/04	dell marketing	\$1,950.18	\$1,950.18	Lease on gx270 small pentium mini tower for Jonnie Cochran Academy		✓		computers are needed at the school.
1229	1500024006000003390396662	200407848	6/23/04	hertz furniture systems	\$1,949.00	\$1,949.00	Wadell unlighted display case (chrome)		✓		this display case is for a school, it is reasonable
1230	1500024007300003060060000	200407423	6/9/04	hewlett-packard	\$5,483.00	\$10,725.00	2 hp color laserjet 3500n printers and 1 hp color laserjet 5500dn printer		✓		these printers are needed in the school.
1231	1500026206100002150150000	200500250	7/7/04	bear com	\$3,030.00	\$3,030.00	12 icom walkies-freq for the Costley School		✓		these are reasonable for communication reasons, but they seem expensive.
1232	1500027005120001010015523	200504132	12/21/04	essex county educational services commission	\$27,912.02	\$31,700.00	Encumber funds for athletic transportation for basketball, cheerleaders, and indoor track in January 2005 for Campus High School teams		✓		transportation for athletic teams is necessary
1233	1500027005120002030035523	200407243	6/2/04	wts, inc	\$8,707.90	\$8,707.90	Cicely Tyson School-23-airfare for the future problem solving program to Lexington, Kentucky on June 3-6, 2004. 23-ground transportation			✓	there was no completed application form, no professional conference meeting report/resolution form.
1234	1500027005120002150155523	200505708	3/16/05	essex county educational services commission	\$2,246.75	\$2,246.76	Coach for 100 students and 10 chaperones to go to Baltimore Inner Harbor Aquarium on April 28, 2005 for Costley School	✓			the amount spent on this trip is excessive. there are closer aquariums that they could have visited.
1235	1500027005120003060065523	200506499	4/20/05	omni travel & tours	\$4,148.65	\$4,148.65	Odyssey of the mind- competition on May 20-25 at the University of Colorado for seven students and four chaperones			✓	there was no completed application form, no professional conference meeting report/resolution form.
1236	1500027005120003140145523	200406745	5/19/04	essex county educational services commission	\$1,045.00	\$1,045.00	4 large school buses to Bronx Zoo, NY on June 9, 2004 for Jackson Academy	✓			the cost of this trip is inconclusive
1237	1500027005170003060065523	200406679	5/14/04	essex county educational services commission	\$1,567.50	\$1,567.50	n/a			✓	as of 5/10/07, this po has been categorized as questionable due to the lack of receipt of supporting documentation.
1238	1100021805000000280320000	200606901	5/12/06	bct partners, llc	\$3,000.00	\$3,000.00	Keynote speaker for the student leadership summit titled "learning, leading, & connecting" on Saturday May 20, 2006 hosted by district advisory council at Campus 9		✓		the price seems to be high. per assistant ba: payment for guest speaker at student leadership summit

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1239	1100021805000000280466661	200605614	3/28/06	robert deveaux	\$1,005.00	\$1,005.00	n/a			✓	as of 5/10/07, this po has been categorized as questionable due to the lack of receipt of supporting documentation.
1240	1100021805000000280466677	200503131	11/10/04	alexis r. colander	\$400.00	\$400.00	Funds to cover cost of mileage incurred for school year 2004-2005 during period of July 2004- June 2005. 1250 miles @.32 per mile.		✓		
1241	1100021805000000280466686	200605664	3/28/06	classic caterers	\$340.00	\$340.00	Juvenile detention meeting @ business office Friday, March 17, 2006 conference room a. Continental breakfast w/fruit platter approx. 60 guests - includes bagels, danish, muffins, donuts, water coffee & tea set up asst juice. fresh fruit platter full condiment set up & paper products.	✓			catering is an inconclusive cost
1242	1100021805000000280466686	200605911	4/7/06	the mobile chef	\$200.00	\$200.00	Catering order for April support service meeting on Wednesday, April 12, 2006 at the Enrollment Center continental breakfast - set up 8:00 am includes - fruit platter, muffins, bagels pastries, asst. juices (20) bottles of water, coffee & tea set up. 50 people @ \$4.00.	✓			catering is an inconclusive cost
1243	1100021805000000280469711	200605833	4/5/06	kean university	\$500.00	\$500.00	Registration fee to attend the male empowerment workshop being held at Kean University on Friday April 21, 2006 @ 8:00am-3:00pm. 20 students and 4 staff members East Orange school district hubert chase, coordinator.		✓		
1244	2045720003000000280330000	200405124	3/22/2004	success for all foundation, inc	\$825.00	\$825.00	Professional consultant fee for 1/2 day staff development workshop on 3/24/04. Recognizing the need to clarify: "clarification strategies" for k-3 teachers at Louverture School. Board approved 3/9/04.		✓		
1245	1100021806000000280460000	200606399	4/26/06	alexis r. colander	\$500.00	\$500.00	To reimburse cost of supplies and materials purchased for departmental and parent workshops/meeting - refreshments, office supplies, computer software.	✓			the leather case, belt clip, and refreshments are an inconclusive cost
1246	1100021806000000280466662	200602965	11/9/05	barnes & noble	\$412.00	\$412.00	(6) dsm-iv diagnostic and statistical manual of mental disorders american psychiatric association.		✓		
1247	1100021806000000280466662	200603523	12/14/05	debbie hoges	\$147.67	\$150.00	To reimburse for cost of supplies and materials for educational support department - January 2006, computer supplies, office supplies, refreshments, ink cartridges.	✓			although the po says office supplies, the purchase was for a cake and materials to serve the cake.
1248	1100021903900000280310000	200502596	10/13/04	george a. peterson	\$350.00	\$15,000.00	To cover cost of psychological evaluations for the 2004-2005 school year \$350 per evaluation. Evaluation of one student. Board approved 6-30-04.		✓		

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	ORIGINAL_CHART_OF_ACCOUNT	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Inconclusive	Appears Reasonable	Discretionary	Comments
1249	1100021903900000280310000	200501672	9/1/04	sanhita kar	\$3,175.00	\$10,000.00	To cover cost of psychological evaluations Services rendered to students during 2004-2005 school year at the rate \$325 per student. evaluation for 10 student. Board approved 8-10-04.		✓		
1250	1100021903900000280310000	200601990	9/21/05	gail a allen	\$1,125.00	\$15,000.00	To cover the cost of learning and psychological evaluations services rendered to eosd students at a rate of \$375 per student. Board approved 8/9/05		✓		
1251	1100021903900000280310000	200606095	4/12/06	mary ellen laughlin	\$3,000.00	\$10,000.00	To cover psychological evaluations services rendered to students during the 2005-06 school year at a rate of \$300 per student. Evaluation for 10 students, board approved 2/14/06		✓		
1252	1100021903900000280310000	200606380	4/26/06	dr. cheryl f. kleefeld	\$2,700.00	\$10,000.00	To cover the cost of psychological evaluation service rendered to eosds at a rate of \$300 per evaluation. Evaluation for 9 students, board approved 4/11/06.		✓		
1253	1100021905920000280316677	200602102	9/28/05	robert c. heimmel	\$624.62	\$4,000.00	Estimated mileage/toll reimbursement for out of district cst member at the approved rate of \$.32 per mile. effective 9-1-05 to 6-30-06.		✓		
1254	1100022105000000280250000	200603987	1/11/06	eai education	\$3,568.17	\$3,568.17	K-12 math 2005 fall. 400 gepa question quest level d @\$7.95. 15 gepa question quest level d teacher's edition @ \$18.95.		✓		
1255	1100022105000000280250000	200607417	6/6/06	doddtown fish inc	\$354.50	\$354.50	Middle/high schools articulation luncheon meeting tuesday, June 6th @3:30 pm for 25 people @ \$12.5 per person. Menu consists of: fried chicken, fried fish, potato salad, sauted cabrage, dinner rolls, water, juices, chocolate cake & carrot cake set-up wares & tablecloth.	✓			catering is an inconclusive cost
1256	1100022105000000280256661	200603741	12/22/05	irene nichols	\$1,034.78	\$1,034.78	Reimbursement of expenses to one employee for attendance to america's choice national conference in Los Angeles, California, 1/19 - 21/05. Reimbursement for travel, lodging x 3 nights @\$159 +14% tax, meals (\$50x 3 days). board approval date: 12/13/05.		✓		the individual was state approved to go to this conference
1257	1100022105000000280260000	200600464	7/20/05	lorena simmons	\$616.81	\$970.00	Reimbursement for travel, lodging and related expenses incurred during attendance at the america's choice principal's academy in Philadelphia, Pennsylvania on July 24-27, 2005. Board approved July 12, 2005.			✓	there was no completed application form, no professional conference meeting report/resolution form.
1258	1100022105000000280260000	200603670	12/21/05	omni travel & tours	\$2,175.12	\$2,175.12	Payment for lodging for 2 employees while attending the national america's choice conference on January 16-22, 2006 in Los Angeles, CA. Board approved 12/13/2006.		✓		these individuals were state approved to go to this conference
1259	1100022105000000280266677	200501842	9/15/04	lorena simmons	\$247.37	\$247.37	Estimated travel reimbursement at the approved rate of \$.32 per mile to cover from July 1 - December 31, 2004 and from January 1 - June 30, 2005.		✓		

Appendix B
East Orange Subgroup Analysis

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			
	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?)	Inconclusive	Appears Reasonable	Discretionary	Comments
1260	1100022105000000280330000	200606015	4/12/06	olsen's florist	\$250.00	\$250.00	200 balloons deliver to John Howard School on May 18, 2006	✓			balloons and flowers are not necessary, as they do not serve an educational purpose. per assistant ba; balloons were presented to students who participated in the science & math fair, an annual event held in East Orange.
1261	1100022105000000280330000	200606479	4/26/06	grand rental station	\$864.00	\$864.00	Rent 160 chairs and 80 tables for Campus-9 gymnasium delivery on June 7, pick-up June 9.		✓		
1262	1100022105000000280336661	200604787	2/22/06	the schillinger group, llc	\$645.00	\$645.00	Registration for workshop "NJASK, countdown to success" on Feb 28, 2006 at the Washington Square Conference Center, Newark, NJ. Registration fee for 5 people. Board approved on Feb. 14, 2006.		✓		
1263	1100022105000000280336661	200604994	2/28/06	patrice coleman	\$607.37	\$750.00	Reimbursement for food and lodging at "sfa experienced site conference" 4/24-4/26/05 in New York City. Board approved Feb. 14, 2006.			✓	there was no completed application form, no professional conference meeting report/resolution form.
1264	1100022105000000280336661	200604993	2/28/06	zainab a. abdul-zahir	\$497.24	\$750.00	Reimbursement for food and lodging at "sfa experienced site conference" 4/24-4/26/05 in New York City. Board approved feb. 14, 2006.			✓	there was no completed application form. per assistant ba: staff member reimbursement for sfa (whole school reform model) conference.
1265	1100022105000000280336677	200602331	10/10/05	therese bialkin	\$288.42	\$500.00	Travel reimbursement at the approval rate of .32 per mile to cover September 14, 2005 through January 31, 2006 and February 2, 2006 through June 30, 2006.		✓		contract provision requires that district reimbursement for mileages when staff member uses personal vehicle.
1266	1100022105000000280336677	200601174	8/24/05	lee rae o'brien	\$500.00	\$500.00	Travel reimbursement at the approval rate of .32 per mile to cover September 1, 2005 through January 31, 2006 and February 1, 2006 through June 30, 2006.		✓		contract provision requires that district reimbursement for mileages when staff member uses personal vehicle.
1267	1100022105000000280336686	200600059	6/24/05	vonda's catering	\$785.00	\$785.00	Continental breakfast for 125 people at Howard School-cafeteria on June 30, 2005. Breakfast buffet for 20 people at Howard School - library on June 30, 2005.	✓			catering is an inconclusive cost
1268	1100022105000000280336686	200605290	3/15/06	outrageous cuisine	\$101.15	\$101.15	Catering order for March 24, 2006 for 10 people, held at the district's conference room. Menu: baked chicken, penne-vodka pasta, tossed salad, dinner rolls, assorted cookies, beverages.	✓			catering is an inconclusive cost
1269	1100022105000000280336686	200606582	5/3/06	lerro enterprises, inc.	\$1,516.50	\$1,516.50	Lightening marble, rainbow hologram, stardust hologram and other	✓			thophies are an inconclusive cost
1270	1100022106000000280256665	200602699	10/25/05	the new york times	\$247.00	\$247.00	New subscription for the New York Times to begin: 10/21/05 - 10/21/06. Delivery (monday-Friday) for 1 year. billing party: E.O. board of education.	✓			this newspaper subscription is an inconclusive cost

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1271	1100022106000000280260000	200603158	11/22/05	w b mason co.	\$2,548.40	\$2,548.40	Employee in/out board, one touch tower ceramic heater, paper clip in round dispenser, binder clip assortment, super sticky post, 4-color fluorescent highlighter set, invisible tape and other.		✓		
1272	1100022106000000280330000	200606270	4/19/06	school specialty, inc.	\$275.60	\$275.60	Presentation boards deliver to department of elementary education.		✓		
1273	1100022106000000280330000	200607656	6/20/06	dr. gloria scott, petty cash	\$479.80	\$479.80	Replenishing of petty cash.		✓		
1274	1100022106000000280346662	200601338	8/26/05	academic software	\$501.95	\$501.95	Systat v. 11 windows cd statistics software.		✓		
1275	1100022205000000280339713	200601031	8/17/05	promedia, inc.	\$2,000.00	\$10,000.00	On-site lan technical support and maintenance for 2005-2006 for the following electronics: lan switches, routers, firewalls.		✓		
1276	1100022206000000280269749	200605087	3/2/06	national audio visual supply communicaton industries	\$436.65	\$436.65	Dig vid minicass tape 60-90		✓		
1277	1100022301100000280213194	200605983	4/12/06	john maple	\$585.00	\$585.00	Reimbursement for payroll deducted mentor fees for 2005-2006 school year.		✓		there is no invoice. per assistant ba: state provided funds to reimburse staff members who had paid the mentor fees. state gave funds to district so district could give the funds back to the teacher.
1278	1100022301100000280213194	200605958	4/12/06	oluremi kojo	\$321.00	\$321.00	Reimbursement for payroll deducted mentor fees for 2005-2006 school year.		✓		there is no invoice. per assistant ba: state provided funds to reimburse staff members who had paid the mentor fees. state gave funds to district so district could give the funds back to the teacher.
1279	1100022305000000280196661	200600435	7/19/05	paul santoro	\$1,595.22	\$2,000.00	Cover reimbursements for attendance, hotel expenses, travel and food for the Fordham University to the national principals leadership institute for the period of July 9-16, 2005 in New York. Board approved: July 12, 2005.			✓	there was no completed application form, no professional conference meeting report/resolution form. per assistant ba: staff member selected to attend principal leadership institute at fordham university. this po covers the reimburseable expense.
1280	1100022305000000280196661	200600439	7/19/05	fordham university	\$8,910.00	\$10,395.00	Registration for the national principals leadership institute for six personnel from East Orange school district covering period July 9 - 16, 2005. Board approved: July 12, 2005.		✓		
1281	1100022305000000280570000	200604442	1/31/06	eight hills caterers	\$420.75	\$420.75	Continental breakfast for Montclair State University participants at a spring initial field orientation on Feb. 9, 2006 at 715 Park Avenue - 3rd floor in conference room.	✓			catering is an inconclusive cost
1282	1100022306000000280330000	200601859	9/14/05	paper mart inc.	\$1,045.00	\$1,045.00	Paper; 820 sheets 23x35 65lb cover white and 8500 sets of 9"x11"3 part perf		✓		paper is reasonable in the administrative building

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1283	1100023003390000280194336	200600440	7/19/05	coworx staffing services, llc	\$522.60	\$2,900.00	Payment to cover the cost of expenses for temp employee to perform various duties in the office of the Superintendent for the period of July 14, 2005-August 19, 2005		✓		had to pay for a temp employee in the summer
1284	1100023003400000280224104	200602347	10/10/05	john laiosa electrical cont.	\$2,300.00	\$2,300.00	Install and supply wiring for new scoreboard. Install and supply wiring for one ground fault outlet location on scoreboard		✓		this electrical work is needed to fix a scoreboard
1285	1100023003400000280224104	200601580	8/31/05	pronesti surveying, inc.	\$2,200.00	\$2,200.00	Provide services to survey a portion of hart complex to locate the site for the compactor per proposal		✓		this service is needed to do building work
1286	1100023005300000280200000	200607772	6/27/06	verizon wireless	\$1,153.72	\$3,000.00	Additional monies needed for monthly billing for cellular phone service the 2005-06 school year	✓			the district should not be paying these cell phone bills
1287	1100023005300000280236676	200600685	7/27/05	hummel distribution corp.	\$1,233.48	\$1,233.48	Mailing process: 2005-2006 notification letters, approximately 9,000 includes printing and sorting		✓		this services is needed to notify students of school placements
1288	1100023005850000280326661	200505847	3/22/05	bibi stewart garvin	\$364.42	\$500.00	Reimbursement of allowable expenses for the EO board of education during the 2004-2005 s/y			✓	there was no completed application form, no professional conference meeting report/resolution form. per assistant ba: ms. garvin as a boe member travels to various meetings. she receives reimbursement for mileage when she uses her personal vehicle.
1289	1100023005850000280326661	200604612	2/7/06	educational testing service	\$4,898.40	\$5,000.00	Purchase order to cover expenses for the board rereat being held Feb. 10-12, 2006			✓	there was no completed application form, no professional conference meeting report/resolution form. per assistant ba: board retreat was held at the chauncey conference center.
1290	1100023005900000180680000	200603285	12/1/05	j.h. buehrer & assoc.	\$1,318.50	\$1,318.50	Cost for a copy of transcript from the hearing held November 1-3, 2005			✓	this cost was for a transcript from a hearing to be sent to the eboe. legal fees need to be further investigatged.
1291	1100023005900000280190000	200601403	8/30/05	quality caterers	\$400.00	\$400.00	Boxed lunches for Thursday, September 1, 2005-gold package, choice of chicken cutlet, chicken salad, tuna salad, mix breads, pasta salad Jackson Academy	✓			catering is an inconclusive cost
1292	1100023005900000280190000	200601532	8/31/05	eight hills caterers	\$891.50	\$891.60	Hot buffet plan 5: includes lasagna, pepper steak, chicken savoy, etc. on September 1, 2005 at the Fourth Avenue School	✓			catering is an inconclusive cost
1293	1100023005900000280196661	200607592	6/15/06	East Orange board of education	\$1,119.93	\$1,119.93	Reimbursement to clearing for payment to the Superintendent's or misc expenses			✓	per assistant ba: superintendent's contract provided for reimbursement. these expenses were paid out of clearing account. this po reimburses the clearing account and properly charges the expenditures to the account code.
1294	1100023005900000280196675	200602013	9/21/05	digital production studios	\$300.00	\$300.00	Payment for photos taken at the Superintendent's convocation on 9/8/05. Total amount due includes photos, dvd, & web photos	✓			photos at an event are an inconclusive cost

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1295	1100023005900000280196677	200601914	9/20/05	vonda's catering	\$165.00	\$3,000.00	Catering board committee meeting and Superintendent meeting during the 2005-2006 school year	✓			catering is an inconclusive cost
1296	1100023005900000280196686	200600979	8/10/05	bloomfield pizza, llc	\$1,020.37	\$1,020.37	Payment for the Superintendents pizza party for the summer school students on 8/12/05 at Louverture, Garvin, and Healy schools	✓			catering is an inconclusive cost
1297	1100023005900000280196686	200604094	1/13/06	god is grace catering	\$2,500.00	\$2,500.00	Payment to cover the cost of catering for chool reception in honor of nasa captainmin Dec 2005	✓			catering is an inconclusive cost
1298	1100023005900000280196686	200604510	2/2/06	vonda's catering	\$1,938.00	\$2,000.00	Payment to cover the cost of various catering requests made by the office of the Superintendent for meetings in the 2005-2006 school year	✓			catering is an inconclusive cost
1299	1100023005900000280196686	200605566	3/22/06	branch brook manor	\$800.00	\$800.00	Payments to cover the cost of various catering requests made by the office of the Superintendent for various meetings in the 2005-2006 school year	✓			catering is an inconclusive cost
1300	1100023005900000280220000	200607128	5/23/06	mwalimu paka khan	\$1,200.00	\$1,200.00	Payment to cover the cost of various requests made by the office of the Superintendent for photos/ cds taken for various events for the 2005-2006 school year	✓			photos at an event are an inconclusive cost
1301	1100023005900000280326686	200601122	8/23/05	quality caterers	\$3,000.00	\$3,000.00	Catering for board committees & meetings for the 2005-2006 school year	✓			catering is an inconclusive cost
1302	1100023006100000280196665	200604435	1/31/06	s.m.y. trading company	\$50.39	\$50.39	Annie Lee 2006 calendar, all that jazz 2006 calendar, and celicio 2006 calendar	✓			there is no need to buy calendars with money from the district budget.
1303	1100024005000001450450000	200505628	3/16/05	robert m. wilson	\$1,065.54	\$1,175.00	Reimbursement for expenses incurred in conjunction with attendance at the national association of social workers conference in Atlantic City, New Jersey from May 2-4, 2005			✓	there was no completed application form, professional conference meeting report and/or resolution form. per assistant ba: mr. wilson is a social worker for the district. he attended the national soical workers conference.
1304	1100024005000003080080000	200607504	6/12/06	maurice's original party animal	\$1,715.00	\$1,715.00	Family unity day carnival on Wednesday June 14, 2006 including a moon bounce, three lane bungee run, popcorn machine, two ponies for 2 hours, etc	✓			the carnival is an inconclusive cost
1305	1100025103300000280204336	200600415	7/18/05	pcs revenue control systems	\$7,054.75	\$7,054.75	To provide consulting and training at the district office and 21 schools' offices and cafeterias to ensure connectivity and functionality of dsm32 and scmp32 between schools and the district server		✓		network connectivity is needed for the schools and the district server.
1306	1100025103300000280234336	200606960	5/17/06	edmedia associates, inc.	\$800.00	\$800.00	Consulting fee for dr. lenworth gunther, motivational speaker to serve as the opening speaker and workshop presenter for the student leadership summit on Saturday 5/20/06 at Campus High School		✓		the speaker was hired to educate the students attending the leadership summit.
1307	1100025105920000280186677	200600386	7/18/05	gail hecht	\$229.20	\$229.20	Estimated mileage for grants department for July 2005- June 2006		✓		per assistant ba: contract provisions call for individual to be reimbursed mileage if using personal vehicle to travel on boe business.

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1308	110002510592000028020000	200601117	8/22/05	hannon's floor covering	\$1,314.00	\$1,314.00	4th floor carpet for payroll division area. Price to install mannington commercial carpet and base at 715 Park Ave		✓		flooring repair at the administrative building.
1309	1100025105920000280206675	200605929	4/7/06	olsen's florist	\$400.00	\$400.00	Flowers/ plants/ cards for eoboe employees & family for the div. of business svcs for various occasions	✓			flowers are an inconclusive cost
1310	1100025105920000280206677	200602991	11/9/05	nicholas chervenack	\$419.40	\$778.80	Estimated cost for travel for 2005-2006 school year for one employee		✓		per assistant ba: nick is the supervisor of the data center. he is provided reimbursement for the internet access, as well as, dial up contention so the computer system can be maintained from a remote site. payroll must be processed.
1311	1100025105920000280226661	200604784	2/22/06	fred pryor seminars/career	\$299.00	\$299.00	Registration fee for the microsoft excel training seminar on March 9/10 for one employee			✓	there was no completed application form and/or no professional conference meeting report/resolution form. per assistant ba: excel training for fixed asset accountant who is responsible for maintaining files of the assets.
1312	1100025105920000280235506	200604497	2/1/06	superior forms & computer supplies, inc.	\$1,101.06	\$1,121.45	4 pt high school report cards		✓		report cards are necessary for a student's education.
1313	1100025106000000280206662	200600511	7/21/05	ultimate office, inc.	\$510.22	\$510.22	5 executive organizers 10 pocket 20 sheet capacity model		✓		this is a cost for needed office supplies.
1314	1100025106000000280206662	200507892	6/29/05	w b mason co.	\$551.70	\$551.70	Privacy monitor filters		✓		this is a cost for office supplies.
1315	1100025106000000280206662	200606316	4/19/06	tanner north jersey, inc.	\$1,077.21	\$1,077.21	3, 24 hour task chairs #7724 armless	✓			the amount paid for these chairs is excessive.
1316	1500024006000003390396662	200604701	2/15/06	school specialty, inc.	\$510.18	\$579.76	Two horseshoe tables for the Wahlstrom Early Childhood Center		✓		these tables are needed in the school building.
1317	1500024006000003390396662	200602714	10/26/05	fidelia sturdivant, petty cash	\$389.72	\$389.72	Replenish petty cash to an employee from Wahlstrom Academy		✓		replenishing petty cash is an reasonable cost for each school.
1318	1500024006000003390396662	200604181	1/18/06	college t.v. inc	\$521.10	\$521.10	G.E. refrigerator model #gtr11aap 11.4 cu ft. to be placed in teachers' lunch room in Wahlstrom Academy 2nd floor		✓		the teachers need to have a refrigerator to store their food.
1319	1500027005120003380385523	200507771	6/21/05	essex county educational services commission	\$627.00	\$627.00	Large school bus (w/sale) to New Jersey State Aquarium in Camden, New Jersey on June 22, 2005	✓			the cost of this trip is an inconclusive cost
1320	1500027005120003390395523	200507228	5/13/05	essex county educational services commission	\$720.00	\$720.00	Five school buses needed for transportation to Land of Make Believe in Hope, NJ on June 8, 2005 for the end of the year celebration	✓			the cost of this trip is an inconclusive cost
1321	1100025205000000280204418	200605162	3/8/06	e+plus technology	\$6,256.00	\$7,468.00	Microsoft: wwf office pro 2003 disk kit cd, microsoft-ae open office pro 2003, and network assoc: ghe active vir def sbe		✓		this computer software is reasonable to a student's learning.
1322	1100025206000000280206139	200507871	6/28/05	reliable ribbon	\$2,214.00	\$2,214.00	Micr toner for lg 9000 series to be used in house payroll processing		✓		this is necessary in order for the payroll printers to function properly.

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1323	1100026104200000180700000	200600433	7/19/05	mechanical preservation associates, inc.	\$24,350.00	\$24,350.00	715 Park Avenue emergency service repair per the superintendent of schools; removal and replacement of semi hermitic a/c compressors		✓		this seems to be needed emergency repairs to the building's a/c compressors, but it was missing the purchasing agents signature.
1324	1100026104200001020700000	200602185	10/3/05	shauger property services, inc	\$9,336.92	\$9,336.92	Emergency work approved by the Superintendent. Gymnasium repairs/ attic dormer including labor and material for door threshold at locker room doorways, 12 new locker doors, locker room benchtop, etc. at Campus 9		✓		repairs for the school locker rooms and gym are reasonable, but there are signatures missing on the purchase requisition.
1325	1100026104200001450700000	200601742	9/7/05	hannon's floor covering	\$5,773.00	\$5,773.00	Glenwood Campus-remove carpeting from classrooms 114 and 115. Furnish and install mannington commercial broadloom carpeting wall to wall to wall direct glue down method		✓		
1326	1100026104200002150700000	200601389	8/26/05	allied fire & safety equipment company, inc.	\$3,600.00	\$3,600.00	To perform renovations to the sprinkler system at the Costley Middle School. One year warranty on material and workmanship.		✓		
1327	1100026104200003040700000	200601799	9/12/05	atra janitorial supply co., inc.	\$1,465.00	\$1,465.00	John Howard's gym-remove all tape, gum adhesive and any other foreign matter on floor, dust mop screen entire floor using rotary floor machine, use scrubber, rinse floor, after drying, apply atra hydrothane gym finish, apply chemical bonder and final coat of gym finish		✓		
1328	1100026104200001450704403	200602084	9/26/05	tec electric, inc.	\$4,553.44	\$4,553.44	Glenwood Campus- furnish material and labor to install power to 4 airconditioning units in technology room and 4 air conditioning units in the library		✓		
1329	1100026104200002150704403	200605248	3/9/06	gmh associates of america inc	\$2,583.82	\$2,583.82	Continue troubleshooting generator. Control, power and operations issues for Costley Middle School		✓		
1330	1100026104200003100704403	200604196	1/19/06	tec electric, inc.	\$5,390.08	\$5,390.08	To install one 125 amp, 3phase electrical sub-panel, to serve new a/c receptacle outlets in auditorium		✓		
1331	1100026104200003040704404	200602189	10/3/05	beeline mechanical inc.	\$3,770.00	\$3,770.00	John Howard School-replace 1 existing sewerage ejector pump and related parts and equipment. Electrical connection by others including discarding existing pump. Replacement pump.		✓		
1332	1100026104200003360704404	200602293	10/6/05	beeline mechanical inc.	\$3,255.00	\$3,255.00	Fourth Avenue School-jetting out storm drains rear ground floor to the storm water ejector pit.		✓		

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1333	1100026104200003100704406	200602419	10/18/05	devin contracting, inc.	\$8,400.00	\$8,400.00	Ecole Loverture School-scrape, prime and paint gym at ecole		✓		
1334	1100026104200001450704408	200606275	4/19/06	reliable lock	\$989.00	\$989.00	Glenwood Campus-supply and install a meter key syste, rekey 27 locks and set to master system. First lock is \$79 and each additional is \$35, requested by director and principal		✓		
1335	1100026104200000180704416	200600945	8/10/05	g & s electric motor, inc.	\$380.00	\$380.00	New Campus High School- emergency repair-3phase band mount. Remove fan blade & install new motor		✓		
1336	1100026204200000180704445	200407309	6/7/2004	pat's auto repairs	\$290.00	\$290.00	99' Honda- license #mg40783- maintenance		✓		
1337	1100026106100000180704403	200601113	8/22/05	jewel electric supply co.	\$1,690.75	\$1,690.75	25 emergency light fixtures and exit signs & 100 20 amps circuit breakers		✓		
1338	1100026106100000650704404	200603866	1/9/06	crosstown plumbing supply	\$2,285.00	\$2,285.00	B&g circulating pump #619t for the Robeson Stadium heating system		✓		
1339	1100026106100000180704406	200602023	9/21/05	the sherwin-williams	\$943.42	\$943.42	To supply paint district wide for fiscal calendar year 2005-2006. 357 gallons of paint at \$19.00 per gallon		✓		
1340	1100026106100000650704406	200601802	9/12/05	the sherwin-williams	\$791.70	\$791.70	Field marking paint in white at Robeson Stadium		✓		
1341	1100026106100000180704406	200600837	8/4/05	ace hardware	\$1,023.00	\$1,023.00	3 window air conditioners at 715 Park Avenue		✓		
1342	1100026106100000180700000	200601613	9/1/05	storr tractor company	\$302.00	\$302.00	2 tires & 2 tire rib		✓		
1343	1100026106100000180706114	200600518	7/21/05	ace hardware	\$2,768.19	\$2,768.19	Various amounts of replacement motor exhaust, v belts , vari-angle thermonometer, thermostat, pneumatic tubing, ace tyene		✓		
1344	1100026106100002170706114	200507859	6/28/05	ace hardware	\$2,805.00	\$2,805.00	Various amounts of ceiling tile, dry wall screws, sheetrock, sandpaper		✓		
1345	1100026106100003110706107	200503429	11/19/04	longo industries, inc.	\$1,295.00	\$1,295.00	To supply new webster motor fuel pump v series, functional replacement for unit at the Gordon Parks Academy		✓		these supplies are needed for school maintenance reasons.
1346	1100026203000000180700000	200603201	11/29/05	tti environmental, inc.	\$566.00	\$566.00	Environmental testing/ inspection services at Dionne Warwick Institute. Ahera building inspeco to collect bulk sample and quantify suspect asbestos containing materials at Dionne Warwick Institute		✓		this relates to the safety of anyone in the school building.
1347	1100026203000000280694104	200604150	1/17/06	fuller appraisal associates	\$900.00	\$900.00	Provide appraisal of rectangular portion of the property located @291-295 North Clinton Street, East Orange lot 12 block 561		✓		this service is reasonable to allow for the highest evaluation for the sale of the building.
1348	1100026203000000280694341	200603276	11/30/05	tti environmental, inc.	\$7,397.00	\$7,530.00	Emergency work approved by superintendent, conduct environmental testing/ inspectionservices at Warwick Institute for asbestos		✓		this relates to the safety of anyone in the school building, but this is missing the signature of the purchasing agent.
1349	1100026203000000280694343	200502237	9/28/04	jones & eckert, architects & planners, inc.	\$1,885.60	\$11,500.00	To provide professional services for the preparation of construction documents for the observation classroom at Costley Middle School		✓		observation room contributes to learning, but there are missing signatures on the purchase requisition.

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1350	1100026203000000280694343	200603554	12/14/05	hacbm architect	\$6,932.50	\$9,250.00	Emergency work approved by the superintendent for Warwick school ceiling repair per proposal dated Dec 8, 2005. Visually inspect ceilings and core samples to assess structural integrity and make recommendation		✓		related to repairs of a school building.
1351	1100026204200000180700000	200506062	4/4/05	united service stations, inc.	\$135.00	\$300.00	Clean and wash vehicles, cars @4.50 each and vans @7.50 each for the school year 2004-2005		✓		this service is needed for vehicle maintenance.
1352	1100026204200000180700000	200602830	10/31/05	prehensive building supplies	\$750.00	\$7,500.00	Pick-up, clean, treat, and return dust mops on the 1st and 3rd week of the month for each school		✓		services are needed to help keep the schools clean.
1353	1100026204200000180700000	200605727	3/31/06	hannon's floor covering	\$1,836.00	\$1,836.00	Remove existing window treatments, furnish and install Essex Morglas window shades, off white, on 39 windows in rooms 7,8,9,11,12, and 13 as review with principle for Barry Garvin School at Maplewood		✓		shades are needed in the district buildings.
1354	1100026204200000180704401	200604428	1/31/06	orange garden supply co.	\$2,150.00	\$2,150.00	To prune all hanging branches over driveway from old oak tree, remove diseased redbud tree from the front of Glenwood Campus		✓		this is needed for general upkeep of the property.
1355	1100026204200000180704402	200604633	2/8/06	nj wholesale fence co inc.	\$3,100.00	\$3,310.00	Install one gate section and 65 feet of 48" high green vinyl fence. Will take away old material and legally dispose of material for Roberson Stadium		✓		the fence is needed for multiple reasons, mainly safety.
1356	1100026204200000180704424	200507940	6/30/05	emergency pest control, inc.	\$4,326.00	\$4,326.00	Commercial pest control provided to various locations in the district for the month of March 2005		✓		pest control is necessary for safety and cleanliness reasons.
1357	1100026204200000180704444	200604634	2/8/06	northeast equipment	\$1,194.61	\$1,194.61	Repair of bobcat 48" and giant vac truck mount, parts and labor		✓		this maintenance work is needed to keep the vehicles running.
1358	1100026204200000280224407	200601700	9/2/05	adt security services	\$365.30	\$1,385.00	Security monitoring services at Glenwood Campus for the 2005-2006 school year. Radionics 6112/ upgrade focus 200 system		✓		security services are needed at the district building.
1359	1100026204200000280224407	200601697	9/2/05	allied fire & safety equipment company, inc.	\$9,591.81	\$25,000.00	Fire alarm & security repair service district wide for the 2005-2006 school year. Work to include; battery replacements, vandalism repairs, motion sensors, and other repairs		✓		maintenance of fire & security alarms relates directly to the safety of students and staff.
1360	1100026204200000280224415	200501537	8/27/04	metro fire & communications systems, inc.	\$1,854.00	\$2,000.00	Repairs of the intercom systems district wide. Work to include repair of intercom phones, main clocks and consoles, vandalism, repairs, and other work as needed		✓		an intercom system relates to safety and communication.
1361	1100026204200000280224415	200602144	9/28/05	coskey's television & radio sales & service, inc.	\$8,750.00	\$8,750.00	Annual maintenance service contract for intercom clock system for the East Orange school district for July 1 through July 30, 2006		✓		an intercom system relates to safety and communication.
1362	1100026204900000280320000	200601382	8/26/05	East Orange board of education clearing account	\$2,209.78	\$2,209.78	Reimbursement to clearing for payment to the superintendent's for trip to training camp of the New York Giants	✓			this is a trip to giants training camp. this does not relate to education.

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1363	1100026204900000280354436	200601320	8/25/05	of East Orange police depart	\$41,851.83	\$41,851.83	Police coverage in various locations throughout the district for the 2004-05 school year		✓		police are needed for security reasons in the district.
1364	1100026204900000280354436	200607738	6/26/06	of East Orange police depart	\$22,036.22	\$309,694.95	Police coverage in various locations throughout the district for the 2004-05 school year		✓		police are needed for security reasons in the district.
1365	1100026204900000280356690	200607739	6/26/06	of East Orange police depart	\$57,651.87	\$57,651.87	Police coverage in various locations throughout the district for the 2004-05 school year		✓		police are needed for security reasons in the district.
1366	1100026205200000280205101	200602159	9/28/05	banc of america	\$32,642.00	\$32,642.00	Lexington Ins Co - renewal - pollution liability.		✓		
1367	1100026205200000280205103	200600372	7/18/05	adp/statewide i	\$500.00	\$500.00	Group health insurance for Japan trip		✓		
1368	1100026205900000180680000	200503458	11/23/04	mark kramer	\$677.26	\$900.00	Miscellaneous reimbursement for travel meetings, luncheon, refreshments, seminars, memberships, internet access, etc., miscellaneous supplies & office products.			✓	there was no completed application form and/or no professional conference meeting report/resolution form. per assistant ba: mark always was reimbursed for his expenses including his personal home internet access.
1369	1100026205900000180680000	200507516	5/31/05	logatto bookbin	\$854.75	\$1,080.00	Binding of board minutes for regular, special and caucus meeting, this includes messenger services. not to exceed 12 books.		✓		
1370	1100026205900000180690000	200506686	5/2/05	bergen sign co.	\$922.50	\$1,845.00	Repair of Campus High School sign in accordance with proposal dated April 18, 2005.		✓		
1371	1100026205900000280220000	200601967	9/21/05	raymond royster	\$666.00	\$666.00	Cover the costs of processing pictures taking upon the superintendent request on various occasions. (photos of district convocation, process additional photos of parent award luncheon) 5x7photos=\$3 each, 8x10photos=\$6 each.	✓			
1372	1100026205900000280226677	200502245	9/29/04	lyonel alexander	\$180.00	\$180.00	Estimated cost-gas mileage travel reimbursement for 2004-2005 approx. 600 mi @\$.30.		✓		per assistant ba: individual is reimbursed for mileage when he uses his personal vehicle to travel to schools and district sites for purposes of tagging fixed assets.
1373	1100026205900000280350000	200602846	11/1/05	connected office products	\$350.00	\$350.00	Installation of id works/production onto laptop for district photo id badges. (re-installation of software onto laptop)		✓		
1374	1100026205900000280694435	200507683	6/10/05	puente-romer co	\$1,289.25	\$2,900.00	Provide professional copying services for the department of architectural engineering & construction services for drawings and specifications. pick-up and delivery included.		✓		
1375	1100026205900000280696661	200507867	6/28/05	lorman education services	\$329.00	\$329.00	Seminar on document retention and destruction in New Jersey on 6/29/05 at the Fairfield Executive Inn in Fairfield, NJ. Board approved on 6/14/05.		✓		

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1376	1100026206100000180686662	200600400	7/18/05	s&w equipment c	\$555.00	\$555.00	Model#22-75088 kenmore 8000btu a/c. model#4274125 kenmore 12000btu a/c to be used for ciper room and office at 125 Glenwood Campus/service bldg.		✓		
1377	1100026206100000180686662	200602707	10/25/05	dell marketing	\$1,819.59	\$1,819.59	Dell laptop latitude d610, pentium m750 14.1 sxga+, ati mobility radeon x300 office pro 2003 win32 eng acad (a0159574) 512mb dell usb 3.0 memory key, packet keypad.		✓		
1378	1100026206100000180706103	200600324	7/14/05	ace hardware	\$11,823.00	\$11,823.00	200 - floor stripper - non ammunited -5 gal ea. 150 floor wax high traffic (25% solid) 5 gal ea.		✓		
1379	1100026206100000180706103	200600978	8/10/05	pabco industries, llc	\$8,095.00	\$8,095.00	Different size of bags - plastic.		✓		
1380	1100026206100000180706103	200606493	4/26/06	bio-shine, inc	\$9,140.00	\$9,140.00	Custodial supplies cleaner johnson's deep gloss stainless steel-aerosol 12-17 oz. per case, deodorized csi super concentrate deodorant- 5 gal., cleaners & disinfectants enzym-d bacterial/ensyme culture & deodorant-six 1 gal. per case.		✓		
1381	1100026206100000180706105	200605259	3/13/06	iron age corporation	\$2,319.90	\$2,550.00	To provide 34 pairs of shoes for the service building and inventory departments district wide for the 2005-2006 school year (\$75.00 per person .		✓		per the employment contracts with the custodians, work shoes/boors are required to be purchased by the district. per assistant ba: contract provisions call for shoes to be provided for all maintenace and security personnel.
1382	1100026205900000280220000	200605912	4/7/06	dell marketing	\$3,680.79	\$3,891.40	Computer needed for fire alarm monitoring system installed at the E.O. fire dept. for the East Orange school district. Optiplex gx620 minitower pentium d830/3 ghz, optiplex gx250 small form factor pentium 4 640/3.2 ghz 2m.		✓		
1383	1100026206200000180706120	200607166	5/25/06	national terminal inc.	\$174,041.25	\$174,041.25	To pay outstanding payments for #2 fuel oil on invoice in December 2005 and invoices in April 2006.		✓		
1384	1100025106000000280216662	200607164	5/25/06	dell marketing	\$4,676.68	\$4,676.68	Inspiration 9400, intel core duo processor t2400 (1.83ghz/667mhz fsb), optiplex gx620 small form factor, pentium 4 650/3.4ghz, 2m 800fsb, hyper threading.		✓		
1385	1200026007300000280220000	200607125	5/23/06	dell marketing	\$3,450.04	\$3,499.73	Inspiration 9400, intel core duo processor t2500 (2ghz/667mhz fsb), nb combo saver security-cable.		✓		
1386	15190100032000003040040000	200501257	8/18/04	success for all	\$4,950.00	\$4,950.00	Training conducted at various East Orange schools		✓		
1387	15190100032000003050050000	200506043	3/30/05	ywca of essex &	\$600.00	\$600.00	The peace time players assembly program for George Washington Carver School		✓		
1388	15190100032000003050050000	200506532	4/27/05	robomedia, inc.	\$1,000.00	\$1,000.00	Presentation for the million dollar machine program by a robot for grades pk-5		✓		

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1389	1500024005000003080080000	200503469	11/23/04	cu in nj odyssey	\$135.00	\$135.00	School membership			✓	missing invoice
1390	1519010003200003060060000	200501259	8/18/04	success for all	\$4,950.00	\$4,950.00	Training conducted at various East Orange schools		✓		
1391	1519010003200003070070000	200407928	6/29/04	winsor learning	\$14,700.00	\$14,700.00	Consultant fee for staff development on the use of the sonday system for learning		✓		
1392	1519010003200003080080000	200501258	8/18/04	success for all	\$1,650.00	\$1,650.00	Training conducted at various East Orange schools		✓		
1393	1519010003200003090090000	200407224	6/2/04	joyce wilson harley	\$500.00	\$500.00	World renowned speaker to speak to students on 6/23/04 for the 5th grade promotional exercise. Board agenda: 5/11/04		✓		
1394	1519010003200003090090000	200407754	6/21/04	windsor learning	\$14,700.00	\$14,700.00	Consultant fee for staff development on the use of the sonday system for reading		✓		
1395	1519010003200003090090000	200503783	12/8/04	success for all	\$4,125.00	\$4,125.00	Training conducted at various East Orange schools		✓		
1396	1519010003200003100100000	200501255	8/18/04	success for all	\$3,746.00	\$3,746.00	Training conducted at various East Orange schools		✓		
1397	1519010003200003110110000	200501256	8/18/04	success for all	\$1,650.00	\$1,650.00	Training conducted at various East Orange schools		✓		
1398	1519010003200003120120000	200407758	6/21/04	winsor learning	\$14,700.00	\$14,700.00	Consultant fee for staff development on the use of the sonday system for reading		✓		
1399	1519010003200003120120000	200501262	8/18/04	success for all	\$1,650.00	\$1,650.00	Training conducted at various East Orange schools		✓		
1400	1519010003200003360360000	200407755	6/21/04	winsor learning	\$14,700.00	\$14,700.00	Six days windor sonday system 1 consultant training		✓		
1401	1519010003200003360360000	200506788	5/2/05	street warriors	\$350.00	\$350.00	Motivational assembly		✓		there were no proper approvals on the purchase requisition. per assistant ba: assembly for fourth avenue students

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1402	1519010003200003360360000	200501263	8/18/04	success for all	\$3,300.00	\$3,300.00	Training conducted at various East Orange schools		✓		
1403	1519010003200003370370000	200501260	8/18/04	success for all	\$6,600.00	\$6,600.00	Training conducted at various East Orange schools		✓		
1404	1519010003200003380380000	200504027	12/17/04	george street playhouse	\$150.00	\$150.00	George Street playhouse performance "New Kid"	✓			this po was for a show, but no evidence of what the show was for. the show was held at johnnie l. cochran jr. academy.
1405	1519010003200003380380000	200501261	8/18/04	success for all	\$1,650.00	\$1,650.00	Training conducted at various East Orange schools		✓		per assistant ba: whole school reform model for special students at cochran academy
1406	1519010003200003380380000	200507621	6/30/05	gramco business	\$149.00	\$149.00	Samson series one hand held wireless microphone, hr installation charge, wiring and system set-up for Johnnie Cochran Academy		✓		
1407	1119010003200000280209119	200605603	3/28/06	success for all	\$6,184.00	\$6,184.00	Payments for Fourth Avenue, Cochran Academy & Louverture Schools			✓	per assistant ba: remaining balance of developer fees for the schools listed. the initial payment for these fees came out of the schools' budgets.
1408	1519010003200003040040000	200600887	8/8/05	success for all	\$3,270.00	\$3,270.00	Training conducted for John Howard kindergarden		✓		
1409	1519010003200003050050000	200601605	9/1/05	blue sky puppet	\$750.00	\$750.00	Blue sky puppet theatre complete 2 performances of building bridges for George Washington Carver Institute	✓			it appears that this payment was for a puppet show.
1410	1519010003200003050050000	200503782	12/8/04	success for all	\$1,650.00	\$1,650.00	Training conducted at various East Orange schools		✓		
1411	1519010003200003060060000	200600896	8/8/05	success for all	\$4,360.00	\$4,360.00	Training conducted for Hughes-kindergarten		✓		
1412	1519010003200003060060000	200602264	10/4/05	success for all	\$447.70	\$447.70	Po was for shared stories, sfa big books, math home links, read & respond book marks		✓		the order quantity was 1 for each of the 4 items. issue-these items were ordered 4 times on separate pos/invoices all going to Langston Hughes School.
1413	1519010003200003060060000	200602265	10/4/05	success for all	\$447.70	\$447.70	Po was for shared stories, sfa big books, math home links, read & respond book marks		✓		the order quantity was 1 for each of the 4 items. issue-these items were ordered 4 times on separate pos/invoices all going to Langston Hughes School.

Appendix B
East Orange Subgroup Analysis

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			
	ORIGINAL_CHART_OF_ACCOUNT	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Inconclusive	Appears Reasonable	Discretionary	Comments
1414	1519010003200003060060000	200602267	10/4/05	success for all	\$447.70	\$447.70	Po was for shared stories, sfa big books, math home links, read & respond book marks		✓		the order quantity was 1 for each of the 4 items. issue-these items were ordered 4 times on separate pos/invoices all going to Langston Hughes School.
1415	1519010003200003060060000	200602266	10/4/05	success for all	\$447.70	\$447.70	Po was for shared stories, sfa big books, math home links, read & respond book marks		✓		the order quantity was 1 for each of the 4 items. issue-these items were ordered 4 times on separate pos/invoices all going to Langston Hughes School.
1416	1519010003200003070070000	200600897	8/8/05	success for all	\$1,090.00	\$1,090.00	Training conducted for Hughes-kindergarten		✓		
1417	1519010003200003070070000	200602268	10/4/05	success for all	\$447.70	\$447.70	Po was for shared stories, sfa big books, math home links, read & respond book marks		✓		the order quantity was 1 for each of the 4 items. for the whitney e. houston academy.
1418	1519010003200003080080000	200600895	8/8/05	success for all	\$1,090.00	\$1,090.00	Training conducted for Garvin-kindergarten		✓		
1419	1519010003200003100100000	200600948	8/10/05	success for all	\$895.40	\$895.40	Po was for shared stories, sfa big books, math home links, read & respond book marks		✓		the order quantity was 1 for each of the 4 items for ecole toussaint loverture school.
1420	1519010003200003100100000	200600893	8/8/05	success for all	\$2,180.00	\$2,180.00	Training conducted for Louverture kindergarten		✓		
1421	1519010003200003110110000	200600892	8/8/05	success for all	\$2,180.00	\$2,180.00	Training conducted for Parks kindergarten		✓		
1422	1519010003200003110110000	200600310	7/13/05	success for all	\$447.70	\$447.70	Po was for shared stories, sfa big books, math home links, read & respond book marks		✓		the order quantity was 1 for each of the 4 items. for gordon parks academy.
1423	1519010003200003110110000	200603790	1/5/06	success for all	\$585.20	\$585.20	Po was for shared stories, sfa big books, math home links, read & respond book marks		✓		the order quantity was 1 for each of the 4 items. for gordon parks academy.
1424	1519010003200003120120000	200600891	8/8/05	success for all	\$1,090.00	\$1,090.00	Training conducted for Washington kindergarten		✓		
1425	1519010003200003360360000	200600890	8/8/05	success for all	\$2,180.00	\$2,180.00	Training conducted for Fourth Avenue kindergarten		✓		
1426	1519010003200003370370000	200600886	8/8/05	success for all	\$7,630.00	\$7,630.00	Training conducted for Gibson kindergarten		✓		
1427	1519010003200003380380000	200602064	9/23/05	success for all	\$441.00	\$441.00	Po was for shared stories, sfa big books, math home links, read & respond book marks		✓		the order quantity was 1 for each of the 4 items for johnnie l. cochran jr academy.
1428	1519010003200003380380000	200600889	8/8/05	success for all	\$1,090.00	\$1,090.00	Training conducted for Cochran kindergarten		✓		
1429	1519010003200003390390000	200600888	8/8/05	success for all	\$7,630.00	\$7,630.00	Training days scheduled -Wahlstrom		✓		
1430	1519010003200003390390000	200602216	10/3/05	success for all	\$2,926.00	\$8,407.30	Kindergarten books		✓		
1431	1519010003200003390390000	200603549	12/14/05	robomedia, inc.	\$500.00	\$500.00	Mdm gives children the knowledge and motivation they need to achieve their personal best in life.		✓		
1432	1519010003200003390390000	200603459	12/8/05	young audiences of New Jersey	\$950.00	\$950.00	Payment for services rendered to Wahlstrom students for a performance on 1/13/06 for Dr. M.L. King program	✓			wahlstrom is a pre-k, thus spending \$950 on a play appears to be excessive.

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			
	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?)	Inconclusive	Appears Reasonable	Discretionary	Comments
1433	1519010003200003390390000	200604534	2/6/06	success for all	\$460.90	\$460.90	Kinder corner theme guide kit		✓		
1434	1519010003200003390390000	200503780	12/8/04	success for all	\$1,650.00	\$13,111.00	Training days completed		✓		
1435	1519010003200003390390000	200603218	11/30/05	young audiences of New Jersey	\$1,100.00	\$1,100.00	Payment for services rendered to Wahlstrom students for a performance on 3/15/06. Items requested: podium, 6 chairs, 6 music stands	✓			wahlstrom is a pre-k, thus spending \$1,150 on a play appears to be excessive.
1436	1540210006000001010010000	200407949	6/29/04	East Orange sporting goods co	\$10,954.50	\$10,954.50	Mesh shirts (men &women), nike sneakers	✓			typically, sneakers are not reimbursed by the school district.
1437	1540210006000001010010000	200502055	9/22/04	East Orange sporting goods co	\$908.00	\$908.00	Nike cheerleader shoes	✓			typically, sneakers are not reimbursed by the school district.
1438	1540210006000001010010000	200502950	10/27/04	East Orange sporting goods co	\$2,239.20	\$2,239.20	Soccer shoes	✓			typically, sneakers are not reimbursed by the school district.
1439	1540210006000001010010000	200503364	11/17/04	East Orange sporting goods co	\$9,903.50	\$9,903.50	Cheerleading, track shoes, basketball shoes	✓			typically, sneakers are not reimbursed by the school district.
1440	1540210006000001010010000	200502949	10/27/04	East Orange sporting goods co	\$3,814.00	\$3,814.00	Football shoes	✓			typically, sneakers are not reimbursed by the school district.
1441	1540210006000001010010000	200502989	10/27/04	East Orange sporting goods co	\$2,765.75	\$2,765.75	Tennis skirts, tennis bags, scorebook, jump ropes, volleyball knee pads	✓			certain items (i.e. tennis skirts & bags are an inconclusive cost)
1442	1540210006000001010010000	200502935	10/27/04	East Orange sporting goods co	\$750.00	\$750.00	Tennis sneakers	✓			typically, sneakers are not reimbursed by the school district.
1443	1540210006000001010010000	200502948	10/27/04	East Orange sporting goods co	\$1,065.00	\$1,065.00	Practice pants, coaches game shirts, game socks		✓		these are essential sports equipment
1444	1540210006000001010010000	200502947	10/27/04	East Orange sporting goods co	\$2,150.00	\$2,150.00	Football helmets, shoulder pads, replacement cleats, mouthpieces		✓		these are essential sports equipment
1445	1540210006000001010010000	200502945	10/27/04	East Orange sporting goods co	\$1,435.00	\$1,435.00	Boys cross country running shoes asics	✓			typically, sneakers are not reimbursed by the school district.
1446	1540210006000001010010000	200506740	5/2/05	East Orange sporting goods co	\$9,683.10	\$9,683.10	Basketballs, wrestling head gear, case mat tapes & disinfectant, throwing dummy , score books		✓		
1447	1540210006000001020020000	200502944	10/27/04	East Orange sporting goods co	\$4,391.10	\$4,391.10	Basketballs, gloves, jump ropes, mouthpieces, chin strips, batting helmets		✓		
1448	1540210006000001020020000	200502990	10/27/04	East Orange sporting goods co	\$2,285.30	\$2,285.30	Socks, shorts, practice football pants		✓		
1449	1540210006000001020020000	200502981	10/27/04	East Orange sporting goods co	\$3,480.00	\$3,480.00	Basketball sneakers	✓			typically, sneakers are not reimbursed by the school district.
1450	1540210006000001010010000	200601701	9/2/05	East Orange sporting goods co	\$3,360.50	\$3,360.50	Miscellaneous football supplies		✓		
1451	110002210500000280249724	200405664	4/6/2004	e.o.b.o.e. (chatwells)	\$1,237.50	\$1,237.50	Deluxe working luncheon for 150 people. Sevice rendered on 4/29/04.	✓			catering is an inconclusive cost
1452	1540210006000001010010000	200601855	9/14/05	pyramid school products	\$268.50	\$268.50	Tennis raquet		✓		equipment for sporting teams
1453	1540210006000001010010000	200602039	9/23/05	metuchen center inc.	\$5,419.52	\$17,419.52	Athletic uniforms and practice clothing		✓		uniforms for the athletic teams
1454	1540210006000001010010000	200601913	9/20/05	efinger sporting goods	\$3,132.68	\$3,132.68	Nike zoom track shoes are not essential sporting equipment	✓			nike track shoes are not manditory athletic equipment.
1455	1540210005000001010010000	200602040	9/23/05	East Orange sporting goods co	\$16,476.50	\$44,170.75	Sports uniforms for basketball, tennis, valleyball.		✓		
1456	1540210006000001010010000	200606670	5/5/06	sportime, llc	\$384.07	\$384.07	Economy locks and combination locks		✓		locks are needed for safety reasons

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			
	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?)	Inconclusive	Appears Reasonable	Discretionary	Comments
1457	1540210006000001010010000	200606791	5/9/06	the gym source, inc.	\$1,947.60	\$2,197.60	Parts to repair treadmills in weight room including: rollers, brushes, and drive belts		✓		
1458	1520110006400003100100000	200405873	4/14/2004	scott foresman-addison wesley	\$460.12	\$481.25	Scott foresman social studies grade 4 student edition		✓		
1459	1540210006000001020020000	200602884	11/7/05	East Orange sporting goods co	\$640.00	\$640.00	Cheerleading sneakers	✓			sneakers are not part of uniforms
1460	1540210006000001020020000	200603376	12/2/05	East Orange sporting goods co	\$5,666.00	\$5,666.00	Nike basketball sneakers, basketballs, nike team carry bags, and practice uniforms	✓			nike basketball sneakers and carry bags are an inconclusive cost
1461	1540210006000001020020000	200604225	1/23/06	East Orange sporting goods co	\$2,085.20	\$2,085.20	Cheerleading skirts, tops, and sweaters		✓		cheerleading uniforms are considered reasonable, but these seem expensive.
1462	1540210006000001020020000	200604693	2/15/06	sportsman's	\$16.00	\$16.00	Mouthpieces		✓		safety equipment is for the football team.
1463	1540210006000001020020000	200604715	2/15/06	East Orange sporting goods co	\$8,407.95	\$8,407.95	Football uniforms and practice pants		✓		uniforms are for the football team.
1464	1200010007300000280269749	200502248	9/29/04	b&h photo-video	\$12,693.00	\$12,693.00	3 qvt fdp- 12 12" flat display prompter		✓		per assistant ba; equipment for tv studio run by students at Campus High School
1465	1200022007300000280250000	200407995	6/30/04	presentation systems, inc.	\$5,830.00	\$5,830.00	Proimage xl 3000 poster printer with computer interface		✓		per assistant ba; poster printer for all secondary schools
1466	1100022205000000280339713	200501380	8/24/04	promedia, inc.	\$209,107.00	\$209,107.00	Components needed for state of the art computer network for Campus High School		✓		per assistant ba; components needed for art computer network for Campus High School art department
1467	1200022007300000280339713	200502002	9/17/04	promedia, inc.	\$9,093.33	\$9,093.33	Computer networking products including catalysts and transceivers		✓		the computer network is necessary
1468	1200022007300000280339713	200502001	9/17/04	promedia, inc.	\$10,413.33	\$10,413.33	Computer networking products including catalysts and transceivers		✓		the computer network is necessary
1469	1200022007300000280339713	200501871	9/15/04	promedia, inc.	\$10,413.33	\$10,413.33	Computer networking products including catalysts and transceivers		✓		the computer network is necessary
1470	1200022007300000280339713	200501614	9/1/04	promedia, inc.	\$8,838.33	\$8,838.33	Computer networking products including catalysts and transceivers		✓		the computer network is necessary
1471	1200025107300000280200000	200506895	5/3/05	ibm corporation	\$13,329.10	\$13,329.10	Ibm 6400-015 printer and 3 year service pack		✓		replaced the system printer from 1992.
1472	1200025207300000280209713	200505428	3/7/05	dell marketing	\$10,506.50	\$10,506.50	Servers		✓		servers are necessary
1473	1200025207300000280209713	200505569	3/9/05	peerless business	\$8,090.00	\$8,090.00	Pressure seal mailing machine with a digital counter and document processing		✓		the machine is necessary for payroll checks and accounts payable, but they bought a backup machine at the same time.
1474	1200026007300000180700000	200500541	7/21/04	bio-shine, inc	\$4,280.00	\$4,280.00	Battery operated burnisher		✓		equipment needed to clean the school.
1475	1200026007300000180700000	200405345	3/26/04	warnock fleet &	\$74,739.00	\$74,739.00	3, 2004 ford super duty f350 pick up trucks each one to be equipt with all terrain tires, snow plow package, trailer hitch etc.		✓		missing the signature of the assistant superintendent. as per the assistant ba, purchase of three vehicles for the maintenance department these trucks were equipment with plow enabling the district to use them not only in the day-to-day maintenance operation for the district's 25 buildings but also during snow removal.

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			
	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?)	Inconclusive	Appears Reasonable	Discretionary	Comments
1476	1200026007300000180700000	200504599	1/24/05	crosstown plumbing supply	\$8,500.00	\$8,500.00	Pvi module with fastner kit heat exchanger for water heater		✓		building/ plumbing improvements
1477	1100025105920000280204419	200407770	6/21/04	us netcom corporation	\$15,686.80	\$15,686.80	Pm web turn key system, 3 year extended card, and on site training		✓		computer system for data center
1478	1200040004500000280690000	200504615	1/25/05	East Orange school district cops project	\$112,185.50	\$112,185.50	Reimbursement of cops payment to tec con contractors, inc			✓	per assistant ba: the district has a separate cops (certificate of participation).
1479	1213010007300001450450000	200501609	9/1/04	apple computer	\$10,046.00	\$10,046.00	Bought 4 apple computers		✓		reasonable equipment but the amount paid appears to be excessive.
1480	1214010007300001010209702	200407023	5/26/04	franklin printers supply co., inc	\$33,350.00	\$33,350.00	Printer that was shipped to Campus High School		✓		per assistant ba: purchase of press for print shop academy at Campus High School
1481	1214010007300001010209702	200407026	5/26/04	franklin printers supply co., inc	\$25,990.00	\$25,990.00	Challenge hydraulic cutter base, programming package, safety device, and air table		✓		per assistant ba: purchase of additional equipment for print shop academy at Campus High School
1482	1100022205000000280269749	200605221	3/8/06	apple computer	\$2,937.00	\$2,937.00	Macbook pro- 1.83ghz intel core duo		✓		reasonable equipment but the amount paid appears to be excessive.
1483	1200010007300000280269749	200605810	4/5/06	troxell communications	\$8,798.89	\$8,798.89	Cannon canxh1 camcorder 3ccd		✓		camcorder for channel 34
1484	1200021007300000280460000	200502514	10/6/04	nu-vision technologies	\$6,911.00	\$6,911.00	Active voice system including: monitor, keyboard, and remote access modem		✓		the amount paid appears to be excessive.
1485	1200022007300000280339713	200507944	6/30/05	promedia, inc.	\$4,065.00	\$4,065.00	Cisco 525 pix fire wall upgrade		✓		necessary upgrade to firewall
1486	1100022205000000280339713	200507943	6/30/05	promedia, inc.	\$14,898.00	\$14,898.00	Computer software, cables and installation		✓		computer software for system
1487	1100022205000000280339713	200603585	12/15/05	verizon network integration	\$5,835.00	\$5,835.00	Firewall chasis and verizon network integration		✓		firewall needed for integration purposes
1488	1100022206000000280339713	200602866	11/3/05	apple computer	\$3,962.00	\$4,254.00	Invoice indicated the purchase of two apple computers.		✓		per assistant ba: computer equipment for the network engineer who maintains the email and internet lines for the district
1489	1200025107300000280200000	200605078	3/1/06	e+plus technology	\$3,525.00	\$3,525.00	Laserjet 9050dn lasepr		✓		does not have proper signatures on requisitions. per assistant ba: printer for payroll. district had outsourced its payroll and was returning this function to the district.
1490	1100025206000000280206139	200507876	6/28/05	apple computer	\$16,911.90	\$16,912.01	3 xserve g5 dual 2.3ghz servers and sever maintenance contracts for the data center		✓		the servers are needed for the data center
1491	1200025207300000280209713	200603909	1/9/06	verizon network integration	\$20,406.60	\$20,406.40	Remote routers and other computer hardware		✓		no explanation as to what these devices are used for. per assistant ba: internet line access costs for entire district including all schools
1492	1200026007300000180700000	200601109	8/18/05	shauger property services, inc	\$33,380.00	\$33,380.00	Materials and installation for work at eo Campus h.s. including two kifco water reels models 210b, two nine hp booster pumps, second day freight, and installation			✓	although these are building repairs, proper approvals are missing and it is marked as an unauthorized purchased on the requisition

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			
	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?)	Inconclusive	Appears Reasonable	Discretionary	Comments
1493	1200026007300000180700000	200506525	4/26/05	modern handling equipment of nj	\$23,348.00	\$23,348.00	Forklift for maintenance department		✓		per assistant ba: forklift purchased for maintenance department
1494	1200026007300000180700000	200604897	2/22/06	johnson's restaurant equipment	\$6,680.00	\$6,680.00	Gas fryer and an electric fryer		✓		
1495	1200026007300000280220000	200507408	5/20/05	shauger property services, inc	\$72,500.00	\$72,500.00	Replacement of trash compactor at Campus High School			✓	although it is approved, the cost seems excessive
1496	1200026007300000280220000	200604421	1/30/06	coskey's television & radio sales & service, inc.	\$144.00	\$2,490.00	Amplifier, shelf unit, microphone, and speaker		✓		
1497	1200026007300000280220000	200605133	3/8/06	pearson business products, inc	\$5,008.00	\$5,008.00	Color laser printer and ink toner		✓		printer was sent to administration building, not a school. per assistant ba: printer and toner for the monitoring of the fire alarm systems in all of the district facilities. insurance issues were major with previous system. a computer and printer are attached to the monitoring system.
1498	1200026007300000280350000	200600833	8/4/05	connected office products	\$13,052.00	\$13,052.00	Duplex color printer with laminator and uv topcoats, digital camera, and datacard integration software		✓		the printer is used to make student id cards.
1499	1200026007300000280350000	200604060	1/12/06	winner ford	\$21,788.00	\$21,788.00	Two 2006 ford focus's		✓		per assistant ba: vehicles were purchased to replace vehicles in the maintenance department. insurance reimbursement was made for one of the destroyed vehicles.
1500	1213010007300001450450000	200603684	12/21/05	supplies-supplies, inc.	\$1,898.00	\$1,898.00	Digital projector		✓		could enhance learning, but appears to be expensive.

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	Original Chart of Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Improperly Coded	Inconclusive	Appears Reasonable	Discretionary	Comments
1	1519010006100003080086000	200505340	2005-02-23 00:00:00.000	classroom products warehouse	\$750.05	\$844.68	Invoice indicated that the purchases were made for the Garvin school, such purchases included the following items: fraction dominoes-plastic, flash cards-multiplication, addition, subtraction, division, grid roll, graphiti book 1 , rubber bands, safe-t prot, demonstrator, school rulers, using a ruler teacher guide, and write about math gr4,5.			✓		
2	2044010006100001010010000	200501692	2004-09-01 00:00:00.000	pearson business products,inc	\$1,400.33	\$1,508.12	Brother intellifax 4100, shreadmaster shredder, school pro electric sharpener, heavy duty stapler, brother electronic typewriter, economy aluminum sorter			✓		
3	1500027005120001020025523	200606965	2006-05-17 00:00:00.000	essex cty educ serv comm	\$350.08	\$350.75	Invoice indicated the procurement of campus 9 high school-bus needed for trip to circle line cruises on Thursday may 25, 2006.	✓				this bus to circle line cruises is not necessary
4	1180033005000000280460000	200502150	2004-09-22 00:00:00.000	national black child	\$910.00	\$910.00	Purchase of 100-2005 calendar of children-national black child development institute.	✓				unique calendars are not necessary
5	2045710006100000280330000	200506203	2005-04-07 00:00:00.000	lakeshore learning materials	\$2,646.42	\$2,785.71	Clark School- paragraph building literacy, word families literacy center, take it to your seat literacy, daily language review, reading first, language development, phonics magnets-level 2, reading blaster cd rom			✓		
6	1519010006100003060066000	NULL	NULL	zaner bloser company	\$0.00	\$0.00	n/a	n/a			✓	n/a
7	1500027005120003090095523	200506431	2005-04-19 00:00:00.000	essex cty educ serv comm	\$773.30	\$773.30	Dionne Warwick Institute-buses to transport 150 students & 30 adults to "imagine that" in Florham Park, NJ.	✓				the event "imagine that" is not necessary
8	2045710006100000280330000	200506207	2005-04-07 00:00:00.000	lakeshore learning materials	\$2,294.30	\$2,415.05	Saint Joseph school-rhyming sound stamp set, classroom classics collection, sort & store bk organizer, story telling kits, all about today activity center, thematic take home pack, ending learning centers, write & wipe lapboards, and classroom favorites.			✓		
9	6091031005000000000001621	200503557	2004-11-24 00:00:00.000	chartwells	\$562,829.17	\$5,709,318.00	Chartwells (East Orange's food service provider)-for period two ended October 31, 2004. profit per contract after tax subsidy & revenue offset.			✓		

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis				
	Original Chart of Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Improperly Coded	Inconclusive	Appears Reasonable	Discretionary	Comments
10	2021610006100003390390000	200604106	2006-01-17 00:00:00.000	super duper, inc.	\$186.70	\$186.70	Developing comprehension, final constant deletion dogs, stopping starfish, create a scene, webber photo phonological pairs, magnet talk match up adventures, seasonal artic word search.			✓		
11	20231000975400000000000000	200503003	2004-10-27 00:00:00.000	kumon north america, inc.	\$528.00	\$3,440.00	No child left behind supplemental educational services for two students			✓		
12	1520910006100003090090000	200604537	2006-02-06 00:00:00.000	sra/mcgraw-hill	\$60.16	\$60.16	Grade 5 none 1 high on terra nova student & teacher edition			✓		
13	20255000975400000000000000	200504912	2005-02-02 00:00:00.000	school specialty inc.	\$190.71	\$349.16	Abc train felt set, flannel letters & numbers, jumbo numbers & math symbols, washable 4 in 1 stamp pads, three bears family counters, american money rubbing plates, heads & tails 6/set, very first magnet kit, human body fabric chart kit, phonetic alphabet stencils			✓		
14	2050110006400000420200000	200601178	2005-08-24 00:00:00.000	prentice hall	\$1,109.70	\$1,255.46	75 american nation english student workbook & 2 teacher editions for grade 7, 60 reading & vocabulary student workbook & 2 teacher editions for grade 5			✓		
15	1519010006100003080086000	200601275	2005-08-25 00:00:00.000	cascade school supplies inc.	\$644.20	\$644.20	Mildred Barry Garvin School-classroom supplies-60 adhesive glue-elmer's, 15 bags rainbow, 6 boards, clay modeling, erasers-pencils, markers permanent, construction paper, crayola crayons			✓		
16	1519010006100003380386000	200500138	2004-06-30 00:00:00.000	corporate express office	\$639.87	\$639.87	John Cochran academy-5 hp printer cartridge for inkjet printer, 2 surge protectors, 10 hp color ink cartridges & 10 black			✓		
17	1520410006100001020020000	200604563	2006-02-06 00:00:00.000	school specialty inc.	\$1,986.38	\$2,185.09	Ancient history timeline pack, new ancient culture collection, ancient civilizations, teacher poster set scientific method, awesome attitude teacher version, terrible temper teacher version, stop teasing and harassment, super study skills, clear plastic protractors, paper cutters, instant easel, jar of dice			✓		
18	15190100080000003080080000	200604947	2006-02-28 00:00:00.000	howard walker	\$375.00	\$680.00	Mildred Barry Garvin School-17 tickets-reimbursement for admission cost for filed trip to the NJ Nets basketball game at the Continental Airlines Arena on Saturday March 4, 2006 15 students & 2 adults		✓			a basketball game is unnecessary.
19	1500029102700003100210000	200603863	2006-01-09 00:00:00.000	nj division of pensions	\$948,991.61	\$3,497,406.90	Medical health benefits-actives-January thru June 2006 payments for East Orange school district			✓		

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis				
	Original Chart of Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Improperly Coded	Inconclusive	Appears Reasonable	Discretionary	Comments
20	1500022303200003050050000	200501894	2004-09-15 00:00:00.000	america's choice	\$70,000.00	\$70,000.00	Funds to cover school reform developer's fee for Carver Institute school year 2004-2005			✓		
21	1519010006100003040046000	200605138	2006-03-08 00:00:00.000	follett educational services	\$698.40	\$945.56	Howard Elementary School-dinosaurs before dark, Pedro's journal a voyage, lion the witch and the wardrobe, tsunamis			✓		
22	1519010006100002150156000	200500196	2004-07-07 00:00:00.000	frey scientific division	\$76.99	\$125.41	John Costley School-earth space science-density, dc voltmeter, apparatus-droppers, glass, medicane, plastic cover slips, meter stick/metal ends			✓		
23	1519010006100003070076000	200407923	2004-06-29 00:00:00.000	apple computer, inc.	\$2,312.00	\$2,348.00	2 emacs 1.25ghz super drive computers with accessory kit, 56k modem, 80gb ultra ata driver			✓		
24	1100010005660000280310000	200500696	2004-07-28 00:00:00.000	the arc kohler school	\$6,792.86	\$43,953.00	East Orange School District- educational tuition cost at a per diem rate of \$199.79 for the 2004-05 school for one student			✓		per the assistant ba, the east orange district, per the state, is required to pay for students within the district to go to schools because they have special needs.
25	1519010006100003120126000	200601269	2005-08-25 00:00:00.000	nasco	\$303.29	\$303.29	New Jersey cooperative 2005-2006 fine art supplies including glue, brushes, glitter, clay, etc. for the Washington Academy of Music			✓		art supplies are needed for the students at the school
26	1519010006100003050056000	200407835	2004-06-23 00:00:00.000	school specialty inc.	\$3,047.96	\$4,096.68	Abc caterpillar carpets, around the world carpets, discover america carpets, and kaleidoscope kids carpets for the Washington Carver institute			✓		the carpets are needed and they serve an educational purpose
27	1119010006100000280330000	200601042	2005-08-17 00:00:00.000	school specialty inc.	\$1,178.00	\$1,178.00	Supplies including file crates, hanging folders, manila file folders, and hardwood clipboards for the Early Childhood Department			✓		office supplies are needed at the administrative building
28	1519010006100003380386000	200503298	2004-11-17 00:00:00.000	school specialty inc.	\$104.99	\$170.60	School supplies including erasers, staple remover, glue gun, glue sticks binders, etc. for the Jonnie Cochran Academy			✓		educational supplies contribute to student learning
29	2027100097540000000000000	200507795	2005-06-22 00:00:00.000	quality caterers	\$1,800.00	\$1,800.00	Silver box lunches; turkey and cheese & ham and cheese and drinks for two days for a writing workshop at EO Campus High sSchool on June 28-29, 2005		✓			catering is an inconclusive cost
30	1100029102700000280212292	200500684	2004-07-27 00:00:00.000	bollinger fowler co.	\$358,686.57	\$3,902,036.70	Employee prescription costs august 2004 thru June 2005			✓		this is a high amount, but it relates to prescription health benefits.
31	1519010006100003040046000	200503920	2004-12-15 00:00:00.000	harcourt inc.	\$4,286.30	\$4,286.30	Workbooks and teacher additions for grade 1-5 for Dr. John Howard school			✓		these are workbooks for the students and teachers at the school
32	2023720005000003060260000	200606689	2006-05-09 00:00:00.000	the mobile chef	\$245.00	\$245.00	Catering for career day on May 12, 2006 at the Langston Hughes School		✓			catering is an inconclusive cost
33	1519010006100003060066000	200504158	2004-12-21 00:00:00.000	hewlett-packard company	\$2,342.00	\$2,850.00	Hp clij print crtgs magenta, yellow, cyan, and black and a laserjet 3500/3700 tray for the Langston Hughes School			✓		printing supplies are needed at the school

Appendix C
East Orange Statistical Sample Analysis

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis				
	Original Chart of Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Improperly Coded	Inconclusive	Appears Reasonable	Discretionary
34	1100029102800000280216674	200603300	2005-12-02 00:00:00.000	mary beth wevodau	\$1,399.47	\$1,399.47	Tuition reimbursement per 2004-2008 agreement between eoboe and eoea for one employee for two classes; collaborative action research and supporting the struggling read			✓		this is an expense related to further educating district workers
35	1100026106100001450706131	200503203	2004-11-10 00:00:00.000	the sherwin-williams co.	\$4,259.92	\$4,350.14	Paint supplies including primer, wall plx ceil, jet plx ceil, floor grd cruiz gry, etc. for various district locations			✓		these paint products are needed for maintenance purposes at the buildings
36	1519010006100003080086000	200505359	2005-02-23 00:00:00.000	great source education group,	\$58.50	\$89.71	Math to know- gr. 1-2 & 3-4 handbooks, math to know- gr. 1-2 & 3-4 teachers resource books, and parent guides for Mildred Barry Garvin School			✓		these are educational books for the students and teachers at a school
37	1519010006100001010016000	200502903	2004-10-27 00:00:00.000	carlex	\$265.20	\$265.20	Buried mirror spn/5 video/bk, intermediate Spanish set/5, and advanced Spanish set of 3 for Campus High School			✓		these are educational materials for the students
38	2029920005800000280180000	200600826	2005-08-03 00:00:00.000	debra d. mayes-slade	\$68.48	\$68.75	Mileage for Debra mayes-slade to travel to attend a four day summer institute on July 11-14, 2005 and three days during the 2005-06 school year for the follow-up meeting at Kean University in Union, NJ			✓		this amount was approved by the board and the travel was related to education
39	2021120005900000280239703	200504968	2005-02-08 00:00:00.000	e.o.b.o.e.(chartwells)	\$34.32	\$34.32	Snacks for the early childhood parent workshop at the Washington Academy; cookies and apple juice		✓			catering is an inconclusive cost
40	2021100097540000000000000	200407057	2004-05-26 00:00:00.000	julia jasper	\$300.00	\$300.00	Payment for the early childhood parent conference on June 5, 2004 "sizzling summer family learning activities for a smooth transition to next year".			✓		this workshop relates to education and the correct paperwork was filled out
41	1500022305000003040040000	200504583	2005-01-19 00:00:00.000	judith hampson	\$660.00	\$660.00	Funds to cover transportation, hotel, registration, meals and other expenses for the conference 2004 sponsored by Thomson/course technology in San Antonio, Texas on March 24-26, 2004 at cost of \$1,585.6 to the district.				✓	there was no completed application form, no professional conference meeting report/resolution form. per the assistant ba: attendance at conference is requirement of whole school reform model sfa. i assume you are waiting for data from toni lamb
42	1119010006100000280220000	200602684	2005-10-25 00:00:00.000	cascade school supplies inc.	\$427.68	\$427.68	Staples std box/5000 sf, flex grip pens, and transparent tape for the receiving department.			✓		these are supplies for the receiving department.
43	1519010006100001010016000	200601192	2005-08-25 00:00:00.000	valiant i.m.c.	\$637.50	\$637.50	3 Panasonic combo dvd player/vhs hi-fi for Campus High School.			✓		these are being shipped to a school, so they are needed
44	1540210005000001010010000	200503011	2004-10-27 00:00:00.000	metuchen center inc.	\$7,200.00	\$7,200.00	Invoice indicated that a purchase was made of 48 sets of basketball uniforms of both home and away jerseys and shorts.			✓		

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	Original Chart of Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Improperly Coded	Inconclusive	Appears Reasonable	Discretionary
45	152091000800003090090000	200506399	2005-04-14 00:00:00.000	paper mill playhouse	\$152.00	\$152.00	Invoice indicated that 19 tickets were purchased at a cost of \$8/each to attend a showing of "Jack & the Beanstalk" at the paper mill playhouse by the staff and students of the Dionne Warwick Institute.		✓			
46	1519010006100003380386000	200601456	2005-08-30 00:00:00.000	cascade school supplies inc.	\$439.03	\$439.03	Purchase of various school supplies for classrooms at the Johnnie Cochran Jr Academy.			✓		
47	204560009754000000000000	200407682	2004-06-16 00:00:00.000	essex city educ serv comm	\$653.19	\$654.12	Bus transportation to the Jenkinson Aquarium on 7/29/04, which was board approved on 6/8/04.		✓			
48	2023110005000000280269402	200504776	2005-01-26 00:00:00.000	huntington learning center	\$929.52	\$3,440.00	Noted that payment was made for the instruction of two students at the Huntington Learning Center for twelve hours each at a rate of \$38.73/hr.			✓		
49	1519010006100003380386000	200601666	2005-09-01 00:00:00.000	cascade school supplies inc.	\$589.18	\$589.18	Purchase of various school supplies for classrooms at the Johnnie I. Cochran Jr Academy.			✓		
50	1119010006100000280220000	200605543	2006-03-22 00:00:00.000	paper mart inc.	\$6,666.75	\$6,898.65	Purchased various quantities of copy/printer paper by the East Orange Board of Education office.			✓		
51	1100026106100000180706114	200500991	2004-08-04 00:00:00.000	ace hardware,inc.	\$919.98	\$919.98	Invoice indicated a purchase of two dewalt drill hammer sets at a cost of \$459.99/each.			✓		
52	1519010005000001020020000	200606091	2006-04-12 00:00:00.000	olsen's florist	\$347.00	\$347.00	Floral centerpieces, corsages and boutonnières were purchased for the dinner held to honor the Campus and Campus 9 retirees on 5/4/06.		✓			
53	1363110006100000290290000	200606717	2006-05-09 00:00:00.000	school specialty inc.	\$119.10	\$148.90	Purchase of ten Merriam Webster's elementary dictionaries (paperbacks).			✓		
54	1519010006100003380386000	200607061	2006-05-18 00:00:00.000	school specialty inc.	\$116.34	\$219.34	Payment was made for the procurement of masking tape and glue sticks for the Johnnie Cochran Jr Academy.			✓		
55	1519010006100003040046000	200603954	2006-01-10 00:00:00.000	school specialty inc.	\$265.97	\$366.95	Invoice indicated the purchase of various school supplies for the Dr. John Howard, Jr School.			✓		
56	1119010006400000280250000	200406889	2004-05-20 00:00:00.000	scott foresman-addison wesley	\$5,274.12	\$5,274.50	Invoiced indicated that purchases were made for math workbooks, NJ test prep pupil/teacher books and other mathematical subject material.			✓		
57	1519010006100003050056000	200604226	2006-01-23 00:00:00.000	follett library resources	\$2,002.25	\$2,078.94	Purchase of various books titles and quantities for instruction at the George Washington Carver Inst.			✓		
58	1519010006100001020026000	200500823	2004-07-28 00:00:00.000	scantron	\$1,338.57	\$1,402.50	Purchase of twenty-five packages of Scantron forms for the Campus 9.			✓		

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	Original Chart of Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Improperly Coded	Inconclusive	Appears Reasonable	Discretionary	Comments
59	203340009754000000000000	200407629	2004-06-16 00:00:00.000	e+plus technology, inc.	\$2,891.24	\$3,025.30	Invoice indicated the purchase of various address labels, glossy photo paper and ten printer cartridges.			✓		
60	1100010005660000280310000	200602579	2005-10-19 00:00:00.000	chance corp.t/a chancellor	\$14,425.28	\$41,000.00	Four separate invoices from the Chancellor Academy indicated that services were rendered in regards to the tutoring of one student at a per diem rate of \$236.48/day for the period 9/1/05-6/30/06.			✓		per the assistant ba, the east orange district, per the state, is required to pay for students within the district to go to schools because they have special needs.
61	1119010006400000280250000	200501499	2004-08-26 00:00:00.000	prentice hall	\$84,330.41	\$98,804.34	The invoice indicated that purchases were made for the benefit of the Patrick f. Healy Middle School, as these purchases consisted of instructional material that is to be used by instructional staff.			✓		
62	1519010005000003120124435	200502234	2004-09-27 00:00:00.000	xerox corp	\$6,029.56	\$569,881.80	Invoice indicated purchase of low volume pool 23 units monthly pool charges, pool prints included, excess meter rate, services and supplies.			✓		
63	1100026206100000180706103	200604932	2006-02-23 00:00:00.000	comprehensive building	\$4,051.00	\$4,051.00	Cleaning supplies; wire frame-dust, rcp 1153 wg 5x24 white castaway, kry pbs para block urinal screen, wax - johnson's carefree 5 gallon.			✓		
64	2045710006100000280330000	200504750	2005-01-26 00:00:00.000	follett library resources	\$582.28	\$597.70	Reading first - third grade.			✓		
65	6091031005000000000001632	200504452	2005-01-14 00:00:00.000	chartwells	\$403,511.56	\$4,426,198.90	Invoice for the 4th period ended.			✓		
66	1519010006100003360366000	200503766	2004-12-08 00:00:00.000	barnes & noble inc.,	\$33.36	\$76.56	"Seven spools of thread a Kwanza story" - books, includes educational discount.			✓		
67	1100029102800000280216674	200606756	2006-05-09 00:00:00.000	deanna l. phillips	\$654.84	\$654.84	Fall 2005 tuition reimbursement per 204-2005 agreement between eoboe and eoea. course taken: iel5614 learn instr eval & curr.			✓		per the assistant ba, the east orange district, per the state, is required to pay for students within the district to go to schools because they have special needs.
68	1100026106100000180706114	200504960	2005-02-08 00:00:00.000	ace hardware,inc.	\$599.76	\$599.76	Hardware supplies stockroom. 24 pusher snow alum 24"			✓		
69	1342210006100000280340000	200500089	2004-06-16 00:00:00.000	options publishing inc.	\$2,057.88	\$2,057.88	Textbooks for 8th grade. math & literature connection, math first, summer courts grade 9.			✓		
70	202760009754000000000000	200507714	2005-06-15 00:00:00.000	school specialty inc.	\$1,686.90	\$1,686.90	Califone pa system, cassette player w/8-pos jack box, clsm jeopardy gr 3 #2 game cartridge, clsm jeopardy gr 4 #2 game cartridge.			✓		

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71	2001520005000001020020000	200607052	2006-05-17 00:00:00.000	liberty lakes	\$2,978.00	\$2,978.00	Student admissions to Liberty Lakes Park for trip on Tuesday, June 6, 2006. boating, pool and miniature golf. board approved may 9, 2006.		✓			
72	1500029102700003140210000	200600748	2005-08-01 00:00:00.000	bollinger fowler co.	\$321,059.89	\$3,569,000.00	Employee prescription costs school year 2005-2006.			✓		
73	1519010006100002170176000	200601282	2005-08-25 00:00:00.000	passon's sports	\$143.08	\$143.08	New Jersey cooperative 2005-2006 physical education supplies. towels-white-cotton, basketball-synthetic-leather-compact, balls, jump ropes.			✓		
74	1519010008000003090090000	200607573	2006-06-14 00:00:00.000	jenkinson's pavilion	\$488.00	\$556.20	Admission to Jenkinson's Pavilion in Pt. Pleasant, NJ on 6/15/06. aquarium tour and pizza lunch in pavilion. board agenda: 5/9/06.		✓			
75	1519010006100001020026000	200502132	2004-09-22 00:00:00.000	school specialty inc.	\$1,590.50	\$2,257.64	No margin composition paper white, plain newsprint white, graph paper.			✓		
76	1500027005120002030035523	200503292	2004-11-17 00:00:00.000	essex cty educ serv comm	\$177.65	\$177.65	Transportation to friar tuck inn in Cedar Grove NJ on Dec. 9, 2004. Cicely Tyson School of Performing Arts.		✓			transportation to friar tuck inn is inconclusive.
77	1180033005000000280460000	200606337	2006-04-25 00:00:00.000	libretti's restaurant	\$4,293.15	\$4,293.15	Buffet dinner for 150 people for the parent of the year celebration 2006 on May 4, 2006 at 5pm.		✓			
78	2024110006100000280250000	200504224	2004-12-22 00:00:00.000	supplies-supplies, inc	\$714.00	\$714.00	Panasonic tv/dvd/vcr combo (for garfiulo-bilingual), sony cd/radio/cassette (for diamond esl). for Dr. John Howard, Jr School.			✓		
79	2021100097540000000000000	200402860	2003-11-20 00:00:00.000	ingrid campbell	\$1,200.00	\$1,200.00	"Behavior management strategies" workshops for the East Orange Board of Education's early childhood staff for the 03/04 school year. board approved 10/14/03			✓		po is from 2003/2004 school year but the payment was done as of december 6, 2004.
80	2023110005000000280269402	200504580	2005-01-19 00:00:00.000	club z in home tutoring	\$100.00	\$17,200.00	NCLB supplemental ed services for one person for two hours 3/3, 3/4 at a rate of \$50 per hour			✓		the supplemental education services are reasonable costs
81	1100027005170001010205523	200600981	2005-08-11 00:00:00.000	essex cty educ serv comm	\$1,567.50	\$1,567.50	Transportation for East orange Campus football team to attend the nfl Giant's football camp on Tuesday August 16,2005		✓			this trip is to a football camp and is an inconclusive cost because it is not related to education
82	1519010006100003060066000	200606056	2006-04-12 00:00:00.000	lakeshore learning materials	\$1,387.16	\$1,387.16	Lakeshore career costumes, classroom mailbox, kid-safe appliances, playground cd, science discovery chest, etc. for the Langston Hughes School			✓		these are educational related materials being sent to a school
83	2025520006000000280310000	200605386	2006-03-15 00:00:00.000	ags	\$153.99	\$153.99	G-f-w test of special education including test easel, manual, response forms, and audio cassette for Althea Gibson Early Childhood Center			✓		auditory test for special education students is reasonable for the school

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	Original Chart of Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Improperly Coded	Inconclusive	Appears Reasonable	Discretionary	Comments
84	1519010006100002150156000	200601778	2005-09-12 00:00:00.000	e+plus technology, inc.	\$98.40	\$98.40	20 logitech ear cup headphones for John Costley School		✓			headphones are an inconclusive cost to the district
85	1519010006100003080086000	200406830	2004-05-19 00:00:00.000	baker & taylor books	\$249.59	\$249.59	Various books for classroom libraries at the Mildred Barry Garvin School			✓		these books are going into classrooms at the school
86	2025500097540000000000000	200505404	2005-03-02 00:00:00.000	school specialty inc.	\$180.99	\$317.44	Various educational supplies including independent reading activities, discover science sets, the louisiana purchase, etc. for the Whitney Houston Academy			✓		these supplies contribute to the learning of the students
87	1519010008000003360360000	200507274	2005-05-16 00:00:00.000	bronx zoo	\$300.00	\$300.00	Admission cost for field trip on 5/17/05 for 15 adults & 45 students for the Fourth Avenue School		✓			this trip was inconclusive to the children's learning
88	1520410006100003070070000	200606433	2006-04-26 00:00:00.000	school specialty inc.	\$1,385.70	\$1,602.17	Various educational supplies including charts, markers, post its, personal laminator, etc. for the Whitney Houston Academy			✓		these supplies contribute to the learning of the students
89	2021120003210000280239703	200503401	2004-11-17 00:00:00.000	vonda scipio	\$375.00	\$375.00	Early childhood paraprofessional/ teacher assistant workshop - "effective teamwork" on Wednesday, 17, 2004			✓		this workshop relates to education and the correct paperwork was filled out
90	1180033006000000280460000	200607615	2006-06-16 00:00:00.000	dorothy primus	\$120.74	\$125.00	Gifts		✓			the gifts are inconclusive and there is missing proper approval. the requisition is marked u.p. for unauthorized purchase
91	1520410006400001020020000	200501300	2004-08-18 00:00:00.000	follett educational services	\$1,683.00	\$1,683.00	World history connections to today, world history textbooks for Campus High School			✓		history textbooks are a reasonable cost related to education
92	1519010006100003090096000	200502513	2004-10-06 00:00:00.000	childcraft education corp	\$368.90	\$368.90	Color banded adj-height table and 10 stacking chairs for the Dionne Warwick Institute			✓		this is furniture that is being sent to a school
93	1519010006100002030036000	200500513	2004-07-21 00:00:00.000	cascade school supplies inc.	\$682.02	\$792.53	Various educational supplies including 101 swingline tackers, composition books, glue, glue guns, rulers, etc. for the Cicely Tyson School			✓		these supplies contribute to the learning of the students
94	2045710006100000280330000	200503088	2004-11-03 00:00:00.000	scholastic magazines	\$452.35	\$477.25	Treasury of books gr. k-1, gr. 2 lexile range 140-600, and gr. 3 lexile range 300-800 for Jamas Children's University			✓		these magazines are related to teaching the students
95	1100026206100000180706105	200500881	2004-08-02 00:00:00.000	a-1 uniform city, inc.	\$247.65	\$247.65	Navy work pants, light blue long sleeve shirts, light blue short sleeve shirts, and East Orange school emblems for two employees			✓		the district must pay for uniforms of workers as stated in their contracts
96	2025510006100000280310000	200504734	2005-01-26 00:00:00.000	linguisystems, inc.	\$79.90	\$87.89	No glamour vocabulary cards and 100% language primary with cd for Langston Hughes School			✓		these supplies contribute to the learning of the students
97	2045510006100000290290000	200503713	2004-12-01 00:00:00.000	creative visual systems of	\$194.95	\$194.95	Lamination film for the cold laminator for Bernie I. Edmonson Comm. Ed. Center			✓		this is a needed supply for the district

Appendix C
East Orange Statistical Sample Analysis

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis				
	Original Chart of Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Improperly Coded	Inconclusive	Appears Reasonable	Discretionary	Comments
98	2027120005000000280570000	200504379	2005-01-12 00:00:00.000	carole a. grayson	\$1,026.33	\$1,250.00	Reimbursements for attendance at america's choice national conference in Orlando, Florida on Feb. 8-12, 2005 for lodging, transportation, and meals for one employee				✓	there was no completed application form, no professional conference meeting report/resolution form. per the assistant ba: attendance at conference is requirement of whole school reform model sfa. i assume you are waiting for data from toni lamb
99	2021120005900000280239703	200500850	2004-07-28 00:00:00.000	bai lar interior services, inc	\$1,160.00	\$1,160.00	East Orange district-payment for purchase and installation of window blinds			✓		
100	2044200097540000000000000	200405305	2004-03-24 00:00:00.000	gwen sutton-omari	\$435.07	\$444.12	One employee from Campus High School 9-hotel for 2 nights & miscellaneous expenses for 3 days for hstw conference July 6-9, 2004				✓	there was no completed application form, no professional conference meeting report/resolution form. per the assistant ba: conference is requirement of whole school reform model hstw (high schools that work. i assume you are waiting for data from toni lamb.
101	1519010006100003080086000	200504721	2005-01-26 00:00:00.000	school specialty inc.	\$186.18	\$300.27	Mildred Barry Garvin School-zaner bloser alpha desk strips, all in one desk plates, punctuation pencils, writing skills charts, language arts, multiplication & division, fiskars bypass trimmer, dymo electronic label maker, label maker value kit, swingline light touch desktop punch			✓		
102	1519010006100003100106000	200601603	2005-09-01 00:00:00.000	school specialty inc.	\$2,531.26	\$4,544.72	Ecole Toussaint Louverture-dixon oriole pencils, gel pens, school smart dry eraser, anti dust chalk crayola, school smart chalk holder, smart clear plastic rulers, plain end yard sticks, swingline commercial stapler, economy paper punch, bulldog sharpener, scissor rack, sentence strips			✓		
103	1519010006100003100106000	200504163	2004-12-21 00:00:00.000	delta education inc.	\$270.90	\$270.90	Ecole Toussaint Louverture-safety goggle set, electrical supply kit, mineral study kit, plastic funnel set, write-n-wipe boards, rainbow fraction triangles			✓		
104	1500027005120003380385523	200504187	2004-12-22 00:00:00.000	essex cty educ serv comm	\$1,993.10	\$1,993.10	John Cochran Academy-3 coach buses to New Amsterdam theatre on February 2, 2005		✓			buses to new amsterdam theatre were not necessary
105	1520110006100001010010000	200604167	2006-01-18 00:00:00.000	cascade school supplies inc.	\$400.10	\$450.34	East Orange Campus High- go-cart organizer blk, desk pad maps, african american history timeline, what good readers do, writing, write all about is, editor's mark, test taking math, marker board easel			✓		

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis				
	Original Chart of Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Improperly Coded	Inconclusive	Appears Reasonable	Discretionary
106	1100026106100001010706101	200502687	2004-10-19 00:00:00.000	jewel electric supply	\$3,578.45	\$3,578.45	Various amounts of electric supplies-rcpt, conn, plugs, back box, cb, str, screw flex conn, code tape, nemai lay-in wireway			✓		
107	1100010005660000280310000	200400798	2003-08-13 00:00:00.000	mount st.joseph children's ctr	\$3,860.00	\$121,590.00	Mount Saint Joseph Children's center educational tuition cost for 3 students at a per diem rate of \$193.00			✓		per the assistant ba, the east orange district, per the state, is required to pay for students within the district to go to schools because they have special needs.
108	2021110005000000280269703	200600133	2005-06-29 00:00:00.000	cecilie mercurius	\$250.00	\$250.00	Initial NJ elas training-3 sessions 2 days-Gibson Academy-July 18 & 19 for one employee			✓		
109	1521310006100002160160000	200602234	2005-10-03 00:00:00.000	cascade school supplies inc.	\$1,250.36	\$1,416.42	Sojourner Truth School-classroom supplies-40 notebooks, card index-8pt canary & green ruled, tag board chart, chalk colored, class register, white out, crayons, eraser-chalkboard, ez grader, manila folders, markers, ect			✓		
110	1519010006100003090096000	200407834	2004-06-23 00:00:00.000	school specialty inc.	\$101.34	\$143.85	3 Boston school pro sharpeners			✓		
111	1100026206100000280356136	200604011	2006-01-11 00:00:00.000	connected office products	\$3,600.00	\$3,600.00	Boxes of id cards 1000 per box, color ribbon kits, rolls of laminate			✓		
112	1519010006100003090096000	200601970	2005-09-21 00:00:00.000	harcourt achieve inc.	\$3,147.28	\$3,204.73	Dionne Warwick Institute-425 harcourt science workbook 2002 grades 1-5			✓		
113	2027320006000000390570000	200601135	2005-08-23 00:00:00.000	school specialty inc.	\$914.93	\$1,459.79	Our lady help of christians- activities through the year, time saving software tools for teachers-grades 4-8, lesson planners, grant writer's guide, super study skills, courteous in the classroom, marvelous manners, terrible temper, ect.			✓		
114	1363110006100000290290000	200504869	2005-02-02 00:00:00.000	school specialty inc.	\$180.78	\$274.49	Bernie L Edmonson Comm Ed Ctr- multiple black value plus angle binders, mountable flag dispenser, white out			✓		
115	1500022305000003140140000	200503759	2004-12-08 00:00:00.000	amy napolitano	\$915.00	\$915.00	One employee from Jackson Academy-expenses for national America's Choice Conference February 9-13, 2005 Orlando, Florida				✓	there was no completed application form, no professional conference meeting report/resolution form. per the assistant ba: conference is requirement of whole school reform model americas' choice. i assume yo are waiting for data from toni lamb,
116	1119010006100000280330000	200601857	2005-09-14 00:00:00.000	w b mason co. inc	\$290.00	\$290.00	5-verbatim cd-r recordable discs (set of 100)			✓		
117	1100026206100000180686662	200602357	2005-10-11 00:00:00.000	lexisnexis-matthew bender	\$72.15	\$72.15	East Orange School district- researched files-the open public meeting act & basic boardsmanship			✓		

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis				
	Original Chart of Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Improperly Coded	Inconclusive	Appears Reasonable	Discretionary
118	1519010006100002030036000	200601241	2005-08-25 00:00:00.000	para scientific co.	\$101.03	\$101.03	Apparatus -bottles, plastic dropper, petri dish, disposable scalpel. stopwatch, glass rod			✓		
119	20024000975400000000000000	200407043	2004-05-26 00:00:00.000	scholastic inc	\$397.85	\$397.85	Grade 2 great books collection. grade 4 book selection			✓		
120	1000010005609990280200000	200506152	2005-04-07 00:00:00.000	englewood on the palisades	\$2,435.86	\$2,435.86	4/8/2005, 4/15/05, 4/22/05 tuition.			✓		per the assistant ba, the east orange district, per the state, is required to pay for students within the district to go to schools because they have special needs.
121	2045720005800000280330000	200607274	2006-06-02 00:00:00.000	justine d. broxton	\$154.35	\$154.35	Mileage for reading first literacy coach for attendance at NJDOE conferences, workshops and inter district travel estimate for September 1, 2005 - January 31st, 2006			✓		
122	1519010006100003100106000	200505031	2005-02-09 00:00:00.000	sportime, llc	\$501.93	\$816.92	Rectangular fiberglass backboards, instant cold packs, basketball rims, mine floor hockey goal, athletic paint-white, grip star parachute, adjustable tossing net, traditional carom board			✓		
123	1519010006100003090096000	200505473	2005-03-08 00:00:00.000	school specialty inc.	\$128.58	\$128.58	Stickers, videos "manners" and marvelous manners", pencils "you are doing a good job"			✓		
124	2045620006000000290290000	200502177	2004-09-22 00:00:00.000	valiant i.m.c.	\$94.00	\$94.00	Apollo video tripod			✓		
125	2045410006100000280460000	200501338	2004-08-18 00:00:00.000	national school products	\$2,873.58	\$2,873.58	Cd-roms: the cat in the hat, green eggs and ham, levels a&b phonics, sound story. complete reading set, reading blaster, grammar rock, curious george, writing blast, creative writing, hollywood, word a day, kidspiration, dr. brain			✓		
126	1519010006100003120126000	200504568	2005-01-19 00:00:00.000	scholastic inc	\$1,063.00	\$1,063.00	Phyllis Hunter classroom library/gr 5. special program for students whose reading level is below the proficient level.			✓		
127	1519010006100003140146000	200503641	2004-12-01 00:00:00.000	apple computer, inc.	\$969.15	\$1,008.15	Extra battery ibook, jvc pocket mini speakers, print cartridges			✓		
128	1100010005660000280310000	200600716	2005-07-28 00:00:00.000	the matheny school & hospital	\$23,430.00	\$245,365.00	Educational tuition for 3 students			✓		per the assistant ba, the east orange district, per the state, is required to pay for students within the district to go to schools because they have special needs.
129	1119010006100001450456000	200505634	2005-03-16 00:00:00.000	positive promotions, inc.	\$366.28	\$379.41	Lapel pin " team together" and " pta kids first", desktop clock, pen on rope		✓			while supplies are reasonable, promotional items are not. simple pens and pencils should be enough.
130	1519010006100001010016000	200507003	2005-05-05 00:00:00.000	eai education	\$980.35	\$980.35	Write and wipe graph chart			✓		
131	1519010006100003100106000	200602058	2005-09-23 00:00:00.000	eta/cuisenaire	\$3,209.45	\$3,238.50	Versatiles math level 2-5 and versatiles science books level 1 - 5			✓		

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	Original Chart of Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Improperly Coded	Inconclusive	Appears Reasonable	Discretionary	Comments
132	2023110005000000280269401	200401391	2003-09-10 00:00:00.000	catapult learning, llc	\$10,739.20	\$107,392.00	10 monthly payments for services rendered at the non-public title i program			✓		title i of the elementary and secondary education act of 1965 (20 u.s.c. 6301 et seq.) is amended to read as follows: title i--improving the academic achievement of the disadvantaged
133	1100021105000000280460000	200604222	2006-01-23 00:00:00.000	worrall community newspapers	\$26.00	\$26.00	East Orange record - local newspaper ordered to the counselor center		✓			no invoice.
134	2045820006000000280330000	200502230	2004-09-27 00:00:00.000	stenhouse publishers	\$325.60	\$325.60	Reading first craft lessons: teaching writing k-3, non-fiction craft lessons. teaching writing k-3.			✓		
135	2027100097540000000000000	200578452	2005-06-27 00:00:00.000	wright group/mcgraw-hill	\$3,600.00	\$5,033.69	Spanish textbooks, audio cd's, workbooks, teacher's resource books			✓		
136	1100026206100000180706105	200504449	2005-01-14 00:00:00.000	a-1 uniform city, inc.	\$320.68	\$320.68	Grey long sleeve shirts, grey short sleeve shirts, grey insulated vet, navy game jacket, grey work pants, and East Orange school emblems for one employee			✓		the district must pay for uniforms of workers as stated in their contracts
137	1100026206100000180706103	200503860	2004-12-09 00:00:00.000	ace surgical supply co. inc	\$512.00	\$512.00	4 cases of 4 gallon bottles of h2orange2 concentrate with spray bottles sent to the service building			✓		custodial supplies are needed to keep the schools clean
138	1519010006100003380386000	200500213	2004-07-07 00:00:00.000	school specialty inc.	\$399.39	\$399.39	Various educational supplies including construction paper, transparency film, crayons, markers, etc. for the Jonnie Cochran Academy			✓		these supplies contribute to the learning of the students
139	2050620003200000280310000	200601307	2005-08-25 00:00:00.000	essex cty educ serv comm	\$3,634.40	\$42,952.00	To cover the cost of chapter 193 for the 2005-2006 school year involving corrective speech supplemental instruction			✓		this is supplemental teaching to students in the district
140	1100029102800000280216674	200603468	2005-12-08 00:00:00.000	sharon johnson-mercer	\$1,418.25	\$1,418.25	Fall 2004 tuition reimbursement per 2004-2008 agreement between eoboe and eoea. courses taken; intro to mgmt leadership and curriculum theory/ dev for one employee			✓		tuition reimbursement for a teacher to take classes at a local college
141	1100026206100000180686662	200604522	2006-02-02 00:00:00.000	pearson business products,inc	\$476.40	\$476.40	Hew-q3702a laser printer for Superintendent's Office			✓		the printer is being sent to the superintendents office
142	1342220006100000280330000	200500020	2004-06-09 00:00:00.000	success for all foundation,inc	\$484.00	\$484.00	Dr. John Howard Jr. School-summer school supplies/books- danny and the dinosaur, amber brown is not a crayon, the very first americans, ect			✓		per the assistant ba: this purchase order is for materials/supplies from whole school reform model sfa. these materials were used for summer school.
143	1519010006100003370376000	200506803	2005-05-03 00:00:00.000	school specialty inc.	\$316.14	\$316.14	15 black post-it desktop organizer for the Althea Gibson Early Childhood Center			✓		general office supplies are needed at the school
144	2021120006000000280269703	200601318	2005-08-25 00:00:00.000	ace hardware,inc.	\$1,000.00	\$1,000.00	Window air conditioners, 12,000 btu comfort air shipped to 139 Glenwood Ave			✓		air conditioners that are going to a district building
145	1519010006100002170176000	200504680	2005-01-26 00:00:00.000	curriculum associates,inc	\$1,025.70	\$1,025.70	"Math the write way" 6-8th grade and teachers additions for the Patrick Healy School			✓		these are curriculum materials for the school

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146	1361910006100000290299801	200506886	2005-05-03 00:00:00.000	school specialty inc.	\$67.29	\$108.56	Various educational supplies including chart paper ruled and unruled, pendaflex mobile file, binder clips, and paper clips for Bernie Edmonson at the Comm. Ed. Center			✓		educational supplies sent to a district location
147	2025520005000000280310000	200506519	2005-04-25 00:00:00.000	lorman business center inc.	\$1,624.00	\$1,953.00	Staff members to attend a workshop entitled "idea reauthorization" at the parsippany holiday inn on april 12, 2005 for several employees				✓	there was no completed application form, no professional conference meeting report/resolution form. per the assistant ba: this purchase order paid for seven special education staff members to attend workshop entitled idea reauthorization. i assume you are waiting from toni lamb.
148	1500029102700003380210000	200600721	2005-07-28 00:00:00.000	nj division of pensions	\$855,608.00	\$5,271,000.00	Medical health benefits-actives-July thru December 2006 payments for East Orange School District			✓		health benefits are part of the workers contracts
149	15190100050000003070070000	200506953	2005-05-05 00:00:00.000	grand rental station	\$1,197.00	\$1,197.00	Rental on round tables, chairs, table clothes, napkins, and table skirts for the Whitney Houston Academy on May 27th and June 17, 2005		✓			there is no explanation to why these items were needed on both dates
150	1500027005120003070075523	200406180	2004-04-28 00:00:00.000	essex cty educ serv comm	\$548.62	\$548.62	Transportation for field trip to Dorney Park and Wild Water Kingdom in Allentown, Pennsylvania on June 9, 2004		✓			this field trip is not related to education
151	1100029102800000280216674	200606760	2006-05-09 00:00:00.000	thomas cellini	\$825.66	\$825.66	Fall 2004 tuition reimbursement per 2004-2008 agreement between eoboe and eoea. course taken; human resource development for one employee			✓		tuition reimbursement for a teacher to take classes at a local college
152	1521310006100001010010000	200604396	2006-01-27 00:00:00.000	school specialty inc.	\$121.32	\$166.18	6 map rail 8' length and roller bracket for East Orange Campus High			✓		these are maps that are being sent to a school
153	1519010006100003040046000	200602565	2005-10-19 00:00:00.000	cascade school supplies inc.	\$271.04	\$278.89	Various educational supplies including coin matching stamp, chart system, educational videos, solar system, etc. for Dr. John Howard School			✓		these supplies contribute to the learning of the students
154	1100010005660000280310000	200606873	2006-05-11 00:00:00.000	youth consultation service	\$10,000.00	\$10,000.00	Additional tuition cost for students at a per diem rate of \$202.69 for Fort Lee School for one student			✓		per the assistant ba, the east orange district, per the state, is required to pay for students within the district to go to schools because they have special needs. also missing the signature of the assistant superintendent.
155	2027320003200000280570000	200601579	2005-08-31 00:00:00.000	eta/cuisenaire	\$2,500.00	\$2,500.00	Consultation fee for all middle schools' math teachers to attend a 3-hour workshop on using manipulatives to teach mathematics on September 2, 2005 at Costley Middle School			✓		this workshop relates to education and the correct paperwork was filled out

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	Original Chart of Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Improperly Coded	Inconclusive	Appears Reasonable	Discretionary	Comments
156	1119010006100000280330000	200406384	2004-05-05 00:00:00.000	scott foresman-addison wesley	\$1,622.25	\$1,622.25	Leveled literature library grades 1-5 for the Mildred Barry Garvin School			✓		these supplies contribute to the learning of the students but the timing of the purchase is questionable
157	1119010006400000280330000	200600103	2005-06-29 00:00:00.000	harcourt inc.	\$6,836.00	\$6,856.04	Textbooks for kindergarten and grades 1-5: student edition, teachers edition, and big book for Gordon Parks Academy			✓		textbooks for the students and teachers of the school. problem is the timing of the purchase, they were bought in june
158	1519010006100003100106000	200500536	2004-07-21 00:00:00.000	houghton mifflin co.	\$5,313.30	\$5,625.92	Leveled libraries for grades 3-5 for Louverture School			✓		these supplies contribute to the learning of the students but the timing of the purchase is questionable
159	1519010006100003080086000	200602925	2005-11-08 00:00:00.000	success for all foundation,inc	\$165.00	\$165.00	Various children's books including arthur's tooth, anne frank, amazing grace, etc. for the Mildred Barry Garvin School			✓		these books help the students learn to read
160	609103100100000000001619	NULL	NULL	chartwells	\$0.00	\$0.00	n/a	n/a			✓	n/a
161	1519010005000003090094435	200502234	2004-09-27 00:00:00.000	xerox corp	\$6,029.56	\$569,881.80	Low volume pool 23 units monthly pool charges, pool prints included, excess meter rate, services and supplies			✓		
162	1519010006100001010016000	200504053	2004-12-17 00:00:00.000	valiant i.m.c.	\$226.45	\$226.45	Buhl overhead projector - model 120 enx 360w lamp and replacement lamp for Campus High School			✓		these supplies contribute to the learning of the students
163	1100026106100002160706131	200501396	2004-08-25 00:00:00.000	the sherwin-williams co.	\$2,785.50	\$2,785.50	Various paint supplies including 5 gallon satin plx chalets wh, 5 gallon stnplx 1001 p wh x, and 1 gallon stnplx 1001 p wh x to various schools in the district			✓		these paint products are needed for maintenance purposes at the buildings
164	1519010006100003100109602	200602054	2005-09-23 00:00:00.000	scott foresman-addison wesley	\$329.25	\$329.25	Homework workbooks and homework workbook answers for grade 2 at the Louverture School			✓		these supplies contribute to the learning of the students
165	2050920003300000620310000	200602777	2005-10-31 00:00:00.000	essex cty educ serv comm	\$89,250.00	\$89,250.00	To cover the cost of non-public nursing for the 2005-06 school year for Islamic Day School, Clark School, James Children's University, Our Lady of Help of Christians, and Saint Joseph School			✓		missing a requisition with signatures from the principle, assistant superintendent, and superintendent. the service is mandated by the state so it is reasonable
166	1519010006400001010010000	200600650	2005-07-26 00:00:00.000	prentice hall	\$239.53	\$240.84	2 chemistry books, the central science/ te for Campus High School			✓		teachers addition books for science classes
167	1500021306000003080080000	200605551	2006-03-22 00:00:00.000	henry schein, inc.	\$107.87	\$141.81	Insulated foam blanket, advil, instant hot&cold therapy, finger cots, deluxe elastic bandages, and probe covers for filac temp for the Mildred Barry Garvin School			✓		these nursing supplies are needed at schools
168	202110006100003040269703	200602935	2005-11-08 00:00:00.000	school specialty inc.	\$285.52	\$511.64	Laminating film, copier paper, peter rabbit- learn to read phonics, deluxe reading course, and thinking things collection for Dr. John Howard School			✓		these supplies contribute to the learning of the students

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169	202510009754000000000000	200406864	2004-05-19 00:00:00.000	e.o.b.o.e.(chartwells)	\$255.00	\$255.00	Three foot tuna sub & three foot turkey and cheese sub, chips, salad, drinks, and cookies for Campus 9 on June 8, 2004		✓			catering is an inconclusive cost to the district
170	1180033005000000280460000	200605825	2006-04-05 00:00:00.000	kean university	\$1,125.00	\$1,125.00	Registration to attend the male student empowerment conference being held at kean university on Friday April 21, 2006 for 45 parents and community coordinators		✓			this conference was not attended by students or teachers. no records of which parents went to this
171	1519010005000001010014435	200502395	2004-09-29 00:00:00.000	xerox corp	\$18,478.59	\$166,307.31	High volume pool charge for 21 units in the district			✓		copiers are necessary equipment
172	1512010007300003050050000	200507184	2005-05-13 00:00:00.000	stempler's drapery & carpet	\$3,292.80	\$3,292.80	Purchase of vertical blinds for the office areas; principal, asst. principal main office. precision vertical blinds with textured vinyls louvers in bono color ivory verticals to be on heavy duty profile tracks for George Washington Carver Institute			✓		the blinds are reasonable but the cost seems high
173	1519010006100003120126000	200503177	2004-11-10 00:00:00.000	sportime, llc	\$547.96	\$559.91	Bli-directional manual pump, heavy duty electrical inflator, parachute accessory pack, jump ropes and other.			✓		
174	1519010006100003080086000	200407011	2004-05-26 00:00:00.000	e+plus technology, inc.	\$2,787.15	\$2,787.15	Ordered: 15 psc 1350 all-in-one printers, blk inkjet cart deskjet, tri-color ink cart 17 ml photosmart 100s			✓		
175	1519010006100003070076000	200407923	2004-06-29 00:00:00.000	apple computer, inc.	\$2,312.00	\$2,348.00	2 emacs 1.25ghz super drive computers with accessory kit, 56k modem, 80gb ultra ata driver			✓		per the assistant ba: this purchase order is for two computers for the whitney e. houston school. these computers were for use in special education classes.
176	110002230500000280570000	200604243	2006-01-23 00:00:00.000	east orange board of education	\$40.00	\$40.00	Reimbursement to clearing for payment to an employee for para pro assessment test passing score.				✓	per the assistant ba, the east orange district, per the state, is required to pay for students within the district to go to schools because they have special needs.
177	1519010006100003060066000	200603009	2005-11-15 00:00:00.000	school specialty inc.	\$220.66	\$220.66	Books, accessories kit, globe, electric pencil sharpener and other.			✓		
178	1100029102800000280216674	200603331	2005-12-02 00:00:00.000	renee mcgrady	\$1,399.47	\$1,399.47	Fall 2004 tuition reimbursement per 2004-2008 agreement between eoboe and eoea. courses taken: effctv tchn style & mtpl i, strategies for literacy part. payment made at 78.27% of Walden University rate.			✓		per the assistant ba, the east orange district, per the state, is required to pay for students within the district to go to schools because they have special needs.
179	1519010006100003050056000	200603057	2005-11-16 00:00:00.000	scott foresman-addison wesley	\$1,206.15	\$1,206.15	Grade 3 math, pupil edition math - gr. 1.			✓		
180	1519010006100001020026000	200601854	2005-09-14 00:00:00.000	allied office supplies	\$1,274.00	\$1,274.00	Shredder and replacement bags for shredder. Campus 9 High School.			✓		price for shredder seems excessive. (\$1079.1)

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis				
	Original Chart of Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Improperly Coded	Inconclusive	Appears Reasonable	Discretionary	Comments
181	2045410003000000280460000	200500469	2004-07-20 00:00:00.000	essex cty educ serv comm	\$204.82	\$204.82	Transportation for the project hope summer program to Bowcraft Amusement Park, Scotch Plains, NJ on Friday, July 30, 2004. board approved on July 13, 2004		✓			
182	1519010006100003090096000	200600664	2005-07-26 00:00:00.000	the booksource	\$11,095.66	\$11,095.66	Kindergarten, first grade, second grade, and third grade classroom library starter collection w/book containers and labels, fourth and fifth grade classroom library basis collection.			✓		
183	1180033005000000280460000	200606504	2006-04-28 00:00:00.000	deborah e. collins	\$500.00	\$500.00	Consultant services for parent of the year dinner (guest speaker) on Thursday, May 14, 2006 at Libretti's Restaurant. board approved on April 11, 2006.			✓		
184	2021110005000000280269703	200600727	2005-07-28 00:00:00.000	norjenes	\$284,838.00	\$284,838.00	For early childhood education program 10 payments to norjenes for 30 students @ \$949.46 per child as stated in contract for 05-06 school year. board approved: 5/10/05.			✓		
185	1519010006100003060066000	200407160	2004-06-02 00:00:00.000	school specialty inc.	\$492.69	\$559.88	4-step rolling ladder w/handrails			✓		
186	1519010006100002170176000	200507460	2005-05-25 00:00:00.000	east orange board of education	\$2,024.00	\$2,024.00	Reimbursement to Healy teachers for misc. teaching supplies 2004/2005.			✓		missing invoice. per the assistant ba: teacher contract provides for each teacher to received \$46.00 per year (2004-2005). this was given to each teacher through payroll. this po pays back the payroll account and properly changes the cost to the supply account for that school
187	1519010006100003080089601	200505003	2005-02-09 00:00:00.000	presentation systems inc.	\$4,849.90	\$4,849.90	Proimage plus 3000 poster printer, profinish 24 laminatoramin, 24" dual sided laminate, standard variety colors poster paper, 9" education laminator, 9" lamination supply. Mildred Barry Garvin School.			✓		
188	1520910006100003090090000	200600561	2005-07-25 00:00:00.000	scott foresman-addison wesley	\$511.00	\$511.00	Gr. 3, 4, and 5 homework workbook, landmarks in the hundreds, things that come in groups, mathematical thinking and other.			✓		
189	1519010006100003040046000	200601489	2005-08-30 00:00:00.000	sax arts & crafts	\$173.20	\$173.20	New Jersey cooperative 2005-2006 fine art supplies. adhesive-aleen's dsgn tacky glue, beads-assorted wood beans-med., paper-construction, aluminum foil heavy weight roll, and other.			✓		
190	2033420003200000280460000	200506488	2005-04-19 00:00:00.000	dell marketing l.p.	\$1,650.00	\$1,650.00	Training onsite mac 2-pc teachers workshop. one day training program for up to 14 teachers to be held on May 18, 2005.			✓		

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	Original Chart of Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Improperly Coded	Inconclusive	Appears Reasonable	Discretionary	Comments
191	1519010006100003040046000	200601662	2005-09-01 00:00:00.000	cascade school supplies inc.	\$2,401.74	\$2,575.70	New Jersey cooperative 2005-2006 essex county commission general classroom supplies. (markers, pencils, desk organizers, flash cards, stamps, microscope, educational books, posters, solar system inflatable, and other. Howard Unique School.			✓		
192	2021110006100000280239703	200500079	2004-06-16 00:00:00.000	lakeshore learning materials	\$1,499.14	\$1,499.14	Phonemic awareness lit. packet, eating the alphabet lit. packet, miss kindergarten, bingo games, early math match, phonics picture puzzles. baby land- baker's village.			✓		
193	2023120006000000280460000	200605027	2006-03-01 00:00:00.000	support services consultants,	\$1,199.00	\$1,199.00	(100) - "doing it my way workbook" includes (4) teachers' guides and (1) staff training for the national african american parent involvement day conference being held on Thursday, March 16, 2006 @ Campus Hs.			✓		
194	1519010006100003050056000	200504715	2005-01-26 00:00:00.000	school specialty inc.	\$1,039.21	\$1,672.75	12 pkg. aaa batteries, 24 pkg. aa batteries, jumbo chart paper			✓		
195	1500022305000003380380000	200502602	2004-10-13 00:00:00.000	kathleen mcdermott	\$925.00	\$925.00	Fund to cover transportation lodging, and meals associated with the sfa experienced site conference in New Orleans, Louisiana on November 1-5, 2004				✓	there was no completed application form, no professional conference meeting report/resolution form. per the assistant ba: whole school reform conference. this staff members works at a school that utilizes sfa. i assume you are waiting for data from toni lamb.
196	1100021703200000280310000	200601212	2005-08-25 00:00:00.000	mt lakes bd of ed	\$7,197.00	\$25,985.00	To cover the cost of t/a services rendered to 1 student effective 7-1-05 to 6-30-06.			✓		
197	2061920006000000290290000	200603296	2005-12-02 00:00:00.000	school specialty inc.	\$125.57	\$241.40	Post-it notes, tape flags, portfolios organizer, transparent tape, highlighters, and other.			✓		
198	1519010006100003070076000	200601715	2005-09-02 00:00:00.000	heinemann	\$2,814.38	\$2,974.40	The comprehension tool kit grade 3-6, units of study for primary writers, conferring with primary writers, big lessons from small writers dvd.			✓		
199	1100010005660000280310000	NULL	NULL	coastal learning center inc	\$0.00	\$0.00	n/a	n/a		✓	n/a	
200	1519010006100003100106000	200501289	2004-08-18 00:00:00.000	sax arts & crafts	\$1,839.46	\$1,952.79	Pencils drawing pencil kit, rack storage/drying rack, prisma marker, pencils crayola colored pencil classpack, and other.			✓		
201	1100026106100001450706131	200502469	2004-10-06 00:00:00.000	the sherwin-williams co.	\$1,841.00	\$1,841.00	Paint - satin plx chalet wh for Tyson School, Glenwood Campus, Truth School, Healy School.			✓		

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	Original Chart of Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Improperly Coded	Inconclusive	Appears Reasonable	Discretionary	Comments
202	1519010006100002150156000	200500142	2004-06-30 00:00:00.000	cascade school supplies inc.	\$856.85	\$856.85	Markers-board/cone point-classic-set 8-crayola, fasteners-paper, chart-tablet, correction fluid-white out for everything, crayons-wax fluorescent crayola, dispenser-tape-desk top, and other.			✓		
203	20239000975400000000000000	200507563	2005-06-03 00:00:00.000	perma bound/hertzberg	\$2,436.22	\$2,583.36	Books delivered to John L Costley School. (example: adventures of sherlock holmes, great depression, and other)			✓		
204	1342220006100000280330000	200500010	2004-06-09 00:00:00.000	school specialty inc.	\$614.27	\$1,005.65	Summer school supplies (example: pencils, bic pens, lumocolor permanent markers, alpha chalk, glue sticks, and other)			✓		
205	2027620002000000280260000	200505887	2005-03-23 00:00:00.000	east orange board of education	\$120.49	\$765.00	Reimbursement to district for : fica on stipends for curriculum writing.			✓		
206	1519010006100001010016000	200603992	2006-01-11 00:00:00.000	hertz furniture systems	\$270.18	\$270.18	Bookcase, 72" h grey with navy edge banding. Campus High.			✓		
207	1519010006100003380386000	200500988	2004-08-04 00:00:00.000	pearson education, inc	\$300.21	\$301.12	Grade 3, 4, and 5-teacher's guide-superwriters, write direction workbooks-grade 5.			✓		
208	2021610006100003390390000	200604410	2006-01-27 00:00:00.000	sammons preston rolyan	\$82.40	\$82.40	Playmaker headgear (medium). Wahlstrom Early Childhood Ctr.			✓		
209	2023110006100000280260000	200602581	2005-10-19 00:00:00.000	scholastic inc	\$23,544.00	\$23,544.00	Ready-to-go classroom library 300 books favorites, ind rdg, & nonfic collection for grade 6, 7, and 8.			✓		
210	2021620002000003390390000	200505939	2005-03-29 00:00:00.000	east orange board of education	\$2,367.20	\$23,672.00	Employee benefits reimbursement to the eoboe for the special ed. preschool disability class at the Wahlstrom Academy - school year. July 1, 2004 - June 30, 2005.			✓		
211	1500022303200002170170000	200604508	2006-02-01 00:00:00.000	america's choice	\$300,000.00	\$300,000.00	Whole school reform developer's fee for Costley, Truth, Healy and Tyson Middle Schools. the cost was \$75,000/school, board approved on 7/12/05.			✓		these fees are required to be paid by the state of new jersey, department of education.
212	1100026106100000180706101	200502149	2004-09-22 00:00:00.000	jewel electric supply	\$2,560.30	\$2,560.30	Purchase included a cover clip, dual flush and ivy cover clip.			✓		
213	1500027005120001010015523	200502195	2004-09-22 00:00:00.000	essex cty educ serv comm	\$11,055.10	\$24,800.00	Estimated amounts to encumber funds for transportation of fall sports including football, volleyball, tennis, track, band, and cheerleaders			✓		transportation for sports teams is a reasonable cost
214	1519010006100003100106000	200506994	2005-05-05 00:00:00.000	xerox corp	\$1,380.00	\$1,380.00	4 copier ep cartridges for the Louverture School			✓		cartridges are needed keep the printers functioning properly
215	1100029102700000280212295	200600744	2005-08-01 00:00:00.000	administrative systems, inc.	\$195.72	\$2,000.00	Long term disability insurance (fortis) for locations: 25, 26, 27, 45			✓		insurance is an reasonable cost
216	1519010006100001010016000	200503330	2004-11-17 00:00:00.000	vernier software & technology	\$98.00	\$99.00	Graphical analysis 3 and student 5 pack catalog for Campus High School			✓		computer software for high school students

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217	1519010006100001010016000	200502297	2004-09-29 00:00:00.000	interstate music supply	\$249.87	\$249.87			✓		music supplies are needed at the school
218	2021110005000000280269703	200600132	2005-06-29 00:00:00.000	eunice k nyamete	\$250.00	\$250.00			✓		this training related to education and the proper forms were filled out
219	20211100080000003060239703	200507475	2005-05-25 00:00:00.000	camden city garden club, inc.	\$396.00	\$396.00		✓			this trip is inconclusive
220	1519010006100002030036000	200601244	2005-08-25 00:00:00.000	benz microscope optics center,	\$29.93	\$29.93			✓		these supplies contribute to the learning of the students
221	2021120003400000280234435	200505454	2005-03-08 00:00:00.000	xerox corp	\$1,277.12	\$70,000.00			✓		copy machines are an reasonable cost
222	1360210006100000290296000	200405973	2004-04-21 00:00:00.000	valiant i.m.c.	\$11,646.00	\$11,646.00			✓		per the assistant ba: this purchase order is for tvs & vcrs for each classroom at the edmonson center. also includes lacking cabinets to hold each tv and vcr.
223	1519010006400002150150000	200606321	2006-04-20 00:00:00.000	showboard inc.	\$1,215.00	\$1,215.00			✓		personal white boards are used by the students
224	1100010005660000280310000	200500788	2004-07-28 00:00:00.000	behavior therapy assoc., p.a.	\$2,200.00	\$2,200.00			✓		this cost relates to a student who needs extra schooling in a summer behavior therapy program
225	2026010006100000450250000	200504154	2004-12-21 00:00:00.000	rag shops/west orange, inc	\$157.72	\$165.79			✓		art supplies are reasonable
226	1521310006100003070070000	200606891	2006-05-12 00:00:00.000	apple computer, inc.	\$1,132.00	\$1,132.00			✓		computers are reasonable to have at the school
227	2050110006400000380200000	200601726	2005-09-02 00:00:00.000	silver, burdett, & ginn	\$381.35	\$392.44			✓		textbooks are reasonable for student learning
228	1519010006100003100106000	200602644	2005-10-21 00:00:00.000	lakeshore learning materials	\$118.75	\$140.00			✓		these materials contribute to the learning of the students
229	1500027005120002170175523	200603620	2005-12-19 00:00:00.000	essex cty educ serv comm	\$308.28	\$308.28				✓	per the assistant ba: school field trip to rutgers. boe approval 12/13/2005.
230	2021100097540000000000000	200406213	2004-04-28 00:00:00.000	essex cty educ serv comm	\$522.50	\$522.50		✓			this trip is inconclusive

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231	1519010006100003090096000	200500927	2004-08-03 00:00:00.000	apple computer, inc.	\$1,899.90	\$1,899.90	Hp deskjet mobile printers, airport extreme power adapters, notetaker software, appleworks education mac/wiw, and the printshop for mac for the Dionne Warwick Institute			✓		this equipment is going to a district school so it is reasonable
232	1519010008000003360360000	200502754	2004-10-20 00:00:00.000	wightman's farms, inc.	\$312.00	\$360.00	Admission into Wightman Farms for field trip (kindergarten) on October 22, 2004 for the Fourth Avenue School		✓			this trip is not related to education so it is inconclusive
233	1519010006100003140146000	200502062	2004-09-22 00:00:00.000	really good stuff	\$292.77	\$303.50	Store more chair pockets, name tag refills for the Jackson Academy			✓		this cost relates to the storage of furniture in a classroom
234	1100026106100000280706111	200504939	2005-02-03 00:00:00.000	ace hardware,inc.	\$865.69	\$865.69	Commercial tiles, glue floor tile, 11/4" nap roller, and 9" hduty 5 wire imported for the service building			✓		these are supplies related to maintenance of the district buildings
235	1360210006100000290296132	200502327	2004-09-29 00:00:00.000	ctb/mcgraw-hill inc.	\$568.80	\$583.20	Tabe 7&8 e-a compuscan answer sheets (pk/50) for the Bernie Edmonson Comm. Ed. Center			✓		testing materials are needed at the schools
236	1519010005000003360360000	200506888	2005-05-03 00:00:00.000	e.o.b.o.e.(chartwells)	\$583.50	\$583.50	Food for career day on June 2, 2005 including a continental breakfast and a cold buffet of sandwiches for the Fourth Avenue School		✓			catering is an inconclusive cost
237	2024120005000000280250000	200605054	2006-03-01 00:00:00.000	yves lunis	\$19.20	\$20.80	Mileage reimbursement for attendance at the NJ tesol conference in Somerset, NJ on May 23, 2006 for one employee			✓		this is a mileage reimbursement for a conference
238	2061910006100000290290000	200602771	2005-10-31 00:00:00.000	mcgraw-hill	\$389.41	\$389.41	All star book 2; student book and workbook, audiocassettes, teachers edition, and color transparencies w/ class set for Bernie Edmonson Comm. Ed. Center			✓		this educational materials are needed at the adult education center
239	1100010005660000280310000	200600704	2005-07-28 00:00:00.000	mt.carmel guild/cath.comm.serv	\$63,817.64	\$361,620.00	Educational tuition cost for 7 students at a per diem rate of \$263.09 for September & October 2005			✓		per the assistant ba, the east orange district, per the state, is required to pay for students within the district to go to schools because they have special needs.
240	1360220005000000290290000	200500785	2004-07-28 00:00:00.000	superior group inc	\$651.00	\$651.00	3 pt employee absence report, 3 pt request for temporary leave of absence, and 6 pt accident report form for the Bernie Edmonson Comm. Ed. Center			✓		these forms are needed to run the district and keep correct paperwork
241	2021110006100000280239703	200504421	2005-01-12 00:00:00.000	follett library resources	\$418.05	\$429.01	Dionne Warwick Institute-curiosity phonemic awareness library books			✓		per the assistant ba: this purchase order is for curiosity corner (whole school reform model) phonemica awareness library for the early childhood program (ages 3 & 4).
242	1519010006100003040046000	200505039	2005-02-09 00:00:00.000	school specialty inc.	\$2,537.17	\$2,981.81	Various educational supplies including chalk, rulers, pencil sharpeners, scissors, etc. for Dr. John Howard School			✓		these supplies contribute to the learning of the students
243	1100026206200000180706120	200607166	2006-05-25 00:00:00.000	national terminal inc.	\$174,041.25	\$174,041.25	To pay outstanding payments for #2 fuel oil on invoice in December 2005 and invoices in April 2006.			✓		

Appendix C
East Orange Statistical Sample Analysis

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis				
	Original Chart of Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Improperly Coded	Inconclusive	Appears Reasonable	Discretionary
244	2006610005000001010010000	200601324	2005-08-26 00:00:00.000	kean university	\$4,500.00	\$4,500.00	Scholarship award for 3 students each to receive \$1500 for 2005-2006			✓		
245	2001520005000001020020000	200602773	2005-10-31 00:00:00.000	jacqueline d. thomas	\$32.00	\$32.00	Reimbursement for cleaning tickets for rotc classes to one student at Campus 9		✓			the requisition is missing the signature of the purchasing agent and is marked as up for unauthorized purchase. it is also a cleaning bill
246	1500029102700003370210000	200603863	2006-01-09 00:00:00.000	nj division of pensions	\$942,909.20	\$3,497,406.90	Medical health benefits-actives-January thru June 2006 payments for East Orange School District (this payment is for February)			✓		health benefits are part of the workers contracts
247	1519010006100001020026000	200503406	2004-11-18 00:00:00.000	e & a supply, inc.	\$1,614.00	\$1,771.00	Campus 9 High School-whirlpool washer 10 cycles & dryer 7 cycles, & whirlpool dishwasher heavy duty			✓		one dishwasher for \$457 was returned. per the assistant ba: this is for appliances (washer, dryer and two dishwashers for the newly renovated campus 9 building for its home ed area. scc renovated building but was not responsible for items such as these appliances.
248	2024120005000000280250000	200506228	2005-04-08 00:00:00.000	roberta diamond	\$60.00	\$60.00	Reimbursement for registration & travel expenses for attendance at "english language learners' conference at Kean University in union, NJ on May 6 2005				✓	there was no completed application form, no professional conference meeting report/resolution form. per the assistant ba: work expenses for staff member. I assume you are waiting for data from toni lamb.
249	1100010005660000280310000	200606557	2006-05-03 00:00:00.000	gramon school	\$19,148.00	\$19,148.00	Garmon School 2003-04 adjusted tuition undercharge refer to po #200403411			✓		
250	6091031005000000000001641	200507861	2005-06-28 00:00:00.000	chartwells	\$543,871.52	\$1,582,121.00	Chartwells (East Orange's food service provider)-for period nine ended May 31, 2005. profit per contract after tax subsidy & revenue offset.			✓		
251	1500027005120002030035523	200404827	2004-03-09 00:00:00.000	essex cty educ serv comm	\$579.70	\$579.70	Cycely Tyson school-bus to Rutgers University in Piscataway NJ on March 15, 2004 & May 21, 2004.				✓	per the assistant ba: field trip for tyson school. boe approval was given for trip.
252	1119010006100000280330000	200406377	2004-05-05 00:00:00.000	scott foresman-addison wesley	\$144.20	\$721.00	Mildred Barry Garvin School-4 sfaw ma 04 dk literature library grade 5			✓		

Appendix C
East Orange Statistical Sample Analysis

Control Number	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis				
	Original Chart of Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Improperly Coded	Inconclusive	Appears Reasonable	Discretionary	Comments
253	1100021105000000280466677	200506451	2005-04-19 00:00:00.000	omery ferreira	\$122.40	\$150.00	Mileage expense to cover school year 2004-2005 from september 2005-january 2005 500 miles @ .30 per mile for Glenwood Campus attendance officer			✓		
254	1500027005120003080085523	200505358	2005-02-23 00:00:00.000	essex cty educ serv comm	\$292.60	\$292.60	Mildred Barry Garvin School- transportation to Montclair Art Museum- Montclair, NJ-Friday April 29, 2005		✓			transportation not necessary because trip was deemed inconclusive
255	1520110006100003100100000	200602057	2005-09-23 00:00:00.000	scott foresman-addison wesley	\$571.75	\$578.05	Ecole Toussaint Louverture-10 communities student edition & 1 teacher edition			✓		
256	1519010005000001020024435	200601188	2005-08-25 00:00:00.000	xerox corp	\$9,557.43	\$269,368.60	60 month fixed agreement for East Orange School District			✓		
257	1500022303200003040040000	200503162	2004-11-10 00:00:00.000	success for all foundation,inc	\$21,450.00	\$231,000.00	Whole school reform developer's fee for Dr. John Howard School. Includes component training and implementation visits .			✓		
258	1100010005660000280310000	200600711	2005-07-28 00:00:00.000	community high school	\$6,960.48	\$36,850.00	Educational tuition cost for 1 student at a per diem rate of \$204.72 effective 9-1-05 to 6-30-06			✓		per the assistant ba, the east orange district, per the state, is required to pay for students within the district to go to schools because they have special needs.
259	2021100097540000000000000	200407956	2004-06-29 00:00:00.000	staples business advantage	\$317.79	\$496.71	East Orange School District-assorted twin pockets, duratech plastic bind, smart sorter system, paper clips, giant paper clips, vinyl coated paper clips, write on tabs, electric staple envelopes, ect.			✓		
260	1519010006100001020026000	200601648	2005-09-01 00:00:00.000	highsmith inc.	\$9,292.44	\$9,593.94	Campus 9 High School-various amounts of highlighters, envelopes, grabber grab a dot, tape, pens, markers, stamp madt to order stamp, label protectors, rubber bands, video cassettes, book cases, posters, bulletin boards, educational posters, book covers			✓		
261	1519010006100003360366000	200603017	2005-11-15 00:00:00.000	harcourt achieve inc.	\$162.23	\$169.39	The invoice indicated that eight workbooks were purchased for grades 2, 3, 4 and 5 science teachers.			✓		
262	1360220006000000290296662	200506885	2005-05-03 00:00:00.000	w b mason co. inc	\$43.43	\$103.83	The invoice reflected the purchase of various binder clips, rings and mechanical pencils for the Bernie L. Edmonson Community Education Center.			✓		

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263	1500022305000003110110000	200603575	2005-12-15 00:00:00.000	shaneika brown	\$112.31	\$112.50	Various receipts were attached for lodging and meals for one employee to attend a conference in Atlantic City, NJ from jan 30th-31st, 2006. the conference was on the board agenda for 12/13/06.		✓			valet parking is an inconclusive cost for attending a conference. also, supporting documentation regarding the travel to a conference was not included as part of the supporting documentation.
264	1519010006400003140140000	200602456	2005-10-18 00:00:00.000	scott foresman-addison wesley	\$859.53	\$904.85	The invoice indicated that fifteen (15) grade 3 mathematics textbooks were purchased at a cost of \$52.45 each for the Jackson Academy.			✓		per the assistant ba: mathematics textbooks for 3rd grade being purchased as replacement textbooks for jackson academy.
265	2063220006000000290290000	200503845	2004-12-08 00:00:00.000	tanner school furniture corp	\$378.78	\$378.78	Storage cabinets were purchased for the Bernie L. Edmonson Community Education Center.			✓		
266	1512010007300003050050000	200501285	2004-08-18 00:00:00.000	pearson business products,inc	\$19,293.20	\$19,293.20	A purchase was made for the George Washington Carver School of eight, eight-foot high partitions and four multi-unit connector sets.			✓		per the assistant ba: classroom particions purchaed for carver school which was moved by scc into another building. particions used to create multiple classroom spaces in one large area.
267	1500027005120003080085523	200404575	2004-02-24 00:00:00.000	essex cty educ serv comm	\$1,201.75	\$1,201.75	A bus was procured in order to transport students/staff of the Mildred Barry Garvin School to "the great blacks in wax museum", Morgan State University and the Baltimore Harbor in Baltimore, MD on Friday, June 4, 2004. the purchase order indicated board approval on 2/10/04.		✓			the purposes for procuring the bus are inconclusive.

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268	1519010006100002170176000	200607476	2006-06-07 00:00:00.000	janis burchell - petty cash	\$481.34	\$481.34			✓		
269	1180033005000000280460000	200502341	2004-09-29 00:00:00.000	e.o.b.o.e.(chartwells)	\$93.75	\$93.75		✓			catering is a inconclusive cost for the district.
270	1100022305000001010016661	200407178	2004-06-02 00:00:00.000	candis l. stanley	\$1,067.25	\$1,067.25			✓		the receipts submitted for reimbursement were reasonable
271	2061910006100000290290000	200504433	2005-01-12 00:00:00.000	harcourt achieve inc.	\$1,185.92	\$1,185.92			✓		
272	1519010008000003080080000	200504094	2004-12-20 00:00:00.000	m.b.garvin-student activity	\$400.00	\$400.00		✓			there is no invoice from the new jersey performing arts center (njpac) noting the \$400 amount due from Mildred Barry Garvin School.
273	1100010005610000280460000	200606342	2006-04-25 00:00:00.000	south orange/maplewood boe	\$18,437.00	\$18,437.00			✓		per the assistant ba, the east orange district, per the state, is required to pay for students within the district to go to schools because they have special needs. the cost is reasonable per the n.j.s.a. 18a: 7b-12 (state facilities education act).
274	2024120005800000280250000	200506023	2005-03-30 00:00:00.000	clara fiorilli	\$44.80	\$44.80			✓		

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275	1500029102200002150200000	200507926	2005-06-30 00:00:00.000	treasurer, state of n.j.	\$87,033.19	\$87,033.19	Specific amounts were owed from each school for reimbursement that is due to the state of NJ for federally funded fica & pension funds for the 2004-05 school year.			✓		missing invoice. per the assistant ba: state of nj pays fica & pension for all certified staff. district is responsible for reimbursement to state for all certified staff members paid by federal funds for fica & pension.
276	2045310003000000280460000	200604300	2006-01-24 00:00:00.000	arts conservatory, inc	\$1,950.00	\$2,000.00	The invoiced amount reflected the cost to teach dance class as part of "project hope" at the Whitney Houston Academy at a cost of \$50/person. the program ran from 1/3/06-6/30/06.		✓			after school programs are inconclusive.
277	15190100050000003360360000	200406082	2004-04-28 00:00:00.000	e.o.b.o.e.(chartwells)	\$555.00	\$555.00	The invoice showed that snacks were to be provided to the Fourth Avenue School for 250 guests.		✓			the providing of snacks, round cakes do not enhance educational value.
278	1100022305000000280316661	200604364	2006-01-26 00:00:00.000	assoc.of directors of (adspec)	\$200.00	\$200.00	Annual membership dues for the association of directors of special education in essex county (adspec) for one individual in regards to the 2005-06 school year.			✓		
279	15190100050000003120120000	200506454	2005-04-19 00:00:00.000	olsen's florist	\$260.00	\$260.00	The invoice listed purchases of balloons, center pieces, corsages and carnations for the eighth grade promotion exercise.		✓			flowers, balloons and other such amenities for a graduation exercise are a nice touch; however, these items do not add any educational value. therefore the cost is inconclusive.
280	1500027005120003080085523	200506087	2005-04-06 00:00:00.000	essex cty educ serv comm	\$616.55	\$616.55	A bus was procured in order to transport individuals of the Mildred Barry Garvin School to Jenkinson's Pavilion in Point Pleasant Beach, NJ on Wednesday, June 1, 2005.		✓			the reasons for procuring the bus for the field trip to jenkinson's pavilion is an inconclusive cost, as the trip was unnecessary.
281	1519010006100002150156000	200600771	2005-08-03 00:00:00.000	valiant i.m.c.	\$709.12	\$709.12	The purchase order showed that the items included were a rca monitor, panasonic vcr and dvd player, headphones and cassette players.		✓			there is a lack of a purchase requisition for the accompanying purchase order for the items listed, such as a rca monitor, panasonic vcr and dvd player, headphones and cassette recorders.

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282	204560009754000000000000	200407626	2004-06-16 00:00:00.000	garden state discovery museum	\$340.00	\$340.00	The invoice indicated the amount reflected the price of admission and attendance at a children's workshop that was held at the Garden State Discovery Museum on July 8, 2004.			✓		a workshop adds educational value to a student's educational experience.
283	1519010006100003380386000	200500118	2004-06-23 00:00:00.000	cascade school supplies inc.	\$321.27	\$321.27	The invoice reflected the purchase of various school supplies, such as glue sticks, tag boards, composition books, folders, etc.			✓		
284	2021120005900000280239703	200503042	2004-11-02 00:00:00.000	lerro enterprises, inc.	\$604.00	\$604.00	(1,600) pencils @ \$0.19 and (2,000) bags printed.			✓		
285	2045710006100000280330000	200503205	2004-11-10 00:00:00.000	scholastic magazines	\$986.45	\$1,040.75	Treasury of books gr.k-1, best sellers gr.1, gr-2 lexile range, gr.3 lexile range 300-800.			✓		
286	1180033005000000280460000	200504934	2005-02-03 00:00:00.000	e.o.b.o.e.(chartwells)	\$182.45	\$182.45	Community outreach meeting at Dantzler on thursday February 3, 2005 @ 12:30pm. deluxe working lunch for 15 people @ \$9.50 each. menu: turkey & cheese wraps, asst. juices, sodas, water, cheese & cracker platter.		✓			
287	1500027005120002150155523	200507430	2005-05-24 00:00:00.000	essex cty educ serv comm	\$1,500.00	\$1,500.00	Buses for the field trip to Craigmear Amusement Park on June 7, 2005. board approval - 5/10/05. John L Costley Middle.		✓			field trip to amusement park is inconclusive
288	1519010006100003100106000	200601127	2005-08-23 00:00:00.000	scott foresman-addison wesley	\$557.49	\$557.49	Math homework workbook, leveled literature libra, individual student kit, teacher resource cd rom, video field trips pkg, leveled readers library.			✓		
289	1519010005000003090090000	200407865	2004-06-23 00:00:00.000	new day promotions, inc.	\$2,085.00	\$2,085.00	Academic achievement awards			✓		per the assistant ba: academic achievement awards. purchased by warwick institute
290	1100026106100002030706106	200503892	2004-12-14 00:00:00.000	crosstown plumbing supply	\$21,682.63	\$21,682.63	Various plumbing supplies for schools throughout the district			✓		plumbing supplies are needed for repairs in the district schools.
291	1100026206100000180706103	200502022	2004-09-20 00:00:00.000	ace hardware,inc.	\$1,050.00	\$1,050.00	(15) - 55 gallon container and dolly			✓		
292	1100022301100000280213194	200605956	2006-04-12 00:00:00.000	julie leszczynski	\$321.00	\$321.00	Reimbursement for payroll deducted mentor fees for 2005-2006 school year.			✓		missing invoice. per the assistant ba: staff member had to pay for a mentor (another experienced teacher). staff provided funds to reimburse staff members. staff provided these funds to give back to staff member.
293	1500027005120003060065523	200606152	2006-04-12 00:00:00.000	essex cty educ serv comm	\$1,410.75	\$1,410.75	B&t transportation, field trip - april 13, 2006. the Franklin Institute Science Museum in Philadelphia, PA. 97 lhs students/staff/chaperons, 2 coach bus' @ \$675 each. administration fee: \$60.75. board approved - april 11, 2006.			✓		
294	1519010005000003060064435	200507433	2005-05-24 00:00:00.000	xerox corp	\$150.42	\$37,000.00	Lease payment for xerox at Langston Hughes School.			✓		

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295	1100026206100000280220000	200602434	2005-10-18 00:00:00.000	barclay brand ferdon	\$448.89	\$448.89	For parts and service (labor) on forklift disabled at 532 N. Grove street garage.			✓		
296	1520110006100001010010000	200506540	2005-04-27 00:00:00.000	globe fearon	\$200.92	\$394.19	Pacemaker basic english: workbook and answer key.			✓		
297	1519010006100003110116000	200500247	2004-07-07 00:00:00.000	sax arts & crafts	\$1,037.99	\$1,037.99	Fine arts & craft supplies for Gordon Parks Academy.			✓		
298	2033410006100000280460000	200504082	2004-12-17 00:00:00.000	msdn academic alliance	\$299.00	\$299.00	New msdn academic alliance (microsoft developer network). Campus High School technology/ academies.			✓		
299	2025710006100000280310000	200506648	2005-04-27 00:00:00.000	options publishing inc.	\$3,425.40	\$3,426.00	Math intervention packages grade k, reading intervention packages grade k, practice xounts 1 grade k.			✓		
300	1519010006100003040046000	200601477	2005-08-30 00:00:00.000	efinger sporting goods	\$141.36	\$141.36	Physical education supplies for Dr. John Howard, Jr School. (example: softballs, basketballs, color play scoop set.)			✓		
301	1519010006100003070076000	200407790	2004-06-23 00:00:00.000	school specialty inc.	\$802.59	\$1,181.50	Deluxe rhythm band music kit, digital keyboard, conga drum, finger cymbals, and other			✓		
302	1119010006100001450456000	200604036	2006-01-12 00:00:00.000	brodart co	\$967.54	\$967.54	Large double-faced (sloping shelves, flags on the world posters, our fifty sates posters, our prsidents posters.)			✓		
303	1100026206100000280220000	200601757	2005-09-07 00:00:00.000	dell marketing l.p.	\$4,734.33	\$4,734.33	Three desktop computers, epson stylus color ink jet printers, canon sd200 dc.			✓		
304	1521310006100003080080000	200500987	2004-08-04 00:00:00.000	becker's school supplies	\$405.73	\$435.17	Pictionary jr. writing gr. 3 paragraphs, stereo cd/cassette listening station, reading rod sentence building kit, and other.			✓		
305	20274000975400000000000000	200507906	2005-06-29 00:00:00.000	east orange board of education	\$2,844.50	\$2,844.50	Nclb title ooa carry over 05 grant reimbursement to district for fica non certified employees			✓		
306	1519010006100001010016000	200603421	2005-12-07 00:00:00.000	valiant i.m.c.	\$1,614.95	\$1,614.95	Sharp dvd player, zenith progressive scan dvd/vcr, projector, laser pointer, and other.			✓		
307	2045520006000000290290000	200503715	2004-12-01 00:00:00.000	village super market inc	\$252.31	\$253.09	Dried fruit, pretzels, bars, water, and other.		✓			food is an inconclusive cost
308	1519010006100002170176000	200601291	2005-08-25 00:00:00.000	benz microscope optics center,	\$54.30	\$54.30	Science supplies - beaker-beaker graduated pp.			✓		
309	1519010005000003050054435	200501824	2004-09-13 00:00:00.000	xerox corp	\$1,292.52	\$156,570.00	Lease payment for xerox at George Washington carver inst. - Glenwood Campus.			✓		
310	2021110005000000280269703	200600129	2005-06-29 00:00:00.000	janel riley	\$250.00	\$250.00	Initial nj elas training -3 sessions, 2 days - Gibson Academy - July 18 & 19, 2005. board approved: June 14, 2005			✓		there is no receipt for that registration, however, amount for registration is mentioned in the resolution.
311	2025510006100000280310000	200504735	2005-01-26 00:00:00.000	super duper, inc.	\$270.39	\$270.39	Purchase of various books for the Langston Hughes School.			✓		

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312	1100026206100000180706105	200503797	2004-12-08 00:00:00.000	a-1 uniform city, inc.	\$911.81	\$911.81			✓		
313	1519010006100003090096000	200502612	2004-10-13 00:00:00.000	premier agendas, inc.	\$438.00	\$438.00			✓		
314	2051020003200000620260000	200604293	2006-01-24 00:00:00.000	apple computer, inc.	\$969.00	\$969.00			✓		
315	1100029102800000280216674	200606761	2006-05-09 00:00:00.000	samuel rock	\$613.08	\$613.08			✓		
316	1519010006100003060066000	200503634	2004-12-01 00:00:00.000	national school products	\$1,381.65	\$1,381.65			✓		
317	1519010006100001020026000	200601130	2005-08-23 00:00:00.000	nasco	\$969.03	\$969.03			✓		
318	2002000097540000000000000	200407233	2004-06-02 00:00:00.000	e.o.b.o.e.(chartwells)	\$300.00	\$300.00		✓			the event in question is not necessary, as it does not enhance educational value to students.
319	2027610006100000280260000	200505456	2005-03-08 00:00:00.000	apple computer, inc.	\$1,416.00	\$1,416.00			✓		
320	1100029102800000280216689	200505612	2005-03-14 00:00:00.000	jacqueline m. jones-banks	\$1,971.00	\$1,971.00			✓		per the assistant ba, the east orange district, per the state, is required to pay for students within the district to go to schools because they have special needs.

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321	1519010006100002150156000	200501414	2004-08-25 00:00:00.000	school specialty inc.	\$3,022.36	\$4,922.48	The invoice in indicated that various school supplies were purchased for the John L. Costley School, including pocket folders, chart paper, post-it notes, etc.			✓		
322	1100026106100002030706101	200502687	2004-10-19 00:00:00.000	jewel electric supply	\$3,578.45	\$3,578.45	Various amounts of electric supplies- rcp, conn, plugs, back box, cb, str, screw flex conn, code tape, nemai lay-in wireway			✓		
323	1500027005120002030035523	200500454	2004-07-19 00:00:00.000	essex cty educ serv comm	\$992.75	\$992.75	Cicely Tyson School bus transportation to Metropolitan Museum on July 23, 2004			✓		
324	1100026206100000180706103	200600324	2005-07-14 00:00:00.000	ace hardware,inc.	\$11,823.00	\$11,823.00	200 - floor stripper - non ammunitied -5 gal ea. 150- floor wax high traffic (25% solid) 5 gal ea.			✓		
325	2025510006100000280310000	200505365	2005-02-23 00:00:00.000	school specialty inc.	\$153.83	\$248.12	The invoice indicated that purchases were made for the East Orange Campus High School. the following items were included: one speaking dictionary/thesaurus, two packs of aaa batteries, one human body fabric chart, one teacher tot-all and one tag attention getter.			✓		
326	1519010006100003380386000	200500989	2004-08-04 00:00:00.000	zaner bloser company	\$299.71	\$299.71	School supplies such as handwriting grade 2 and grade 5 books and a grade 5 teacher resource book were purchased on behalf of the Johnnie L. Cochran Jr Academy.			✓		
327	1100029102800000280216689	200503079	2004-11-03 00:00:00.000	diane wood	\$463.50	\$463.50	Payment was made for the summer 2004 tuition reimbursement of an employee per the existing agreement between the eoboe and the East Orange paraprofessionals association.			✓		per the assistant ba, the east orange district, per the state, is required to pay for students within the district to go to schools because they have special needs.
328	2021110006100000280239703	200501172	2004-08-11 00:00:00.000	school specialty inc.	\$1,237.72	\$1,740.45	The invoice indicated that various purchases were made for the early childhood department at the George Washington Carver Institute.			✓		
329	1519010006100003040046000	200602927	2005-11-08 00:00:00.000	school specialty inc.	\$8,177.71	\$8,177.71	Various supply items, such as pens, pencils, markers, highlighters, hole punches, glue, scissors, post-it notes, grammar and punctuation books, etc were made for the Dr. John hHoward, Jr School.			✓		

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330	1519010008000003050050000	200505547	2005-03-09 00:00:00.000	intrepid museum foundation	\$889.50	\$889.50	A group of twelve teachers/staff and 105 students from the George Washington Carver School of Science visited the Intrepid Sea, Air & Space Museum on 6/2/05. Tickets for adults were priced at \$8.50 and \$7.50 for students. the purchase order indicated board approval for the field trip on 2/8/05.		✓			field trips are considered inconclusive