



State of New Jersey
Department of
Education

Performance Audit of
Garfield School District

April 9, 2008

ADVISORY



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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 Garfield 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 the analysis of historical expenditures and review of purchase orders and results of internal controls 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

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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 Garfield School District's (the District) current internal controls over key functions as of the time of fieldwork. This report presents the results of these two components. Specifically, the Executive Summary provides our approach as well as briefly discusses the overall results.

Historical Expenditure Analysis

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

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

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

Purchase Order Review

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

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

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

Account Subgroup	Number of Transactions/ POs	Total Expenditure Amount	Number of Transactions Selected for Testwork	Dollar Value of Sample Selected
Subgroup Analysis <i>(Total for Subgroups 1–6 Presented Below)</i>	2,343	\$73,148,644	750	\$39,108,210
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	1,076	\$ 4,511,959	380	\$3,247,957
2. Noninstructional Miscellaneous Purchases	330	\$66,173,849	114	\$34,411,730
3. Noninstructional Supplies and Materials	781	\$777,141	170	\$14,785
4. Regular Instructional Purchased Professional Educational Services	–	–	–	–
5. School-Sponsored Athletic Supplies and Materials	113	\$130,338	64	\$102,284
6. Capital Outlay	43	\$1,555,357	22	\$931,454
Statistical Sample of Remaining Accounts	7,433	\$132,700,771	314	\$15,652,872
Total PO Review	9,776	\$205,849,415	1,064	\$54,761,082

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

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

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

The answers to the framing questions were used to classify 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 expenses incurred for Child Study Team initiatives, payment for consulting, accounting, and legal fees and services, purchases of equipment repairs, facilities maintenance, and ads in newspapers advertising open positions at the school.

Discretionary

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

Examples of discretionary purchases identified included the purchase of tickets for field trips to Babes in Toyland, Disney on Ice, hotels and furniture for staff, and meals for State education meetings.

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 refreshments for high school and middle school for In-Service day, meals and luncheons for new teachers, office furniture, and supplies which were ordered without explanation. For purchases identified in this category, further analysis and discussion between the Department and the District should be considered.

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)	577	\$37,392,706	80	\$844,267	93	\$871,237
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	311	\$2,045,744	36	\$688,549	33	\$513,664
2. Noninstructional Miscellaneous Purchases	74	\$34,320,160	18	\$29,649	22	\$61,921
3. Noninstructional Supplies and Materials	119	\$272,102	21	\$88,151	30	\$54,532
4. Regular Instructional Purchased Professional Educational Services	0	-	0	-	0	-
5. School-Sponsored Athletic Supplies and Materials	53	\$ 79,590	4	\$5,332	7	\$17,362
6. Capital Outlay	20	\$675,110	1	\$32,586	1	\$223,758
Statistical Sample of Remaining Accounts	205	\$13,861,430	3	\$1,975	106	\$1,789,467
Total PO Review	782	\$51,254,136	83	\$846,242	199	\$2,660,704

13 Point Analysis

In accordance with the RFQ, we analyzed 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 two points considered and the results are summarized in the table that follows.

Note: The District was unable to provide electronic data as requested. As such, only two of the 13 points originally contemplated for analysis were considered.

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>	N/A	N/A	Data was not available in the usable report format. As such, this analysis could not be performed.
	2. Possible Questionable Payroll Payments – <i>No Benefits Deducted from Paycheck</i>			
	3. Possible Questionable Payments – <i>Payments made to Potential Ghost Employees</i>			
	4. Possible Questionable Payments – <i>Payments Made to Employees after Termination Date</i>			
	5. Possible Questionable Payments – <i>Payments Made to Employees Greater than 30 Days after Termination Date</i>			
	6. Payroll Payments Analyses – <i>Anomalies in Number of Paychecks Received</i>			
	7. Possible Questionable Employees/Payments – <i>Large Gross Pay Increase</i>			
	8. Possible Questionable Employees/Payments – <i>Large Salary Increase</i>			
	9. Possible Questionable Employees/Payments – <i>Large Portion of Gross Pay in Stipends</i>			
	10. Possible Questionable Employees/Payments – <i>Large Portion of Gross Pay in Overtime</i>			
Vendor Disbursements	11. Possible Questionable Payments – <i>Invoices Paid in Excess of Purchase Order</i>	8,058	50	<ol style="list-style-type: none"> Per discussion with the Assistant Business Administrator, the original purchase order amounts were set based on the budget or estimates for the expense. The payments may exceed the original purchase order according to the increase in usage of electricity, water, increase in the number of special education students, and increase in the number of teachers or staff. POs are adjusted when the increase is required. Per review of the adjusted POs, overpayment amount from the adjusted PO is not material.
	12. Possible Questionable Payments – <i>Invoice date prior to Purchase Order date</i>	N/A	N/A	Data was not available in the usable report format. As such, this analysis could not be performed.
	13. Possible Questionable Vendors – <i>Post Office Mail Drop Box Addresses</i>	12	10	<ol style="list-style-type: none"> All vendors are listed as active on the vendor master file. We were able to confirm the mailing address to current invoices for six of the vendors. There were no business registration certificates on file.

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 conducted 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 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 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 consider preparing a corrective action plan that appropriately addresses each observation and recommendation.

Section	Area	Timing		Potential Risk		
		Long Term	Short Term	High	Med	Low
Inventory/ Fixed Assets 7 observations 1 long term 6 short term 4 high risk 3 medium risk	Standard Operating Procedures		√	√		
	Insufficient Tracking and Documentation		√	√		
	Formal Ordering Process	√			√	
	Delay Between Purchase and Tagging of Fixed Assets		√		√	
	No Physical Verification of Assets		√	√		
	No Documented Policy for the Disposition of Assets		√	√		
	Evidence of Receipt Not Consistent		√		√	
Facilities Management 2 observations 2 short term 2 medium risk	Work Orders Require Verification		√		√	
	No System/Process for Tracking Inventory		√		√	
Purchasing/ Accounts Payable 8 observations 8 short term 6 high risk 2 medium risk	Standard Operating Procedures		√		√	
	Edu-Met System Access Review		√	√		

Section	Area	Timing		Potential Risk		
		Long Term	Short Term	High	Med	Low
	PR Account Code Changes Not Documented		√	√		
	Segregation of Duties		√	√		
	Insufficient Maintenance/Review of Vendor Information		√		√	
	Manual Amendments to Purchase Orders		√	√		
	Controls to Prevent Processing Duplicate Invoices		√	√		
	Closing POs Requires Approval		√	√		
Payroll/Human Resources 4 observations 4 short term 3 high risk 1 low risk	Segregation of Duties		√	√		
	Payroll System Exception Reports Not Reviewed		√	√		
	Time and Attendance System Overrides Should Be Monitored		√	√		
	Treasurer's Reconciliation Not Evidenced		√			√
General Operations/ Accounting 3 observations 3 short term 2 high risk 1 medium risk	Policies and Procedures		√		√	
	Segregation of Duties		√	√		
	No Independent Review of Journal Entries		√	√		
Food Services 1 observations 1 short term 1 high risk	Standard Operating Procedures		√	√		

Section	Area	Timing		Potential Risk		
		Long Term	Short Term	High	Med	Low
Technology 6 observations 6 short term 4 high risk 2 medium risk	Standard Operating Procedures		√		√	
	Unique Network Logins Not Utilized By Students		√		√	
	Password Requirements for Network and Key Applications should be Secured		√	√		
	Evidence of Creation, Modification, or Deletion of User Accounts on the Network and Applications Not Maintained		√	√		
	Evidence of User Accounts and Segregation of Duties Not Maintained		√	√		
	IT Issues Not Formally Documented		√	√		





Project Overview

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

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

Project Planning

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

Department Kickoff Meeting – During the kickoff meeting, we:

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

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

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

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

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

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

Information Gathering and Analysis

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

District Entrance Conference – We conducted an entrance conference with the Assistant Business Administrator. This meeting set the tone for the audit and established a project schedule within the framework of management's 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 Procedure Manuals
- Fixed Asset Listings
- Employee Manual and Handbook
- School Board Minutes
- Audited Financial Statements
- Professional Services Contracts

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

Structured Interviews – Approximately 16 interviews were conducted with District employees responsible for supervising the business processes included in the scope of our audit. The interviews followed a structured agenda, but also allowed for open-ended discussion. KPMG conducted interviews with the following key process owners:

District Personnel Interviewed	
Superintendent	Supervisor of Facility Management
Assistant Superintendent	Grants Account Manager
Business Administrator	Assistant Business Administrator (ABA)
Director of Human Resources	Supervisor of Food Services
Director of Purchasing	Director of Operational Technology
Payroll Specialist	Supervisor of Transportation
Accounts Payable Manager – ABA	Executive Secretary for Business Office
Accounting Manager for General Fund – ABA	

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

13 Point Analysis – Electronic data encompassing 100 percent of payroll transactions and vendor disbursements for the period July 1, 2004 through June 30, 2006 was requested from the District. Through a series of queries, we identified outliers for focused follow-up and testing and attempted to further determine and document the reason for the outlier. A number of queries originally anticipated could not be completed as the District was unable to provide electronic data in the format required.

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

- Appears Reasonable
- Discretionary
- Inconclusive

Certified Staff Review – We selected a sample of teaching and nonteaching certified staff throughout the District from Form C completed by the District. The sample selected represented a cross section of school locations and job functions. We visited school locations and met with selected staff to confirm that the building

administrator correctly identified the job functions of the certified staff employed by the District and to assess if certified staff were performing the job function for which he or 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 as discretionary or inconclusive with District management. The District was then provided an opportunity to provide additional supporting documentation. We also met with the Department to discuss preliminary observations and project status throughout the duration of the fieldwork.
- **Draft Report** – We prepared a preliminary report to communicate the results of the fieldwork performed and shared this with the District and the Department.
- **Final Report** – Based upon the agreed process, results, and outcome of discussions with the District and the Department, the project team finalized and issued this report to the Department.

Organization of the Report

The remainder of this report is organized as follows:

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

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



Historical Expenditure Analysis





Historical Expenditure Analysis

Overview

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

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

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

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

Description of Data Review Process

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

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

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

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

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

Description of Normalization and Quality Assurance

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

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

AP Data

- Summing total check amounts
- Summing payment amounts from purchase order file (if available)
- Distinct 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 was compared to the District's original data for accuracy.

Accounts Payable/Purchase Order Files

- The purchase order summary file provided purchase order amounts and purchase order adjusted amount fields. In addition, for any given purchase order there may have been multiple purchase order dates. To compute the purchase order original amount and the adjusted amount, we considered the earliest date to be the original amount and any subsequent dates to represent adjustments to the original purchase order.

For example, if a purchase order had two different dates of July 1, 2005 and September 1, 2005, the original amount was calculated by summing up the values in the original amount column that corresponded to the July 1, 2005 date.

- KPMG identified purchase orders that did not comply with expected rules related to rolling over outstanding amounts to a new fiscal year. These transactions were identified and produced as a separate report

HR and Payroll

- As KPMG did not receive payroll files in an acceptable data file, the audit procedures that had been contemplated to be performed on this data could not be completed.

Purchase Order Review

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

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

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

Account Subgroup	Number of Purchase Orders/ Transactions	Total Expenditure Amount	Number of Transactions Selected for Testwork	Dollar Value of Sample Selected
Subgroup Analysis <i>(Total for Subgroups 1–6 Presented Below)</i>	2,343	\$73,148,644	750	\$39,108,210
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	1,076	\$4,511,959	380	\$3,247,957
2. Noninstructional Miscellaneous Purchases	330	\$66,173,849	114	\$34,411,730
3. Noninstructional Supplies and Materials	781	\$777,141	170	\$414,785
4. Regular Instructional Purchased Professional Educational Services	–	–	–	–
5. School-Sponsored Athletic Supplies and Materials	113	\$130,338	64	\$102,284
6. Capital Outlay	43	\$1,555,357	22	\$931,454
Statistical Sample of Remaining Accounts	7,433	\$132,700,771	314	\$15,652,872
Total PO Review	9,776	\$205,849,415	1,064	\$54,761,082

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

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

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

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

Account Type	Appears Reasonable		Discretionary		Inconclusive	
	Number of POs/ Transactions	Dollar Value	Number of POs/ Transactions	Dollar Value	Number of POs/ Transactions	Dollar Value
Subgroup Analysis <i>(Total for Subgroups 1–6 Presented Below)</i>	577	\$37,392,706	80	\$844,267	93	\$871,237
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	311	\$2,045,744	36	\$688,549	33	\$513,664
2. Noninstructional Miscellaneous Purchases	74	\$34,320,160	18	\$29,649	22	\$61,921
3. Noninstructional Supplies and Materials	119	\$272,102	21	\$88,151	30	\$54,532
4. Regular Instructional Purchased Professional Educational Services	–	–	–	–	–	–
5. School-Sponsored Athletic Supplies and Materials	53	\$79,590	4	\$5,332	7	\$17,362
6. Capital Outlay	20	\$675,110	1	\$32,586	1	\$223,758
Statistical Sample of Remaining Accounts	205	\$13,861,430	3	\$1,975	106	\$1,789,467
Total PO Review	782	\$51,254,136	83	\$846,242	199	\$2,660,704

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

- *Sports and Athletic Activities* – includes any expenses related to athletics, activity clubs, trips, the prom, student fundraisers, flowers, awards, and any other items paid for by the District that benefit students but either lack supporting documentation, appeared excessive in nature, or related to expenditures that did not provide educational enrichment. In summary, we identified four transactions with a total dollar value of \$5,347 that were discretionary and nine transactions with a total dollar value of \$12,502 that were inconclusive. For example:
 - \$4,427 for baseball/softball equipment
 - \$922 for State Wrestling Tournament in Atlantic City
 - \$582 for miscellaneous gym equipment for TJMS: volleyballs, hockey pucks, game cones, etc.
 - \$1,289 on athletic tape, J wrap, guaze, tongue depressors, ice bags, hot and cold packs, and Ace bandages for GHS
 - \$3,828 for soccer equipment
 - \$1,570 for tennis and volley balls
 - \$3,369 for Boys and Girls Soccer 2004 uniform: 100 shorts @ \$14.88 each, 100 shin guards @ \$7.44 each; 12 soccer balls @ 49.88 each, 6 soccer scorebooks @ \$9.99 each, 120 soccer hose @ 3.99 each – GHS.
 - \$1,863 for athletic award jackets – Fall 2005, 11 @ \$168 each
- *Technology* – includes desktops/laptops, networking equipment, software, PDAs, copy machines, and digital cameras. In summary, we identified two transactions with a dollar value of \$10,542 that were inconclusive. For example:
 - \$1,818 for phone/modem cables, desktop switch, other miscellaneous items
 - \$8,724 for lease payments for school year 2004–2005 for Savin Digital Copier with accessories for School # 6
- *Facilities and Maintenance* – includes expenses related to construction both inside and outside of the buildings, upkeep, and operation of the buildings. Examples of facilities and maintenance items include installation of lockers, upkeep on heaters and air conditioners, landscaping, and utility bills (including phone) that either lack supporting documentation or appeared excessive in nature. In summary, we identified two transactions with a dollar value of \$3,175 that were discretionary and two transactions with a dollar value of \$12,508 that were inconclusive. For example:
 - \$1,200 for burglar alarm systems for the Middle School and BOE office
 - \$1,975 for a Garfield networking project Sch#4 Washington Irving School
 - \$408 for 2004–2005 hardware for bathroom dividers – parts and installation

- \$12,100 for duplicator maintenance base
- *Textbooks and Other Instruction Related Expenditures* – include items such as textbooks, magazine subscriptions, library books, videos, and DVD's that either lack supporting documentation or appeared excessive in nature. In summary, we identified four transactions with a dollar value of \$3,866 that were discretionary. For example:
 - \$710 for the cost of adding two pages to June 05 yearbook for GHS and Board Administration
 - \$717 for high school special education teacher, math teacher, pre-K substitute teacher aides, and part-time PM teacher aides
 - \$939 for 2005–2006 Yearbook (eight books)
- *Meals and Entertainment* – includes any meals not related to activities that would fall under Expenditures for Students or Workshops and Training, trips for leisure activities, such as bowling or skiing, and tickets to sporting events. In summary, we identified one transaction with a dollar value of \$672 that was discretionary and four transactions with a dollar value of \$2,767 that were inconclusive. For example:
 - \$657 for new teacher luncheon – August 25, 2005 hot and cold buffet for 60 people
 - \$897 for new teacher luncheon – food and drinks for 60 people
 - \$613 for refreshments for High school and Middle School for In Service Day, October 11, 2004 – 175 people @ \$3.50/person
 - \$600 for refreshments for 8th grade orientation program on November 30, 2004 – 150 people.
 - \$672 for State education meetings breakfast/lunch/snack on March 27–31, 2006
- *Workshops and Training* – includes items such as registration fees for workshops and training, and any mileage or meal reimbursements incurred as a result of the event that either lack supporting documentation (such as state approval for out-of-state workshops) or appeared excessive in nature. In summary, we identified eight transactions with a dollar value of \$7,805 that were inconclusive. For example:
 - \$404 for traveling expenses with no documentation
 - \$1,437 for reimbursement of travel expenses to Board President, for attending NJSBA Workshop in Atlantic City. Covers tolls, hotel for three nights, taxi, meals for three days and board dinner
 - \$587 for North American Association of Educational Negotiators Annual Conference, March 12–15, 2006, Clearwater, Florida – BA, in accordance with contract. Lodging four nights @ \$203.84 (shared room), transportation – \$72, meals – \$76.89, gratuities (total) – \$30.50

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

Area	No. of Instances
Missing Proper Approvals – Either a Purchase Requisition, Vendor Invoice, or Purchase Order was not provided for review; the amount paid against the PO exceeded the original PO amount; the PO date was after the invoice or payment date; or manual changes were made to the PO without support of an additional approval.	6
Improperly Coded – The transaction was coded to an incorrect Account Code.	17

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

13 Point Analysis

Although contemplated in the RFQ, we were unable to review both salary disbursements and nonsalary disbursements for 2004–2005 and 2005–2006 to identify specific anomalies or irregularities. Since the District was unable to provide payroll and certain PO data in the appropriate format, we were unable to perform routines to identify potential anomalies or irregularities in accordance with the following description:

Payroll

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

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

Vendor Disbursements

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.

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

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.
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.

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
11	Payments that exceed the original purchase order amount	<p>We noted 50 sample payments out of the population of 8,058 payments, totaling \$850,691.77 in excess of the original purchase order amount. The breakdown is as follows:</p> <ul style="list-style-type: none"> – 9 purchases made where the payment amount exceeded the original purchase order amount by less than 5% totaling \$157,537.80 in excess – 14 purchases made where the payment amount exceeded the original purchase order amount by between 5% and 10% totaling \$55,988.72 in excess – 6 purchases made where the payment amount exceeded the original purchase order amount by between 10% and 25% totaling \$10,153.42 in excess • 21 purchases made where the payment amount exceeded the original purchase order amount by greater than 25% totaling \$627,011.83 in excess 	<ul style="list-style-type: none"> • Ascertained through interview of the purchasing and accounts payable personnel why certain disbursements would be processed in excess of the PO. • Inquired as to why new POs are not issued when an increase is required. • Selected a sample 50 from the listing of disbursements that exceeded the PO amount. • For each sample item, the engagement team: <ul style="list-style-type: none"> – Traced and agreed the disbursement to supporting documentation (e.g., contract, vendor invoice, purchase requisition, etc.) to assess if the disbursement was properly approved and processed – Noted if the increased amount caused the purchase to exceed a bid or quote threshold. 	<p>Per discussion with Assistant Business Administrator, the original purchase order amounts were set based on the budget or estimates for the expense.</p> <ul style="list-style-type: none"> • Eight of the 50 samples related to tuition charges for special education children and pre-K. The nature of this expense is dependent on a fluctuating enrollment and the specific needs of the students. • Four of the samples related to health benefits. <p>We recommend that a formal policy defining criteria and dollar threshold for adjusted POs should be instituted and communicated. Additionally, an edit/charge report listing all payments in excess of the approved PO amount should be generated and reviewed periodically.</p>
13	Vendors paid at known mail drops (e.g., P.O. Box, commercial mail receiving agencies, etc.).	We noted 12 vendors that receive payment at known mail-drop locations.	<ul style="list-style-type: none"> • Selected a sample of 10 vendors who receive payment at mail-drop locations. • Traced and agreed a disbursement to supporting documentation (e.g., contract, vendor invoice, etc.). • Requested business certification forms for the vendor to confirm the address. • Requested evidence that the vendor was included within the vendor master file. 	<ol style="list-style-type: none"> 1. All vendors are listed as active on the vendor master file. 2. We were able to confirm the mailing address to current invoices for six of the vendors. 3. There were no business registration certificates on file. <p>Business certificates should be requested of vendors, when available.</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 or 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 66 certified teachers and 34 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	41
	Middle School	9
	High School	16
Nonteaching Certified Staff	Principals	6
	Guidance Counselors	7
	Supervisors	1
	Department Chair	2
	Other	18

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, all of the employees reviewed were performing the job function identified by the District.



Assessment of Internal Controls





Assessment of Internal Controls

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

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

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

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

Inventory

Overview

School districts in New Jersey are required to record and monitor assets in accordance with GAAP and GASB 34. These standards require assets to be recorded at cost and depreciated periodically. The District uses the Double-Declining Balance depreciation method for property placed in service after 1986. The recording and monitoring of assets in the District has been outsourced to external consultants.

All items with a threshold value greater than \$2,000 are capitalized. The District does not have a centralized warehouse, and items are ordered based on individual requirements by submission of a purchase requisition.

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

- Receiving Assets
- Tagging Assets
- Recording Assets
- Fixed Assets Verification
- Disposing Assets

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

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

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

- The receiving (pink) copy of the PO is signed by the Principal or Secretary or the requestor upon receipt of the items.
- Fixed assets greater than the threshold value of \$2,000 are tagged.
- Consultants submit a report to the District ABA for fixed assets inventory list, schedule of land and building, accumulated depreciation, and additions annually.
- The asset disposal list is approved by the Superintendent and by the Board.
- The vendor provides the Director of Facilities a manifest of items disposed.

Summary of Observations and Recommendations

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

Standard Operating Procedures

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 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.

Insufficient Tracking and Documentation

It is good business practice to track and record fixed assets and inventory in a timely manner. Based on our review, we noted that the District does not have a centralized warehouse and there is no inventory tracking process/system, thereby increasing the risk of fraud and error. During our review, we noted that the process of generating "Receiving Reports" is not used for receipt of items. A signed copy of the "Receiving Copy" of the PO serves as the receiving report.

The District should consider implementing a formal inventory/fixed asset tracking system to help ensure appropriate receipt, maintenance, disposal, and overall record keeping.

Formal Ordering Process

It is good business practice for a Purchasing Department to monitor its inventory. We noted that the District did not have a process to monitor the reasonableness of the

purchases of general supplies. Items are ordered based on an individual's requirements and not on inventory levels.

Without a formal process to monitor purchases of general supplies, there is an increased risk that inappropriate or unnecessary purchases are made but not detected.

We recommend that the District develop a process to monitor the purchases of general supplies. Specifically, this process should be able to gage each school's actual use of supplies and inventory levels to determine whether purchases are necessary. The District should consider the feasibility of implementing an inventory system to track purchases and inventory. This type of system will enhance the Purchasing Department's ability to monitor and track inventory levels and assist them in determining the reasonableness of each schools request for subsequent purchases.

Delay Between Purchase and Tagging of Fixed Assets

It is good business practice to record fixed assets at the time of purchase. During our review, we noted that there may be a considerable delay between purchase of an asset and tagging, thereby increasing the risk of theft and asset misappropriation.

We recommend that the assets be tagged at the time of receipt to alleviate the risk of theft and asset misappropriation.

No Physical Verification of Assets

We noted that the District does not conduct periodic physical inventory counts. Failing to properly perform period physical counts increases the risk of misappropriation of the District's assets.

We recommend that periodic counts of fixed assets/inventory are performed on an annual basis, at a minimum, to confirm that assets are physically available in the District and match fixed asset/inventory lists as appropriate.

No Documented Policy for the Disposition of Assets

It is good business practice to implement documented policies for the disposition of assets. We noted that the District has not developed policies for the disposition of District property that provide for the review of the continued usefulness of all property in conjunction with the periodic inventory of property; the recommendation for Board designation of property for sale, donation, or discard; and the disposition of property in a fair and open manner consistent with the public interest and applicable laws. Upon review of the asset disposal list, we could not identify evidence of approval by the Superintendent.

The District should develop and implement policies for the proper disposition of District property that includes appropriate approval by the Superintendent and notification to the Board.

Evidence of Receipt Not Consistent

Common business practice indicates that supporting documents should be maintained for all purchase as an audit trail. We noted that out of four fixed assets POs selected for testing to verify that the receiving (pink) copy of the PO is signed by the requestor upon receipt of the items, one PO was missing a receiving (pink) copy.

We recommend the District enforce the existing policy.

Facilities Management

Overview

The Facilities Management Department is responsible for routine maintenance of all the District's buildings and grounds, infrastructure and equipment, including 11 schools, athletic fields, sport facilities, and school transportation vehicles. The Director of Facilities is responsible for overseeing and organizing all work of a custodial and maintenance nature as well as any construction plans and projects performed within the school system.

The Facilities Management Processes at the District consist of two primary areas: maintenance and custodial. In order to complete the tasks for each area, the District employs a Director of Facilities, an Assistant Director of Facilities, a Maintenance Supervisor, a Stock Clerk, a Maintenance Facilitator Expediter, a Secretary, 35 custodians, 10 maintenance workers, 7 security personnel, 2 bus drivers, and a Bus Aide. All custodian and maintenance personnel are covered under a Collective Bargaining Agreement.

The District is responsible for the maintenance and upkeep of each of the 11 school buildings, which comprises approximately 438,000 interior square feet.

The Department has four buses, six maintenance trucks, and other machinery and equipment, including lawn mowers and other multipurpose vehicles necessary for performing maintenance work.

As part of our procedures we developed a high-level understanding of the facilities management process, which includes the following subprocesses:

- Facilities Budget
- Insurance Coverage
- Routine Maintenance
- Overtime Approval

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 facilities management:

- 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 work orders exceeding \$29,000 require approval of the Director of Facilities and the Business Administrator
- Any work in excess of \$29,000 has to be placed for a formal bid.
- Before the purchase order is generated, the approved purchase requisition is sent to the Business Office for the Business Administrator and the Superintendent approval.
- When supplies/materials are delivered, depending on the nature of the supplies, the person in charge will check the items against the original order sheet to ensure that the quantities ordered and the amount billed are accurate and will sign the PO.
- Appropriate records, including necessary approvals, for overtime are maintained and reviewed by a supervisor regularly.

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.

Work Orders Require Verification

Work orders should be reviewed and verified after being entered into the system. We noted that the Facilities Management Director does not verify every work order entered by schools into the SchoolDude system, which is used to track maintenance requests.

Without proper approvals, there is an increased risk that maintenance/repairs are either not performed or satisfactorily completed.

The Facilities Management Director should review every work order entered by schools into the SchoolDude system to ensure that appropriate maintenance personnel and hours are assigned to complete a job.

No System/Process for Tracking Inventory

It is common business practice to track and record inventory in a timely manner. During our review, we noted that there is no system/process in place for tracking inventory related to facilities, whether it be maintenance or custodial.

Supply orders are manually tracked by the Maintenance Supervisor for the maintenance-related supplies and equipment and the Stock Clerk for the cleaning/janitorial supplies.

The District should generate and review inventory reports periodically.

Purchasing/Accounts Payable

Overview

The Purchasing and Accounts Payable function at the District is handled by the ABA who reports to the Business Administrator (BA). The Purchasing and Accounts Payable function is responsible for the purchasing of goods and services and processing payments. The District utilizes the Edu-Met system to create purchase orders (POs), which is integrated with Accounts Payable.

AP processes payments once a month, with the check run completed by the ABA. The ABA on a monthly basis runs a report in Edu-Met for POs open for more than 120 days and contacts the respective requestor to ascertain why the PO is open. Accordingly, the PO is kept open or is closed in the system. On a yearly basis (at year end), the ABA reviews all open POs and closes POs that are open for more than six months.

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

- Purchase Requisitions
- Purchase Orders
- Competitive Bids
- Vendor Master File
- Budget Transfer
- Processing Payment
- Tracking and Monitoring

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

- 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 check register is reviewed and approved by the Board for check payment.
- The ABA runs a monthly report in Edu-Met for purchase orders (PO) open for more than 120 days and investigates the reason for the open PO.
- The purchase requisition form is electronically approved by the ABA.
- Purchases/services greater than \$29,000 follow the formal bid process.

Summary of Observations and Recommendations

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

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 District document SOPs for 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.

Edu-Met System Access Review

System access granted to individuals should be reviewed on a regular basis to help ensure proper use of the system and potentially prevent inappropriate behavior. During our review, we noted that specific access is given within Edu-Met to enter and approve purchase requisitions; however, there is no formal review to ensure that access is restricted to appropriate individuals.

The District should consider implementing a formal process to review access on a regular basis to ensure individuals are able to complete their job functions and others are restricted as appropriate.

PR Account Code Changes Not Documented

Management authorization should be documented and properly maintained to evidence appropriate approvals. During our review, we noted that changes in account code on the Purchase Requisition by the ABA are based on verbal authorization.

We recommend that changes in account code on the Purchase Requisition by the ABA should be based on documented approval and not on verbal authorization.

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.

During our review, we noted that one individual (BA/ABA) has the ability to create/approve purchase requisitions, create/approve purchase orders, make changes to the Vendor Master file, and process/approve payments. Both the BA and ABA have duplicate authorization; however, the BA authorizes the ABA to approve POs and subsequent payment.

The District should consider separating the performance of activities throughout the process among different individuals.

Insufficient Maintenance/Review of Vendor Information

A review of the District's vendor list should be performed on a periodic basis to identify and remove inactive vendors. We noted that no independent review of the Vendor Master is performed for additions, deletions, or changes. In addition, it was noted that background checks or any due diligence for vendors is not completed.

The District should consider regular review of vendor information to help ensure they are doing business with valid organizations.

Manual Amendments to Purchase Orders

Manual processes present an increased risk of errors or irregularities. We noted that the ABA has the ability to manually amend the PO amount in the system to match the invoice amount for processing payments/PO.

The District should consider restricting the ABA's access to prevent her from modifying the PO to match the invoice or implementing a review to determine if changes that occurred were appropriate.

Controls to Prevent Processing Duplicate Invoices

Certain controls can be established to help avoid duplicate processing of invoices. During our review, we noted that controls did not exist to help identify duplicate invoices before processing payments. The Edu-Met system will allow a user to enter the same invoice for multiple payments. We also noted the District does not indicate anywhere on the hard copy invoice that it was processed or paid.

The District should consider implementing controls to prevent duplicate invoices from getting paid or implement a review process to identify any duplicate invoice processing that may have occurred.

Closing POs Requires Approval

ABA does not obtain approvals prior to closing POs at the end of the fiscal year.

The ABA should obtain the BA's approval to close POs prior to the fiscal year end.

Human Resources/Payroll

Overview

Human Resources (HR) is managed by the Superintendent, Business Administrator, Administrative Assistant, and Director of Facilities. HR is responsible for hiring, terminations, personnel file maintenance, and attendance reporting for staff members within the District. The Payroll Department (Payroll) consists of one Payroll Manager who reports directly to the School Business Administrator. Payroll works directly with HR and is responsible for processing the semimonthly payroll for all employees within the District. Additions, changes, and terminations are updated in Edu-Met by HR. HR also communicates the information to the Payroll Department, who then updates the Action Data Services system (third-party). The District utilizes the Edu-Met system and Action Data Services to process payroll information. Check runs are completed twice a month, at the middle and end of the month. Approximately 600 checks are processed each pay cycle.

As part of our procedures we developed a high-level understanding of the Human Resource/Payroll process, which includes the following subprocesses:

- Hiring Staff
- Attendance tracking
- Payroll Processing
- Employee Benefits
- Buy-Backs.

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

- Data elements contained in Edu-Met and personnel files are accurate and approved by the board via board resolution.
- Overtime payment from the payroll system matches approved overtime forms and are calculated accurately.
- Update of termination in ADS payroll system is supported by termination letter and approved in the board resolution; no further payments are made to terminated employees after the last pay date.

- Termination in ADS payroll system is supported by resignation/retirement letter and a signed separation form.
- Evidence of reconciliation between payroll reports, the treasurer's report, and Board report are completed by the Treasurer.

Summary of Observations and Recommendations

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

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.

We noted that there is no independent review of changes to Edu-Met and ADS Payroll system to verify that new hire additions, terminations, and changes to salary data are updated accurately. The HR benefits clerk and Payroll Manager check their own data entry into Edu-Met and ADS payroll system, respectively.

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

We recommend that the District consider implementing an independent review of changes to Edu-Met and ADS Payroll system to verify that new hire additions, terminations and changes to salary data are updated accurately.

Payroll System Exception Reports Not Reviewed

Exception reports (i.e., list of new hires and terminations and other changes) from Edu-Met and ADS payroll system are not generated and reviewed to check that they are complete.

The District should consider printing and reviewing exception reports on a regular basis to help ensure proper payroll processing, and follow up as appropriate with any irregularities or inaccurate information. Without this review, District Management cannot be sure the processing of payroll is appropriate.

Time and Attendance System Override Should Be Monitored

The Business Administrator has access to override the time and attendance system. Although this access is necessary at times, any changes to the information should be documented with a reason and signed by the BA. Such documentation should then be reviewed or monitored to help ensure changes were appropriate.

The District may consider reporting this information at regular intervals or establishing a threshold that triggers an exception report to the Superintendent or the Board as appropriate. This would enable the District to feel comfortable that the time and attendance process maintains its integrity.

Treasurer's Reconciliation Not Evidenced

Any reconciliation performed by the Treasurer of School Moneys should be adequately documented. We noted that the reconciliation performed between the payroll report, the cash amount in the treasurer's report (A149) and the Board report (A148) is not evidenced.

The District should retain a copy of the reconciliation report performed by the Treasurer to help ensure it is completed timely and no irregularities exist.

General Operations/Accounting/Student Activities

Overview

This section, General Operations/Accounting, encompasses Accounting, Student Activities, Grants Management, and Budget functions at the District. Various individuals are responsible for this area. The Business Administrator is responsible for handling the budget. The ABAs responsible for performing all accounting functions. The English as a Second Language, Bilingual, Basic Skills Improvement Program (EBB Office) Supervisor is responsible for handling the No Child Left Behind (NCLB) grant money, and the Child Study Team (CST) Supervisor is responsible for handling the Individuals with Disabilities Education Act (IDEA) grant money.

As part of our procedures, we developed a high-level understanding of the following key subprocesses:

- Budget
- Cash Receipts
- Posting journal entries
- Posting journal entries to prior periods
- Adjustments to journal entries
- Bank Reconciliation
- Reports
- Student Activities
- Grants management

We identified key controls 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:

- 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:

- Procedures are documented in policy/procedure manuals.
- Budget is approved by board.
- Bank reconciliations are performed timely.
- The Treasurer of School Monies report is approved by the Board.

Summary of Observations and Recommendations

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

Policies and Procedures

The District has no policies and/or procedures in place related to revenue recognition, monitoring receivables, and cash collections outside of the regulations documented in the uniform Chart of Accounts Handbook for New Jersey Public School Districts.

The District should consider implementing policies and procedures in place related to revenue recognition, monitoring receivables, and cash collections to help ensure these tasks are executed consistently and appropriately.

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. We noted that the same person who records the cash receipts is also responsible for making deposits.

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

We recommend that the District consider separating the recording of cash receipts and making deposits among two people.

No Independent Review of Journal Entries

Journal entries posted to the system should undergo some level of review to help ensure accuracy and appropriateness. We noted that there is no review of journal entries after they are input in the system.

Without evidence of formal review, there is no assurance that entries were properly approved and performed completely and accurately.

The District should consider implementing an independent review of journal entries after they are entered in the system.

Food Services

Overview

As part of our procedures, we developed a high-level understanding of the Food Services process. The District outsources its food services to Maschio's Food Services, Inc., which has been serving the District for over eight years. The vendor was selected through a formal bid process with the contract being renewed and approved on an annual basis by the Board. A Request for Proposal (RFP) is issued for these services every three years. The Food Services Department serves 11 schools in the District and is responsible for all food ordering. Food Services prepares approximately 96,800 breakfasts and 395,200 lunches per school year.

According to the contract with Maschio's Food Services, Inc., Maschio's is responsible for ordering all supplies, including food, paper, groceries, and other food products necessary for operation. Maschio's then bills the District for all operating expenses related to running the food service operation. The operating expenses are then entered by the Assistant BA into the Edu-Met system and submitted to the Business Administrator for approval. The Board, upon the recommendation of the Business Administrator/Board Secretary, approves the monthly disbursements from the Cafeteria Account by resolution.

We identified key controls within the food services process based on interviews with business process owners. We considered the following for testing as a cross-sectional representation of key controls:

- 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 reconciliation is performed to compare the totals entered into the system against supporting documentation to ensure that all numbers recorded are accurate.
- Prior to issuing a check to Maschio's, the Business Administrator and the Board review and approve all submitted invoices.
- The Determining Official/Alternate Certifier performs an on-site review twice a year for the after school snack program and once a year for the lunch program as required by the State to ensure that student counts per meal are appropriate.

Summary of Observations and Recommendations

Below 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.

Standard Operating Procedures

Standard Operating Procedures (SOP) are not documented for food services. Without documented SOP there is an increased risk that activities may not be performed as intended.

Although this function is outsourced, the District should still establish written policies and procedures that address how the contract with the vendor is monitored, who at the District is responsible for managing the vendor, and perhaps establish an evaluation process to consider vendor performance.

Transportation

Overview

As part of our procedures, we developed a high-level understanding of the Transportation process.

Given the existence of a public transportation infrastructure in the District, which is sufficient to meet the needs of most students, the District is not required to provide transportation for all students. The Transportation Department (Transportation) is, however, responsible for providing transportation to approximately 385 Special Education students. In addition, transportation is provided for all approved athletic and field trips. To accommodate the transportation needs of all Special Education students within the District, Transportation owns three 54-passenger buses, and one 24-passenger bus with the wheel chair lift. The Transportation Department consists of the Supervisor of Transportation, who also serves as a Bus Driver, two Bus Drivers, two Custodians/Bus Drivers, who only service sporting events, and one full-time Bus Aide.

The District is a part of the South Bergen Jointure Commission (SBJC), a state approved Coordinating Transportation Services Agency (CTSA). The transportation is coordinated and/or arranged for Special Education school children and is coordinated to maximize the vehicles used on each route, including approved athletic and field trips. The South Bergen Jointure Commission is also responsible for coordinating all outside transportation and routes contracts.

The Child Study Team serves as a liaison between the SBJC and the Board and is accountable for submitting a list of all Special Education Students eligible for transportation to the Business Office for the Business Administrator's approval. Upon the Business Administrator's review and approval, the list is submitted to the SBJC who determines and coordinates the bus routes accordingly.

Based on interviews with District officials, it appears that because bus contracts are handled exclusively by the SBJC, the District control over these expenditures rests with the normal AP review of appropriately approved invoices and supporting District documentation.

Technology

Overview

The Information Technology (IT) Department consists of one employee (IT Supervisor) to facilitate the technology environment at the District. There were three employees in the IT group until May 2006; however, due to budgetary restrictions the staff was reduced.

The IT Supervisor is responsible for approximately 2,000 computers that are deployed across the District, along with e-mail, Telephone, LAN, Applications, Infrastructure, e-mail servers, security systems, and spam monitoring systems. The key applications within the environment are:

- **Edu-Met** – This is the District’s financial management system and Human Resources system that is being used by Human Resources and Accounting divisions. This application covers the functions of accounts payable, accounts receivable, general ledger, purchase order management, inventory, and human resources. It is hosted in-house at Garfield and there are approximately 100 users on this system. This is a packaged system that is supported by an external vendor.
- **StarBase Student Information System** – This is the District’s student tracking database system that is used by school administration staff. This application covers the function of student records, grades, discipline, health, schedules, and attendance. There are approximately 100 users on this system and it is hosted in house at Garfield. The application is packaged and support is provided by a third-party vendor.
- **ED Solutions** – This is a Web-based elementary school application that is being used to track elementary school students. There are approximately 250 users on this application, and it is supported by a third-party vendor.
- **Project Special** – This is the District’s Special Education tracking system. It is used to track students enrolled in the Special Education program. There are approximately 30 users on this system. This is a packaged application and is supported by an external vendor.
- **Action Data, Payroll** – This is the District’s payroll application system. It is used to track payroll for all the faculty and staff members at the Garfield District. There are approximately five user accounts on this system. Action Data is a packaged application which is supported by a third-party vendor.
- **SchoolDude** – This is the work order management system that is used by the maintenance department. This system allows maintenance staff to submit and approve work orders. There are approximately 10 users of this application. It is a packaged application and is supported by a third-party vendor.

As part of our procedures, we developed a general understanding of the IT environment and considered whether:

- 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 IT. 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.

Standard Operating Procedures

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

Our discussions with IT management identified that these procedures are not formally documented. Without formal documentation to describe, at a procedural level, how operations are to be performed, there is an increased risk that staff members may perform the same operations in different ways, which may impact the effectiveness of the operations and related controls. Furthermore, the lack of documented procedures may lead to issues should current staff leave the School District.

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

- The process for adding a new user onto the network and applications, including what authorization is required by senior management
- The process for modification of user's accounts on the network and applications, including what authorization is required by senior management
- The process for terminations of user accounts
- The process for performing changes on the key applications
- The process to regularly review the active network and application accounts to verify if the access is appropriate
- The monitoring of the network and applications
- The process to backup the District's data and systems

- The disaster recovery procedures and the plan to regularly test these procedures
- The process to periodically test the backup to ensure that it has been correctly performed

Unique Network Logins Not Utilized by Students

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

Through discussions with management, it was noted that students are given shared accounts to access the network. Without unique network accounts, it is increasingly difficult to trace the actions performed on an account back to the individual who performed the actions.

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

Password Requirements for Network and Key Applications Should be Secured

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

During discussions with IT management, it was determined that users are not required to reset their passwords on a periodic basis, password complexity is not enforced, and password history is not maintained. This is a common theme found on the network as well as administration applications. Without strong password parameters configured in the key applications, there is an increased risk that unauthorized users may obtain access. Given the nature of data contained within the applications, we recommend that the District investigate the use of system-forced password expiration, complexity, and password history for the network and key systems.

Evidence of Creation, Modification, or Deletion of User Accounts on the Network and Applications Are Not Maintained

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 because 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.

During discussions with management, it was determined that evidence of approval for new users created on the network and key applications is not maintained. The IT Supervisor destroys the approval form on creation of the account, since the approval form also contains the account password. Furthermore, evidence of termination

requests is not maintained. Without the retention of approval documents, it is difficult to substantiate the actions of IT staff in the area of access.

We recommend that the process for the creation/modification/termination of user access be redesigned to allow for the retention of the approvals for changes.

Evidence of User Account Reviews and Segregation of Duties Review Are Not Maintained

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

During discussions with IT management, it was determined that periodic reviews for user accounts and access rights are performed every six months for Network and key systems. Although these reviews are performed periodically, there is no documentation that is maintained by management. Without periodic access reviews, terminated users accounts may continue to exist on the network or applications, and users may have access to areas within the application that are not in line with their job functions.

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

IT Issues Not Formally Documented

While issues and incidents occur from time to time and are identified and rectified by the IT team, is not retained log of what caused the incident and the steps taken to fix the problem.

On inquiry of IT management it was noted that a formal procedure for managing IT-related issues and incidents does not exist. IT-related incidents are not formally tracked from initiation through resolution. Without retaining the issues log, management cannot inspect past logs to identify trends or provide an audit trail for review of incidents and issues.

Management should start logging all incidents and track resolution with actions taken. This will enable management to maintain a repository of all issues, and common solutions to handle them.





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

The district response provided on the following pages is presented as it was received.

Appendix A - District Response

This foregoing will serve as the district's response to the audit completed by KPMG received in draft report on July 17, 2007. The date of this response is August 1, 2007, ten business days following its receipt.

Although this audit was conducted at a most inconvenient time due to the many compliance responsibilities that are placed upon Abbott districts, we did our best to work with the audit team of KPMG assigned to Garfield, from April thru June. From the outset of this audit, it was apparent that the staff from KPMG, with the exception of the Team Leader, had little or no public school audit experience. This was problematic for the district. However, the staff of KPMG conducted themselves throughout the audit with the utmost integrity and professionalism.

Executive Summary

Under "*Historical Expenditure Analysis*" for school years 2004/05 and 2005/06, purchase order review, categories Appears Reasonable, Discretionary, and Inconclusive, there are 750 purchase orders identified in this audit as being reviewed; 577 P/Os are classified reasonable (77%); 80 P/Os are classified discretionary (10.6%); and 93 P/Os are classified inconclusive (12.4%).

The district's response calls attention to the 93 purchase orders that are classified as Inconclusive. This response does not address the 93 purchase orders individually, but highlights several groups of purchase orders that deal with like or similar expenditures.

Example: #750, P/O#05-3363 and #283, P/O#06-2345, both to Government Finance Officers Association (GFOA), \$960.00 each. These purchase orders were for the application review by the GFOA to determine if the Garfield Board of Education would qualify for the Certificate of Excellence in Financial Reporting for both the 2003/04 and 2004/05 school years. The Department of Education (DOE) intervened in the Garfield School District during the 2002/03 school year for fiscal irregularities. Following the first year of this Business Administrator's tenure, the district's external auditors determined that we may qualify for such an award. The district did receive this award for both school years, and we received a third award for the 2005/06 school year. The award is not about recognition for the Business Administrator, but for the Board of Education for its efforts in supporting the district's chief administrators in maintaining fiscal integrity. Given the reason for the application over the past three fiscal years, this expenditure could have been classified as reasonable or discretionary, but certainly not inconclusive.

Example: #337, P/O#06-3210, #378, P/O#06-3211, and #375, PO#06-3208, to the Superintendent, Assistant Superintendent, and Business Administrator, respectively, is for travel expenses. The individual contracts of these administrators provide a monthly travel allowance of \$200.00 each. It is a contractual obligation and it does not require documentation, i.e., invoices and/or receipts. The expenditure could have been classified as reasonable or discretionary given the terms of the contract, but certainly not inconclusive.

Example: #565, PO#05-1850, Western Pest Services \$10,567.00 and #339, PO#06-2907, Alliance Pest Control \$2,750.00. These expenditures were for pest services related to grounds keeping at the district's schools. The amounts of these agreements were under the bid threshold and are discretionary on the part of the Business Administrator and Director of Facilities. The district solicits a proposal. Once we accept a proposal, the expenditure is submitted to the Board for approval. Once Board approval is received, a purchase order is issued, and that purchase order is our agreement. These expenditures could have been classified as reasonable or discretionary, but certainly not inconclusive.

Example: #519, PO#05-1412, #520, PO#05-1419, #502, PO#05-1290, and #502, PO#05-1312. These expenditures were for misc office supplies for Garfield High School and School No. 4. Office supplies are considered discretionary purchases, regardless of central office or individual schools. The supplies were purchased through the district's contracted vendor, School Specialty. The district has had a contract with School Specialty for the 2005/06 and 2006/07 school years. Through the RFP process, the district has approved another contract with School Specialty for both the 2007/08 and 2008/09 school years, at the same discount for both years. These expenditures could have been classified as reasonable or discretionary, but certainly not inconclusive.

Example: #642, PO#05-2615, Barnes & Noble, \$1,500.00, for a Summer Program at School No. 7. School expenditures are at the discretion of the principal. These funds were taken from the principal's administrative accounts and not the general school supplies account. Regardless of the books being used by the summer school participants or a specific class is of no account. The expenditure was for the summer program. The expenditure could have been classified as reasonable or discretionary, but certainly not inconclusive.

Example: #698, PO#05-3031, \$600.00; #681, PO#05-2888, \$612.50; #671, PO#05-2791, \$987.00. These expenditures are classified as inconclusive. However, #508, PO#05-1375, \$2,425.00; and #441, PO#06-3810, \$672.00 are classified as discretionary. These purchase orders were for Maschio's Food Services, the district's Food Service Management Company. The district contracts each school year with a provider. Since this Business Administrator's engagement with the district (09/15/2003), the service has been bid twice. Each time Maschio's Food Services was the successful bidder. During the course of the school year, Maschio's Food Services receives a request for catering services. The district does not have a separate contract for catering services. When catering services are requested, Maschio's provides a quote, and the service is either approved or declined. The district's total budget for the 2006/07 school year was \$66,059,200, and a total of \$10,981.25 was

expended for refreshments and food related services, which translates to .016% of the district's total annual budget. These expenditures could have been classified as reasonable or discretionary, but certainly not inconclusive.

We provide the above-listed examples in order to exercise circumspection in its analysis. It would have served the district, as well as the Department of Education, if the auditors had some level of public school audit experience, as it would have precluded the necessity of garrulous responses to these inconclusive classifications.

There were inconclusive responses to athletics and special education expenditures. The district continues to monitor expenditures in both of the above-cited venues. During the 2005/06 school year, the district commissioned an audit by Lerch Vinci & Higgins of the internal accounting procedures of the High School Athletic Department with respect to the financial transactions of the Athletic Account and High School Varsity Club student activity account for the period July 1, 2005 thru January 25, 2006. A corrective action plan was approved by the Board together with the acceptance of the 2005/06, FY Ended June 30, 2006 external audit. The district continues to monitor the High School Athletic Department.

During the 2006/07 school year, the district commissioned another audit by Lerch Vinci & Higgins for the review of student classifications, purchasing procedures, and financial transactions associated with the Child Study Team (CST), for the period July 1, 2006 thru February 2, 2007. We are in the process of developing a corrective action plan that will be submitted to the Board for approval together with the acceptance of the 2006/07 external audit.

For the number of district personnel interviewed, there are 15 positions identified. However, there were ten employees who were interviewed as follows:

- 1) Superintendent of Schools (also manages the H/R function for certificated employees)
- 2) Assistant Superintendent of Schools (manages the district's Facilitators and the Curriculum Supervisor)
- 3) Business Administrator/Board Secretary (also manages the H/R function for non-certificated employees)
- 4) Assistant Business Administrator (manages the General Fund and accounts payable functions)
- 5) Director of Facilities (manages the district's buildings and grounds and supervises the Assistant Director of Facilities)
- 6) Supervisor EBB Office (ESL and Basic Skills), manages the district's NCLB grant

- 7) Technology Coordinator (there is only one employee currently designated to handle the district's technology issues)
- 8) Supervisor of Transportation (serves as a Bus Driver, as well as manages transportation issues and supervises the district's bus drivers)
- 9) Payroll Manager (processes and manages the district's payroll function in conjunction with Action Data Services, the district's payroll provider)
- 10) Administrative Assistant to SBA (services as secretary to SBA, as well as manages the district's health and works' comp benefits)

Inventory/Fixed Assets

The Business Administrator does not agree that the district needs to create another set of SOPs in order to facilitate the recommendations delineated in this report. However, the district does have policies and regulations that have been recently updated (May 2006). The Business Administrator/Board Secretary, in consult with the Superintendent, Assistant Superintendent, and Technology Integration Coordinator will develop a corrective action plan (CAP) that will include a revision and enhancement of the current policies to delineate and document the required activities and related controls. The revised policy and regulations to include tracking and documentation, a formal ordering process, time lines for tagging fixed assets, a physical verification process, and disposition of fixed assets.

Facilities Management

The Business Administrator/Board Secretary, in consult with the Superintendent, Assistant Superintendent, Director of Facilities, and Supervisor of Maintenance and Custodial Services, will review the School Dude System in order to develop a process for tracking maintenance requisitions.

Purchasing/Accounts Payable

The Business Administrator does not agree that the district needs to create another set of SOPs in order to facilitate the recommendations delineated in this report. However, the district does have policies and regulations that have been recently updated (May 2006). The Business Administrator/Board Secretary, and Assistant Business Administrator, in consult with the Superintendent and Assistant Superintendent will develop a corrective action plan (CAP) that will include a revision and enhancement of the current policies to delineate and document the required activities and related controls. The revised policy and regulations to include a process to review access to the district's financial system based on the employee's duties and responsibilities, time lines for the review of vendor information, amendments to purchase orders, and controls to prevent processing of duplicate invoices. The district plans to replace the EduMet System.

Human Resources/Payroll

The district does not have in its Table of Organization a Human Resources Department or Payroll Department. The personnel function is divided into two categories: 1) certificated staff; and 2) non-certificated staff. The certificated staff (professional) is managed by the Superintendent's Office and the non-certificated staff (non-professional) is managed by the Business Office. The district utilizes a provider, Action Data Services, for its payroll function. The district has a Payroll Manager, who works directly with the Action Data Services payroll system.

I do not agree with the observation that there is a lack of segregation of duties. The Superintendent's Office serves as a checks and balances to the Business Office and vice-versa. A corrective action plan will be developed delineating the segregation of duties and recommended procedures for the review of Payroll Exception Reports and Time and Attendance System monitoring.

The Treasurer of School Monies reconciles all district bank statements to the cash summary, which includes payroll. Based on this monthly reconciliation, the Treasurer completes the A149 (Treasurers) Report. The A149 Report is reconciled to the A148 (Board Secretary's) Report by the Business Administrator/Board Secretary and Assistant Business Administrator.

General Operations/Accounting/Student Activities

The Business Administrator does not agree that the district needs to create another set of SOPs in order to facilitate the recommendations delineated in this report. However, the district does have policies and regulations that have been recently updated (May 2006). The Business Administrator/Board Secretary, and Assistant Business Administrator, in consult with the Superintendent and Assistant Superintendent will develop a corrective action plan (CAP) that will include a revision and enhancement of the current policies to delineate and document the required activities and related controls. The revised policy and regulations to include segregation of duties as recommended in this report.

All journal entries posted to the accounting system are entered by the Assistant Business Administrator, upon the advice and recommendation of the district's external auditors (Lerch Vinci & Higgins). Those journal entries are reviewed by the Business Administrator/Board Secretary. Journal entries are never entered into the system by the Business Administrator/Board Secretary only by the Assistant Business Administrator upon the advice and recommendation of the external auditors.

Food Services

The district utilizes a Food Management Service Company to provide its cafeteria services. Since the engagement of this Business Administrator (09/15/2003), the Board of Education solicited bids twice. The district's current provider is Maschio's Food Services. The Business Administrator does not agree that the district needs to create another set of SOPs in order to facilitate the recommendations

delineated in this report. However, the district does have policies and regulations that have been recently updated (May 2006). The Business Administrator/Board Secretary, and Assistant Business Administrator, in consult with the Superintendent, Assistant Superintendent, and Food Services provider will develop a corrective action plan (CAP) that will include a revision and enhancement of the current policies to delineate and document the recommended SOPs.

Transportation

Since the engagement of this Business Administrator/Board Secretary (09/15/2003), the district reviews its transportation needs each school year. Each year the district reduces its reliance upon the SBJC for student transportation services by providing these transportation services in-house.

Technology

This is an area of concern for the district. At this writing, the district has only one Technology Coordinator. Succinctly, this was due to budget constraints. However, the district will be revising its Table of Organization to include a Technology Integration Coordinator, which will be a certificated staff position. The current Technology Coordinator will be reclassified as a Technology Specialist with revised responsibilities. In addition, the district will contract with a Technology Consultant to provide technical services related to the district's fibre optic network and hardware, on a limited basis. The Business Administrator/Board Secretary, and Assistant Business Administrator, in consult with the Superintendent, Assistant Superintendent, and Technology Integration Coordinator will develop a corrective action plan (CAP) that will include policies and procedures that include Segregation of Duties, Unique Network Logins, Password Requirements and Secured Key Applications, Modification and/or Deletions of Identified User Accounts and Key Applications, periodic User Account Reviews, and a Tracking of Related Incidents.

In closing, we extend our appreciation to KPMG for the opportunity to provide a district response to the audit.

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Garfield City School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail							Analysis Performed	Results of Analysis			Garfiled City School District Comments	
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Brief Description	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
1	15000240600/02	05-4778	6/1/2005	WATERWORKS	\$ 1,650.00	\$ 1,650.00	Fish Tank	1 year monthly maintenance contract & set up fee for 90 gallon fish tank	X			Requested to see how this fit into the curriculum and no response has been provided	
2	15000218600/02	05-4804	5/23/2005	SPECTRUM INDUSTRIES INC	\$ 9,203.46	\$ 9,203.12	Furniture	Desks for students	X			Incomplete documentation - Missing State Contract Information.	
3	15000222600/07	05-4869	5/25/2005	BARNES & NOBLE	\$ 2,800.00	\$ 2,800.00	Books	Classroom set book order for grades K-6 as Per NCLB Mandate		X		These books were purchased pursuant to the the No Child Left Behind Act.	
4	1299999999999	05-4981	6/7/2005	E-RATE CONSULTING INC	\$ 4,907.69	\$ 5,495.87	Prof services	Service used to file for refund		X		To file paperwork with government for e-rate rebate / reimbursement for telephone and internet access payment.	
5	12000251730000	05-5177	6/29/2005	SCHOOL HEALTH CORP	\$ 2,534.00	\$ 2,742.75	Medical Equipment	Fully automatic Life pack CR plus AED and Infant/child electrodes		X		Schools are required to have certain medical equipment on-site	
6	11000230590000	06-0002	7/1/2005	NJSBA	\$ 23,456.00	\$ 23,456.00	Membership Dues	GBOE - NJSBA 7/1/05 - 6/30/06		X		Membership fees and dues enable the Association to maintain advocacy and direct services needed by local school boards.	
7	11000251340000	06-0003	7/1/2005	EDU-MET INTERACTIVE SYSTEMS	\$ 14,640.00	\$ 14,640.00	Tech Services	Annual Software Maintenance - Oracle HR, Accounting, Fixed Assets, License MN and Discover MN 07/01/05 - 06/30/06		X		Annual Software Maintenance - Oracle HR, Accounting, Fixed Assets, License MN and Discover MN 07/01/05 - 06/30/06	
8	15000240800/08	06-0004	7/1/2005	N.J. PRINCIPALS & SUPERVISORS ASSOC.	\$ 870.00	\$ 870.00	Membership Dues	2005-2006 NAESP & 2005-2006 NJPSA Columbus School #8 Mr. Peter De Franco		X		2005-2006 NAESP & 2005-2006 NJPSA Columbus School #8 Mr. Peter De Franco	

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9	11000251831000	06-0005	7/1/2005	BANK OF NEW YORK	\$ 92,000.00	\$ 92,000.00	Loans - Principle payment	Bergen County Improvement Authority - Co. Guaranteed Capital Equipment Lease Revenue Bonds, Series 2000 A - Principle		X		Certain items are required to be purchased through the Bergen County Improvement Authority	
10	15000240800/04	06-0007	7/1/2005	N.J. PRINCIPALS & SUPERVISORS ASSOC.	\$ 870.00	\$ 870.00	Membership Dues	2005-2006 NAESP & 2005-2006 NJPSA Washington Irving School #4 Diane Freed		X		2005-2006 NAESP & 2005-2006 NJPSA Washington Irving School #4 Diane Freed	
11	11000251592000	06-0009	7/1/2005	OLD NATIONAL LEASING	\$116,533.31	\$ 116,533.31	Equipment Rental	Telephone & Security System Lease		X		Expenses incurred for telephone lines internet and other network services appear to be used for the school's normal operations	
12	11000261800000	06-0014	7/1/2005	CZUJKO JOHN	\$ 2,400.00	\$ 2,400.00	Vehicle Reimbursement	John Czujko - Director of Facilities.		X		Vehicle is used for picking up supplies, going from school to school and going to meetings	
13	11000261800000	06-0015	7/1/2005	CONTE ANTHONY	\$ 2,400.00	\$ 2,400.00	Vehicle Reimbursement	Tony Conte As. Dir of Facilities		X		Vehicle is used for picking up supplies, going from school to school and going to meetings	
14	11000261420000	06-0016	7/1/2005	CORBY ASSOCIATES	\$ 1,050.00	\$ 1,050.00	Maintenance	Annual Inspection and Preventative Maintenance for Backboards for Garfield High School		X		Such maintenance appears to be used for the upkeep of the school's facilities.	
15	11000261420000	06-0017	7/1/2005	K&J ACCESSORIES INC	\$ 750.00	\$ 750.00	Maintenance	Service of Scoreboards 2 basketball and 1 football	X			Missing Part of the invoice information	
16	11000262300000	06-0021	7/1/2005	ALLIANCE COMMERCIAL PEST CONTROL, INC	\$ 10,790.00	\$ 10,790.00	Exterminator	2005-2006 Pest control & IPM Services Entire District		X		Such maintenance appears to be used for the upkeep of the school's facilities.	
17	11000261420000	06-0024	7/1/2005	WINDOW REPAIR SYSTEMS INC	\$ 23,240.00	\$ 23,240.00	Building Maintenance	Remove existing balances and pivot lock shoes from lower sash only. Replace with new Turbo II balances and pivot lock shoes - Schools 4, 6, & 7		X		Such maintenance appears to be used for the upkeep of the school's facilities.	
18	11000262300000	06-0025	7/1/2005	SCHOOL DUDE	\$ 6,062.50	\$ 6,062.50	Service agreement	Annual renewal for FS Direct, MaintenanceDirect & InventoryDirect Service also TripDirect and QuickStart Training Through 6/30/06			X	Unable to obtain a description as to the use of these items	
19	11000261420000	06-0027	7/1/2005	MATHUSEK INC	\$ 2,000.00	\$ 2,000.00	Building Maintenance	Refinish GHS old gym floor Nov. 17-18 2005		X		Such maintenance appears to be used for the upkeep of the school's facilities.	

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20	11000262300000	06-0028	7/1/2005	AERWAV	\$ 7,237.08	\$ 7,237.08	Monitoring service	Fire Alarm Monitoring for Entire District			X	It appears that there are 2 Fire alarm monitoring contracts for the same period.	
21	15000222600/08	06-0050	7/1/2005	WEEKLY READER CORP	\$ 128.25	\$ 118.75	Subscription	Kindergarten weekly reader for Columbus Elementary school 8 - 25 units J Mutchler		X		Subscription appears to have educational value for the Kindergarten class additionally it was noted that there are 3 separate Kindergarten classes	
22	15000222600/08	06-0060	7/1/2005	WEEKLY READER CORP	\$ 128.25	\$ 118.75	Subscription	Kindergarten weekly reader for Columbus Elementary school 8 - 25 units Cali		X		Subscription appears to have educational value for the Kindergarten class additionally it was noted that there are 3 separate Kindergarten classes	
23	15000222600/08	06-0061	7/1/2005	WEEKLY READER CORP	\$ 128.25	\$ 118.75	Subscription	Kindergarten weekly reader for Columbus Elementary school 8 - 25 units Cerracchio		X		Subscription appears to have educational value for the Kindergarten class additionally it was noted that there are 3 separate Kindergarten classes	
24	11000262300000	06-0064	7/1/2005	HIDDEN SECURITY	\$ 3,936.00	\$ 3,936.00	Monitoring service	Fire monitoring for a some of the schools - 5, 6, 8, & 9			X	It appears that there are 2 Fire alarm monitoring contracts for the same period.	
25	11000262590000	06-0065	7/1/2005	FLINN SCIENTIFIC INC	\$ 2,289.81	\$ 2,117.70	Safety materials	Safety equipment and video - eye wash, adapter, flinn material safety data and safety video		X		This is a requirement and appears to be essential for the safety of the students.	
26	11000262590000	06-0066	7/1/2005	PRIMEDIA	\$ 1,315.00	\$ 1,315.00	Safety materials	Safety instructional materials - Bloodborne Pathogen - workplace precautions, Preventing Bloodborne disease, and Hazard communication		X		This is a required training and appears to be essential for the safety of the students.	
27	11000262590000	06-0067	7/1/2005	THE TRAINING NETWORK	\$ 894.80	\$ 879.80	Safety materials	Safety instructional materials - Bloodborne Pathogen - what Employees must know, Right to know and material safety data sheets 250000 on CDR, and right to know retraining		X		This is a required training and appears to be essential for the safety of the students.	
28	11000261420000	06-0068	7/1/2005	BREAKDOWN PRODUCTS	\$ 3,318.00	\$ 4,740.00	Maintenance supplies	Breakdown Plus+ for cleaning grease traps - 6 / month Schools 1-4/1-9/1-10/2-GHS/1ECC		X		These supplies appear to be used for the maintenance of the grease traps.	
29	11000262300000	06-0069	7/1/2005	OTIS ELEVATOR CO	\$ 2,669.16	\$ 2,669.16	Building Maintenance	Elevator Service - GHS July 05 - Jun 06		X		Elevator maintenance is required periodically by law.	
30	11000261420000	06-0070	7/1/2005	C J VANDERBECK & SONS INC	\$ 7,240.00	\$ 7,240.00	Building Maintenance	Annual Boiler Cleaning - Clean fire & Watersides of district wide boilers and close with new gaskets		X		Boilers maintenance is required by law and is for the safety of the students and faculty.	

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31	11000261610000	06-0095	7/1/2005	ATRA JANITORIAL SUPPLY CO.	\$ 12,549.13	\$ -	Janitorial Supplies	Rider Scrubber, Batteries, Side Squeegee and supergrit disc brushes		X		These supplies appear to be used for the regular maintenance schools	
32	15402100600/02	06-0109	7/1/2005	LEVY'S INC	\$ 1,620.00	\$ -	Uniforms	Phys Ed Dept 9-12 Teaching Attire - 30 shirts panther and 30 shirts finalists			X	The supporting documentation does not state how many teachers this is for or if this is part of their contract.	
33	15402100600/02	06-0132	7/1/2005	CITY SIGNS, INC	\$ 2,386.00	\$ 992.00	Printing	BPSL Championship teams Gymnasium Award Banners		X		Cost appears excessive.	
34	15402100600/02	06-0133	7/1/2005	LEVY'S INC	\$ 3,987.90	\$ 3,987.90	Football Equipment	Footballs, VHS tapes, Practice Jerseys, Kick off tees, extra point tees, practice pants, girdle pads and scrimmage vests		X		Purchase relates to sports clothing, equipment and other supplies for the students in sports teams. Multiple items purchased and unit cost for each appears to be reasonable.	
35	15402100600/02	06-0134	7/1/2005	PENTLAND GRAPHICS	\$ 613.20	\$ 613.20	Sporting goods	Football practice shirts		X		Purchase relates to sports clothing, equipment and other supplies for the students in sports teams. Multiple items purchased and unit cost for each appears to be reasonable.	
36	15402100600/02	06-0136	7/1/2005	LEISURE SPORTING GOODS	\$ 637.20	\$ 637.20	Sports wear	Soccer practice shirts		X		Purchase relates to sports clothing, equipment and other supplies for the students in sports teams. Multiple items purchased and unit cost for each appears to be reasonable.	
37	15402100600/02	06-0138	7/1/2005	LEVY'S INC	\$ 3,828.09	\$ 3,828.09	Sports equipment	Soccer equipment			X	Cost appears excessive.	
38	15402100600/02	06-0142	7/1/2005	LEISURE SPORTING GOODS	\$ 495.60	\$ 495.60	Sports wear	Volley ball shirts		X		Purchase relates to sports clothing, equipment and other supplies for the students in sports teams. Multiple items purchased and unit cost for each appears to be reasonable.	
39	15402100600/02	06-0143	7/1/2005	LEVY'S INC	\$ 1,569.70	\$ 1,569.70	Sports equipment	Tennis & volley balls			X	Cost appears excessive.	
40	15402100600/02	06-0144	7/1/2005	ADA TENNIS	\$ 959.04	\$ 959.04	Athletic equipment	Badminton Racquets		X		This expenditure is included as part of the services provided in the athletic program	

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41	15402100600/02	06-0145	7/1/2005	LEISURE SPORTING GOODS	\$ 991.20	\$ 991.20	Sports wear and equipment	Basketball shirt & equipment		X		This expenditure is included as part of the services provided in the athletic program	
42	15402100600/02	06-0146	7/1/2005	MAJOR PRESS	\$ 2,500.00	\$ 2,500.00	Athletic schedules	Printing athletic schedules		X		Per the Asst. BA on 4/5/06, this payment relates to printing athletic schedules for the school year. The bid threshold is \$2900, hence not applicable for this purchase.	
43	15402100600/02	06-0149	7/1/2005	LEVY'S INC	\$ 1,448.00	\$ 1,448.00	Sports equipment	Track and field equipment		X		This expenditure is included as part of the services provided in the athletic program	
44	11000251600000	06-0164	7/6/2005	NELLIE MAE	\$ 5,000.00	\$ 5,000.00	Staff benefits	Payment to business administrator per 05/06 contract		X		Additional compensation for doctorate degree for BA as per contract	
45	11000219600000	06-0167	7/6/2005	STEWART INDUSTRIES	\$ 1,825.00	\$ 1,825.00	Office equipment	Purchase of fax machine			X	Per the Asst. BA on 4/5/06, the fax machine is not recorded as a fixed asset because it cost under \$2000. There is no evidence to show the need to replace for a new fax machine and how the old fax machine was disposed of.	
46	11000251890000	06-0169	7/6/2005	NJASBO	\$ 1,035.00	\$ 1,035.00	Membership Dues & Fees	NJ Association of Sch. Bus. Officials membership renewal for SBA and Asst to SBA.		X		Memberships and dues are related to their roles as SBA and Asst. SBA.	
47	11000262420000	06-0181	7/11/2005	ATRA JANITORIAL SUPPLY CO.	\$ 5,352.00	\$ 5,732.00	Facilities Maintenance	Prepare and refinish gym floor		X		Perform once a year. Per Director of Facilities, bids and contracts are not required for amount less than \$29000.	
48	11000262420000	06-0182	7/11/2005	BARCIA BROS FENCE CO	\$ 2,468.00	\$ 2,468.00	Facilities Maintenance	Fence to surround dumpster		X		Expenses incurred to maintain and repair the facilities.	
49	11000262420000	06-0183	7/11/2005	BARCIA BROS FENCE CO	\$ 9,648.00	\$ 9,648.00	No documentation.	No documentation.	X			No documentation.	

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50	11000262420000	06-0184	7/11/2005	DISPOSAL CONSULTANT SERVICE INC	\$ 2,875.00	\$ 2,435.00	Facilities Maintenance	Disposal of hazardous material		X		Consulting and management for the segregation, consolidation, QC, packaging, transportation and disposal of hazardous material. Started in 2003 to comply with the law.	
51	11000262300000	06-0185	7/11/2005	FICOM CORP	\$ 7,480.00	\$ 7,480.00	Facilities Maintenance	Fire Alarm Inspection for schools. Proposal #JRC063005		X		Expenses incurred to maintain and repair the facilities.	
52	11000262441000	06-0188	7/11/2005	OUR LADY OF SORROWS	\$ 99,999.96	\$ 99,999.96	Lease	Annual lease payment from Jul 05 to Jun 06.	X			Incomplete documentation - Missing renewed lease agreement and BOE's resolution to justify the new lease terms and agreement. Per BA, the annual rent increased by 3% each year.	
53	11000219600000	06-0190	7/11/2005	POSTAGE BY PHONE	\$ 7,000.00	\$ 7,000.00	Postage	Postage 05/06 for all schools. Total PO amount \$55,000		X		Per Asst BA on 4/5/06, the school estimated that it will cost around \$55,000 in postage for all schools in the Garfield district. If this credit is not used up, it can be rolled up for the next year. The postage machine is located in Garfield High school, mailing is centralised in this school.	
54	11000261420000	06-0192	7/11/2005	JEM SANITATION OF NEW JERSEY	\$ 5,780.00	\$ 5,780.00	Sanitation services	2005- 2006 Sanitation Service-monthly pick up for 12 months.		X		Sanitation services was essential to maintaining the school facilities and cleanliness.	
55	15402100600/02	06-0194	7/11/2005	PENTLAND GRAPHICS	\$ 900.00	\$ 900.00	Sports wear and equipment	Boys/Girls Track and Field 2005-2006		X		Purchase relates to sports clothing, equipment and other supplies for the students in sports teams. Multiple items purchased and unit cost for each appears to be reasonable.	

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56	15402100600/02	06-0196	7/11/2005	ULTIMATE SWIM SHOP	\$ 1,573.00	\$ 1,670.00	Sports wear	Speedo Mens and Girls suits		X		Purchase relates to sports clothing, equipment and other supplies for the students in sports teams. Multiple items purchased and unit cost for each appears to be reasonable.	
57	15402100600/02	06-0198	7/11/2005	LEVY'S INC	\$ 1,350.00	\$ 1,350.00	Sports wear	25 wrestling singlets		X		Purchase relates to sports clothing, equipment and other supplies for the students in sports teams.	
58	15402100600/02	06-0199	7/11/2005	KIEFER CO	\$ 517.52	\$ 515.00	Sports wear	40 swim caps and 40 swim goggles.		X		Purchase relates to sports clothing, equipment and other supplies for the students in sports teams.	
59	15402100600/02	06-0201	7/11/2005	LEVY'S INC	\$ 2,554.00	\$ 2,554.00	Sports equipment	Baseball/Softball 2006	X			Incomplete documentation - missing invoice to support the payment of \$1200.	
60	15402100600/02	06-0202	7/11/2005	E. ORANGE SPORTING GOODS	\$ 1,872.60	\$ 1,872.60	Sports equipment	Baseball/Softball 2006			X	Cost appears excessive.	
61	15402100600/02	06-0206	7/11/2005	K & K TROPHY MART	\$ 1,497.00	\$ 1,497.00	Awards and Trophies	Athletic awards/trophies		X		This expenditure is included as part of the services provided in the athletic program	
62	15402100600/02	06-0207	7/11/2005	PLAQUES & SUCH	\$ 654.21	\$ 652.50	Awards and Trophies	Awards letters and pins		X		This expenditure is included as part of the services provided in the athletic program	
63	15402100600/02	06-0208	7/11/2005	BETHLEHEM SPORTING GOODS	\$ 1,130.00	\$ 1,130.00	Sports wear	Soccer - Russell Touchdown track jackets and pants		X		This expenditure is included as part of the services provided in the athletic program	
64	15402100600/02	06-0209	7/11/2005	FORDHAM INC	\$ 4,281.00	\$ 4,056.00	Sports wear	24 award jackets		X		Purchase relates to sports clothing, equipment and other supplies for the students in sports teams.	
65	15402100600/02	06-0210	7/11/2005	SMI AWARDS	\$ 1,342.60	\$ 1,342.60	Awards and Trophies	34 Senior Athletic awards		X		Purchase relates to sports clothing, equipment and other supplies for the students in sports teams.	
66	15402100600/02	06-0211	7/11/2005	LEVY'S INC	\$ 1,730.00	\$ 1,730.00	Sports equipment	Boys and girls track javelins and poles		X		This expenditure is included as part of the services provided in the athletic program	
67	15402100600/02	06-0212	7/11/2005	PASSON SPORTS	\$ 1,026.21	\$ 1,026.21	Sports supplies	Physical education supplies (9-12)		X		This expenditure is included as part of the services provided in the athletic program	
68	15402100600/02	06-0235	7/11/2005	RIDELL ALL AMERICAN	\$ 4,503.76	\$ 4,270.78	Sports wear	Football gear 2005		X		This expenditure is included as part of the services provided in the athletic program	

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69	15402100600/02	06-0257	7/11/2005	HENRY SCHEIN	\$ 1,514.94	\$ 1,696.93	Athletic Training Supplies	Athletic Training Supplies 2005-2006: heavy Duty Ice Bags, Flexi-Wrap, Heel & Lace Pads, Elastic Bandage, etc.		X		Purchase relates to sports supplies used in school athletic training.	
70	11000251831000	06-0260	7/12/2005	COLUMBIA CO FARMERS NAT'L BANK	\$ 3,885.60	\$ 3,885.60	Loan	Loan Interest on Qualified Municipal Lease. Collateral/Property: CCFNB Assignee on UCC's For Equipment			X	Capital Lease Program. District is allowed to obtain a loan for purchasing of any equipment in excess of \$2,000. The loan is used to purchase school equipment, school busses and other equipment. Currently District does not carry any debt services, per BA 4/20/07. Loan agreement was not provided.	
71	11000230610000	06-0330	7/12/2005	CDWG INC	\$ 1,616.38	\$ 1,616.38	Technology equipment	Cisco 2801 Router w/Inline pwr for BOE Office		X		Cisco 2801 Router purchased for BOE Office	
72	15000240600/07	06-0332	7/12/2005	ALFAX	\$ 622.70	\$ 593.00	Office Furniture	Oak 4 - drawer file cabinet, Roosevelt School #7		X		File cabinet purchased for Roosevelt School #7	
73	15000240600/07	06-0335	7/12/2005	BARNES & NOBLE	\$ 1,500.00	\$ 1,500.00	Books	Books purchased for Summer reading program, Roosevelt School #7		X		Miscellaneous books purchased for Summer reading program for Roosevelt School #7	
74	15000240800/04	06-0341	7/12/2005	ASCD	\$ 79.00	\$ 79.00	Membership Dues	Association for Supervision & Curriculum Development Membership for Diane Freed, Washington Irving School #4		X		Annual membership dues for school Principal/Assistant Principal.	
75	15000240800/04	06-0351	7/12/2005	ASCD	\$ 79.00	\$ 79.00	Membership Dues	Association for Supervision & Curriculum Development Membership for Grace Cardiello, Washington Irving School #4		X		Annual membership fees for school Principal/Assistant Principal	
76	15000240800/14	06-0355	7/12/2005	MODERN PRINTING	\$ 144.00	\$ 144.00	Office Supplies	Envelopes order for Washington Irving School #4		X		Office supplies order. Envelopes are used to send correspondence to students and parents throughout a year, per Assistant BA 4/13/07.	
77	15000240800/14	06-0356	7/12/2005	MODERN PRINTING	\$ 144.00	\$ 144.00	Office Supplies	Envelopes order for Washington Irving School #4		X		Office supplies order. Envelopes are used to send correspondence to students and parents throughout a year, per Assistant BA 4/13/07.	
78	15000240800/02	06-0391	7/12/2005	MIDDLE STATES ASSOC OF COLLEGES & SCHOOL	\$ 808.50	\$ 808.50	Membership Dues	Middle States Association of Colleges & Schools 2005-2006 Annual Dues for Mr. Petrie, Principal GHS		X		Annual membership fees for school Principal/Assistant Principal	

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79	15000222600/02	06-0408	7/12/2005	MARKERTEK VIDEO SUPPLY	\$ 3,004.98	\$ 2,988.61	Video Supplies	Miscellaneous Video Supplies for Garfield High School: VHS Tapes, DVM mini-dv tapes, white removable console tape, Duracell batteries, VHS Video Cassette bubble mailer, Glidecam 4000 Pro Camera Stabilizer, Varizoom Lens PG-C Control, Wall mount or stand alone rack for DVD/VHS		X		Miscellaneous Video Supplies purchased for GHS	
80	15000240800/06	06-0427	7/12/2005	N.J. PRINCIPALS & SUPERVISORS ASSOC.	\$ 870.00	\$ 870.00	Membership Dues	Membership renewal for 2005/06 for NJ Principals & Supervisors Association, F. Passucci, Principal - Lincoln School #6.		X		Annual membership fees for school Principal/Assistant Principal	
81	15000222600/05	06-0513	7/12/2005	SUNDANCE	\$ 240.90	\$ 251.85	Admin Supplies	Classroom Set Special Order, Woodrow Wilson School #5.		X		Administrative Supplies	
82	15000222600/05	06-0518	7/12/2005	SUNDANCE	\$ 204.78	\$ 258.70	Books	Miscellaneous Books for Woodrow Wilson School #5: A to Z Mysteries, Poetry, etc.		X		Miscellaneous Books for Woodrow Wilson School #5: A to Z Mysteries, Poetry, etc.	
83	11000262420000	06-0539	7/12/2005	R.E. GRAVER & CO	\$ 596.50	\$ 596.50	Facilities Maintenance	2005-06 Annual Boiler Cleaning - Our Lady of Sorrows school facility. Cost was split 50/50 between the church and GBOE, as per PO and invoice provided.		X		Annual facilities maintenance - boiler cleaning - our Lady of Sorrows school facility.	
84	11000262490000	06-0540	7/12/2005	CITY OF GARFIELD WATER DEPT	\$ 14,598.44	\$ 10,000.00	Water supply	Drinking water & Fire Protection for the year 2005-2006 for all schools within the District		X		Drinking water & Fire Protection for the year 2005-2006 for all schools within the District. All charges are estimated, per Assistant BA 4/13/07.	
85	15000240600/09	06-0584	7/12/2005	DIVERSI PRINT INC	\$ 1,499.45	\$ 1,499.45	Office Supplies	Envelopes order for Thomas Jefferson M.S.		X		Office supplies order. Envelopes are used to send correspondence to students and parents throughout a year, per Assistant BA 4/13/07.	
86	11000262300000	06-0613	7/13/2005	PRIMARY ELECTRIC INC	\$ 5,475.00	\$ 5,475.00	No documentation.	No documentation.	X			No documentation.	

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87	11000262300000	06-0614	7/13/2005	LANG EQUIPMENT CO	\$ 6,050.00	\$ 6,050.00	Facilities Maintenance	Lockers repair/replacement in boys & girls gym locker rooms, Garfield High School		X		Lockers repair/replacement in boys & girls gym locker rooms, Garfield High School	
88	15000240800/02	06-0648	7/13/2005	NEW JERSEY ASCD	\$ 2,655.00	\$ 2,655.00	Membership Dues	2005-2006 Principals and Supervisors Association dues for Mr.Petrie, Mr.Kulig, Mrs.Sciuto, Garfield High School		X		Annual membership fees for school Principal/Assistant Principal	
89	11000251340000	06-0649	7/13/2005	EDU-MET INTERACTIVE SYSTEMS	\$ 12,500.00	\$ 12,500.00	Technology	Financial Software for AP		X		Contract price on invoice (two payments of \$20,000 and one payment of \$22,270) is different from PO (two payments of \$12,500 and one of \$15,095) because terms of contract have changed, no further documentation is provided, per Joyce Dabal 4/5/07.	
90	15000240600/08	06-0657	7/13/2005	PAPERTECH, INC.	\$ 2,110.00	\$ 2,110.00	Admin Supplies	Copy Paper for Columbus School #8		X		Administrative Supplies - copy paper	
91	11000219600000	06-0658	7/13/2005	PAPERTECH, INC.	\$ 1,440.00	\$ 1,440.00	Admin Supplies	Copy Paper for Garfield Child Study Team		X		Administrative Supplies - copy paper	
92	15000222600/09	06-0662	7/13/2005	FOLLETT LIBRARY RESOURCES	\$ 528.80	\$ 535.72	Books	Assorted Books for Library, multiple titles - Thomas Jefferson M.S.		X		Books for library - T.J.M.S.	
93	15000240800/07	06-0702	7/13/2005	N.J. PRINCIPALS & SUPERVISORS ASSOC.	\$ 870.00	\$ 870.00	Membership Dues	Membership renewal for 2005/06 NJ Principals & Supervisors Association annual dues for Mrs.Pennisi, Roosevelt School #7		X		Annual membership fees for school Principal/Assistant Principal	
94	15000222600/09	06-0709	7/13/2005	ALINI MAGAZINE SERVICE	\$ 154.60	\$ 154.60	Magazine Subscription	Subscriptions to: Boys Life, Bulletin of the Center, Coach, Popular Science, Time magazines for Thomas Jefferson M.S library		X		Magazine subscription for miscellaneous magazines - Thomas Jefferson M.S.	
95	15000240600/04	06-0714	7/13/2005	JOSEPH KARG ENTERPRISES	\$ 159.80	\$ 159.80	Admin Supplies	4 rolls of laminating film, Washington Irving School # 4		X		Administrative supplies - laminating film	
96	15000240600/09	06-0721	7/14/2005	S&S BUSINESS FORMS	\$ 1,224.29	\$ 1,236.00	Admin Supplies	Student Schedules for Thomas Jefferson M.S.		X		Administrative supplies - student schedules	
97	15000222600/09	06-0722	7/14/2005	H.W. WILSON	\$ 286.00	\$ 285.00	Library supplies	School library catalog subscription renewal for Thomas Jefferson M.S.		X		Library supplies - School library catalog subscription renewal for Thomas Jefferson M.S.	

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98	15402100600/09	06-0731	7/14/2005	SPORTIME	\$ 679.14	\$ 675.75	Sports Equipment	Soccer balls, jump ropes, volleyballs, etc. purchased for Thomas Jefferson M.S.		X		Purchase relates to sports clothing, equipment and other supplies for the students in sports teams. Multiple items purchased and unit cost for each appears to be reasonable.	
99	15402100600/09	06-0750	7/14/2005	LEVY'S INC	\$ 1,329.00	\$ 1,329.00	Sports Equipment	6 Soccer balls @ \$27 each, jump ropes, 6 volleyballs @ \$35 each, 24 volleyball knee pads @ \$16 each, 50 soccer shin guards, etc. purchased for Thomas Jefferson M.S.		X		This expenditure is included as part of the services provided in the athletic program. The amount seems reasonable based on quantity purchased.	
100	15000240500/09	06-0778	7/14/2005	NCS	\$ 1,020.00	\$ 984.00	Computer Software Maintenance	Computer Software Maintenance for School Scheduling System - Thomas Jefferson M.S.		X		Computer Software Maintenance for School Scheduling System - Thomas Jefferson M.S., per BA 4/18/07	
101	11000219592000	06-0804	7/14/2005	COMPUTER CONSULTING GROUP	\$ 3,445.00	\$ 3,445.00	Software	2005/06 Project Special Software Contract. Includes software updates, telephone support, server support for Child Study Team		X		Software purchase for Child Study Team	
102	15000240600/02	06-0830	7/14/2005	GATEWAY	\$ 3,314.41	\$ 3,314.41	Laptops	2 Gateway Laptops for Garfield High School computer lab		X		Laptops ordered by tech coordinator for GHS comuter lab, per Assistant BA 4/5/07.	
103	15000240800/06	06-0897	7/19/2005	JOSEPH KARG ENTERPRISES	\$ 185.00	\$ 185.00	Equipment Repair	Laminating Machine Repair, Lincoln School #6		X		Laminating Machine Repair, Lincoln School #6	
104	15000240600/06	06-0901	7/19/2005	HAMMOND & STEPHENS	\$ 560.26	\$ 600.32	Miscellaneous Student Awards	Student of the month, attendance, athletic award replaces, Lincoln School #6		X		Student Awards	
105	11000251600000	06-0928	7/19/2005	BEST COMPUTER SUPPLIES	\$ 1,012.04	\$ 963.85	Office Supplies	HP Color Laserjet and toners		X		Printers appear to be used to the day to day operations	
106	12000400721000	06-0932	7/19/2005	WILLIAMS SCOTSMAN INC	\$147,600.00	\$ 147,600.00	Temporary classrooms	rent mobile office 10 units for 12 months		X		According to the BA these are trailers being used as classrooms throughout the district	
107	12000400721000	06-0933	7/19/2005	CABLEVISION LIGHTPATH INC	\$ 18,099.86	\$ 18,099.86	Telecommunications	Gigabit ethernet and Fiber lease July Lease for Board of Ed and GHS		X		According to the assistant BA this is a monthly bill for the leased fibre for the entire district except for leased schools	
108	15000222600/02	06-0937	7/19/2005	TECHNOLOGY RESOURCE CENTER	\$ 2,130.72	\$ 1,889.65	technology supplies	Projector, 2 printers and toner cartridges and 15 DVD/VCR combos			X	According to the assistant BA these units are used in the classrooms however no information regarding the number of units required was provided.	
109	15000218600/02	06-0946	7/19/2005	BEST COMPUTER SUPPLIES	\$ 1,200.00	\$ 1,200.00	Printer supplies and networking equipment	Printer supplies and networking equipment		X		These items appear to be required for normal operations	

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110	12000261730000	06-0949	7/19/2005	ATRA JANITORIAL SUPPLY CO.	\$ 5,200.00	\$ 5,200.00	Janatorial Supplies	Scrubber for ECC - used Clarkeencore138 with bat, pad driver and charger		X		Per conversation with the director of facilities the scrubber is needed for cleaning the floors throughout the school	
111	12000261730000	06-0950	7/19/2005	DELL COMPUTER CORP	\$ 2,447.46	\$ 2,447.46	Computer	Dell Poweredge 800 for use with hand reader for board office - Director of Facilities		X		Per conversation with the director of facilities this computer is used for the hand reader to track time and attendance	
112	12000261730000	06-0951	7/19/2005	AIR MARKETING GROUP LLC	\$ 2,300.00	\$ 2,300.00	Dehumidifier	to remove humidity in GBOE offices		X		Per conversation with the director of facilities this was required to deal with the humidity in the GBOE offices	
113	11000230530000	06-0954	7/19/2005	VERIZON	\$ 7,634.24	\$ 7,634.24	Telecommunications	Missing information	X			No documentation.	
114	11000251340000	06-0955	7/19/2005	ACTION DATA SERVICES	\$ 6,923.20	\$ 6,923.20	Payroll Services	Outsourced Payroll Services		X		Action Data Services is hired to ensure accurate and complete payroll processing.	
115	11000251340000	06-0959	7/20/2005	PITNEY BOWES	\$ 7,740.00	\$ 7,740.00	Equipment Rental	Lease mailing system 645/month for 12 months		X		This equipment appears to be used for normal operations	
116	15000218500/10	06-1004	7/22/2005	CTB-MCGRAW HILL	\$ 9,900.00	\$ 9,900.00	Testing materials	Terra nova Scoring - Scoring supplies and report generator		X		According to the assistant BA the money is encumbered and all the schools are submitted for scoring at the same time and any remaining money is returned to the state	
117	11000262420000	06-1062	7/26/2005	TRUGREEN*CH EMLAWN	\$ 13,987.00	\$ 16,840.00	Field maintenance	GHS Football Field, Soccer / softball field, Washington Irving No. 4, Woodrow Wilson No. 5, Abraham Lincoln No. 6, Rossevelt No. 7, Columbus No. 8 Thomas Jefferson No. 9, Early childhood learning center and school No. 10		X		Field maintenance provides benefit to the students that use them.	

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118	15000240800/10	06-1070	7/26/2005	N.J. PRINCIPALS & SUPERVISORS ASSOC.	\$ 870.00	\$ 870.00	Membership Dues	Membership Application for 2005-2006 & NAESP and NJPSA dues - James Madison School No. 10 Principle			X	Incomplete documentation - According to the Assistant BA this is a newly hired principle and as part of their contract this needs to be paid. An application is filled out but not kept and no invoice is available until renewal the following year. Contract was not provided	The payment of dues to the NJPSA is part of the district's contract agreement with the Garfield Principals Association and the Garfield Supervisors Association. This was a negotiated item for the contract July 1, 2005 thru June 30, 2008.
119	15000222600/09	06-1115	8/1/2005	JUNIOR LIBRARY GUILD	\$ 1,147.80	\$ 1,147.80	Books	Various Reading level books, Jackets plus cars and pockets - 1B Upper Elem 5-7, 1C Advanced 6-9, 1Y young adult 9-up, B+ Upper elem 5-7, C+ advanced 6-9, Y+ young adult 9-up, and NM nonfiction middle 6-10		X		These books appear to have an educational value.	
120	15000222600/09	06-1116	8/1/2005	HIGHSMITH CO INC	\$ 1,377.51	\$ 1,377.51	Furniture	6 Upholstered side chairs for Thomas Jefferson Middle School		X		According to the Assistant BA these chairs are for use in the media center / library	
121	15000222600/09	06-1117	8/1/2005	WORLD BOOK ENCYCLOPEDIA	\$ 898.20	\$ 898.20	Library books	World Book Encyclopedia 2005 and catalog card kits Thomas Jefferson middle School		X		These books appear to have an educational value.	
122	15000222600/09	06-1118	8/1/2005	GALE GROUP	\$ 479.40	\$ 491.56	Books	Authors and artist for young adults - volumes 58-61 and card kits for each volume for Thomas Jefferson Middle School		X		These books appear to have an educational value.	
123	11000262300000	06-1165	8/1/2005	ALARMCO SYSTEMS INC	\$ 1,320.00	\$ 1,320.00	Monitoring service	Monthly payments for alarms at GHS complex 12 months @ 110		X		Alarm monitoring	
124	11000262420000	06-1167	8/1/2005	HANDI-LIFT INC	\$ 1,075.00	\$ 1,075.00	Handi Lift maintenance agreement 2005-2006	includes 6 visits bi-monthly basis at #8 school		X		According to Joyce this is a lift for a student to get up the stairs in the # 8 school	
125	15000240600/07	06-1168	8/1/2005	GOV CONNECTION INC	\$ 2,180.87	\$ 2,057.42	Office Supplies	4 printers and 4 black toners plus 20 HP 56 black and 10 HP 57 color toners - Roosevelt School #7		X		These supplies appear to be used for normal operations	

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126	15000213600/02	06-1169	8/1/2005	GATEWAY	\$ 3,000.00	\$ 3,000.00	Computers	The PO is for 30 computers with monitors spread out over many accounts		X		According to the Assistant BA this was a purchase of 30 computers used for various purposes. One was for the nurse, some were administrative and the remaining were for the high school. The 3000 mentioned for this account 240-600 was for administrative purposes	
127	15000240600/02	06-1181	8/1/2005	MODERN PRINTING	\$ 3,142.00	\$ 3,142.00	Printing	1650 GHS 60pg Student Handbooks and GHS letterhead		X		Student Handbooks and GHS letterhead	
128	15000218500/04	06-1205	7/28/2005	CTB-MCGRAW HILL	\$ 2,965.40	\$ 6,740.00	Testing materials	Terra nova Scoring - Grades 3-6			X	Incomplete documentation - missing invoice to support the payment of \$1200.	
129	11000219600000	06-1229	7/28/2005	EDUCATORS PUBLISHING SERVICE	\$ 1,836.45	\$ 1,836.50	Training Manuals	Preventing academic failure manuals - 35 units for Garfield child study team		X		Books for library - T.J.M.S.	
130	11000251340000	06-1230	7/28/2005	AM CONSULTANTS	\$ 3,600.00	\$ 3,600.00	Consulting services	Fixed asset update 2004/2005 in compliance with GASB inventory is updated to reflect all new school district assets purchased with an individual historical value of 2000		X		In compliance with GASB	
131	15000240500/02	06-1251	8/1/2005	CENTURY CONSULTANTS	\$ 2,000.00	\$ 2,000.00	Support agreement	Annual Software Support - Star student and Oracle july 1 - jun 30 2006		X		Annual Software Support - Star student and Oracle july 1 - jun 30 2006	
132	15000240600/02	06-1270	8/2/2005	MODERN PRINTING	\$ 1,800.00	\$ 1,800.00	Printing	boxes #10 window envelopes for GHS for different departments		X		Envelopes appear to be supplies used in normal day to day operations	
133	11000219320000	06-1272	8/2/2005	DR. T. SCHREIBER	\$ 1,200.00	\$ 1,200.00	Child Study Team	Psychiatric Eval Reports - CL, DL, and KS		X		The Garfield Child Study program is designed to help students with disabilities under the Individual Disability Education Act by the Federal Government. ("IDEA")	
134	11000219600000	06-1273	8/2/2005	GATEWAY	\$ 989.94	\$ 989.94	Computer Equipment	17inch LCD Monitors - 3 units for the Garfield Child study Team		X		17inch LCD Monitors - 3 units for the Garfield Child study Team	

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135	11000251890000	06-1280	8/3/2005	GARFIELD POSTMASTER	\$ 914.40	\$ 914.40	District Newsletters	District Newsletters		X		District Newsletters	
136	15000240800/14	06-1282	8/4/2005	N.J. PRINCIPALS & SUPERVISORS ASSOC.	\$ 870.00	\$ 870.00	Membership dues	NJ Principals and Supervisors Association - Annual dues for Kathleen Adamczyk, Principal		X		NJ Principals and Supervisors Association - Annual dues for Kathleen Adamczyk, Principal	
137	15000240800/09	06-1283	8/4/2005	N.J. PRINCIPALS & SUPERVISORS ASSOC.	\$ 885.00	\$ 885.00	Membership dues	NJ Principals and Supervisors Association - Annual association dues for Marilyn Matorano, Principal		X		NJ Principals and Supervisors Association - Annual association dues for Marilyn Matorano, Principal	
138	11000261420000	06-1306	8/9/2005	GEMINI MECHANICAL	\$ 350.00	\$ 3,000.00	Facilities Maintenance	Plumbing repair work for School #6		X		Plumbing repair work for School #6 According to the Director of Facilities they originally estimated that this would cost \$3,000 to replace waterline but they were able to fix it instead which only cost \$350	
139	11000251340000	06-1327	8/9/2005	ACTION DATA SERVICES	\$ 2,049.81	\$ 2,049.81	Salaries	Payroll Services		X		Action Data Services is hired to ensure accurate and complete payroll processing.	
140	11000251831000	06-1328	8/9/2005	BANK OF NEW YORK	\$ 1,620.00	\$ 1,620.00	Loan	Debt Service installment due - Due 3/1/2006 - Guaranteed Capital Equipment Lease Revenue Bonds		X		Debt Service installment due - Due 3/1/2006 - Guaranteed Capital Equipment Lease Revenue Bonds	
141	11000251340000	06-1330	8/9/2005	OLD NATIONAL LEASING	\$ 5,952.00	\$ 5,952.00	Copiers	25 Savin Copiers, 16 Copiers		X		Copiers were purchased for the whole district, per Asssit. BA 4/13/07.	
142	11000251340000	06-1331	8/9/2005	STEWART INDUSTRIES	\$ 7,200.00	\$ 7,200.00	No documentation.	No documentation.	X			No documentation.	This payment is part of the district's maintenance for its copy machines.
143	11000251890000	06-1333	8/10/2005	STATE OF NEW JERSEY	\$ 3,220.00	\$ 3,220.00	Assessment Bill 2004	NJ Department of Labor and Workforce Development Division of Accounting		X		NJ Department of Labor and Workforce Development Division of Accounting - Assessment Bill 2004	
144	15000218500/05	06-1337	8/10/2005	CTB-MCGRAW HILL	\$ 12,430.00	\$ 12,430.00	Tests Scoring	Estimated Cost for Tests Scoring (multiple tests for different schools)		X		All charges for test scores are estimated. When invoice comes in the amount due is paid and the rest of PO is closed out, per Joyce Dabal 4/5/07.	

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Control Number	Transaction Detail							Analysis Performed	Results of Analysis			Garfield City School District Comments	
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Brief Description	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
145	11000230590000	06-1338	8/10/2005	NORTH JERSEY MEDIA GROUP	\$ 1,389.90	\$ 1,036.28	Advertisement fees	Advertisement for school staff in local newspapers (guidance counselor, spanish teacher, tech co-ordinator, ass't football coach)		X		Advertisement for school staff in local newspapers (guidance counselor, spanish teacher, tech co-ordinator, ass't football coach)	
146	11000230339000	06-1343	8/11/2005	STRAUSS ESMAY ASSOCIATES,LLP	\$ 14,000.00	\$ 16,000.00	Policy Manuals Preparation	Preparation of Bylaw, Policy & Regulation Manuals		X		Preparation of Bylaw, Policy & Regulation Manuals	
147	11000219600000	06-1356	8/15/2005	PAR INC	\$ 181.50	\$ 173.00	Testing materials	Wide Range Achievement Test		X		Wide Range Achievement Test	
148	15000218500/07	06-1367	8/15/2005	CTB-MCGRAW HILL	\$ 13,746.64	\$ 16,200.00	Tests Scoring	Scoring for TerraNova Testing		X		All charges for test scores are estimated. When invoice comes in the amt due is paid and the rest of PO is closed out, per Asst BA 4/5/07.	
149	11000100566000	06-1384	8/15/2005	WILLOWGLEN ACADEMY OF NJ INC	\$ 4,500.00	\$ 18,900.00	Child Study Team	One to One Aide @ \$90 per day for RC		X		One to One Aide @ \$90 per day for RC	
150	11000261420000	06-1386	8/15/2005	NORTH EAST FIRE & SAFETY EQUIPMENT CO	\$ 1,947.85	\$ 1,947.85	Facilities Maintenance	Semi-Annual Service of Fire System, Christopher Columbus School #8		X		Semi-Annual Service of Fire System, Christopher Columbus School #8	
151	12000400721000	06-1395	8/15/2005	CABLEVISION LIGHTPATH INC	\$ 18,099.86	\$ 18,099.86	Internet Services Lease	Internet Services Lease for the whole District		X		Monthly charges for Fiber Lease Internet Connection, per Asst BA 4/6/07.	
152	11000251890000	06-1398	8/17/2005	INSTITUTE FOR PROF. DEVELOPMENT	\$ 99.00	\$ 99.00	Professional Seminar	Professional Seminar, Cathy Belli - Business Manager		X		Professional Seminar, Cathy Belli - Business Manager	
153	11000230530000	06-1399	9/1/2005	AT&T	\$ 995.34	\$ 995.34	Telecommunications	AT&T Long Distance charges for the whole District		X		AT&T Long Distance charges for the whole District	
154	11000251600000	06-1406	8/18/2005	BOYAR & SANDLER	\$ 10,960.00	\$ 10,960.00	District Newsletter	School District Newsletter			X	School District Newsletter appears to be for school communications. The Newsletter is being distributed for the whole District each year before elections. The cost covers all publications for the whole District. The vendor is a publishing/printing company. Cost appears excessive.	
155	11000230590000	06-1408	8/18/2005	NORTH JERSEY MEDIA GROUP	\$ 626.71	\$ 650.18	Advertisement fees	Advertisement for elem. school - Spanish bilingual teacher		X		Advertisement for elem. school - Spanish bilingual teacher	

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	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Brief Description	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)				Comments	
156	11000262520000	06-1412	8/19/2005	DAVID MACGREGOR CO.	\$242,499.00	\$ 242,499.00	Insurance	Insurance - Umbrella Policy	X			Requested to see copy of insurance policy. Documentation has not been provided.	
157	15000240600/04	06-1414	9/1/2005	GARFIELD MESSENGER	\$ 475.00	\$ 475.00	Books	Student Elementary Handbooks 2005/2006		X		Student Elementary Handbooks 2005/2006 - used as student activities schedule for the school year. The vendor is a publishing/printing company.	
158	11000251600000	06-1416	8/22/2005	CDWG INC	\$ 1,818.26	\$ 1,818.26	Computer Equipment	Phone/Modem Cables, Desktop Switch, other misc			X	Cost appears excessive.	
159	15000240600/02	06-1420	8/30/2005	BELMAR SPRING WATER	\$ 922.66	\$ 1,000.00	Drinking water supply	Drinking water supply charges for the District		X		Drinking water supply charges for the District	
160	11000219320000	06-1421	8/30/2005	LOVING CARE AGENCY	\$ 3,452.50	\$ 3,452.50	Child Study Team	CST - In-Class Nurse Services		X		CST - In-Class Nurse Services	
161	11000219600000	06-1423	8/30/2005	LRP PUBLICATIONS	\$ 197.00	\$ 197.00	Compliance Advisor	Section 504 Compliance Advisor, Alan Cirello - Director Special Services		X		Section 504 Compliance Advisor, Alan Cirello - Director Special Services	
162	11000219320000	06-1424	8/30/2005	CALDWELL COMMUNITY PHYSICAL THERAPY	\$ 3,620.25	\$ 10,300.00	Child Study Team	CST - Student Occupational/ Physical Therapy for MS		X		CST - Student Occupational/ Physical Therapy for MS	
163	11000219320000	06-1425	8/30/2005	BATA INC	\$ 61,933.50	\$ 97,500.00	Child Study Team	CST - Student Occupational/ Physical Therapy		X		CST - Student Occupational/ Physical Therapy	
164	11000262300000	06-1434	8/30/2005	LEONE, SAL	\$ 450.00	\$ 450.00	Boiler License and Training	2005/2006 Boiler License and Training for Sal Leone - custodian		X		State expense reimbursement in accordance with contract.	
165	11000261420000	06-1436	8/30/2005	NORTH EAST FIRE & SAFETY EQUIPMENT CO	\$ 2,423.00	\$ 2,423.00	Service agreement	Fire System Annual Service - Thomas Jefferson School #9		X		Fire System Annual Service - Thomas Jefferson School #9	
166	15000240600/09	06-1439	8/30/2005	MAJOR PRESS	\$ 1,675.00	\$ 1,675.00	Printing	TJMS School Calander 05-06 1000 pieces 32 8.5x11 pages with a full cover		X		TJMS School Calander 05-06 1000 pieces 32 8.5x11 pages with a full cover	
167	11000219600000	06-1443	8/30/2005	SCHOOL SPECIALTY INC	\$ 1,621.74	\$ 1,626.22	Classroom Supplies	Assorted items for Garfield pre-school like play-dough and puzzles		X		Items appear to be for regular use in pre-school classrooms	
168	15000218600/02	06-1448	8/30/2005	MODERN PRINTING	\$ 1,552.00	\$ 1,552.00	Stationary	window and regular Envelopes for GHS Guidance department		X		Envelopes appear to be supplies used in normal day to day operations	
169	15000218600/02	06-1450	8/30/2005	CENTURY CONSULTANTS	\$ 2,280.00	\$ 2,280.00	Admin Supplies	Interim Scan Sheets and Report card scan sheets 4 boxees of each for GHS		X		Interim and final report card scan sheets appear to be regular supplies for a high school	

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170	15000218600/02	06-1452	8/30/2005	ALL STAR RENTALS INC	\$ 240.00	\$ 845.00	Equipment Rental	30 rental tables for HSPA Testing		X		30 rental tables for HSPA Testing	
171	11000230890000	06-1453	8/30/2005	MASCHIO'S FOOD SERVICE	\$ 657.00	\$ 657.00	Meals	new teacher luncheon - August 25, 2005 hot and cold buffet for 60 people			X	Teachers come in the day before school starts and have an orientation. Food and beverages are served at a reasonable rate of \$10/95 / person	
172	11000219592000	06-1472	9/1/2005	EILEEN PERLMAN	\$ 1,000.00	\$ 1,000.00	Workshop	One day workshop in preventing academic failure, a research-based early intervention program to effect successful acquisition of reading, spelling and handwriting in the elementary classroom given on 9/02/05		X		Workshop seems to train teachers to better perform their jobs	
173	11000251340000	06-1492	9/1/2005	ACTION DATA SERVICES	\$ 2,900.65	\$ 2,900.65	Payroll Services	charges for periods ending 8/12/05, 8/15/05, 8/19/05, 8/26/05 & 8/30/05		X		Action Data Services is hired to ensure accurate and complete payroll processing.	
174	11000251600000	06-1504	9/2/2005	MGL FORMS-SYSTEMS	\$ 2,953.92	\$ 2,961.00	Printing	boxes of PO / Voucher forms 7980 forms for GBOE office		X		PO / Voucher forms appear to be normal supplies used by the Board office	
175	11000219600000	06-1507	9/2/2005	SPORTIME	\$ 610.22	\$ 609.12	Classroom Supplies	Theraputy and therabands, wrist / ankle weights and cube integration kit for Garfield pre-school			X	Unable to determine the use for these items in a pre-school.	
176	11000219600000	06-1508	9/2/2005	POCKET FULL OF THERAPY	\$ 382.31	\$ 469.75	Classroom Supplies	various therapy related supplies for Garfield pre-school			X	Unable to determine the use for these items in a pre-school.	
177	11000230890000	06-1523	9/6/2005	THE NEW JERSEY SUPERINDENDENTS STUDY COUNCIL	\$ 790.00	\$ 790.00	Registration fees	Mentor training program provided through NJASA by the Institute for Education Leadership - registration for the BA and Assistant Superintendent		X		Mentor training program provided through NJASA by the Institute for Education Leadership - registration for the BA and Assistant Superintendent	
178	11000230530000	06-1526	9/7/2005	JOSEPHINE D'ANGELO	\$ 670.20	\$ 1,000.00	Expense reimbursement	Telephone reimbursement for substitute calling clerk 2005/2006			X	Per the Assistant BA there is a phone line installed in this person's house to call and book the substitute teachers whenever required.	Again, this assumption is inappropriate for this auditing firm to determine.
179	11000251890000	06-1550	9/8/2005	NAEN	\$ 80.00	\$ 80.00	Annual Membership dues	2005/2006 Dr Dennis frohnapfel - North American Association of Educational Negotiators	X			Incomplete documentation - missing invoice	
180	15000240600/06	06-1552	9/8/2005	NEW JERSEY EDUCATIONAL TOOLS INC	\$ 249.68	\$ 249.68	Books	Teachers desk reference Lincoln School # 6, Grade K-2, 3, 4, 5, middle school Language arts, Science, Math and Social Studies		X		Teachers desk reference Lincoln School # 6, Grade K-2, 3, 4, 5, middle school Language arts, Science, Math and Social Studies	

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181	15000218500/06	06-1588	9/13/2005	CTB-MCGRAW HILL	\$ 10,788.00	\$ 10,788.00	Testing Materials	Estimated Scoring Materials - Scoring Service and report generator - Tera Nova CTBS - lincoln school #6 \$780.19		X		According to the Assitant BA this is an encumbrance which is payed down over the course of the year as needed.	
182	11000230890000	06-1593	9/14/2005	BCASA	\$ 250.00	\$ 250.00	Membership dues	Bergan county association of School Administrators membership dues for Superintendent - 2005 / 2006		X		Bergan county association of School Administrators membership dues for Superintendent - 2005 / 2006	
183	15000240800/02	06-1600	9/14/2005	EDSOLUTION INC.	\$ 17,000.00	\$ 17,000.00	Service agreement	Contract for web-based software development and maintenance plus data warehousing - 4250 to be paid quarterly		X		Contract for web-based software development and maintenance plus data warehousing - 4250 to be paid quarterly	
184	11000251831000	06-1604	9/15/2005	BANK OF NEW YORK	\$ 1,598.91	\$ 1,620.00	Loans - Interest payment	Debt Service installment due - Due 3/1/2006 - Guarenteed Capital Equipment Lease Revenue Bonds		X		According to the Assistant BA they are required to purchase certain items through the BCIA (Bergan County Improvement Authority).	
185	15000218500/08	06-1630	9/15/2005	CTB-MCGRAW HILL	\$ 11,545.81	\$ 11,990.00	Testing Materials	Estimated Scoring 2005 / 2006 for achievement tests Scoring Service and report generator - Columbus school #8 \$1133.6		X		According to the Assitant BA this is an encumbrance which is payed down over the course of the year as needed.	
186	11000230610000	06-1668	9/19/2005	ALLIED OFFICE SUPPLIES	\$ 1,121.21	\$ 1,121.21	Office Supplies	for Supt. Office - pens, pencils , calanders and other items		X		Office supplies seem to be general supplies for everyday use in superintendant's office	

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187	11000230530000	06-1671	9/19/2005	VERIZON CABS	\$ 1,004.64	\$ 1,004.64	Telecommunications	Telephone bill - Garfield board of Ed - Sept 4th bill		X		Phone and internet service are essential for the school's operations	
188	11000251890000	06-1672	9/19/2005	NAEN	\$ 440.00	\$ 440.00	Conference Fees	Registration for North american association of educational negotiators annual conference - Dr Dennis Frohnapfel			X	Incomplete documentation - missing invoice.	
189	11000100565000	06-1675	9/20/2005	BERGEN COUNTY SPECIAL SERVICES	\$ 3,600.00	\$ 3,600.00	Child Study Team	One to one aide for JM - summer program		X		The Garfield Child Study program is designed to help students with disabilities under the Individual Diability Education Act by the Federal Government. ("IDEA")	
190	11000230530000	06-1678	9/22/2005	NEXTEL COMMUNICATIONS	\$ 14,100.96	\$ 14,000.00	Telecommunications	Phone bill - Missing information			X	Missing all information	
191	15000240600/02	06-1679	9/22/2005	HERFF JONES	\$ 710.17	\$ 710.17	Yearbook	Cost of adding 2 pages to June 05 yearbook for GHS and Board Administration	X			Incomplete documentation - missing invoice. According to the Assistant BA there was a dispute over 2 pages in the yearbook that they didn't pay for and eventually agreed to pay.	
192	11000230530000	06-1681	9/22/2005	CABLEVISION LIGHTPATH INC	\$ 28,154.53	\$ 28,154.53	Telecommunications	Internet / voice monthly bill and installation charge for the Fiber - 20,000 for installation on 8/08/05 and 8154.53 for Internet / Voice from		X		Phone and internet service are essential for the school's operations	
193	11000262590000	06-1686	9/22/2005	HARTFORD STEAM BOILER	\$ 480.00	\$ 480.00	Building Maintenance	Certificate Fee Collection Invoice - Boiler Inspection by insurance company for schools # 4, 5, 6, 7, 8, 9, & GHS		X		Boiler inspection appears to be for the safety of the students and is required by the insurance company.	
194	11000261420000	06-1688	9/22/2005	NORTH EAST FIRE & SAFETY EQUIPMENT CO	\$ 6,474.85	\$ 6,474.85	Equipment Maintenance	Maintenance of fire equipment - Missing information	X			Missing all information on this PO	
195	11000251890000	06-1711	9/22/2005	DR. DENNIS R. FROHNAPFEL	\$ 1,410.00	\$ 1,410.00	Reimbursement Expenses	In accordance with Contract 6 months @ 200/month plus cell phone 6 months @ 35/month - Dr. Dennis Frohnapfel	X			Reimbursement for Car @ 200/month was in accordance with his contract but the cell phone was not listed as reimbureable in his contract	

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196	11000230890000	06-1712	9/22/2005	RAY HRYCZYK	\$ 1,200.00	\$ 1,200.00	Reimbursement Expenses	6 months July - Dec 05 @ 200 / month in accordance with Contract - Raymond Hryczyk		X		Reimbursement was in accordance with his contract	
197	11000230890000	06-1713	9/22/2005	NICHOLAS PERRAPATO	\$ 1,200.00	\$ 1,200.00	Reimbursement Expenses	6 months July - Dec 05 @ 200 / month in accordance with Contract - Nicholas Perrapato		X		Reimbursement was in accordance with his contract	
198	11000251890000	06-1714	9/22/2005	DR. DENNIS R. FROHNAPFEL	\$ 1,531.60	\$ 3,531.60	Reimbursement Expenses	Rembursement of TPAF contributions for July - Dec 05 & Contributory insurance In accordance with contract		X		Reimbursement was in accordance with his contract	
199	11000230890000	06-1715	9/22/2005	RAY HRYCZYK	\$ 1,094.56	\$ 3,594.56	Reimbursement of TPAF contributions	Raymond Hryczyk - Asst. Superintendent - Reimbursement of TPAF and contributory insurance according to the terms of his contract from Jul 04 to Jun 05 TPAF @5% of salary, C.I. @0.4% of salary		X		Per review of the contract, the Board shall provide reimbursement of all TPAF and Contributory Insurance Contributions semi-annually, Dec and Jun	
200	11000230890000	06-1716	9/22/2005	NICHOLAS PERRAPATO	\$ 1,229.56	\$ 3,729.56	Reimbursement of TPAF contributions	Nicholas Perrapato - Superintendent - Reimbursement of TPAF and contributory insurance according to the terms of his contract from Jul 04 to		X		Per review of the contract, the Board shall provide reimbursement of all TPAF and Contributory Insurance Contributions semi-annually, Dec and	
201	11000219320000	06-1721	9/22/2005	DR. T. SCHREIBER	\$ 400.00	\$ 400.00	Child Study Team	CST - Psychiatric Evaluation for J.W.		X		CST - Psychiatric Evaluation for J.W.	
202	11000100566000	06-1722	9/22/2005	WILLOWGLEN ACADEMY OF NJ INC	\$ 1,710.00	\$ 3,510.00	Child Study Team	CST - Student One to One Aide @ \$90 per day for R.C.		X		CST - Student One to One Aide @ \$90 per day for R.C.	
203	11000219320000	06-1724	9/22/2005	RICKARD REHABILITATION SERVICES INC	\$ 7,560.00	\$ 10,440.00	Child Study Team	CST - Physical therapy for students: S.Y., E. Z., Felician School		X		CST - Physical therapy for students: S.Y., E. Z., Felician School	
204	11000219320000	06-1726	9/22/2005	PROPER CARE PHYSICAL THERAPY	\$ 15,776.00	\$ 23,800.00	Child Study Team	CST - Physical Therapy Services In-District 2005/06 School Year		X		CST - Physical Therapy Services In-District 2005/06 School Year	

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205	11000251600000	06-1727	9/22/2005	PAPERTECH, INC.	\$ 1,115.00	\$ 1,115.00	Office Supplies	Copy paper order for Child Study Team		X		Copy paper order for Child Study Team	
206	15000240800/05	06-1733	9/22/2005	NJ PRINCIPALS & SUPERVISORS ASSN.	\$ 870.00	\$ 870.00	Membership dues	2005/06 Membership renewal fees for P. Velardi, Woodrow Wilson School #5		X		2005/06 Membership renewal fees for P. Velardi, Woodrow Wilson School #5	
207	15000240500/02	06-1747	9/23/2005	MASCHIO'S FOOD SERVICE	\$ 600.00	\$ 600.00	Academic Seniors Breakfast	Top 15 Academic Seniors Breakfast for 250 people		X		Top 15 Academic Seniors Breakfast for 250 people, including faculty and staff.	
208	11000262490000	06-1758	9/23/2005	SCHINDLER ELEVATOR CORP	\$ 5,136.00	\$ 5,136.00	Facilities Maintenance	2005/06 Elevator contract and maintenance for Thomas Jefferson M.S., Early Childhood Center		X		2005/06 Elevator contract and maintenance for Thomas Jefferson M.S., Early Childhood Center	
209	11000219320000	06-1830	9/27/2005	HACKENSACK MEDICAL CENTER	\$ 572.00	\$ 572.00	Child Study Team	Central Audio Process Evaluation for C.B.		X		Central Audio Process Evaluation for C.B.	
210	11000230339000	06-1832	9/27/2005	EDU-MET INTERACTIVE SYSTEMS	\$ 11,700.00	\$ 20,700.00	Software	Employee Payroll Software, Data Conversion, On Site Training	X			Employee Payroll software was purchased, but never utilized. Payroll services are outsourced, per Asst BA 4/13/07.	
211	11000251890000	06-1834	9/27/2005	GARFIELD FEDERATION OF TEACHERS	\$ 1,045.72	\$ 1,045.72	Printing services	1/2 cost printing cost contract		X		1/2 cost printing cost contract	
212	11000262520000	06-1835	9/27/2005	BOLLINGER	\$ 58,866.57	\$ 58,866.57	Insurance	Student Accident Insurance Policy		X		Student Accident Insurance Policy, paid yearly according to contract, per Asst BA 4/13/07.	
213	11000230590000	06-1836	9/29/2005	NJSBA	\$ 1,200.00	\$ 1,200.00	Workshop	Group Registration for Garfield Board of Education to attend the 2005 Annual Workshop, October 26-28, 2005 in AC		X		Group Registration for Garfield Board of Education to attend the 2005 Annual Workshop, October 26-28, 2005 in AC	
214	11000262300000	06-1837	9/29/2005	AERWAV	\$ 1,083.58	\$ 1,083.58	Facilities Maintenance	Fire alarm repair		X		Fire alarm repair	
215	15000240600/08	06-1841	9/29/2005	CONTINENTAL AIRLINES ARENA GROUP SALES	\$ 1,473.00	\$ 1,473.00	Field trip	Admission tickets to see "Disney On Ice"	X			Incomplete documentation -missing list of participants, invoice and curriculum guide. Admission tickets to see "Disney On Ice".	
216	15000240600/08	06-1853	9/29/2005	PRINT PAL	\$ 887.02	\$ 887.02	Office Supplies	Printer toner replacement		X		Printer toner replacement	
217	15000240600/10	06-1854	9/29/2005	BEST COMPUTER SUPPLIES	\$ 1,707.82	\$ 1,707.82	Office Supplies	Ink Cartridges		X		Ink Cartridges	
218	11000219600000	06-1861	10/1/2005	RIVERSIDE PUB CO	\$ 3,122.05	\$ 2,839.50	Testing Materials	Garfield Child Study Team - Testing Materials		X		Garfield Child Study Team - Testing Materials	

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	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Brief Description	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
219	11000219320000	06-1868	9/30/2005	NH-ATEC	\$ 1,732.50	\$ 1,732.50	Child Study Team	CST - Communication Evaluation for N.P.		X		CST - Communication Evaluation for N.P.	
220	11000219320000	06-1874	9/30/2005	LAUREN CASTELLITTO	\$ 160.00	\$ 160.00	Child Study Team	CST - In Home ABA therapy for M.Y.		X		CST - In Home ABA therapy for M.Y.	
221	15000240600/04	06-1875	9/30/2005	ALLIED OFFICE SUPPLIES	\$ 803.32	\$ 799.78	Medical Supplies	Medical Supplies: Tylenol, Advil, Aleve, etc.		X		Medical Supplies: Tylenol, Advil, Aleve, etc.	
222	11000251600000	06-1885	9/30/2005	NEW JERSEY ASSOC OF SCHOOL ADMIN	\$ 1,410.00	\$ 1,408.00	Membership dues	Dues for the 2005/06 NJ Association of School Admin., Dr. Dennis R. Frohnapfel, Business Administrator/Board Secretary		X		Dues for the 2005/06 NJ Association of School Admin., Dr. Dennis R. Frohnapfel, Business Administrator/Board Secretary	
223	11000251890000	06-1886	9/30/2005	ANTHONY FUSCO	\$ 500.00	\$ 500.00	Deductible reimbursement	Deductible reimbursement in accordance with car damage caused by district school bus.			X	No clear Board's policy on reimbursement of this type of expenses.	One of the district's buses damaged a parked vehicle during a bus run. The district provided the individual whose car was damaged reimbursement of his deductible
224	15000240800/02	06-1903	10/5/2005	BERGEN CTY DIV OF CULTURAL & HISTORICAL AFFAIRS	\$ 350.00	\$ 350.00	Registration fee	Registration fee for B C Teen Arts Festival - GHS	X			Incomplete documentation - missing invoice, list of participating students. Per Asst BA 4/13/07, art festival for talented students has educational value.	
225	11000262420000	06-1921	10/7/2005	RIVERVIEW PAVING,INC	\$ 8,000.00	\$ 8,000.00	Facilities Maintenance	Emergency repair in parking lot/stadium to patch holes & craters, GHS		X		One time repair to replace speed bumps, patch holes and crates. The vendor is not under contract, per Dir of Fac 4/24/07.	
226	11000219320000	06-1948	10/7/2005	SOUTH BERGEN JOINTURE COMMISSION	\$ 5,701.34	\$ 5,701.34	Transportation	Transportation for Students		X		Transportation for Students	
227	11000262300000	06-1954	10/10/2005	BINGHAM COMMUNICATIO NS	\$ 900.00	\$ 900.00	Facilities Maintenance	Installation of schedules in master clocks, School #5		X		Installation of schedules in master clocks for school attendance bell system, per Asst BA 4/13/07.	
228	11000261420000	06-1955	10/10/2005	ACE LOCK & KEY SHOP	\$ 315.15	\$ 297.15	Facilities Maintenance	Emergency lock repair GHS gym, Child Study Team area		X		Expenses incurred to maintain and repair the facilities.	

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Garfield City School District
Subgroup Analysis and Results of Test Work

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229	11000261420000	06-1973	10/10/2005	C&M DOOR CONTROLS INC	\$ 5,800.00	\$ 5,800.00	Facilities Maintenance	Furnished hardware & Installation of security locks, Schools #6,8,5		X		Furnished hardware & Installation of security locks, Schools #6,8,5	
230	11000230590000	06-1979	10/10/2005	LERCH,VINCI & HIGGINS	\$ 4,105.00	\$ 4,105.00	Audit/Accounting Services	Professional Accounting Services		X		Lerch, Vinci and Higgins is the accountant hired to handle the budget accounting and finance for the District per Asst BA 4/13/07.	
231	11000251340000	06-1981	10/10/2005	ACTION DATA SERVICES	\$ 4,972.01	\$ 4,972.01	Salaries	Payroll Services		X		Action Data Services is hired to ensure accurate and complete payroll processing.	
232	11000262520000	06-1983	10/10/2005	DAVID MACGREGOR CO.	\$ 2,268.00	\$ 2,268.00	Auto Damage Reimbursement	Business Auto Damage Reimbursement	X			Requested documentation was not provided to determine if this is eligible expense	
233	11000230530000	06-2002	10/12/2005	CABLEVISION LIGHTPATH INC	\$ 15,524.86	\$ 15,524.86	Internet/Telephone	Internet/Telephone Access, lease for all schools		X		Internet/Telephone Access, lease for all schools	
234	11000230610000	06-2003	11/1/2005	ALLIED OFFICE SUPPLIES INC	\$ 989.66	\$ 989.66	Office Supplies	Toner, cartridge for printers, misc office supplies for Board Office	X			Non-essential, per Asst BA, since supplies were ordered in excess 4/13/07.	
235	15402100600/02	06-2015	10/19/2005	BETHLEHEM SPORTING GOODS	\$ 1,510.56	\$ 1,366.40	Athletic Dept.	Sportswear 17 jackets and 17 pairs of pants - "Boilermakers".		X		This expenditure is included as part of the services provided in the athletic program	
236	11000262520000	06-2034	10/19/2005	SCHOLASTIC	\$ 1,719.70	\$ 1,874.47	Insurance	Scholastic Guided reading program replace items damaged in flood			X	Insurance claim information was not provided	
237	11000262520000	06-2035	10/19/2005	SCHOOL SPECIALTY INC	\$ 1,370.03	\$ 1,375.79	Insurance	Desk, Bookcase and other School supplies			X	Insurance claim information was not provided	
238	11000262520000	06-2036	10/19/2005	DELL COMPUTER CORP	\$ 1,265.64	\$ 1,265.64	Insurance	Replacement Computer and software damaged in flood	X			Incomplete documentation - Insurance claim information was not provided	
239	11000262520000	06-2037	10/19/2005	PEARSON EDUCATION	\$ 1,822.69	\$ 1,914.05	Insurance	replacement books charts and manuals damaged in flood	X			Insurance claim information was not provided	

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240	11000262520000	06-2038	10/19/2005	BARNES & NOBLE	\$ 537.85	\$ 537.85	Insurance	replacement books damaged in flood	X			Insurance claim information was not provided	
241	11000219320000	06-2040	11/1/2005	FRIDA G. PARKER M.D.	\$ 450.00	\$ 1,350.00	Child Study Team	Psychiatric evaluations and reports for studnets from 04/05		X		This expenditure is included as part of the services provided in the Child Study Team Program	
242	11000230820000	06-2048	10/19/2005	GABRIEL VALOS	\$ 20,000.00	\$ 20,000.00	Judgement against school	Consent agreement resolving all differences between Gabriel Valos and the Garfield Board of ed in his discrimination suit	X			Incomplete documentation - missing signatures. Based on discussion with Dr. Dennis and an inspection of the applicable documentation this was a discrimination suit which was settled, however documents were not signed.	
243	15000222600/08	06-2093	10/24/2005	CDWG INC	\$ 2,673.08	\$ 2,586.87	Color printer and toners	1 color laserjet and 2 color deskjet printers Plus toners / ink for these machines			X	The supporting invoice was for \$800 and there was no invoice provided to support the remaining sum	
244	11000219320000	06-2094	11/1/2005	FRIDA G. PARKER M.D.	\$ 450.00	\$ 450.00	Child Study Team	Psychiatric evaluations and reports for NT from 09/05		X		This expenditure is included as part of the services provided in the Child Study Team Program	
245	11000219320000	06-2097	11/1/2005	KIMBERLY CASTELLITTO	\$ 480.00	\$ 480.00	Child Study Team	In Home ABA therapy		X		This expenditure is included as part of the services provided in the Child Study Team Program	
246	11000219320000	06-2099	11/1/2005	LIVINGSTON SERVICES CORP	\$ 2,860.00	\$ 4,356.00	Child Study Team	Student Occupational Therapy		X		The Garfield Child Study program is designed to help students with disabilities under the Individual Diability Education Act by the Federal Government. ("IDEA")	
247	15000218500/02	06-2104	11/1/2005	STANDARDIZED TEST SCORING CO	\$ 4,133.75	\$ 4,133.75	Testing Materials	Grade 10 Material and scoring packet		X		Grade 10 Material and scoring packet	
248	15000218600/02	06-2105	11/1/2005	STANDARDIZED TEST SCORING CO	\$ 4,735.26	\$ 4,735.26	Testing Materials	Grade 9 Material and scoring packet		X		Grade 9 Material and scoring packet	
249	11000230610000	06-2110	11/1/2005	PATERSON STAMP WORKS	\$ 115.60	\$ 110.85	Office Supplies	Promark Stamp			X	Unable to obtain a description of the use of this stamp	
250	11000219600000	06-2120	11/1/2005	US MAGIC BOX INC	\$ 1,246.00	\$ 1,246.00	Office Supplies	Business Cards, Envelopes and a stamp		X		Office supplies appear to be for normal use	

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251	11000219320000	06-2121	11/1/2005	FREDA GLICK MS	\$ 325.00	\$ 325.00	Child Study Team	Bilingual Speech evaluation		X		The Garfield Child Study program is designed to help students with disabilities under the Individual	
252	11000230530000	06-2124	10/26/2005	VERIZON CABS	\$ 1,018.87	\$ 1,018.87	Telecommunications	Phone bill 10/11/05 account # 201 M15-0718 118		X		Phone and internet service are essential for the school's operations	
253	11000219320000	06-2126	10/30/2005	COMMUNICATION THERAPY CENTER INC	\$ 500.00	\$ 500.00	Child Study Team	Language Evaluation		X		The Garfield Child Study program is designed to help students with disabilities under the Individual Diability Education Act by the Federal Government. ("IDEA")	
254	11000219592000	06-2129	10/30/2005	NJSEAA	\$ 50.00	\$ 50.00	Dues	Membership dues to NJSEAA (NJ Special Education Administrator's Association) - for Alan Cirello, the Director of Special ED at CST		X		Membership seems appropriate for the director of Special Ed	
255	11000219592000	06-2130	10/30/2005	NJSEAA	\$ 50.00	\$ 50.00	Dues	Membership dues to NJSEAA (NJ Special Education Administrator's Association) - for Frank Roscoe, Director at CST		X		Membership seems appropriate for a director	
256	11000219320000	06-2131	10/30/2005	MS BLANCO	\$ 400.00	\$ 400.00	Child Study Team	Bilingual Educational evaluation		X		The Garfield Child Study program is designed to help students with disabilities under the Individual Diability Education Act by the Federal Government. ("IDEA")	
257	11000219320000	06-2134	10/30/2005	OCCUPATIONAL THERAPY CONSULTANTS INC	\$ 9,660.00	\$ 14,700.00	Child Study Team	Occupational Therapy services - Felician School EZ, CC, ASH, SY		X		The Garfield Child Study program is designed to help students with disabilities under the Individual Diability Education Act by the Federal Government. ("IDEA")	
258	11000219600000	06-2141	10/30/2005	COTTRELL GRAPHICS	\$ 1,413.97	\$ 1,413.97	Special Ed booklests	PRISE Special Ed Books - English & Spanish, NJ Title 6A - Chapter 14 Code Books, and NJ Administrative Chapter 6A for Child Study Team		X		Books for Child study team	
259	11000230890000	06-2174	10/30/2005	NICHOLAS PERRAPATO	\$ 573.67	\$ 573.67	Expense reimbursement	NJSBA Convention Expenses for Nicholas Perrapato - Hotel, Tolls, Parking, Jitney, Miles, Lunch, tips and Breakfast		X		NJSBA Convention Expenses for Nicholas Perrapato - appear resonable and per his contract are reimburseable	
260	11000219320000	06-2181	11/3/2005	DR. LESLIE NAGY	\$ 1,000.00	\$ 1,000.00	Child Study Team	Psychiatric Consult AM & MS		X		The Garfield Child Study program is designed to help students with disabilities under the Individual Diability Education Act by the Federal Government. ("IDEA")	
261	11000230331000	06-2195	11/3/2005	TONI BELFORD DAMIANO	\$ 6,376.04	\$ 6,376.04	Legal fees	Various Legal Services provided from 8/26/05 - 9/30/05		X		Various Legal Services provided from 8/26/05 - 9/30/05 in conection to the Board activities	

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262	11000230590000	06-2201	11/4/2005	ANTHONY DEMARCO	\$ 111.46	\$ 111.46	Expense reimbursement	NJSBA Convention Expenses for Anthony Demarco - Miles, Tolls and parking		X		NJSBA Convention Expenses for Anthony Demarco - Miles, Tolls and parking	
263	15000240500/02	06-2209	11/7/2005	STEWART INDUSTRIES	\$ 7,000.00	\$ 7,000.00	Service agreement	Annual combined time or usage parts, labor, drums and supplies Savin 3160 Duplicators and 1700 Risograph		X		Service agreement to maintain the Duplicator and Risograph machines	
264	11000251600000	06-2223	11/9/2005	DR. DENNIS R. FROHNAPFEL	\$ 366.90	\$ 366.90	Expense reimbursement	Travel Expenses pertaining to North American Association of Educational Negotiators Conference March 12-15 2006 in Florida - Round trip Economy airfare	X			Incomplete documentation - Missing invoice, receipt, and Superintendent Approval.	
265	11000230590000	06-2224	11/9/2005	CO-NECT INC	\$ 25,000.00	\$ 25,000.00	Teaching materials	Professional development solutions for teaching	X			Incomplete documentation - Supporting documentation was not provided to determine necessity of this purchase. However based on the documentation provided this is Professional development solutions for teaching.	
266	11000230890000	06-2230	11/14/2005	NICHOLAS PERRAPATO	\$ 404.48	\$ 404.48	Travel Expenses	No documentation.			X	Reimbursement of travel expenses to Superintendent for NJEA Convention - 11/10 & 11/11. Questionable because of excessive cost.	
267	11000230890000	06-2232	11/14/2005	AXA EQUITABLE	\$ 2,000.00	\$ 2,000.00	No documentation.	No documentation.	X			No documentation.	
268	11000230590000	06-2234	11/14/2005	WICH, G. JR.	\$ 1,436.76	\$ 1,436.76	Travel Expenses	Reimbursement of travel expenses to Board President, for attending NJSBA Workshop in AC. Covers tolls, hotel for 3 nights, taxi, meals for 3 days and board dinner.			X	Booked under Misc Purch Serv - 590. Some codes are eliminated in the system due to limited budget, per Asst. BA 3/30/07. Questionable because of taxis.	
269	11000230590000	06-2242	11/15/2005	ANTHONY DAMATO	\$ 839.62	\$ 839.62	Travel Expenses	Reimbursement of travel expenses to Board President for attending NJSBA Workshop in AC			X	Reimbursement of travel expenses to Board President for attending NJSBA Workshop in AC. Questionable because of taxis.	
270	11000230339000	06-2261	11/16/2005	ACTION DATA SERVICES	\$ 4,786.47	\$ 4,786.47	Salaries	Payroll Services		X		Action Data Services is hired to ensure accurate and complete payroll processing.	
271	11000230890000	06-2268	11/16/2005	BCASA	\$ 250.00	\$ 250.00	Membership Dues	Bergen County Association of School Administrators Membership Dues for 2005-2006 School Year for Raymond Hryczyk, Assistant Superintendent of Schools		X		Bergen County Association of School Administrators Membership Dues for 2005-2006 School Year.	

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272	11000520930000	06-2269	8/31/2005	TRANSFER	#####	#####	School Reform Fund	Fund Contribution to School Reform		X		Transfer of money for whole school reform.	
273	11000219320000	06-2272	11/18/2005	HACKENSACK UNIVERSITY CENTER	\$ 804.00	\$ 910.00	Child Study Team	CST - Students Audiology Evaluation		X		CST - Students Audiology Evaluation	
274	12213100730000	06-2322	11/18/2005	DYNAVOX SYSTEMS	\$ 2,550.00	\$ 2,550.00	Child Study Team	Hearing device purchased for one of the students on Child Study Team		X		Hearing device purchased for one of the students on Child Study Team	
275	11000219320000	06-2323	11/18/2005	SOUTH BERGEN JOINTURE COMMISSION	\$ 5,631.66	\$ 5,631.66	Salaries	Payroll Services		X		Action Data Services is hired to ensure accurate and complete payroll processing.	
276	11000230339000	06-2325	11/18/2005	LERCH, VINCI & HIGGINS	\$ 39,500.00	\$ 39,500.00	Audit/Accounting Services	Annual Audit Fees		X		Lerch, Vinci and Higgins is the accountant hired to handle the budget accounting and finance for the District	
277	15000222600/06	06-2327	11/21/2005	HEINEMANN PROFESSIONAL	\$ 758.36	\$ 814.00	Text Books	Miscellaneous text books purchased		X		Miscellaneous text books purchased	
278	11000262300000	06-2329	11/21/2005	CZUJKO JOHN	\$ 361.17	\$ 361.17	Supplies	Cell phone parts, miscl hardware supplies reimbursment			X	District provides cell phones, per Dir of Fac 4/24/07. Cell phone reimbursement policy was not listed in the employee's contract .	
279	11000262300000	06-2331	11/21/2005	CASTLE FIRE PROTECTION, INC.	\$ 1,935.00	\$ 1,935.00	Fire Inspection	Annual inspection of fire sprinkler system		X		Annual inspection of fire sprinkler system	
280	11000262300000	06-2337	11/21/2005	SIEMANS BLDG. TECHNOLOGIES, INC.	\$ 12,740.00	\$ 12,740.00	Facilities Maintenance	Technical Service for Heat in Schools		X		Technical Service for Heat in Schools	
281	11000262300000	06-2338	11/21/2005	FICOM CORP	\$ 1,035.25	\$ 1,035.25	Facilities Maintenance	Fire Detection System Repair		X		Fire Detection System Repair	

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282	11000230331000	06-2344	11/21/2005	MICHAEL P. DEMARCO, ESQ.	\$ 9,245.00	\$ 10,500.00	Legal fees	Litigation re: Curch of the Most Holy Name		X		Litigation in connection with property purchase from Church of the Most Holy Name.	
283	11000251890000	06-2345	11/21/2005	G.F.O.A.	\$ 960.00	\$ 960.00	G.F.O.A. Application Fee	Certificate of Excellence in Financial Reporting Program application fee that Garfield BOE was awarded in the year of 2005			X	Certificate of Excellence in Financial Reporting Program application fee that Garfield BOE was awarded in the year of 2005.	
284	11000251890000	06-2346	11/21/2005	ASBO INTERNATIONAL	\$ 900.00	\$ 900.00	ASBO Application Fee	Certificate of Excellence in Financial Reporting Program application fee that Garfield BOE was awarded in the year of 2005			X	Certificate of Excellence in Financial Reporting Program application fee that Garfield BOE was awarded in the year of 2005, per Asst. BA 3/30/07	
285	11000262420000	06-2352	11/22/2005	TRANE COMP.	\$ 1,206.00	\$ 1,206.00	No documentation.	No documentation.	X			No documentation.	
286	15402100600/02	06-2400	11/28/2005	DE & DE ATHLETIC WEAR	\$ 4,860.00	\$ 4,860.00	Award Jackets	Fall Award Jackets 27 @ \$180 each - GHS			X	Fall Award Jackets 27 @ \$180 each - GHS. Questionable in terms of excessive cost.	
287	11000230590000	06-2433	12/1/2005	SALVATORE BENANTI	\$ 727.37	\$ 727.37	Travel Expenses	Reimbursement of travel expenses to Board Member, for attending NJSBA Workshop in AC. Hotel for 3 nights, meals and transportation.			X	Reimbursement of travel expenses to Board Member, for attending NJSBA Workshop in AC. Questionable because of taxis.	
288	11000261800000	06-2436	12/1/2005	BLR - BUSINESS & LEGAL REPOTS	\$ 634.95	\$ 595.00	Environmental Compliance Manuals	Environmental Compliance Manuals		X		Environmental Compliance Manuals	

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289	11000230590000	06-2448	12/2/2005	ARLENE PATIRE	\$ 106.92	\$ 106.92	Travel Expenses	Travel Expenses reimbursed to Arlene Patire in connection with her duties as Attendance Officer for the Garfield Public Schools for the months of September - November 2005.		X		Booked under Misc Purch Serv - 590. Some codes are eliminated in the system due to limited budget, per Asst. BA 3/30/07	
290	11000230590000	06-2449	12/2/2005	RONALD SZYMANSKI	\$ 500.00	\$ 500.00	Insurance deductible	Reimbursement of Insurance deductible in connection with car accident for Attendance Officer			X	No clear Board's policy on reimbursement of this type of expenses.	
291	11000230890000	06-2450	12/2/2005	APPLE EDUCATIONAL SALES SUPPORT	\$ 1,067.00	\$ 1,067.00	Technology equipment	Computer purchase: 17" LCD Display, Combo Drive, Keyboard & Mouse Set shipped to the Board Office			X	Computer purchase shipped to the Board Office. Reason for purchase not provided.	
292	11000230331000	06-2455	12/5/2005	NIRENBERG & VARANGO	\$ 2,594.80	\$ 2,594.80	Legal fees	Legal services re: Bagan vs. Garfield BOE			X	Incomplete documentation - missing litigation documents and explanation of legal case.	
293	15000240800/09	06-2461	12/6/2005	NJ PRINCIPALS & SUPERVISORS ASSN.	\$ 885.00	\$ 885.00	Membership Dues	Annual NJ Principals & Supervisors Association dues for Alex Yoda		X		NJ Principals & Supervisors Association dues that BOE pays annually for all members (Principals, Asst. Principals), per Asst. BA 3/30/07	
294	15000240500/02	06-2469	12/6/2005	STEWART INDUSTRIES	\$ 4,053.81	\$ 4,053.81	No documentation.	No documentation.	X			No documentation.	This is part of the district's maintenance for its copy machines.
295	11000230530000	06-2477	12/6/2005	VERIZON CABS	\$ 1,027.46	\$ 1,027.46	Telecommunications	Telephone Charges		X		Telephone Charges	
296	15000218500/09	06-2496	12/13/2005	CTB-MCGRAW HILL	\$ 8,772.23	\$ 9,873.60	Tests Scoring	Scoring for Grade 7/ Performance Report		X		Scoring for Grade 7/ Performance Report	
297	15000218600/09	06-2497	12/13/2005	CTB-MCGRAW HILL	\$ 4,847.24	\$ 5,121.60	Exams and tests	NJ Custom GEPA Test, ID Grid for grade 7, test return envelope, Terranova multiple assessment test books level 17C		X		Terranova test is a State requirement	
298	11000230590000	06-2503	12/14/2005	ALLIANTWARE	\$ 13,520.16	\$ 13,520.16	No documentation.	No documentation.	X			No documentation.	
299	11000219320000	06-2509	12/19/2005	NEURODEVELOPMENTAL PEDIATRICS LLC	\$ 750.00	\$ 750.00	Child Study	Comp. Neurodevelopmental Evaluation for JK and AS		X		The Garfield Child Study program is designed to help students with disabilities under the Individual Disability Education Act by the Federal Government. ("IDEA")	
300	11000230530000	06-2528	1/1/2006	VERIZON CABS	\$ 2,059.43	\$ 1,029.93	Telecommunications	Telephone Acct # 201M150139 and Acct #201M150718		X		Phone and internet service are essential for the school's operations	

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301	15000240600/02	06-2531	12/22/2005	B&H VIDEO	\$ 701.30	\$ 701.30	Technology equipment	ADS Pyro 30 GB DV Drive		X		Purchase for the purchase of creating videos to teach students about technology
302	15000222600/08	06-2534	1/4/2006	GODFREY ORGAN SERVICE	\$ 150.00	\$ 150.00	Equipment repair	Repair CPU Board on Suzuki Electric Piano for Music Teacher @ School #8		X		For the repair and maintenance of school vehicles, equipment and facilities
303	11000219320000	06-2548	1/4/2006	LIVINGSTON SERVICES CORP	\$ 30,668.00	\$ 21,500.00	No documentation.	No documentation.	X			No documentation.
304	15402100600/02	06-2580	1/4/2006	CIRCLE SYSTEM GROUP	\$ 840.00	\$ 840.00	Sports wear	Replacement for PO # 06-0147 - 6 uniforms were purchased to replace the old uniforms.		X		This expenditure is included as part of the services provided in the athletic program
305	15402100600/02	06-2581	1/4/2006	CIRCLE SYSTEM GROUP	\$ 1,320.00	\$ 1,320.00	Sports wear	Replacement for PO # 06-0205 Girls' basketball uniforms **HOW MANY - HOW OFTEN ARE THEY REPLACED??**		X		This expenditure is included as part of the services provided in the athletic program
306	11000230331000	06-2583	1/4/2006	TONI BELFORD DAMIANO	\$ 10,711.60	\$ 10,711.60	Legal Services	Legal services for the period Sep 12 to Oct 28, 2005 and Nov 1 to 28, 2005 in connection with various Garfield BOE matters		X		Per BA, TONI BELFORD DAMIANO has been the contracted attorney since Jul 2003. The monthly bills relate to legal matters for the school. There was no increase in rates for School year 04/05 and 05/06, however the renewable of services was not supported by Board resolutions and contract.
307	11000219320000	06-2584	1/4/2006	BERGEN REGIONAL MED CTR	\$ 524.00	\$ 524.00	Medical	Joel Sanchez suicide attempt		X		Schools are required to pay for medical bills for students on suicide attempt and emergency medical services
308	15000240500/02	06-2586	1/4/2006	OLD NATIONAL LEASING	\$ 12,000.00	\$ 12,000.00	No documentation.	No documentation.	X			No documentation.
309	15000240500/02	06-2586	1/4/2006	OLD NATIONAL LEASING	\$ 7,500.00	\$ 7,500.00	No documentation.	No documentation.	X			No documentation.
310	11000230590000	06-2588	1/4/2006	LERCH, VINCI & HIGGINS	\$ 6,132.50	\$ 6,132.50	Audit & Accounting Services	Management advisory services: ASSA, AUD SUM DISK, ACCOUNTING		X		Lerch, Vinci and Higgins is the accountant hired to handle the budget accounting and finance for the school.

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311	11000230820000	06-2591	1/4/2006	STATE OF NEW JERSEY DEPT OF LABOR	\$ 35,641.30	\$ 35,641.30	Penalties and fines	Payment of delinquent payroll taxes and interest to the New Jersey Department of Labor and Workforce Development			X	Employer late NJ927 Submission for the quarter 09/30/2002. EIN:0-226-001-829/000-00. Penalties for late submission of payroll taxes and interests by payroll staff could be avoided.	This was part of the necessity for outsourcing payroll services.
312	11000262420000	06-2592	1/5/2006	CHRIS & BUD LAWN MOWER .INC	\$ 325.45	\$ 325.45	Facilities Maintenance	Parts for the Snowblower		X		For the repair and maintenance of school vehicles, equipment and facilities	
313	11000262420000	06-2603	1/10/2006	GEMINI MECHANICAL	\$ 580.00	\$ 580.00	Facilities Maintenance	Plumbing for ECC1		X		For the repair and maintenance of school vehicles, equipment and facilities	
314	11000262420000	06-2604	1/10/2006	C J VANDERBECK & SONS INC	\$ 2,765.00	\$ 2,765.00	Facilities Maintenance	Boiler repairs		X		For the repair and maintenance of school vehicles, equipment and facilities	
315	11000262800000	06-2605	1/10/2006	INSURANCE RESTORATION SPECIALISTS	\$ 5,000.00	\$ 5,000.00	Insurance	Flood deductible - school #7 flood		X		Deductible per insurance policy is \$5000. Payment for deductible relates to flood in School #7.	
316	11000100565000	06-2607	1/10/2006	BERGEN COUNTY SPECIAL SERVICES	\$ 816.00	\$ 816.00	Child Study	OT/PT/ Counseling		X		Counseling for student's benefit.	
317	11000230331000	06-2624	1/10/2006	TONI BELFORD DAMIANO	\$ 7,871.86	\$ 7,871.86	Legal Services	Legal services for the period Nov 16, 2005 to Dec 23, 2005 in connection with various Garfield BOE matters		X		Per BA, TONI BELFORD DAMIANO has been the contracted attorney since Jul 2003. The monthly bills relate to legal matters for the school. There was no increase in rates for School year 04/05 and 05/06, however the renewable of services was not supported by Board resolutions and contract.	
318	15000240800/02	06-2656	1/12/2006	BINGHAM COMMUNICATIONS	\$ 1,400.00	\$ 1,400.00	Furniture rental	Microphones and sound system for graduation ceremony. 14 for high school and 13 for middleschool.		X		Rental of microphones for graduation ceremony. Cost appears reasonable.	
319	15000240800/02	06-2658	1/12/2006	CHAIR HIRE	\$ 3,455.00	\$ 3,455.00	Furniture rental	1150 Chairs for HS and MS Graduation 2006		X		Rental of chairs for graduation ceremony Cost per unit appears reasonable @\$2.90 and @\$2.60 per chair.	
320	15000240800/02	06-2659	1/12/2006	MODERN PRINTING	\$ 1,780.00	\$ 1,780.00	Printing	Printing of high school graduation programs, 2000 units		X		Printing of graduation program for the students, cost per unit appears reasonable	
321	15000240800/02	06-2661	1/12/2006	ARTISTIC FLOWERS	\$ 240.00	\$ 240.00	Flowers	3 baskets of graduation flowers	X			Incomplete documentation - missing invoice	

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322	11000230339000	06-2674	1/16/2006	LERCH,VINCI & HIGGINS	\$ 8,155.00	\$ 8,155.00	Audit & Accounting Services	Professional services for GFOQ Cert of Excellence		X		Lerch, Vinci and Higgins is the accountant hired to handle the budget accounting and finance for the school.	
323	11000230530000	06-2726	1/18/2006	VERIZON	\$ 16,042.00	\$ 16,042.00	Telecommunications	4 months telephone service		X		Verizon land lines for the whole school district.	
324	11000262520000	06-2748	1/19/2006	DELL COMPUTER CORP	\$ 1,265.64	\$ 1,265.64	Technology equipment	Optiplex desktop Dell computer to replace what was lost in the flood		X		Expense incurred to replace the office equipment that was damaged in the flood	
325	11000219600000	06-2758	1/23/2006	BOGOTA PUBLIC SCHOOLS	\$ 1,000.00	\$ 1,000.00	Office equipment	Canon scanner and laptop (used)	X			Incomplete documentation - missing invoice. Cannon scanner and laptop purchase for child study team.	
326	11000219320000	06-2820	1/30/2006	NEURODEVELOPMENTAL PEDIATRICS LLC	\$ 750.00	\$ 750.00	Child Study	Comprehensive neurodevelopmental evaluation for RA and MB		X		The Garfield Child Study program is designed to help students with disabilities under the Individual Disability Education Act by the Federal Government. ("IDEA")	
327	11000219320000	06-2823	1/30/2006	KIMBERLY CASTELLITTO	\$ 600.00	\$ 600.00	Child Study	In home ABA therapy services for MY		X		The Garfield Child Study program is designed to help students with disabilities under the Individual Disability Education Act by the Federal Government. ("IDEA")	
328	11000262420000	06-2840	2/1/2006	ACE LOCK & KEY SHOP	\$ 399.54	\$ 399.54	Facilities Maintenance	Replace locks and made keys for GHS Sch #8		X		Expenses incurred to maintain and repair the facilities.	
329	11000262490000	06-2841	2/1/2006	N.J. DIVISION OF FIRE SAFETY	\$ 1,411.00	\$ 1,826.00	Membership Dues & Fees	Annual life hazard use registration fee for 11 buildings		X		Appears to be expenses incurred to comply with state requirements.	
330	15000240600/02	06-2852	2/2/2006	JOSTENS	\$ 2,551.50	\$ 2,551.50	Graduation gowns	Graduation teachers caps and gowns	X			Incomplete documentation - missing invoice	

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331	11000219320000	06-2886	2/3/2006	SHOOTING STARS GYMNASTICS	\$ 830.00	\$ 830.00	Child Study	Gymnastic Sessions for MY 22 hours Dec to Jan 8 hours in Jan 2006		X		The Garfield Child Study program is designed to help students with disabilities under the Individual Diability Education Act by the Federal Government. ("IDEA")	
332	11000230331000	06-2888	2/3/2006	MICHAEL P. DEMARCO, ESQ.	\$ 8,125.00	\$ 8,125.00	Legal Services	Legal services to the Garfield BOE in connection with Garfield BOE vs Church of the most Holy Name		X		Per BA, the deed was not turned over to the school district and lawyers were brought in to resolve the dispute.	
333	11000219320000	06-2890	2/6/2006	DR. DAVID GALLINA	\$ 375.00	\$ 375.00	Child Study	Garfield Child study Team - Neuropsychiatric Evaluation for JJ		X		The Garfield Child Study program is designed to help students with disabilities under the Individual Diability Education Act by the Federal Government. ("IDEA")	
334	11000219320000	06-2893	2/6/2006	ESTER FRIDMAN,MD	\$ 600.00	\$ 600.00	Child Study	Garfield Child study Team - on site psychiatric evaluation for JS		X		The Garfield Child Study program is designed to help students with disabilities under the Individual Diability Education Act by the Federal Government. ("IDEA")	
335	11000262420000	06-2900	2/6/2006	FOLEY,INC	\$ 901.00	\$ 850.00	Facilities Maintenance	ECC preventive maintenance for generator catepillar 3306. Service includes regular inspection.		X		Actual payment is more than the PO because of sales tax. Back-up generator for Garfield Early Childhood Pre-K school. All schools are supposed to have back-up generators, but so far only 2 schools have this.	
336	11000261420000	06-2903	2/6/2006	ATRA JANITORIAL SUPPLY CO.	\$ 2,850.00	\$ 2,850.00	Facilities Maintenance	Ice melter Magnesium Chloride		X		200 50 pound bags of ice melter used during winter months for all schools.	
337	11000261800000	06-2905	2/6/2006	P&A AUTO PARTS	\$ 118.36	\$ 131.67	Facilities Maintenance	Parts for ECC and Maint Shop. Eg 12 battery ends		X		For maintenance of school trucks and buses or lawn equipment by school's maintenance team of 9 staff.	
338	11000262420000	06-2906	2/6/2006	GRANT SUPPLY CO	\$ 1,664.25	\$ 1,664.25	Facilities Maintenance	Emergency parts for heat at GHS		X		Purchase of pump for emergency maintenance of heater at Garfield High School (GHS).	
339	11000262300000	06-2907	2/6/2006	ALLIANCE COMMERCIAL PEST CONTROL,INC	\$ 2,750.00	\$ 2,750.00	Pest service	Monthly pest service. State requirement for baseline inspection service it provides the school district and IPM coordinator the necessary information about the conditions of the schools			X	Invoice #01-0087057 was for \$2160 only, however payment was made for \$2750. Extension of agreement into a month-to month contract states \$790 per month, however, the documentation was not signed and dated	

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340	11000262420000	06-2912	2/6/2006	DIESEL TRUCK SERVICE INC	\$ 285.00	\$ 285.00	Facilities Maintenance	Repair for bus 21- wiper blades, fuse, switch, heater and tail lights		X		For maintenance of school trucks and buses or lawn equipment by school's maintenance team of 9 staff.	
341	11000230339000	06-2916	2/6/2006	ACTION DATA SERVICES	\$ 7,927.34	\$ 7,927.34	Payroll services	Payroll processing services for the ending 12/24, 1/13, 1/15, 1/20, 1/27, 1/31		X		Action Data Services is hired to ensure accurate and complete payroll processing.	
342	15000240800/02	06-2917	2/6/2006	MACKIN IMAGING SYSTEM	\$ 6,809.00	\$ 6,809.00	Data services	12594 student transcripts @\$0.90 each = \$11334. \$5275 invoiced on Jun 29, 2006. \$6809 is the balance.			X	Vendor was hired to convert student records into CDs. The school is charged for full conversion service and CD production. Additional charges for "professional services" was unclear and may not be necessary.	
343	15000240600/02	06-2920	2/6/2006	TECH DEPOT	\$ 919.12	\$ 898.18	Printers	HP Officejet 7210 All-in-one multifunction colour printer and print cartridge for vice principal Jamie J Hudak of Garfield High School.	X			Invoice and PO amount was for \$898.18. Payment was for \$919.12. Per Asst BA on 4/13/07, the difference could be due to data entry or additional invoices. There is no supporting documents. Purchase printer for vice principal in high school and it is within his school allocated budget.	
344	11000230590000	06-2930	2/8/2006	NORTH JERSEY MEDIA GROUP	\$ 716.76	\$ 716.76	Books	High sch spec ed teacher, math teacher, pre-K substitute teacher aides and part time PM teacher aides	X			Incomplete documentation - missing invoice. Per Asst BA on 4/13/07, this is a non-instructional item.	
345	11000262420000	06-2931	2/8/2006	CHAS.F. CONNOLLY DIST INC	\$ 460.58	\$ 460.58	Facilities Maintenance	Part needed for Boiler school #6; honeywell acuator motor		X		Used for the school heating system. Purchased in Feb for the winter.	
346	11000262420000	06-2933	2/8/2006	GARFIELD LUMBER & MILLWORK	\$ 211.00	\$ 211.00	Facilities Maintenance	3 saw blades for shop		X		Tools and equipments used by school maintenance staff for buildings and repairs.	
347	11000219320000	06-2936	2/8/2006	ESTER FRIDMAN,MD	\$ 600.00	\$ 600.00	Child Study	Garfield Child Study Team - on site psychiatric evaluation for student: TD		X		The Garfield Child Study program is designed to help students with disabilities under the Individual Diability Education Act by the Federal Government. ("IDEA")	

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348	11000262620000	06-2959	2/9/2006	ALARMCO SYSTEMS INC	\$ 1,200.00	\$ -	Facilities Maintenance	Burglar alarm systems for TJMS #9 and BOE office	X			Incomplete documentation - Missing invoice to support the payment of \$1200. We are also unable to agree the sum of \$1200 to the proposal.	
349	11000262620000	06-2960	2/9/2006	UNLIMITED CONTRACTING INC	\$ 1,975.00	\$ -	Facilities Maintenance	Garfield networking project Sch#4 Washington Irving School	X			Incomplete documentation - missing invoice. Payment was made but per Director of facilities, there is no invoice because the job was not completed and it should not be paid.	
350	11000261800000	06-2965	2/14/2006	HOME DEPOT	\$ 357.96	\$ 357.96	Facilities Maintenance	Parts for maintenance of school facilities		X		Per Director of Facilities, he purchased the parts on a needs basis and claimed reimbursement. Invoice from Home Depot was provided.	
351	11000262300000	06-2966	2/14/2006	P & A AUTO PARTS	\$ 168.43	\$ 168.43	Facilities Maintenance	Parts for maintenance trucks		X		For maintenance of school trucks and buses or lawn equipment by school's maintenance team of 9 staff.	
352	11000219320000	06-2985	2/16/2006	JANET BUSH	\$ 1,190.00	\$ 1,190.00	Child Study	Home therapy for MY - 16 hours in Dec 2005 and 18 hours in Jan 2006		X		The Garfield Child Study program is designed to help students with disabilities under the Individual Disability Education Act by the Federal Government. ("IDEA")	
353	11000219592000	06-2987	2/16/2006	MAUREEN HUBSCHMITT	\$ 115.42	\$ 115.42	Travel expense	Child Study Team - Travel expenses Sep to Dec 2005 - mileage for Sch. Social worker		X		The Garfield Child Study program is designed to help students with disabilities under the Individual Disability Education Act by the Federal Government. ("IDEA")	
354	11000230820000	06-3018	2/27/2006	TREASURER STATE OF NEW JERSEY	\$ 2,000.00	\$ 2,000.00	Penalties and fines	Compensation to NJ Division on civil rights for administrative costs attendant to the processing of DCR Docket No. 17EA10350.		X		Compensation to NJ Division on civil rights for administrative costs attendant to the processing of DCR Docket No. 17EA10350.	

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355	11000261420000	06-3026	2/27/2006	ATRA JANITORIAL SUPPLY CO.	\$ 1,187.40	\$ 1,187.40	Cleaning supplies	Cleaning supplies		X		Per Director of Facilities, cleaning supplies were purchased from their contracted vendor Atra.	
356	11000219592000	06-3069	3/1/2006	LISA GALLINA	\$ 189.44	\$ 189.44	Travel expense	Child study team - Travel expenses Sep to Dec 2005 - mileage for learning consultant		X		The Garfield Child Study program is designed to help students with disabilities under the Individual Disability Education Act by the Federal Government. ("IDEA")	
357	11000261420000	06-3095	3/3/2006	HOME DEPOT	\$ 347.41	\$ 347.41	Facilities Maintenance	Repair parts and supplies for the district		X		Expenses incurred to maintain and repair the facilities.	
358	11000230530000	06-3101	3/6/2006	CABLEVISION LIGHTPATH INC	\$ 4,820.38	\$ 4,820.38	No documentation.	No documentation.	X			No documentation.	
359	11000219320000	06-3127	3/7/2006	FREDA GLICK MS	\$ 325.00	\$ 325.00	Child Study	Child study team - Bilingual (Spanish-English) Evaluation for Fernando Canido		X		The Garfield Child Study program is designed to help students with disabilities under the Individual Disability Education Act by the Federal Government. ("IDEA")	
360	11000262420000	06-3132	3/7/2006	ATRA JANITORIAL SUPPLY CO.	\$ 3,276.80	\$ 3,276.80	Cleaning supplies	128 Trash bags of 100 per case	X			Supply of trash bags for all the schools in Garfield district. About 3 purchases of 128 packs are made each year.	
361	11000262490000	06-3133	3/7/2006	ATRA JANITORIAL SUPPLY CO.	\$ 1,497.00	\$ 1,497.00	Facilities Maintenance	100 Ice melter and drive belt upright		X		100 50 pound bags of ice melter used during winter months for all schools.	

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362	11000219320000	06-3140	3/7/2006	DR. LESLIE NAGY	\$ 1,000.00	\$ 1,000.00	Child Study	Child study team - psychiatric evaluation for N.O and D.L		X		The Garfield Child Study program is designed to help students with disabilities under the Individual Diability Education Act by the Federal Government. ("IDEA")	
363	11000219600000	06-3159	3/8/2006	ALLIED OFFICE SUPPLIES	\$ 2,379.72	\$ 2,379.72	Technology equipment	Child study team - 28 DVD Players as per conversation with Ryan Marshall			X	Per BA, the purchase of DVD players are aids used to help the students under the Child Study Program. We are not able to justify the quantity of DVD players required.	
364	11000230530000	06-3163	3/8/2006	SWIFTREACH NETWORKS INC	\$ 2,755.78	\$ 1,377.14	Telecommunications	Monthly service fee and connected call minutes for 2 months		X		Charges relate to reverse 911. The Board and school uses it for snowdays. The school pay for their share of monthly service fee and connected call minutes.	
365	11000230530000	06-3164	3/8/2006	VERIZON CABS	\$ 1,527.16	\$ 1,017.04	Telecommunications	Verizon telephone service		X		Verizon phone services are essential to the school's operations.	
366	11000230331000	06-3166	3/8/2006	TONI BELFORD DAMIANO	\$ 6,011.94	\$ 6,011.94	Legal Services	Legal service for 1/25 to 2/23 in connection with BOE matters		X		Board attorney fees.	
367	11000219320000	06-3171	3/9/2006	DR. LESLIE NAGY	\$ 1,000.00	\$ 1,000.00	Child Study	Child study team - psychiatric evaluation for T.W and T.W		X		The Garfield Child Study program is designed to help students with disabilities under the Individual Diability Education Act by the Federal Government. ("IDEA")	
368	11000219320000	06-3175	3/9/2006	JANET BUSH	\$ 770.00	\$ 770.00	Child Study Team	CST - ABA In-Home Therapy		X		CST - ABA In-Home Therapy	
369	11000219320000	06-3176	3/9/2006	SHOOTING STARS GYMNASTICS	\$ 500.00	\$ 500.00	Child Study Team	CST - Gymnastic Sessions		X		CST - Gymnastic Sessions	
370	11000219320000	06-3177	3/9/2006	NEURODEVELOPMENTAL PEDIATRICS LLC	\$ 1,050.00	\$ 900.00	Child Study Team	Comprehensive Neurodevelopmental Evaluation for DO, CG, CG		X		Comprehensive Neurodevelopmental Evaluation for DO, CG, CG	
371	11000219320000	06-3194	3/16/2006	PARAMUS EMERGENCY SERVICES INC	\$ 262.00	\$ 262.00	Emergency Medical Services	Emergency Medical Services for a student - K.S.		X		Emergency medical services for a student.	
372	11000262800000	06-3199	3/16/2006	WARNERCOMMUNICATIONS CO.,INC	\$ 1,725.00	\$ 1,725.00	Fire & Police system installation	Emergency Fire & Police System installation		X		Emergency Fire & Police System installation	

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373	11000251890000	06-3205A	3/31/2006	DR. DENNIS R. FROHNAPFEL	\$ 587.07	\$ 587.07	Travel expenses	North American Association of Educational Negotiators Annual Conference, Marc 12-15, 2006, Clearwater, Florida - BA, in accordance with contract. Lodging 4 nights @ \$203.84 (shared room), transportation - \$72, meals - \$76.89, gratuities (total) - \$30.50			X	NAENAC reimbursement to BA. Not enough supporting documentation provided - invoice, receipts, etc.	
374	11000100565000	06-3206	4/1/2006	BERGEN COUNTY SPECIAL SERVICES	\$ 918.00	\$ 918.00	Educational Inst.	Educational Misc. Items		X		Educational Misc. Items	
375	11000251600000	06-3207A	3/31/2006	NAEN	\$ 900.00	\$ 900.00	No documentation.	No documentation.	X			No documentation.	This purchase was for negotiations software from the North American Association of Educational Negotiators.
376	11000251600000	06-3208	4/1/2006	DR. DENNIS R. FROHNAPFEL	\$ 1,410.00	\$ 1,410.00	Travel Expenses	Travel expenses reimbursement to BA for the month of January - June 2006 @ \$200 per month, in accordance with terms and conditions of contract.			X	Travel expenses reimbursement to BA for the month of January - June 2006 @ \$200 per month. Not enough supporting documentation provided - invoice, receipts, purpose of the expenses, etc.	
377	11000230890000	06-3210	4/1/2006	NICHOLAS PERRAPATO	\$ 1,200.00	\$ 1,200.00	Travel Expenses	Travel expenses reimbursement to Superintendent for the month of January - June 2006 @ \$200 per month, in accordance with terms and conditions of contract.			X	Travel expenses reimbursement to Superintendent for the month of January - June 2006 @ \$200 per month. Not enough supporting documentation provided - invoice, receipts, purpose of the expenses, etc.	
378	11000230610000	06-3211	4/1/2006	RAYMOND HRYCZYK	\$ 1,200.00	\$ 1,200.00	Travel Expenses	Travel expenses reimbursement to Assistant Superintendent for the month of January - June 2006 @ \$200 per month, in accordance with terms and conditions of contract.			X	Travel expenses reimbursement to Assistant Superintendent for the month of January - June 2006 @ \$200 per month. Not enough supporting documentation provided - invoice, receipts, purpose of the expenses, etc.	
379	11000251600000	06-3212	4/1/2006	DR. DENNIS R. FROHNAPFEL	\$ 1,226.00	\$ 1,226.00	Reimbursement of TPAF contributions	Business Administrator - Reimbursement of TPAF and contributory insurance according to the terms of his contract from Jan 06 to Jun 06. TPAF @5% of salary, C.I. @0.4% of salary		X		Per review of the contract, the Board shall provide reimbursement of all TPAF and Contributory Insurance Contributions semi-annually, Dec and Jun	

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380	11000230610000	06-3213	4/1/2006	NICHOLAS PERRAPATO	\$ 1,361.00	\$ 1,361.00	Reimbursement of TPAF contributions	Superintendent - Reimbursement of TPAF and contributory insurance according to the terms of his contract from Jan 06 to Jun 06. TPAF @5% of salary, C.I. @0.4% of salary		X		Per review of the contract, the Board shall provide reimbursement of all TPAF and Contributory Insurance Contributions semi-annually, Dec and Jun	
381	11000230610000	06-3214	4/1/2006	RAYMOND HRYCZYK	\$ 1,226.00	\$ 1,226.00	Reimbursement of TPAF contributions	Assistant Superintendent - Reimbursement of TPAF and contributory insurance according to the terms of his contract from Jan 06 to Jun 06. TPAF @5% of salary, C.I. @0.4% of salary		X		Per review of the contract, the Board shall provide reimbursement of all TPAF and Contributory Insurance Contributions semi-annually, Dec and Jun	
382	11000230610000	06-3215	4/1/2006	AXA EQUITABLE	\$ 5,000.00	\$ 5,000.00	Benefits Reimbursement	Employer contribution to IRS Plan 101, Momentum Retirement Program, for Superintendent, Assistant Superintendent, Business Administrator		X		Per review of the contract, the Board shall provide reimbursement of IRS Plan 101 Retirement Program.	
383	15402100600/02	06-3218	4/1/2006	RIGOGLIOSO, D.	\$ 921.63	\$ 921.63	Sports Activities	State Wrestling Tournament at AC	X			Incomplete documentation - missing invoice, PR. Coded under Supplies & Materials.	
384	11000251340000	06-3228	3/22/2006	WACHOVIA BANK,N.A.	\$ 6,196.26	\$ 6,196.26	Service & Expenses	BOE Certificates of Participation 1994 Series			X	Unable to determine the necessity of this purchase, requested to provide more info 4/5/07. Documentation was not provided.	
385	11000230590000	06-3232	3/23/2006	STRAUSS ESMAY ASSOCIATES,LL P	\$ 2,345.00	\$ 2,345.00	Facilities Maintenance	Policy Alert & Support System Manual Maintance 01July05 - 30June06 School Year		X		Policy Alert & Support System Manual Maintance 01July05 - 30June06 School Year	
386	15000240500/06	06-3265	4/1/2006	MINT PRINTING	\$ 400.00	\$ 400.00	Tests Printing	Yearly cost of printing school tests		X		Yearly cost of printing school tests	
387	11000219320000	06-3851	6/13/2006	SOUTH BERGEN JOINTURE COMMISSION	\$ 3,253.19	\$ 5,947.19	Child Study	Child Study Team - Outreach program 1 to 1 aide in May and Jun 2006 and evaluation occupational therapy for DO and BD.		X		The Garfield Child Study program is designed to help students with disabilities under the Individual Diability Education Act by the Federal Government. ("IDEA")	
388	11000251600000	06-3266	3/28/2006	C&D COMPUTER SUPPLIES INC	\$ 1,865.76	\$ 274.56	Admin Supplies	Purchase of W-2 Envelopes, payroll checks to process payroll		X		Purchase of W-2 Envelopes, payroll checks to process payroll	
389	11000251340000	06-3267	3/28/2006	ACTION DATA SERVICES	\$ 2,033.63	\$ 2,033.63	Salaries	Payroll Services		X		Action Data Services is hired to ensure accurate and complete payroll processing.	
390	11000230530000	06-3268	3/28/2006	VERIZON WIRELESS	\$ 1,752.23	\$ 1,000.00	Wireless Telephone	Estimated telephone charges from March 06 - Sep 06		X		Estimated telephone charges from March 06 - Sep 06	
391	11000230530000	06-3270	3/28/2006	AT&T	\$ 1,088.77	\$ 329.37	Telephone Service	Estimated Long Distance Telephone Service		X		Estimated Long Distance Telephone Service	

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392	11000230530000	06-3271	3/28/2006	VERIZON	\$ 15,397.05	\$ 6,130.76	Telephone Charges	Estimated Telephone Charges		X		Estimated Telephone Charges	
393	11000230590000	06-3272	3/28/2006	BCASA	\$ 660.00	\$ 660.00	Awards & Recognition Dinner	Dinners For Governor Teachers Recognition	X			Incomplete documentation - missing list of attendees. As at 4/5/07 requested to provide more supporting information	
394	11000230590000	06-3274	4/1/2006	LERCH, VINCI & HIGGINS	\$ 9,955.00	\$ 9,955.00	Audit/Accounting Services	Budget/Surplus projection for Athletic Department		X		Lerch, Vinci and Higgins is the accountant hired to handle the budget accounting and finance for the school.	
395	15000240600/02	06-3284	3/31/2006	COLLEGE BOARD	\$ 2,233.00	\$ 2,294.00	Advanced Placement Exams	Advanced Placement Exams - GHS		X		Guidance Counselor determines how many students have to take Advanced Placement Exam, per Asst. BA 4/5/07.	
396	11000262300000	06-3289	4/3/2006	GRANT SUPPLY CO	\$ 562.43	\$ 562.43	Facilities Maintenance	Plumbing parts for replacement of heating pipes for GHS		X		Used for emergency repairs of heating pipes, per Dir of Facilities 4/6/07.	
397	11000262300000	06-3290	4/3/2006	INTERGRATED SOLUTIONS	\$ 1,883.06	\$ 1,875.00	Access Cards for Schools	500 Access Cards for GHS, Schools #5, 6, & 8 for Students and Faculty		X		500 Access Cards for students and faculty. Number of cards ordered is estimated, per Dir of Fac 4/6/07.	
398	15000240500/02	06-3301	4/5/2006	PEARSON NCS	\$ 636.55	\$ 900.00	Scanner repair	Scanner repair		X		Scanner repair. PO amt is estimated, per Asst. BA 4/5/07.	
399	15000240600/02	06-3305	3/31/2006	UNITED SPORT APPAREL	\$ 518.00	\$ 518.00	Varsity Letter	Varsity Letter for Girls Math Team		X		This expenditure is included as part of the services provided in the athletic program	
400	11000230530000	06-3347	4/17/2006	VERIZON CABS	\$ 3,604.41	\$ 3,016.40	Telephone Charges	Estimated Telephone Charges		X		Estimated Telephone Charges	
401	11000251600000	06-3358	4/18/2006	GARFIELD POST OFFICE	\$ 1,024.00	\$ 1,024.00	Newsletter	Budget Newsletter/ Saturation Letter		X		Budget Newsletter/ Saturation Letter	
402	11000219320000	06-3360	4/18/2006	JANET BUSH	\$ 910.00	\$ 910.00	Child Study Team	CST - ABA In-Home Therapy		X		CST - ABA In-Home Therapy	
403	11000262800000	06-3366	4/18/2006	DJ'S MECHANICAL, INC.	\$ 39,041.11	\$ 39,041.11	Facilities Maintenance	Boiler conversion project at Schools #4, #5, #7. Approved under a grant by the NJSCC.		X		Boiler conversion project at Schools #4, #5, #7. Approved under a grant by the NJSCC.	
404	11000230331000	06-3379	4/21/2006	TONI BELFORD DAMIANO	\$ 20,947.01	\$ 25,982.70	Legal Services	Per invoices: \$5982.70 for the period 2/28/07 to 3/22/07; \$7292.70 for 3/27 to 4/26; \$7671.61 for 5/1 to 5/31.		X		Per BA, TONI BELFORD DAMIANO has been the contracted attorney since Jul 2003. The monthly bills relate to legal matters for the school. There was no increase in rates for School year 04/05 and 05/06, however the renewable of services was not supported by Board resolutions and contract.	

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405	11000230530000	06-3380	4/21/2006	CABLEVISION LIGHTPATH INC	\$ 4,840.52	\$ 4,840.52	Telecommunications	Fiber lease account 24368 and telephone account 36577		X		Phone and internet service are essential for the school's operations	
406	11000219320000	06-3396	4/24/2006	FREDA GLICK MS	\$ 325.00	\$ 325.00	Child Study	Bilingual speech evaluation for NB. Spanish english		X		The Garfield Child Study program is designed to help students with disabilities under the Individual Disability Education Act by the Federal Government. ("IDEA")	
407	11000230610000	06-3400	4/24/2006	EVELYN KULIG	\$ 208.00	\$ 208.00	Staff benefits	Re-imbusement for eye glasses.	X			Per Asst. BA, the staff is granted vision reimbursement up to a cap of \$300 once in two years and principals are granted vision reimbursement once a year.	
408	11000251600000	06-3461	5/1/2006	MODERN PRINTING	\$ 3,200.00	\$ 3,200.00	Printing	12000 copies of school budget newsletter		X		Printing of school newsletters are essential to desiminate information to everyone in the school.	
409	11000262420000	06-3471	5/1/2006	HANDI-LIFT INC	\$ 1,236.30	\$ 1,236.30	Facilities Maintenance	Emergency ramp motor assembly replacement		X		Purchase was made for Columbus Sch # 8 and was essential to maintain the equipments of the school.	
410	11000230820000	06-3480	3/31/2006	TREASURER STATE OF NEW JERSEY	\$582,558.00	\$ 582,558.00	Fund transfer	Debit/Credit Register Recovery 05/06		X		Transfer of money back to the State.	
411	15000240600/02	06-3523	5/2/2006	HERFF JONES	\$ 939.25	\$ 680.00	Books	2005-2006 Yearbook (8 books)	X			The yearbooks were given to the photographer, police, security and admin, printer Herff Jones, literary advisor. Each book cost \$85. Per BA, excess were ordered and should not be paid by the school. This is will be paid by student activities in future.	
412	11000219320000	06-3531	5/2/2006	BERGEN REGIONAL MED CTR	\$ 561.00	\$ 561.00	Medical	Ed level 4 Invoice 1 EME Patient #513951		X		Student suicide case paid for by the school.	
413	11000230339000	06-3533	5/2/2006	LERCH,VINCI & HIGGINS	\$ 11,632.50	\$ 11,632.50	Audit & Accounting Services	Management Advisory Services for budget projection and athletic review		X		Lerch, Vinci and Higgins is the accountants/auditors the school hired to handle the budget, accounting and finance for the school. LVH reviewed the policies and procedures in the athelthic accounts	

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414	11000230339000	06-3534	5/2/2006	ACTION DATA SERVICES	\$ 7,833.76	\$ 8,015.76	Payroll services	Payroll services for invoice 1291-01, 1355-01, 979-01, 1102-01, 858-01, 906-01, 1222-01		X		Action Data Services is hired to ensure accurate and complete payroll processing.	
415	11000219320000	06-3544	5/2/2006	JANET BUSH	\$ 840.00	\$ 840.00	Child Study	24 hours in home ABA Therapy for MY. April, 2006		X		The Garfield Child Study program is designed to help students with disabilities under the Individual Disability Education Act by the Federal Government. ("IDEA")	
416	11000219320000	06-3545	5/2/2006	DR. LESLIE NAGY	\$ 2,500.00	\$ 2,500.00	Child Study	5 Psychiatric Evals AG 2/23, TJ - 3/7, ER-3/23, AC-3/23, MM-3/20		X		The Garfield Child Study program is designed to help students with disabilities under the Individual Disability Education Act by the Federal Government. ("IDEA")	
417	11000219320000	06-3546	5/2/2006	GEORGE M. KAPALKA PH.D.	\$ 700.00	\$ 700.00	Child Study	Polish Psychological Eval for PW		X		The Garfield Child Study program is designed to help students with disabilities under the Individual Disability Education Act by the Federal Government. ("IDEA")	
418	11000261420000	06-3550	5/8/2006	NORTH EAST FIRE & SAFETY EQUIPMENT CO	\$ 1,105.70	\$ 1,105.70	Facilities Maintenance	Emergency Lighting Repair and Replacement Invoice #24245		X		Per vendor invoice, the purchase relates to installation of new egress lighting and requested fire extinguisher service, which are essential to maintain the school facilities	
419	15000240600/02	06-3572	5/8/2006	HERFF JONES	\$ 948.29	\$ 948.29	Printing	240 CV24548 Diploma covers		X		The 240 Diploma covers were for the students	
420	11000262300000	06-3578	5/8/2006	TRANE COMP.	\$ 1,640.00	\$ 1,640.00	No documentation.	No documentation.	X			No documentation.	
421	11000262420000	06-3579	5/8/2006	AESFIRE,LLC.	\$ 2,555.00	\$ 2,555.00	Facilities Maintenance	Emergency repair fire alarm		X		Repair wire were hit by food service truck, replaced 15' idge rise with weather head new 14/4 100' wire and guide cable	

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422	15000240800/07	06-3593	5/11/2006	MARGARITA PENNISI	\$ 1,000.00	\$ 1,000.00	Reimbursement - Conference	Expenses for NAESP Convention. Registration, Air Fare, Hotel and Food		X		Stated on the PO that this was approved by BOE meeting dated 2/28/06, resolution #02-277-06. Maximum reimbursed amount is \$1000. National Association of Elementary School Principals 2006 Annual Convention and Exposition	
423	1100026142000	06-3648	5/15/2006	HAIG SERVICE CORPORATION	\$ 3,965.00	\$ 3,965.00	Facilities Maintenance	Emergency repair for Sch #6. Installed EST LSS4 Power supply and labor cost		X		Repair for Sch #6, Abraham Lincoln School. EST-LSS-ELEC-LSSI rate was at \$2205. Panel needed motherboard in order to have fire protection in the school. This is the only school the state did not change over new Edwards Fire System.	
424	1100025189000	06-3654	5/15/2006	DR. DENNIS R. FROHNAPFEL	\$ 351.67	\$ 351.67	Reimbursement - Conference	Reimbursement of hotel expenses in connection with attendance at New Jersey Assoc. School Business Officials.		X		The conference was held on May 10 to 12, 2006 in Atlantic city. The reimbursement was in accordance to employment contract. The name of the hotel was Borgata Hotel Casino and Spa.	
425	1100021932000	06-3658	5/15/2006	PARAMUS EMERGENCY SERVICES INC	\$ 262.00	\$ 262.00	Medical	Emergency Services: Procedure 99283, Diagnosis 300.9 (AC)		X		Emergency services was stated as shipped to Thomas Jefferson MS on the PO. The patient name was AC. The school pays the medical bills for suicide or drug abuse emergency cases.	
426	1100023053000	06-3662	5/16/2006	CABLEVISION LIGHTPATH INC	\$ 31,049.72	\$ 31,049.72	Telecommunications	1 GB Ethernet and Fiber lease for May and Jun for account #24368 and account #36577		X		Expenses incurred for telephone lines internet and other network services are essential for the school's operations	
427	1100026242000	06-3674	5/16/2006	R.E. GRAVER & CO	\$ 937.50	\$ 937.00	Facilities Maintenance	Installed 4 3" domestic tubes for boiler		X		Plumbing and heating contractor was hired to drain down the boiler to cut out the four corroded tubes, install new ones, refill boiler and test to complete the repairs for the building Lady of Sorrows.	
428	1100025160000	06-3676	5/18/2006	A&J TROPHY CO	\$ 337.50	\$ 337.50	Recognition awards	10 teacher of the year plaques for all teachers from all the Garfield School buildings as per Mr. Perrapoto's Directive		X		Recognition awards are essential to boost staff morale.	

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429	11000100564000	06-3689	5/18/2006	BERGEN COUNTY SPECIAL SERVICES	\$ 4,944.00	\$ 4,944.00	Child Study	Child study team OT/PT/ Counseling charges for Apr, May, Jun 2006		X		The Garfield Child Study program is designed to help students with disabilities under the Individual Disability Education Act by the Federal Government. ("IDEA")	
430	11000230339000	06-3694	6/1/2006	E-RATE CONSULTING INC	\$ 5,085.68	\$ 5,085.68	Consulting fees	E-rate consulting 6% fee of \$84761.40		X		To file paperwork with government for e-rate rebate / reimbursement for telephone and internet access payment.	
431	11000219592000	06-3697	5/23/2006	BETH TECCHIO	\$ 320.62	\$ 320.62	Travel expense	Jan to May 2006 Mileage for Beth Tecchio - a school social worker		X		The Garfield Child Study program is designed to help students with disabilities under the Individual Disability Education Act by the Federal Government. ("IDEA")	
432	11000230590000	06-3736	5/25/2006	LERCH, VINCI & HIGGINS	\$ 6,937.50	\$ 6,937.50	Audit & Accounting Services	Professional services Inv12615 review 06/07 budget; ECPA carryover, corrective actions plans, journal entries		X		Lerch, Vinci and Higgins is the accountant hired to handle the budget accounting and finance for the school.	
433	11000230590000	06-3737	5/25/2006	BERGEN COUNTY TREASURER	\$ 5,938.74	\$ 5,938.74	Election expense	Charges for election expense Apr 18, 2006	X			Incomplete documentation - missing invoice. There are several PO's relating to election expenses, which per Asst BA is incurred annually and they relate to other expenses for the election, eg paper and other printing costs.	
434	11000230590000	06-3747	5/26/2006	NORTH JERSEY MEDIA GROUP	\$ 1,389.33	\$ 739.37	Advertisement	Advertisement for language arts, maths, sciences, part time teacher aides for Pre-K, district affirmative action officer		X		Newspaper clippings were attached to show that advertisements were published	
435	11000230610000	06-3753	5/26/2006	MODERN BRIDE FLORIST	\$ 125.00	\$ 125.00	Recognition awards	Gardenia corsages for teacher recognition lunch			X	Award ceremony for teacher of the year award. Per Asst BA, there is no invoice.	

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436	11000230610000	06-3754	5/26/2006	A&J TROPHY CO	\$ 585.75	\$ 585.75	Recognition awards	Plaques for retirement awards			X	All retired staff gets a plaque every school year. Per Asst BA, there is no invoice.	
437	11000230610000	06-3756	5/26/2006	NICHOLAS PERRAPATO	\$ 405.95	\$ 405.95	Reimbursement - Conference	NJASA/ NJSBA Fourth Annual Spring conference May 17 - 19, 2006.		X		Amount includes hotel, toll, breakfast, mileage and valet parking	
438	11000219320000	06-3803	6/6/2006	JEFFREY M. STONE PHD	\$ 1,800.00	\$ 1,800.00	Child Study	Psychological testing for student JD		X		The Garfield Child Study program is designed to help students with disabilities under the Individual Diability Education Act by the Federal Government. ("IDEA")	
439	11000219800000	06-3804	6/6/2006	LISA GALLINA	\$ 209.28	\$ 209.28	No documentation.	No documentation.	X			No documentation.	
440	11000219320000	06-3805	6/6/2006	DINNEEN KEALY	\$ 700.00	\$ 700.00	Child Study	Child study team - 14 sessions of speech services from Jan to May 2006 IDEA-B Non public		X		The Garfield Child Study program is designed to help students with disabilities under the Individual Diability Education Act by the Federal Government. ("IDEA")	
441	15000240600/02	06-3810	6/6/2006	MASCHIO'S FOOD SERVICE	\$ 672.00	\$ 672.00	Meals	State education meetings Breakfast/lunch/snack on Mar 27 - 31, 2006	X			Incomplete documentation - missing invoice, attendance list or meeting agenda.	
442	11000219320000	06-3819	6/9/2006	NEURODEVELOPMENTAL PEDIATRICS LLC	\$ 1,125.00	\$ 1,125.00	Child Study	Child study team - Neurodevelopmental Evals and reports for PW, ES, OR		X		The Garfield Child Study program is designed to help students with disabilities under the Individual Diability Education Act by the Federal Government. ("IDEA")	
443	11000230339000	06-3824	6/9/2006	LERCH,VINCI & HIGGINS	\$ 2,081.25	\$ 2,081.25	Audit & Accounting Services	Management advisory services for the period ended 5/31/2006		X		Lerch, Vinci and Higgins is the accountants the school hired to handle the budget, accounting and finance for the school. State aid payment was not given by the State, hence the school was allowed to take a loan, which requires a projection for school year 03/04, 04/05, 05/06.	

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444	11000230339000	06-3866	6/15/2006	SUPERINTENDENT OF ELECTIONS	\$ 5,251.22	\$ 5,251.22	Election expense	Election Services - 2006 annual school board election	X			Payment for rental and delivery of voting machines, poll book charge, return sample ballots, Kemram cost to affix labels. Per discussion with the Asst BA on 4/5/06, this is an annual payment to Bergen County.	
445	11000219800000	06-3877	6/16/2006	MAUREEN HUBSCHMITT	\$ 233.62	\$ 233.62	Travel expense	525 miles - Travel expenses Jan to Jun 2006		X		The Garfield Child Study program is designed to help students with disabilities under the Individual Disability Education Act by the Federal Government. ("IDEA")	
446	11000219800000	06-3879	6/16/2006	TARA ALVINO	\$ 300.12	\$ 300.12	Travel expense	672.2 miles - Travel expenses Jan to Jun 2006		X		The Garfield Child Study program is designed to help students with disabilities under the Individual Disability Education Act by the Federal Government. ("IDEA")	
447	11000219592000	06-3880	6/16/2006	KAREN MARSE-D'AMICO	\$ 142.07	\$ 142.07	Travel expense	389.5 miles - Travel expenses		X		Travel expense for school psychologist. PO and claim form state \$173.11 while actual payment was for \$142.07.	
448	11000230590000	06-3905	6/26/2006	STANDARD INSURANCE COMPANY	\$ 2,370.87	\$ 2,370.87	Staff benefits	Payment for individual long term disability insurance for 2005/2006 school year, Aug 1 2005 to Jul 31 2006 for Nicolas Perraparo, Raymond Hryczyk, Dr Dennis R. Frohnapfel, John Czujko, and Anthony Cote		X		Per discussion with Asst BA, on 4/5/06, this is part of their benefits in the employment contract.	
449	11000230339000	06-3907	6/26/2006	ACTION DATA SERVICES	\$ 7,081.35	\$ 6,353.60	Payroll services	Payroll processing services INV 1672-01, 1710-01, 1654-01, 1752-01, 1808-01		X		Action Data Services is hired to ensure accurate and complete payroll processing.	
450	11000230339000	06-3908	6/26/2006	KATHLEEN A. DONOVAN COUNTY CLERK	\$ 12,183.48	\$ 12,183.48	Election expense	Election Services - April 18 2006		X		Per BA, these are mandatory expenses paid to Bergen County for election services.	
451	11000251600000	06-3936	6/28/2006	DR. DENNIS R. FROHNAPFEL	\$ 637.60	\$ 637.60	Reimbursement - Conference	Reimbursement of travel expenses in connection with attendance at Subolutions Conference Institute, Utah State University - airfare	X			Incomplete documentation - missing invoice	
452	11000230890000	06-3941	6/29/2006	PAULA DANCHAK	\$ 550.00	\$ 550.00	Educational Inst.	Mentor fee for Paula Danchak, YMCA Preschool program for mentoring amber simpson	X			Incomplete documentation - missing invoice	

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453	11000251600000	32-3209A	3/31/2006	NELLIE MAE	\$ 3,000.00	\$ 3,000.00	Staff benefits	Payment to business administrator per 05/06 contract	X			Additional compensation for doctorate degree for BA as per contract	
454	11000219320000	04-5197	6/1/2004	DR. LESLIE NAGY	\$ 450.00	\$ 450.00	Child Study Team	CST - Psychiatric Consultation - L.C.		X		The Garfield Child Study program is designed to help students with disabilities under the Individual Disability Education Act by the Federal Government. ("IDEA")	
455	11000219320000	04-5226	5/18/2004	LOVING CARE AGENCY	\$ 5,285.00	\$ 5,285.00	Child Study Team	CST - Est. Charges for Nursing Services April, May, June 2004		X		The Garfield Child Study program is designed to help students with disabilities under the Individual Disability Education Act by the Federal Government. ("IDEA")	
456	11000219320000	04-5241	6/18/2004	DR. T. SCHREIBER	\$ 400.00	\$ 500.00	Child Study Team	CST - Student Psychiatric Evaluations - A.A., J.D.		X		The Garfield Child Study program is designed to help students with disabilities under the Individual Disability Education Act by the Federal Government. ("IDEA")	
457	11000219320000	04-5250	6/23/2004	LIVINGSTON SERVICES CORP	\$ 699.75	\$ 506.25	Child Study Team	CST - OT Services for April, May, June 2004		X		The Garfield Child Study program is designed to help students with disabilities under the Individual Disability Education Act by the Federal Government. ("IDEA")	
458	11000261420000	04-5742	6/8/2004	VENTURA GLASS CO	\$ 870.00	\$ 870.00	Facilities Maintenance	Emergency repair of broken windows, School #5, GHS		X		Expenses incurred to maintain and repair the facilities.	
459	11000261420000	04-5744	6/8/2004	HANDI-LIFT INC	\$ 518.00	\$ 600.00	Facilities Maintenance	Cog replacement for handi-lift, School # 8		X		Repair made in regards to a handicap lift used for handicap access, School #8 per Joyce Dabal 4/13/07.	
460	11000230600000	04-5863	6/30/2004	HERTZ FURNITURE SYSTEMS	\$ 2,950.00	\$ 2,950.00	Office Furniture	Office Furniture: Exec L Shape desk - natural oak @ \$1,185, Exec Desk/Media Center - natural oak @ \$639, Exec Hutch w/doors - natural oak @ 238			X	The furniture was purchased for the Superintendent's Office, per Asst. BA 4/13/07. The amount was considered questionable.	
461	11000230600000	04-5864	6/30/2004	HERTZ FURNITURE SYSTEMS	\$ 2,223.00	\$ 2,223.00	Office Furniture	Oval conf table @ 689, 2 chairs @ 159, 6 chairs @ 169			X	The furniture was purchased for the Superintendent's Office, per Asst. BA 4/13/07. Office furniture is essential, but the amount was considered questionable.	

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	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Brief Description	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
462	11000230530000	04-5944	7/29/2003	NEXTEL COMMUNICATIONS	\$ 3,267.15	\$ 3,329.55	Telecommunications	Nextel Wireless Services			X	These wireless services are for the maintenance staff covered under contract, per Asst. BA 4/13/07. - Bus drivers, maintenance supervisor, security guards, Assistant Dir of Fac, Dir. of Facilities - provided a "walkie-talkie" to communicate, provided by the District, per Dir. of Facilities 4/24/07. The above reimbursement is not listed in employee's contract.	
463	11000230530000	04-5946	7/29/2003	AT&T	\$ 1,311.09	\$ 2,178.42	Telecommunications	AT&T Long Distance Telephone Services for BOE office 2004		X		AT&T Long Distance Telephone Services for BOE office 2004	
464	11000230331000	04-6105	12/2/2003	TONI BELFORD DAMIANO	\$ 13,211.06	\$ 16,591.30	Legal Services	Legal Fees			X	Unable to determine the nature of the legal fees based on the information provided. Asked for more information 4/13/07. Documentation was not provided.	
465	11000290890000	04-6242	6/8/2004	OAKTREE OFFICE SUPPLY	\$ 335.50	\$ 380.30	Office Furniture	Office Furniture: chair, file cabinet		X		Office furniture for one of the Secretary's offices, per Asst. BA 4/13/07.	
466	11000230600000	04-6252	6/18/2004	ADIRONDACK	\$ 934.80	\$ 934.80	Office Furniture	Office Furniture: Desk U Shape, File Cabinet, Hutch			X	Office furniture purchased for Karen Zalarick's - Executive Secretary office, per Asst. BA 4/13/07. Office furniture is essential, but the amount was considered questionable.	
467	11000230600000	04-6255	6/22/2004	GATEWAY	\$ 27,595.00	\$ 29,825.48	Technology Equipment	Gateway Computers - Computer Lab: 28 student computers, 1 teacher computer	X			No information provided on necessity of the purchase.	
468	11000219600000	04-6256	6/22/2004	GATEWAY	\$ 11,412.00	\$ 12,353.76	Technology Equipment	Gateway Computers - 12	X			No information provided on necessity of the purchase.	
469	11000230600000	04-6257	6/28/2004	PRESENTATION MEDIA INC	\$ 17,902.00	\$ 17,902.00	Technology Equipment	Smart boards, Floor stands, NEC Projectors	X			No information provided on necessity of the purchase.	
470	11000251831000	05-1000	7/1/2004	BANK OF NEW YORK	\$ 91,000.00	\$ 91,000.00	Loans	Debt Service Installment BCIA Series 2000		X		Debt Service installment due - Due 3/1/2006 - Guaranteed Capital Equipment Lease Revenue Bonds	

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471	11000251340000	05-1001	7/1/2004	EDU-MET INTERACTIVE SYSTEMS	\$ 14,230.00	\$ 14,230.00	Software Maintenance	Annual AP Software Maintenance July, 2004 - June 30, 2005		X		AP Software Maintenance	
472	11000230590000	05-1002	7/1/2004	NJSBA	\$ 21,324.00	\$ 21,324.00	Membership Dues	Membership Dues 2004-2005 NJ School Boards Association		X		Assosiation fees that BOE pays annually to cover all memberships, per Asst. BA 4/13/07.	
473	11000100566000	05-1010	7/1/2004	ALLEGRO SCHOOL	\$ 4,500.00	\$ 21,000.00	Child Study Team	Extraordinary Services/ Summer Program 2004/05 for R.C.		X		The Garfield Child Study program is designed to help students with disabilities under the Individual Diability Education Act by the Federal Government. ("IDEA")	
474	11999999999999	05-1014	7/1/2004	LIVINGSTON SERVICES CORP	\$ 2,156.00	\$ 2,808.00	Child Study Team	Student OT services at Washington Acad. 04/05 M.Y.		X		The Garfield Child Study program is designed to help students with disabilities under the Individual Diability Education Act by the Federal Government. ("IDEA")	
475	11000219320000	05-1020	7/1/2004	OCCUPATIONAL THERAPY CONSULTANTS INC	\$ 10,500.00	\$ 10,500.00	Child Study Team	Student OT services at Felician 04/05 for C.C., D.K., E.Z.		X		The Garfield Child Study program is designed to help students with disabilities under the Individual Diability Education Act by the Federal Government. ("IDEA")	
476	11000261420000	05-1024	7/1/2004	C J VANDERBECK & SONS INC	\$ 6,910.00	\$ 6,910.00	Facilities Maintenance	Annual Boiler Cleaning -All Schools		X		Annual facilities maintenance work	
477	11000262300000	05-1025	7/1/2004	EMPIRE PAINTING CONTRACTORS	\$ 15,350.00	\$ 15,350.00	School Painting	School Painting: Cafeteria, Kitchen, Hallway, Floor, Two Bath Rms., Stage, Our Lady of Sorrows #4		X		School painting for new school, per Dir of Fac 4/24/07.	
478	11000262300000	05-1032	7/1/2004	ATRA JANITORIAL SUPPLY CO.	\$ 1,525.00	\$ 1,525.00	Facilities Maintenance	Refinish Gym Floors, Columbus School #8		X		Annual facilities maintenance work	
479	11000262300000	05-1033	7/1/2004	ATRA JANITORIAL SUPPLY CO.	\$ 1,044.00	\$ 1,044.00	Facilities Maintenance	Repair & Refinish Gym Floors, Thomas Jefferson M.S.		X		Annual facilities maintenance work	
480	11000262300000	05-1034	7/1/2004	ATRA JANITORIAL SUPPLY CO.	\$ 1,175.00	\$ 1,175.00	Facilities Maintenance	Repair & Refinish Gym Floors, Washington Irving School #4		X		Annual facilities maintenance work	
481	11000262300000	05-1035	7/1/2004	ATRA JANITORIAL SUPPLY CO.	\$ 1,697.00	\$ 1,697.00	Facilities Maintenance	Repair & Refinish Gym Floors, James Madison School #10		X		Annual facilities maintenance work	
482	11000251340000	05-1039	7/1/2004	EDU-MET INTERACTIVE SYSTEMS	\$ 12,500.00	\$ 12,500.00	Software Maintenance	Oracle Software & Setup, July 2004		X		Software installation for in-house accounting services	
483	12000400721000	05-1040	7/1/2004	CABLEVISION LIGHTPATH INC	\$245,052.81	\$ 223,757.64	Telecommunicatio ns	Fiber Lease, Internet Access for July 2004 through June 2005			X	Cost appears excessive.	

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484	15000240500/02	05-1041	7/1/2004	CENTURY CONSULTANTS	\$ 3,000.00	\$ 3,000.00	Software Maintenance	Annual Software Support July 2004 through June 2005, Star Student, Oracle		X		Software maintenance for in-house accounting services	
485	11000251831000	05-1043	7/1/2004	COLUMBIA CO FARMERS NATL BANK	\$ 32,586.01	\$ 32,586.01	Loans	Loan Interest on Qualified Municipal Lease. Collateral/Property: CCFNB Assignee on UCC's For Equipment	X			Incomplete documentation - missing loan agreement. Capital Lease Program. District is allowed to obtain a loan for purchasing of any equipment in excess of \$2,000. The loan is used to purchase school equipment, school busses and other equipment. Currently District does not carry any debt services, per BA 4/20/07.	
486	11000262300000	05-1058	7/1/2004	MATHUSEK INC	\$ 1,969.00	\$ 1,969.00	Facilities Maintenance	Refinishing of gym floors for GHS		X		Annual facilities maintenance work. According to the Director of Facilities they try to do it every year for every gym floor in the district.	
487	11000219600000	05-1097	7/1/2004	COMPNET INC	\$ 3,445.00	\$ 3,445.00	Telecommunications	Yearly phone/software maintenance plan for Child Study Team		X		Telecommunication services	
488	11000219600000	05-1101	7/1/2004	POSTAGE BY PHONE	\$ 5,000.00	\$ 5,000.00	Postage fees	Postage for 2004/06 Child Study Team		X		Postage fees	
489	11999999999999	05-1103	7/1/2004	CALDWELL COMMUNITY PHYSICAL THERAPY	\$ 3,587.50	\$ 6,560.00	Child Study Team	OT & PT services for extended summer and 2004/05 school year, M.S. at Chancellor Academy, M.Y. at Sawtell Learning		X		The Garfield Child Study program is designed to help students with disabilities under the Individual Disability Education Act by the Federal Government. ("IDEA")	
490	11000219320000	05-1107	7/1/2004	RICKARD REHABILITATION SERVICES INC	\$ 3,376.00	\$ 4,320.00	Child Study Team	Student PT Services for 2004 - E.Z. at Felician School, Lodi		X		The Garfield Child Study program is designed to help students with disabilities under the Individual Disability Education Act by the Federal Government. ("IDEA")	
491	11000262300000	05-1115	7/1/2004	ALARMCO SYSTEMS INC	\$ 1,320.00	\$ 1,320.00	Facilities Maintenance	Alarm Service for the year 2004-2005 for Garfield High School		X		Alarm Service for the year 2004-2005 for Garfield High School	
492	11000262300000	05-1121	7/1/2004	HIDDEN SECURITY	\$ 4,140.00	\$ 4,140.00	Business lines monitoring	Business lines - monthly monitoring for schools #6, 5, 4, 9, 8, Pre-K, Three Saints			X	Business lines monthly monitoring. Unable to determine if the item can be deemed as essential.	
493	11000262300000	05-1125	7/1/2004	OTIS ELEVATOR CO	\$ 2,634.96	\$ 2,532.36	Facilities Maintenance	Elevator Service 2004/05 G.H.S.		X		Elevator Services Maintenance	
494	15000218600/04	05-1140	7/1/2004	THE MCGRAW-HILL COMPANIES	\$ 3,585.44	\$ 4,500.00	Tests Materials	Terra Nova Tests		X		Terra Nova Tests	

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495	11999999999999	05-1149	7/1/2004	BATA INC	\$102,627.00	\$ 150,000.00	Child Study Team	Occupational and Physical Therapy Garfield Child Study Team for 2004/05 year. Anticipated cost is for 11 months - unit cost is \$63 per hour		X		The Garfield Child Study program is designed to help students with disabilities under the Individual Disability Education Act by the Federal Government. ("IDEA")	
496	11000262420000	05-1150	7/1/2004	TRUGREEN*CH EMLAWN	\$ 10,429.00	\$ 10,429.00	Facilities Maintenance	Lawn Care Services 2004/05 - 2 year contract to be serviced twice a year for GHS Football Field, GHS Soccer/Softball Field, Schools #4, 5, 6, 7, 8, 9		X		Lawn care services for athletic fields	
497	12000400721000	05-1194	7/2/2004	CHURCH OF THE MOST HOLY NAME	\$ 33,333.33	\$ 33,333.33	Lease payment	July Lease Payment - Church of the Most Holy Name		X		Lease payment	
498	11000262520000	05-1195	7/2/2004	ARTHUR J. GALLAGHER & CO OF N.J.	\$ 1,450.00	\$ 1,450.00	Policy Bond	Renewal of Policy Bond for school Treasurer		X		Renewal of Policy Bond for school Treasurer	
499	11000262300000	05-1239	7/2/2004	K&J ACCESSORIES INC	\$ 575.00	\$ 500.00	Sports Equipment	Service for 1 Football, 2 Basketball Scoreboards for 2002/2005 season		X		Service for 1 Football, 2 Basketball Scoreboards for 2002/2005 season	
500	11000262420000	05-1240	7/2/2004	BENCO INC	\$ 2,780.00	\$ 2,780.00	Facilities Maintenance	Bathroom toilet compartments x3 for GHS		X		Installation of bathroom toilet compartments x3 for GHS	
501	15000240600/04	05-1288	7/12/2004	BELMAR SPRING WATER	\$ 777.22	\$ 1,000.00	Facilities Maintenance	Water Supply/Services for 2004-2006 for Washington Irving School #4		X		Fees for water supply for 2004-2006 for Washington Irving School #4	
502	15000240600/04	05-1290	7/12/2004	SCHOOL SPECIALTY	\$ 898.16	\$ 898.16	Office Supplies	Miscellaneous office supplies, Washington Irving School #4			X	Yearly office supplies order for Vivian Diliberti, School Secretary Office, in accordance with budget. Vendor is contracted, per Asst. BA 4/13/07. The amount is questionable.	
503	15000240600/04	05-1312	7/12/2004	SCHOOL SPECIALTY INC	\$ 1,088.50	\$ 1,088.50	Office Supplies	Miscellaneous office supplies, Washington Irving School #4			X	Yearly office supplies order for Diane Freed, School Principal Office, in accordance with budget. Supplies are ordered for the whole office. Vendor is contracted, per Asst. BA 4/13/07. The amount is questionable.	
504	15000240800/02	05-1319	7/12/2004	MIDDLE STATES ASSOC OF COLLEGES & SCHOOL	\$ 808.50	\$ 808.50	Membership Dues	Annual dues for Middle States Association of Colleges & Schools 2004-2006 - Mr.Petrie, Principal		X		Annual dues for Middle States Association of Colleges & Schools 2004-2006 - Mr.Petrie, Principal	

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505	15402100600/02	05-1360	7/13/2004	MAJOR PRESS	\$ 2,500.00	\$ 2,500.00	Sports Equipment	Athletic Schedules, Football Programs, P.E. Class Cards, Athletic Passes - Garfield High School, Frank Daeson AD		X		Athletic schedules for students and parents for the school year, per Asst. BA 4/13/07.	
506	15402100600/02	05-1365	7/13/2004	E. ORANGE SPORTING GOODS	\$ 1,747.30	\$ 1,747.30	Sports Equipment	Baseball/Softball order for P.E. class, school year 2005		X		This expenditure is included as part of the services provided in the athletic program	
507	15402100600/02	05-1366	7/13/2004	LEISURE SPORTING GOODS	\$ 684.00	\$ 684.00	Sports Equipment	Basketball Practice Shirts for boys/girls teams, year 2004-2005 Garfield High School		X		This expenditure is included as part of the services provided in the athletic program	
508	15000240600/02	05-1375	7/13/2004	MASCHIO'S FOOD SERVICE	\$ 2,545.00	\$ -	Recognition Awards	End of Year Athletic Banquet GHS, 6/6/05 - All sports/Senior Awards for 150 ppl @ \$16.95 p/p	X			Incomplete documentation - missing invoice and explanation for event.	
509	15402100600/02	05-1376	7/13/2004	LEVY'S INC	\$ 2,816.40	\$ 2,816.40	Sports Equipment	Football, VHS tapes, Practice jerseys, Kick-off T's, PE class - Garfield High School, school year 2004		X		This expenditure is included as part of the services provided in the athletic program	
510	15402100600/02	05-1379	7/13/2004	LEVY'S INC	\$ 4,536.00	\$ 4,536.00	Sports Equipment	Football jerseys, pants, scrimmage vests, PE class - Garfield High School, school year 2004		X		This expenditure is included as part of the services provided in the athletic program	
511	15402100600/02	05-1383	7/13/2004	LEISURE SPORTING GOODS	\$ 547.20	\$ 547.20	Sports Equipment	Soccer practice T-shirts for boys & girls teams, Garfield High School, year 2004		X		This expenditure is included as part of the services provided in the athletic program	
512	15402100600/02	05-1385	7/13/2004	K & K TROPHY MART	\$ 739.50	\$ 747.50	Athletic Awards	Fall Athletic Awards, Garfield High School, year 2004		X		This expenditure is included as part of the services provided in the athletic program	
513	15402100600/02	05-1386	7/13/2004	LEVY'S INC	\$ 1,816.00	\$ 1,816.00	Sports Equipment	Tennis Skirts, Tennis Nets, Tennis Balls - GHS, year 2004		X		This expenditure is included as part of the services provided in the athletic program	
514	15402100600/02	05-1396	7/13/2004	ADA TENNIS	\$ 742.76	\$ 742.76	Sports Equipment	Badminton Racquets, Tennis Racquets - GHS, year 2004		X		This expenditure is included as part of the services provided in the athletic program	
515	15402100600/02	05-1397	7/13/2004	ULTIMATE SWIM SHOP	\$ 1,443.00	\$ 1,305.00	Sports Equipment	Girls & Boys Swimming suits 2004 - 2005		X		This expenditure is included as part of the services provided in the athletic program	
516	15402100600/02	05-1398	7/13/2004	KIEFER CO	\$ 393.20	\$ 388.00	Sports Equipment	Swim caps - 35, swim goggles - 35, Garfield High School		X		Sports equipment for PE class	
517	15402100600/02	05-1399	7/13/2004	PENTLAND GRAPHICS	\$ 900.00	\$ 900.00	Sports Equipment	Boys & Girls Indoor/Outdoor Track 2004-2005; Track Shirts - 120, Garfield High School		X		Sports equipment for PE class	
518	15402100600/02	05-1401	7/13/2004	MAYOS SPORTSWEAR	\$ 270.00	\$ 280.00	Sports Equipment	Boys Volleyball 2005 - Volleyball Shirts - 20, GHS		X		Sports equipment for PE class	

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519	15000240600/02	05-1412	7/14/2004	SCHOOL SPECIALTY INC	\$ 954.35	\$ 954.35	Office Supplies	Miscellaneous office supplies - GHS			X	Yearly office supplies order for Mr. Petrie, School Principal, in accordance with budget. Supplies are ordered for the whole office. Vendor is contracted, per Asst. BA 4/13/07. The amount is questionable, ordered twice in one month.	
520	15000218600/02	05-1419	7/15/2004	SCHOOL SPECIALTY INC	\$ 1,347.23	\$ 1,347.23	Office Supplies	Miscellaneous office supplies - GHS			X	Yearly office supplies order for Guidance Office in accordance with budget. Supplies are ordered for the whole office. Vendor is contracted, per Joyce Dabal 4/13/07. The amount is questionable	
521	15000240600/07	05-1427	7/15/2004	DELL COMPUTER CORP	\$ 1,107.70	\$ 1,107.70	Technology Equipment	Dell Computer for Roosevelt School #7		X		Computer used for one of the classes, per Asst. BA 4/13/07.	
522	11000262441000	05-1457	7/19/2004	OUR LADY OF SORROWS	\$ 99,999.96	\$ 99,999.96	Lease	Lease Payment July 2004 - June 2005 to Our Lady of Sorrows Roman Catholic Church - used as school facility	X			Incomplete documentation - Missing renewed lease agreement. Reviewed a copy of lease agreement. Lease period: Nov 1, 2002 to June 30, 2003. Monthly lease payment: \$7,222.22. 3% added each year after June 30, 2003 on the lease, as per new lease agreement, per BA 4/20/07.	
523	15000240800/09	05-1459	7/20/2004	N.J. PRINCIPALS & SUPERVISORS ASSOC.	\$ 860.00	\$ 860.00	Membership Dues	N.J. Principals & Supervisors Association Dues 2004/05 for Marilyn Martorano		X		Membership dues paid yearly	
524	15000240800/02	05-1461	7/20/2004	N.J. PRINCIPALS & SUPERVISORS ASSOC.	\$ 2,580.00	\$ 2,580.00	Membership Dues	N.J. Principals & Supervisors Association Dues 2004/05 for Mr. Petrie, Mr. Kulig, Mr. Micelli		X		Membership dues paid yearly	
525	15000240800/04	05-1462	7/20/2004	N.J. PRINCIPALS & SUPERVISORS ASSOC.	\$ 845.00	\$ 845.00	Membership Dues	N.J. Principals & Supervisors Association Dues 2004/05 for Ms. Diane Freed		X		Membership dues paid yearly	
526	15000222600/09	05-1470	7/20/2004	JUNIOR LIBRARY GUILD	\$ 1,147.80	\$ 1,147.80	Text books	Text books for Thomas Jefferson M.S.		X		Text bookes purchased	

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527	11000251890000	05-1478	7/21/2004	AMERICAN GEN. LIFE INS	\$ 60.28	\$ 60.28	Annuity Payment	Balance Due Acct Peter Lukach Jr 141-38-8383	X			Incomplete documentation - missing explanation and supporting documents. Annuity payment to staff which was excluded from regular automatic processing.	
528	15402100600/02	05-1481	7/21/2004	LEVY'S INC	\$ 3,369.30	\$ 3,369.30	Sports Equipment	Boys & Girls Soccer 2004 uniform: 100 shorts @ \$14.88 each, 100 shin guards @ \$7.44 each; 12 soccer balls @ 49.88 each, 6 soccer scorebooks @ \$9.99 each, 120 soccer hose @ 3.99 each - GHS.			X	This expenditure is included as part of the services provided in the athletic program. Quantities of some of the items purchased seem excessive.	
529	15402100600/02	05-1483	7/21/2004	LEVY'S INC	\$ 2,073.00	\$ 2,073.00	Sports Equipment	Baseball/Softball 2005: 1 chest protector @ \$55, 1 catcher helmet @ \$75, 1 catcher leg guard @ \$55, 72 baseball hats @ \$15 each, 26 baseball batting helmets @ 18 each, 2 bats @ \$170 each.		X		This expenditure is included as part of the services provided in the athletic program. Athletic gear purchased as needed to replace old or broken items.	
530	15402100600/02	05-1484	7/21/2004	HEWITT MFG CO	\$ 1,862.50	\$ 1,862.50	Athletic Awards	Athletic Award Jackets - Fall 2005, 11 @ \$168 each			X	Cost appears excessive.	
531	15402100600/02	05-1485	7/21/2004	GORGA ATHLETIC WEAR	\$ 1,306.50	\$ 1,306.50	Sports Equipment	Boys Basketball 2004-2005: 13 basketball uniforms @ \$100.50 each		X		Sports equipment for PE class	
532	15402100600/02	05-1487	7/21/2004	LEVY'S INC	\$ 1,368.00	\$ 1,368.00	Sports Equipment	Girls' Track Team 2004-2005: 18 sweat suits, 18 track tops, 18 track shorts			X	Sports equipment for PE class	
533	15402100600/02	05-1488	7/21/2004	PLAQUES & SUCH	\$ 514.67	\$ 515.00	Athletic Awards	Athletic Awards 2004-2005: 75 Award Letters @ \$5 each, 250 Award Pins @ \$0.50 each		X		Athletic awards	
534	15402100600/02	05-1489	7/21/2004	SPORTIME	\$ 595.00	\$ 595.00	Sports Equipment	Girls Soccer 2004: 20 Jerseys @ 29.75 each			X	Sports equipment for PE class	
535	15402100600/02	05-1490	7/21/2004	RIDELL/ALL AMERICAN	\$ 1,618.49	\$ 1,618.49	Sports Equipment	Football 2004: 12 Football Helmets @ 116.49 each			X	12 Football Helmets for a Football Team to replace the old ones.	
536	11000262420000	05-1515	7/21/2004	ACTION FITNESS	\$ 500.00	\$ 500.00	Sports Equipment	Maintenance service for all machines in GHS weight room - estimated cost			X	Maintenance service for all machines in Garfield High School weight room - estimated cost	
537	11000251340000	05-1519	7/21/2004	RAMM ENVIRONMENTAL SERVICE INC	\$ 600.00	\$ 900.00	Employee Training	Right to Know Training			X	Environmental Training, Hazard Communication Standard Training at Garfield BOE for all new employees. Conducted once a year for all new employees according to N.J. Worker & Community Right to Know Act, per Asst. BA 4/13/07.	

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538	11000262520000	05-1525	7/21/2004	ARTHUR J. GALLAGHER & CO OF N.J.	\$223,072.76	\$ 223,072.76	Insurance	Insurance Policy Coverage renewal			X	Incomplete documentation - policy information not provided. Per Asst. BA, this is insurance policy for the District.	
539	15000218600/02	05-1527	7/22/2004	MODERN PRINTING	\$ 1,500.00	\$ 1,500.00	Envelopes	Window envelopes - 22 boxes, 4 boxes of regular envelopes - GHS		X		Yearly supply. Envelopes are used to send correspondence to students, parents, etc., per Asst. BA 4/13/07.	
540	15000218600/02	05-1530	7/22/2004	CENTURY CONSULTANTS	\$ 2,600.00	\$ 2,600.00	Admin Supplies	Interim Report Scan Sheets - 4 boxes @ \$350 each, Report Card Scan Sheets - 4 boxes @ \$300 each		X		Report cards print/scan	
541	11000230590000	05-1538	7/22/2004	NORTH JERSEY MEDIA GROUP	\$ 769.74	\$ 769.74	Advertisement fees	Advertisement for Pre-K Speech Therapist, Elem. World Lang. Spanish Tea., Music Tea., M.S. - Cross Country Coach, H.S. - Math Tea., SME/CBE Tea., Ass't Girls Soccer Coach		X		All ad placements billed on one statement at the end of the cycle, per Asst. BA 4/13/07.	
542	11000230610000	05-1551	7/22/2004	DIVERSI PRINT INC	\$ 2,377.60	\$ -	Admin Supplies	Attendance Cards, Emergency Cards, Emergency & Medical Cards		X		This order is for the whole year, per Asst. BA 4/13/07.	
543	15000240600/10	05-1553	7/22/2004	BEST COMPUTER SUPPLIES	\$ 2,293.59	\$ 2,212.20	Office Supplies	Printers - 14, Printer Cartridges for James Madison School #10		X		This school was newly opened and decision has been made to have printers in each classroom, per Asst. BA 4/13/07.	
544	15000240800/10	05-1556	7/22/2004	GARFIELD ROTARY CLUB	\$ 110.00	\$ 110.00	Membership Dues	Dues 2004-2005 Club Year, Garfield Rotary Club	X			No explanation was provided on what are these dues for, per Asst. BA 4/13/07.	
545	15000222600/05	05-1561	7/22/2004	PICTURE WINDOW BOOKS	\$ 175.45	\$ 175.45	Books	Miscellaneous books for Elementary School		X		Series of books ordered for Elementary School, per Asst. BA, 4/13/07.	
546	15000240600/05	05-1564	7/22/2004	ATLAS PEN & PENCIL CO	\$ 481.90	\$ 543.38	Recognition Awards	Woodrow Wilson School # 5 Citizenship Award			X	Woodrow Wilson School # 5 Citizenship Award for students, per Asst. BA 4/13/07. Not clear if this purchase can be deemed as essential.	
547	11000262300000	05-1612	7/23/2004	DISPOSAL CONSULTANT SERVICE INC	\$ 3,528.00	\$ 3,210.00	Facilities Maintenance	Disposal of Chemicals in GHS Labs		X		Disposal of Chemicals in GHS Labs. Chemicals are used in Chemistry lab and need to be disposed of on regular basis, per Dir of Fac 4/6/07.	
548	11000262490000	05-1702	7/26/2004	CITY OF GARFIELD WATER DEPT	\$ 11,724.93	\$ 8,000.00	Water supply	Garfield City Water 2004-2005 School Year, estimated for all schools including new ECC		X		Fees for water supply for all schools estimated for the year, per Asst. BA 4/13/07.	

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549	11000262300000	05-1703	7/26/2004	HANDI-LIFT INC	\$ 1,075.00	\$ 1,075.00	Facilities Maintenance	Bi-monthly maintenance agreement for handi-lift 2004-2005 used for handicap access		X		Bi-monthly maintenance agreement for handi-lift 2004-2005 used for handicap access to one of the schools, per Asst. BA 4/19/07.	
550	11000261420000	05-1706	7/26/2004	LANG EQUIPMENT CO	\$ 5,908.25	\$ 5,908.25	Facilities Maintenance	GHS Locker Repair 2004-2005		X		Lockers are being repaired every school year for the whole school due to code changing on the locks, per Dir of Fac 4/24/07.	
551	11000262300000	05-1717	7/26/2004	DISPOSAL CONSULTANT SERVICE INC	\$ 1,200.00	\$ 1,200.00	Facilities Maintenance	Transport & Dispose of Radioactive Thorium Nitrate 2004-05 GHS		X		Radioactive substance was kept in small quantity for science lab, but State mandated to dispose of the substance. No radioactive substances are kept on school premises at this time, per Dir of Fac 4/24/07.	
552	11000261420000	05-1722	7/26/2004	NORTH EAST FIRE & SAFETY EQUIPMENT CO	\$ 1,815.00	\$ 1,815.00	Facilities Maintenance	Kitchen hood cleaning 2004-05, GHS 2 hoods, TJMS #9 - 1 hood, Schools # 4, 5, 6, 7, 8, 10		X		Kitchen hood cleaning 2004-05, GHS 2 hoods, TJMS #9 - 1 hood, Schools # 4, 5, 6, 7, 8, 10	
553	11000262300000	05-1725	7/26/2004	DISPOSAL CONSULTANT SERVICE INC	\$ 2,395.00	\$ 2,395.00	Facilities Maintenance	Disposal of contaminated materials GHS		X		Disposal of contaminated materials GHS	
554	11000262441000	05-1726	7/26/2004	WILLIAMS SCOTSMAN INC	\$147,600.00	\$ 147,600.00	Mobile Classrooms	Trailer Rent Mobile Office 2004-05			X	Trailers are used as classrooms due to limited classroom space, per Joyce Dabal 4/13/07. Trailers have been used since 1999 for Schools # 4, 5, 6, 8, 9 - no contract has been provided, per BA 4/20/07.	
555	11000262300000	05-1727	7/26/2004	EISCO-NJ	\$ 6,682.00	\$ 6,700.00	Facilities Maintenance	Oil tank closures, Schools 4, 5, 7, including labor, equipment, materials to clean & decommission 3 oil tanks		X		Oil tanks had to be closed in order to switch to the new oil tanks. For maintenance, per Dir of Fac 4/24/07.	
556	11000262420000	05-1728	7/26/2004	SCHINDLER ELEVATOR CORP	\$ 2,740.68	\$ 2,740.68	Facilities Maintenance	Yearly elevator service contract, School #9		X		Elevator Maintenance	
557	11000262300000	05-1730	7/27/2004	AM CONSULTANTS	\$ 3,600.00	\$ 3,600.00	Consulting Services	Fixed Asset Inventory		X		Services used to tag and document fixed asset inventory, per Asst. BA, 4/13/07.	
558	15402100600/02	05-1732	7/27/2004	CIRCLE SYSTEM GROUP	\$ 990.00	\$ 900.00	Sports Equipment	Physical Education GHS - Gym Mats 12 @ \$75 each		X		Gym Mats purchased for Physical Education class - Garfield High School	

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559	11000219320000	05-1738	7/27/2004	FREDA GLICK MS	\$ 675.00	\$ 675.00	Child Study Team	CST - Bilingual Student Speech Evaluation, P.S. - Polish, J.C. - Spanish		X		The Garfield Child Study program is designed to help students with disabilities under the Individual Diability Education Act by the Federal Government. ("IDEA")	
560	11000219600000	05-1778	7/27/2004	PAR INC	\$ 81.40	\$ 81.40	Test Forms	CST - Quick Score Forms		X		Test forms for Child Study Team	
561	15000240600/07	05-1783	7/27/2004	GOV CONNECTION INC	\$ 3,625.16	\$ 3,808.24	Miscellaneous school supplies	Miscellaneous school supplies, Roosevelt School #7: including laser printer, digital camera. Ordered by D. Rigoglioso - Computer Teacher.		X		Questioned purchase of digital camera and printer. Schools have budget allowance to purchase any equipment under \$2000. Camera and printer are used for the Computer class, per Asst. BA 4/13/07.	
562	15000240600/09	05-1784	7/27/2004	MAJOR PRESS	\$ 1,675.00	\$ 1,675.00	Admin Supplies	TJMS School Calendar - 1000 calendars		X		Calendars of student activities for the year, distributed to all students and parents, per Asst. BA 4/13/07.	
563	15000222600/02	05-1789	7/27/2004	QUILL	\$ 948.37	\$ 996.09	Miscellaneous office supplies	Miscellaneous office supplies for GHS: calculators, Post-It notes, staples, binder clips, etc.		X		Yearly office supplies order for the GHS Library/Media Center, per Asst. BA 4/13/07.	
564	11000261420000	05-1849	7/28/2004	JEM SANITATION OF NEW JERSEY	\$ 47,994.70	\$ 48,281.64	Sanitation Services	Trash Pick Up for the District 2004-2005 School Year		X		Estimated charges for sanitation services for the whole District year 2004-05. The vendor is selected through bid, per Dir of Fac 4/24/07.	
565	11000261420000	05-1850	7/28/2004	WESTERN PEST SERVICES	\$ 10,567.00	\$ 10,332.00	Pest Control Service	Yearly pest control service 2004-05: Schools 4, 5, 6, 7, 8, 9, GHS, GBOE, ECC, 10			X	Vendor contract provided for Pre-School only. Supporting documentation for other schools was not provided. Vendor selected based on least expensive service provider, per BA 4/18/07.	
566	15000240800/02	05-1854	7/28/2004	SHOP SPECIALTIES	\$ 850.00	\$ 850.00	Facilities Maintenance	Annual Shop Machinery Maintenance for the wood lab at GHS for the 2004-2005 school year. Serviced on 1/20/05.		X		Annual Shop Machinery Maintenance for the wood lab at GHS for the 2004-2005 school year. Serviced on 1/20/05.	
567	15000240600/07	05-1861A	11/1/2004	SCHOOL MATE	\$ 500.00	\$ 500.00	Admin Supplies	Elementary value planner - Roosevelt School #7, (200 @ \$2.50 each).			X	Purchase is questionable in terms of quantity ordered, 200 planners appears to be excessive for one school	
568	15000240600/06	05-1936	7/29/2004	DISCOUNT MAGAZINE SUBSCRIPTION	\$ 268.21	\$ 268.21	Books, magazines	Children Books, magazines - Lincoln School #6		X		Children Books, magazines - Lincoln School #6	
569	15402100600/09	05-1940	7/29/2004	SPORTIME A SCHOOL SPECIALTY CO.,	\$ 582.49	\$ 581.60	Sports Equipment	Miscellaneous gym equipment for TJMS: volleyballs, hockey pucks, game cones, etc.	X			Incomplete documentation - missing invoice.	

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570	15402100600/09	05-1942	7/29/2004	PENTLAND GRAPHICS	\$ 540.00	\$ 540.00	Sports Equipment	Middle School Athletics 2004 GHS - Volleyball T-shirts 24 @ \$7.50, Soccer T-shirts 48 @ \$7.50		X		Sports equipment for PE class	
571	15402100600/09	05-1966	7/29/2004	MAYOS SPORTSWEAR	\$ 280.00	\$ 280.00	Sports Equipment	Middle School Softball 2005 GHS - Softball Shirts 20 @ \$14		X		Sports equipment for PE class	
572	15000240600/02	05-1975	7/29/2004	TANNER OF NORTH JERSEY	\$ 2,653.50	\$ 2,653.50	Side Chairs	30 Side Chairs ordered			X	No explanation was provided why these chairs were ordered and where they were placed, per Asst. BA 4/13/07.	
573	11000100566000	05-1977	7/29/2004	DAVID GREGORY SCHOOL INC	\$ 3,720.00	\$ 26,040.00	Child Study Team	CST - Student Extraordinary Services		X		The Garfield Child Study program is designed to help students with disabilities under the Individual Disability Education Act by the Federal Government. ("IDEA")	
574	12000400721000	05-2004	8/2/2004	CHURCH OF THE MOST HOLY NAME	\$ 33,333.33	\$ 33,333.33	Lease payment	August lease payment - Church of The Most Holy Name		X		Lease payment	
575	11000230530000	05-2009	8/2/2004	VERIZON CABS	\$ 6,000.00	\$ 6,000.00	Telecommunications	Phone bill - Facilities Access Account Number 201 M15-0139 320	X			Missing Purchase order seems to have been separated when doing e-rate reimbursement	
576	11000230530000	05-2010	8/2/2004	VERIZON CABS	\$ 6,180.71	\$ 6,200.00	Telecommunications	Phone bill- Facilities access Account Number 201 M15-0718 2004/2005		X		Phone and internet service appears to be for the school's operations	
577	11000230530000	05-2011	8/2/2004	VERIZON	\$ 1,200.00	\$ 1,200.00	Telecommunications	Telephone service Account # 973-779 9530		X		Phone and internet service appears to be for the school's operations	
578	11000251340000	05-2014	8/2/2004	PITNEY BOWES	\$ 7,740.00	\$ 7,740.00	Mailing system Lease	2004 - 2005 @ 645 / month		X		Mail system appears to be a necessary piece of equipment to lease	
579	11000262520000	05-2015	8/3/2004	BOLLINGER	\$ 54,759.60	\$ 54,759.60	Student Accident Insurance	2004 - 2005 policy # P951	X			Incomplete documentation - missing invoice to support the necessity of purchase.	The district has provided student accident insurance prior to this SBA.
580	11000261420000	05-2022	8/3/2004	BREAKDOWN PRODUCTS	\$ 3,318.00	\$ 4,740.00	Janitorial Supplies	Sept - June 6 / month for Schools 1-4 / 1-9 / 1-10 / 2-GHS / 1-ECC		X		These supplies appear to be used for the maintenance of the grease traps.	
581	11000262300000	05-2024	8/3/2004	AERWAV	\$ 5,053.68	\$ 5,256.00	Fire Alarm monitoring	2004 / 2005 semi-annual 28 / month July - Dec and Jan - June for schools # 4, 5, 5 trailers, 6, 7, 8, 9, 10, OLS, 3 st. & GHS		X		Fire alarm monitoring appears to be necessary for the safety of the students.	
582	15000240500/09	05-2061	8/4/2004	NCS PEARSON, INC.	\$ 984.00	\$ 984.00	On site maintenance agreement	Thommas Jefferson MS 5/252 OP5 MDL25 Dual RFLT Read Head Maintenance 8/04 - 7/05			X	According to the Assistant BA this is a maintenance agreement for a piece of equipment but unsure which.	
583	11000230610000	05-2065	8/4/2004	BOYAR & SANDLER	\$ 8,087.00	\$ 7,925.00	School District Newsletter	8 pages saddle stitched, wafor seal, finished graduation / 04		X		School District Newsletter appears to be for school communications	

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584	15000222600/09	05-2153	8/4/2004	HIGHSMITH CO INC	\$ 617.00	\$ 617.00	Furniture	Shelving and back panel H 72" W 36" D 10" for Thomas Jefferson Middle School		X		Shelving and back panel H 72" W 36" D 10" for Thomas Jefferson Middle School	
585	15000222600/09	05-2156	8/4/2004	SUBSCRIPTION SERVICES OF AMERICA	\$ 291.36	\$ 291.36	magazine subscriptions	1 year for each of the following: American Girl, Newsweek, School Library Journal, Sports Illustrated, Science Illustrated & US news and world Report			X	Unable to get an explanation as to why do they need these magazines specifically Sports Illustrated	
586	15000240600/07	05-2157	8/4/2004	ALFAX	\$ 583.76	\$ 583.76	Furniture	oak filing cabinet - Roosevelt School 7 verticle file 4 drawer letter / legal medium oak		X		oak filing cabinet - Roosevelt School 7 verticle file 4 drawer letter / legal medium oak	
587	15000222600/09	05-2158	8/4/2004	H.W. WILSON	\$ 409.75	\$ 405.00	Subscription	Abridged readers guide subscription and bound volume 7/04 - 6/05 for Thomas Jefferson MS		X		Subscription seems to have an educational value.	
588	15000240600/09	05-2181	8/4/2004	DIVERSI PRINT INC	\$ 1,209.20	\$ 1,209.20	Printing	3 part permission slips and #10 envelopes		X		Permission slips are needed for certain activities	
589	11000219592000	05-2198	8/5/2004	STEWART INDUSTRIES	\$ 7,329.53	\$ 2,720.00	Copy machine Maintenance	12 months 2004 / 2005 \$2700 / month for machines all throughout the district		X		Copy machine maintenance appears to be necessary to keep machines running	
590	15402100600/02	05-2203	8/5/2004	PASSON SPORTS	\$ 2,919.90	\$ 3,017.25	Athletic Dept.	Various Sports supplies Baseball, basketball and archery equipment for 04-05		X		Athletic equipment appears to be essential to the Athletic department	
591	11000219320000	05-2204	8/5/2004	RHONDA STURM	\$ 4,320.00	\$ 4,320.00	Child Study Team	Hours tutoring a student from Feb 03 - June 04 at community school		X		The Garfield Child Study program is designed to help students with disabilities under the Individual Diability Education Act by the Federal Government. ("IDEA")	
592	11000262420000	05-2210	8/5/2004	ZUCCARO & SONS INC	\$ 3,400.00	\$ 3,400.00	Construction	Drainage revision High School handicap walkway. Remove and replace 4" concrete sidewalk and install a unit inlet		X		This was required to prevent flooding that was occurring when it would rain	
593	15999999999999	05-2213	8/6/2004	OLD NATIONAL LEASING	\$ 26,748.00	\$ 6,533.00	Copy machine Rental	16 copiers and 25 savin copiers for 12 months		X		Copy machines for day to day operations.	
594	11000230339000	05-2235	8/9/2004	CO-NECT INC	\$ 75,000.00	\$ 75,000.00	Data Collection / analytical tools	Analytical tools, onsite professional development and online support for schools # 10, 6, 8, 7, 4, and 5		X		Co-Nect helps each school design their whole school reform model.	
595	11000219320000	05-2242	8/9/2004	DR. T. SCHREIBER	\$ 1,200.00	\$ 1,200.00	Child Study Team	Students Psychiatric evals		X		The Garfield Child Study program is designed to help students with disabilities under the Individual Diability Education Act by the Federal Government. ("IDEA")	

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596	11000261420000	05-2248	8/9/2004	NORTH EAST FIRE & SAFETY EQUIPMENT CO	\$ 6,000.00	\$ 6,000.00	Fire Equipment Maintenance	Recharge fire extinguisher's, service, inspect, test and label all emergency fighting for schools # 4, 5, 6, 7, 8, 9, 10, OLS, Three Saints & GHS		X		Maintenance of the fire extinguishers is necessary for the safety of the students and faculty.	
597	11000219320000	05-2300	8/11/2004	DR. T. SCHREIBER	\$ 400.00	\$ 400.00	Child Study Team	Students Psychiatric evals		X		The Garfield Child Study program is designed to help students with disabilities under the Individual Disability Education Act by the Federal Government. ("IDEA")	
598	15000240600/09	05-2387	8/11/2004	S&S BUSINESS FORMS	\$ 5,062.38	\$ 5,030.00	Forms	Report card mailers and interim progress mailers for Thomas Jefferson Middle School		X		Report card mailers and interim progress mailers for Thomas Jefferson Middle School	
599	11000262300000	05-2389	8/11/2004	FICOM CORP	\$ 11,048.00	\$ 11,048.00	Inspection	Inspection / Certification of Fire Systems - Complete eval of all components and parts and service them as required and 20% of devices will be tested in accordance with NJ uniform fire code and the NFOA for schools # 5, 7, 9, 4, 8 & GHS		X		Inspection / Certification of Fire Systems - Complete eval of all components and parts and service them as required and 20% of devices will be tested in accordance with NJ uniform fire code and the NFOA for schools # 5, 7, 9, 4, 8 & GHS	
600	11000262420000	05-2392	8/11/2004	TRUGREEN*CH EMLAWN	\$ 1,800.00	\$ 1,800.00	Lawn Care	Goose Repellent for Football / soccer field at GHS		X		Field maintenance provides benefit to the students that use them.	
601	11000262300000	05-2407	8/13/2004	AERWAV	\$ 2,370.00	\$ 2,370.00	Maintenance	Preventive maintenance on fire systems - school 6 & 10 heat and smoke detectors Semi - annual		X		Preventive maintenance on fire systems - school 6 & 10 heat and smoke detectors Semi - annual	
602	15000222600/09	05-2413	9/1/2004	GALE GROUP	\$ 754.33	\$ 781.58	Library supplies	Authors and artists for young adults volumes 51 - 57 and card kits for each volume		X		These books appear to be useful reading for the students	
603	15000221600/05	05-2428	8/23/2004	GATEWAY	\$ 28,015.00	\$ 27,595.00	computers	28 student computers and 1 teachers computer for woodrow wilson school # 5		X		Every year 2 schools get their computers replaced based on need and it was determined that this school needed new computers	
604	15000221600/04	05-2429	8/23/2004	GATEWAY	\$ 27,595.00	\$ 27,595.00	computers	28 student computers and 1 teachers computer for Washington Irving School #4		X		Every year 2 schools get their computers replaced based on need and it was determined that this school needed new computers	
605	15402100600/02	05-2430	8/23/2004	MARCHING SHOW CONCEPTS	\$ 1,110.00	\$ 1,400.00	Half-time Field show	Motown Hits Field Show, flag choreography and anamated drill video used to put on the half-time Field show.		X		According to the BA this is materials used to put on the half-time show throughout the year.	
606	11000251890000	05-2432	8/23/2004	GERALD J. WICH SR.	\$ 227.66	\$ 227.66	Reimbursement for damages	Reimbursement to Gerald Wich for damaged side view truck mirror. Damage occurred while on official school business	X			while the district is not required to reimburse the money they feel it is the right thing to do since the damages occurred on school business	

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607	11000251890000	05-2433	8/23/2004	NJASBO	\$ 900.00	\$ 900.00	No documentation.	No documentation.	X			No documentation.	
608	11999999999999	05-2436	8/24/2004	VERIZON WIRELESS	\$ 2,350.14	\$ 2,400.00	Wireless Service charges	2004 - 2005 ACCT# 102659455 6 phone numbers		X		This is to replace the Nextel service and is used by either the director of facilities' crew or the superintendent	
609	11000251340000	05-2439	8/24/2004	ACTION DATA SERVICES	\$ 4,799.51	\$ 4,799.51	Payroll Services	Charges for processing the payroll for the periods ending July and August 2004		X		Action Data Services is hired to ensure accurate and complete payroll processing.	
610	11000262520000	05-2441	8/24/2004	ARTHUR J. GALLAGHER & CO OF N.J.	\$ 8,653.00	\$ 8,653.00	Policy Change	Policy Change 02-03 workers comp - Premium Adjustment		X		Policy Change 02-03 workers comp - Premium Adjustment	
611	11000251831000	05-2443	8/24/2004	BANK OF NEW YORK	\$ 41,000.00	\$ 41,000.00	Principal payment	Bergen County Improvement Authority - Co. Guarenteed Capital Equipment Lease Revenue Bonds, Series 2002 A		X		According to the Assistant BA they are required to purchase certain items through the BCIA.	
612	11999999999999	05-2451	8/24/2004	AT&T	\$ 16,028.39	\$ 24,000.00	Telecommunications	AT&T Long Distance service fees for account #0302503897001 for 04/05			X	Incomplete documentation - missing invoice.	
613	11000251600000	05-2453	8/24/2004	SPACESAVER SYSTEMS	\$ 770.50	\$ 641.00	CPLCHD Legal Grey	175 Units @ 3.52 each plus rush charge for overnight			X	According to the Assistant BA this if the File system in the Board office	
614	15000240600/02	05-2458	8/24/2004	MODERN PRINTING	\$ 2,996.00	\$ 2,996.00	Printing	60 Page Student handbook - 1550 copies		X		60 Page Student handbook - 1550 copies @ less than \$2 per copy which seems reasonable	
615	11000261800000	05-2469	8/24/2004	NEW JERSEY SCHOOL BLDGS & GROUND ASSN	\$ 480.00	\$ 480.00	Membership Dues	NJ school building & Grounds association annual dues for 2004 - 2005 for director and assistant director of facilities		X		NJ school building & Grounds association annual dues for 2004 - 2005 for director and assistant director of facilities	
616	11000262300000	05-2479	8/24/2004	FICOM CORP	\$ 5,500.00	\$ 5,500.00	time & materials - Fire	install heat and smoke detectors in new BOE offices		X		Heat and smoke detectors appear to be necessary for the safety of the BOE staff and the students	
617	11000251890000	05-2490	8/25/2004	TREASURER STATE OF NEW JERSEY	\$ 3,036.00	\$ 3,036.00	Assessment Department of labor & workforce	Catstrophic Illness fund and Medical Malpractice Insurance Fund for 759 employees during calander year 2003		X		Catstrophic Illness fund and Medical Malpractice Insurance Fund for 759 employees during calander year 2003	
618	15000240600/04	05-2491	8/25/2004	GARFIELD MESSENGER	\$ 450.00	\$ 450.00	Printing	Elementry school calander 2004/2005 - 2300 copies		X		Elementry school calander 2004/2005 - 2300 copies	

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619	11000230530000	05-2493	8/25/2004	NEXTEL COMMUNICATIONS	\$ 14,632.03	\$ 15,000.00	Telecommunications Services	2004-2005 Acct # 215200110		X		Wireless service for the Director of Facilities and his crew for the entire year 2004-2005	
620	11000251890000	05-2496	8/25/2004	BERGEN CTY IMPROVEMENT AUTHORITY	\$ 350.00	\$ 350.00	2000 capital equipment program for 2004 billing	Annual Bill for administrative expenses in accordance with Exhibit C of the lease agreement between Bergain County improvement authority and Garfield BOE		X		According to the Assistant BA they are required to purchase certain items through the BCIA.	
621	11000219600000	05-2507	8/26/2004	AGS PUBLISHING	\$ 1,347.46	\$ 1,566.37	child study team supplies	KABC - II complete kit, KABC - II computer Assist, KTEA - II comprehensive forms A Kit and KTEA - II Computer Assist for Comprehensive forms		X		Supplies for child study team	
622	11000230890000	05-2509	8/30/2004	NEW JERSEY ASSOC OF SCHOOL ADMIN	\$ 1,430.00	\$ 1,430.00	Membership Dues	2004 - 2005 NJ Association of School Administrators dues for Raymond Hryczyk Assitant superintendent		X		2004 - 2005 NJ Association of School Administrators dues for Raymond Hryczyk Assitant superintendent	
623	11000219320000	05-2536	8/30/2004	MARIE H. KATZENBACH SCHOOL FOR THE DEAF	\$ 1,200.00	\$ 1,200.00	Child study team Evaluations	Speech/ Language Eval - JG, Educational Eval and psychological eval		X		The Garfield Child Study program is designed to help students with disabilities under the Individual Diability Education Act by the Federal Government. ("IDEA")	
624	11000219320000	05-2537	8/30/2004	DR. T. SCHREIBER	\$ 400.00	\$ 400.00	Child study team Evaluations	Psychiatric Eval - MP 8/19/04		X		The Garfield Child Study program is designed to help students with disabilities under the Individual Diability Education Act by the Federal Government. ("IDEA")	
625	11000219320000	05-2542	8/30/2004	DR. T. SCHREIBER	\$ 400.00	\$ 400.00	Child study team Evaluations	Psychiatric Eval - JH 7/6/04		X		The Garfield Child Study program is designed to help students with disabilities under the Individual Diability Education Act by the Federal Government. ("IDEA")	
626	15000240600/07	05-2543	8/30/2004	BARNES & NOBLE	\$ 1,500.00	\$ 1,500.00	Books	Missing information	X			No documentation provided but per the Assistant BA this is the same as PO 2615 for the summer reading program	
627	11999999999999	05-2559	8/31/2004	VERIZON	\$ 7,887.38	\$ 6,100.00	Telecommunications	2004 - 2005 telephone service for the following numbers: 973-340-9869; 973-546-9123; 973-772-6295; 973-478-9844; 973-478-9881; 973-340-2059; & 973-772-9710		X		Phone and internet service appears to be for the school's operations	
628	11000230530000	05-2560	8/31/2004	VERIZON	\$ 81,891.07	\$ 84,000.00	Telecommunications	Telephone service Account # 973-340 5000 for 2004-2005		X		Phone and internet service appears to be for the school's operations	

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629	11000251600000	05-2561	8/31/2004	THOMSON WEST	\$ 152.00	\$ 152.00	NJ Admin code T6 and 6A Full Set	Account #1000265517		X		Title 6 & 6A are the applicable laws to the school system	
630	11999999999999	05-2562	8/31/2004	AT&T	\$ 1,252.20	\$ 1,000.00	Telecommunications	Long distance service 2004 - 2005 account numbers: 0554569660001 & 0554574969001		X		Phone and internet service appears to be for the school's operations	
631	15000240600/02	05-2563	9/1/2004	STANDARDIZED TEST SCORING CO	\$ 4,252.50	\$ 3,937.50	Standardized testing	HSPT / 10 Lang Arts, Math, Pkg for GHS grade 10		X		High School Placement test appears to be for placing students	
632	15000240500/02	05-2567	9/1/2004	STANDARDIZED TEST SCORING CO	\$ 3,912.30	\$ 3,622.50	Standardized testing	HSPT / 10 Lang Arts, Math, Pkg for GHS grade 9		X		High School Placement test appears to be for placing students	
633	11000100566000	05-2571	9/1/2004	LAKEVIEW NEUROREHABILITATION CENTER INC	\$ 29,857.11	\$ 29,148.00	Child Study Team program	educational Program for student, 246 days of 1 to 1 ed services		X		The Garfield Child Study program is designed to help students with disabilities under the Individual Disability Education Act by the Federal Government. ("IDEA")	
634	15000240500/02	05-2573	9/1/2004	BELMAR SPRING WATER	\$ 874.00	\$ 1,000.00	Water	Water 2004 - 2005 Account #26744 bottles and cups		X		The water is for the Nurse's office	
635	15000240500/06	05-2580	9/2/2004	OLD NATIONAL LEASING	\$ 8,724.00	\$ 8,724.00	copier	Lease payments for school year 2004 2005 for Savin Digital Copier w/ accessories for School # 6			X	Unable to determine why this wasn't purchased through the BCIA (Bergen County Improvement Authority)	
636	11000230331000	05-2582	9/2/2004	NJ SCHOOL BOARDS ASSOC INSURANCE GROUP	\$ 5,000.00	\$ 5,000.00	Deductible portion of Garfield BOE Policy	Conte v. BOE claim #02EO00650D	X			Incomplete documentation - Missing agreement, policy and explanation.	
637	15000240600/02	05-2583	9/2/2004	POSTAGE BY PHONE	\$ 7,500.00	\$ 7,500.00	Postage	2004 -2005 Acct 20632022		X		Postage for everyday use	
638	12000400721000	05-2589	9/3/2004	CHURCH OF THE MOST HOLY NAME	\$ 33,333.33	\$ 33,333.33	Lease Payment	September lease payment			X	This is a lease for purchase for the # 10 school where the property reverts to the District at the end of the 2004/2005 school year.	

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639	15000240600/08	05-2593	9/3/2004	PAPERTECH, INC.	\$ 1,800.00	\$ 1,800.00	paper	75 cases of white copy paper 8.5 x 11 20lb for columbus school #8		X		Paper appears to be for everyday operations	
640	15402100600/02	05-2607	9/9/2004	HENRY SCHEIN	\$ 1,289.16	\$ 1,274.72	Athletic training supplies	Athletic tape, J Wrap, Guaze, Tongue Depressors, Ice bags, Hot and cold packs & ace bandages for GHS	X			Incomplete documenation - Missing invoice	
641	11000261420000	05-2610	9/9/2004	EMPIRE PAINTING CONTRACTORS	\$ 1,800.00	\$ 1,800.00	Paint	2004 -2005 Paint hallway & floor behind stage @ Washington Irving Annex #4		X		2004 -2005 Paint hallway & floor behind stage @ Washington Irving Annex #4	
642	15000240600/07	05-2615	9/9/2004	BARNES & NOBLE	\$ 1,511.04	\$ 1,500.00	Books	Students who participated in summer reading program get to pick a book at Barnes and Noble during class trip for Roosevelt School #7			X	Unable to determine if these books are shared by the class or if they are a reqard which is only for the students who participated in the reading program	
643	11000230890000	05-2621	9/9/2004	VIKING WORLDWIDE HEADQUATERS	\$ 459.10	\$ 259.07	Supplies	Refrigerater, hi-liters, desktop tape dispenser, rubber bands, box, color paper clips, binder clips, desk calander, clear trays, and calanader refill	X			Discussed with the BA and he agrees the refridgerator is not essential for the superintendent's office	
644	12000400450000	05-2631	9/10/2004	C&M DOOR CONTROLS INC	\$ 4,735.00	\$ 4,735.00	Door Replacement	2004 -2005 Garfield BOE door replacement Instalation and relevent materials		X		Door replacement	
645	12000400450000	05-2633	9/10/2004	C&M DOOR CONTROLS INC	\$ 5,240.00	\$ 5,240.00	Stairwell Entrance	2004 -2005 GHS door Instalation and relevent materials		X		According to the Director of Facilities the doors needed to be replaced	
646	12000400450000	05-2634	9/10/2004	C&M DOOR CONTROLS INC	\$ 9,950.00	\$ 9,950.00	Door Replacement	Old Gym Exterior doors		X		According to the Director of Facilities the doors needed to be replaced	
647	15000240600/10	05-2635	9/10/2004	PEARSON EDUCATION	\$ 3,041.79	\$ 2,813.05	books	15 of each various student editions, Big book packages and 15 of each practice books as well as vocabulary flip chart phonic songs and rhymes posters for James Madison School #10		X		Teaching materials for a new school.	
648	11000230890000	05-2652	9/14/2004	NEW JERSEY ASSOC OF SCHOOL ADMIN	\$ 1,420.00	\$ 1,420.00	Dues	2004-2005 NJ Association of School Administrators	X			Incomplete documentation - Missing Invoice - according to the Assistant BA there is a card which is filled out to calculate the dues and is returned with the check. A copy should have been attached	

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649	11000230590000	05-2667	9/14/2004	NORTH JERSEY MEDIA GROUP	\$ 800.54	\$ 787.78	Job posting	Advertisement for Pre-K Speech therapist, instrumental music teacher, reading specialist, Special ed teacher and district substitute		X		Advertisement for Pre-K Speech therapist, instrumental music teacher, reading specialist, Special ed teacher and district substitute	
650	11000230590000	05-2695	9/15/2004	URBAN SCHOOL SUPERINTENDENTS OF NEW JERSEY	\$ 3,500.00	\$ 3,500.00	dues	2004/2005 urban schools superintendents of NJ	X			Incomplete documentation - Missing invoice - Requested from the Assistant BA - also it was noted that all abbot disctricts elected to join this association	
651	15000218500/09	05-2700	9/15/2004	MEDS PDN	\$ 205.00	\$ 175.00	Professional day	"School Law in NJ" @ holiday inn - Parsippany, NJ 11/12/04 - J Pasek TJMS Guidance counselor			X	Unable to determine why guidance counselor is taking a course in school law	
652	15000240600/04	05-2711	9/16/2004	MINT PRINTING	\$ 250.00	\$ 250.00	Printing	Copies of trimester 3 test, trimester 3 alignment and trimester 3 answer key for all elementary schools		X		Copies of trimester 3 test, trimester 3 alignment and trimester 3 answer key for all elementary schools	
653	11000230331000	05-2712	9/16/2004	TONI BELFORD DAMIANO	\$ 6,890.64	\$ 6,890.64	Legal Services	Billed in August 2004 for services rendered from June 4, 2004 - July 27, 2004		X		Various legal services June 4, 2004 - July 27, 2004	
654	11000230590000	05-2714	9/16/2004	LERCH, VINCI & HIGGINS	\$ 14,800.00	\$ 14,800.00	Professional services	Annual audit for year ending 6/30/04		X		Annual audit for year ending 6/30/04	
655	11000251600000	05-2716	9/17/2004	NELLIE MAE	\$ 5,000.00	\$ 5,000.00	Principal payment	for Dennis Frohnafel account # 135465728 in accordance with contract for 2004-2005		X		Principal payment for the BA's student loans in accordance with his contract	
656	11000230590000	05-2717	9/17/2004	ACE-NET HOTEL RESERVATIONS	\$ 1,569.99	\$ 1,569.99	Hotel Reservations	Missing information	X			No documentation provided	This was for hotel reservations at the NJSBA Annual Workshop.
657	11000251600000	05-2718	9/17/2004	CENTER FOR MANAGEMENT RESEARCH	\$ 1,950.00	\$ 1,950.00	course	Managing conflict in the Org'n 11/4-5/2004	X			Incomplete documentation Missing PO	
658	11000219600000	05-2724	9/22/2004	US MAGIC BOX INC	\$ 400.00	\$ 400.00	Printing	White Envelopes - Business size for Child study team (2000)		X		Envelopes for the Child study team	

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659	15000240800/04	05-2726	9/22/2004	AMERICAN THEATER ARTS FOR YOUTH INC	\$ 430.90	\$ 660.00	Field trip	66 tickets to see Babes in Toyland for 3rd grade class at washington irving school #4	X			Unable to obtain any evidence as to how this fits into the curriculum	
660	15000240600/02	05-2742	9/22/2004	TANNER OF NORTH JERSEY	\$ 2,679.60	\$ 2,679.60	Furniture	Combo chair - desk 30 units	X			Incomplete documentation - Missing PO	
661	15000240500/02	05-2744	9/22/2004	ALL STAR RENTALS INC	\$ 370.00	\$ 370.00	Furniture Rental	30 tables and 100 folding chairs		X		Tables and chairs are rented for testing for GHS from 10/5 - 10/7	
662	11000230331000	05-2748	9/22/2004	TONI BELFORD DAMIANO	\$ 7,693.56	\$ 7,693.56	Legal Services	8/1/2004 - 8/31/2004		X		Various Legal services 8/1/2004 - 8/31/2004	
663	11000230590000	05-2750	9/23/2004	TROPICANA CASINO RESORT	\$ 872.50	\$ 872.50	Hotel	Rosemarie Aloia for 3 nights 10/19 - 10/22/04 and Edward Pizio for 2 nights 10/20 - 10/22/04	X			Incomplete documentation - missing proof of attendance. According to the Assistant BA this is for the NJ School boards convention.	This district does not reimburse any Board Member or administrator who does not attend the NJSBA Annual Workshop.
664	11000251600000	05-2757	9/27/2004	HERTZ FURNITURE SYSTEMS	\$ 12,903.58	\$ 9,954.43	Furniture	desk with lat file drawers and hutch and chairs for 4 workstations			X	superintendent's office refurbishment, workstations appear costly	The Board Offices were long overdue for refurbishing
665	11000262300000	05-2766	9/29/2004	ZAB'S MOVING & TRUCKING INC	\$ 17,677.00	\$ 17,677.00	Moving	38.25 hours over 4 days to move to new school - Ray St		X		Moved from temporary trailers into a New Early Childhood center.	
666	11000230590000	05-2770	9/29/2004	NORTH JERSEY MEDIA GROUP	\$ 787.78	\$ 739.86	Job posting	Advertisement for Pre-K-Speech therapist, HS-District-Health aide, Full time-teacher aide, personal care providers-elem. & paramus voc. Tech			X	Incomplete documentation - Missing Invoice,	The district needs to advertise its vacancies in a local newspaper.
667	11000262420000	05-2778	9/29/2004	AIR MARKETING GROUP LLC	\$ 1,071.00	\$ 1,071.00	A/C and Heating	Air conditioner and heating unit with instalation for the Garfield BOE office		X		Air conditioner and heating unit with instalation for the Garfield BOE office	
668	11000261420000	05-2779	9/29/2004	PRIMARY ELECTRIC INC	\$ 750.00	\$ 750.00	Electrical wiring	Instal power to camra security system in GHS 5 locations		X		Instal power to camra security system in GHS 5 locations	
669	11000261420000	05-2780	9/29/2004	GO PRO WASTE SERVICES INC	\$ 1,150.00	\$ 1,150.00	Dumpster	2 - 30 yard containers with a 5 ton limit		X		According to the Director of Facilities these were for disposable items from the Church when they had to move to new ECC	

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670	15402100600/02	05-2786	9/29/2004	CORBY ASSOCIATES	\$ 5,725.03	\$ 5,725.03	Athletic Dept.	Volleyball system for GHS new gym - install 2 floor sockets and a volleyball system		X		Volleyball system for GHS new gym - install 2 floor sockets and a volleyball system	
671	11000230890000	05-2791	9/29/2004	MASCHIO'S FOOD SERVICE	\$ 897.00	\$ 897.00	Meals	New Teacher Luncheon - food and drinks for 60 people @ 14.95 / person			X	This luncheon serves as an orientation for new teachers. Food and beverages are served at a reasonable rate of \$14/95 / person	
672	11000219320000	05-2801	9/30/2004	NEURODEVELOPMENTAL PEDIATRICS LLC	\$ 1,800.00	\$ 1,800.00	Child Study Team	Neurodevelopmental evals for AP, LR, JJ, JR, MT and EK		X		The Garfield Child Study program is designed to help students with disabilities under the Individual Diability Education Act by the Federal Government. ("IDEA")	
673	11000219320000	05-2807	9/30/2004	DR. T. SCHREIBER	\$ 800.00	\$ 800.00	Child study team	Psychiatric Evals & Reports JG and CC		X		The Garfield Child Study program is designed to help students with disabilities under the Individual Diability Education Act by the Federal Government. ("IDEA")	
674	15000222600/02	05-2812	9/30/2004	TECHNOLOGY RESOURCE CENTER	\$ 3,945.95	\$ 3,945.95	Projectors	4 projectors and 4 cases for GHS		X		According to the Assistant BA, Projectors are used in many classrooms in GHS	
675	12000400721000	05-2860	10/5/2004	CHURCH OF THE MOST HOLY NAME	\$ 33,333.33	\$ 33,333.33	Lease Payment	Oct 2004 payment		X		This is a lease for purchase for the # 10 school where the property reverts to the District at the end of the 2004/2005 school year	
676	15000240500/04	05-2864	10/7/2004	GEORGE STREET PLAYHOUSE	\$ 100.00	\$ 100.00	Assembly	Grades k-6 - Bullying program for Nov. 16, 2004 @ washington Irving School #4		X		Grades k-6 - Bullying program for Nov. 16, 2004 @ washington Irving School #4	
677	11000219320000	05-2872	10/7/2004	FRIDA G. PARKER M.D.	\$ 1,275.00	\$ 1,275.00	Child Study Team	Psychiatric Evals & Reports CE, MB and KD		X		The Garfield Child Study program is designed to help students with disabilities under the Individual Diability Education Act by the Federal Government. ("IDEA")	
678	11999999999999	05-2878	10/7/2004	LOVING CARE AGENCY	\$ 32,027.50	\$ 63,000.00	Child Study Team	Nursing services for student for 2004/2005 school year at school 180 days, 7 hours per day @ \$50 / Hour		X		The Garfield Child Study program is designed to help students with disabilities under the Individual Diability Education Act by the Federal Government. ("IDEA")	

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679	15000240800/02	05-2883	10/7/2004	BINGHAM COMMUNICATIONS	\$ 1,350.00	\$ 1,350.00	Graduation 2005	Microphones for GHS and middle school graduation ceremony		X		Microphones for GHS and middle school graduation ceremony	
680	15000240800/02	05-2884	10/7/2004	MODERN PRINTING	\$ 1,680.00	\$ 1,680.00	Printing	2005 Graduation Programs		X		2005 Graduation Programs	
681	15000240800/02	05-2888	10/7/2004	MASCHIO'S FOOD SERVICE	\$ 612.50	\$ 612.50	Meals	Refreshments for High school and Middle School for In Service Day 10/11/2004 - 175 people @ \$3.50 / person			X	The In Service Day is a day when the kids are all off and the teachers have to come in for various workshops - Cost appears to be reasonable @ \$3.50 / person	
682	11000251600000	05-2889	10/7/2004	VIKING	\$ 1,712.31	\$ 699.54	Office supplies	Leather Desk chairs, pop up notes, post it notes, heater, answering machine, post it flags, d-ring binders, 2 hole punch, and metal prong fasteners			X	Unable to determine who these supplies are for and why new chairs are needed.	
683	11000230890000	05-2893	10/12/2004	PETTY CASH	\$ 500.00	\$ 500.00	Petty Cash	Business office - Supt Office 04/05			X	The Business office is the only office now that has a check out for petty cash as needed and they keep a list of transactions. No evidence on how petty cash is applied.	
684	11000219600000	05-2903	10/12/2004	COTTRELL GRAPHICS	\$ 1,701.30	\$ 1,701.30	Printing	1000 Parental rights in Special Education; 500 New Jersey Administrative Code Chapter 14		X		For Garfield Child Study Team. Printing of 1000 Parental Rights at \$0.49 each and 500 Chapter at \$2.20 each.	
685	11000230590000	05-2906	10/12/2004	NORTH JERSEY MEDIA GROUP	\$ 787.78	\$ 787.78	Advertisement	Advertisement for Pre-K Speech Therapist Elem. School.			X	Advertisement for hiring staff, publishing the budget by New Jersey Media Group.	
686	15999999999999	05-2908	10/12/2004	ARTISTIC FLOWERS		\$ 216.00	Flowers	Flower arrangements for graduation 2005. 2 bouquets and 16 glads.		X		Zero payment in school year 04/05, payment is made in school year 05/06.	
687	15000222600/02	05-2911	10/12/2004	BCS	\$ 1,540.11	\$ 1,540.11	Furniture	10 Red/green/blue adjustable height steel video cart from computer supplies store		X		Facilitor for the high school uses the budget from the whole school reform.	
688	11000262420000	05-2925	10/13/2004	C J VANDERBECK & SONS INC	\$ 9,950.00	\$ 9,900.00	Facilities Maintenance	Install temporary oil tanks at Sch #4,5,7 - emergency purchase		X		Amount for Sch #5 in PO was stated as \$3270, related invoice #100576 amount was for \$3320. Per Asst BA, oil tanks had to be removed according to the law and temporary oil tanks put in to generate heat during the cold season.	

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689	11000230331000	05-2928	10/13/2004	TONI BELFORD DAMIANO	\$ 5,602.43	\$ 5,602.43	Legal Services	Legal service - sept		X		For services rendered from 9/1/04 to 9/29/04 in connection with board of education matters	
690	11000262300000	05-2937	10/15/2004	BINGHAM COMMUNICATIONS	\$ 700.00	\$ 700.00	Facilities Maintenance	Intercom repair - Investigate the problem with the intercom at school 8-6-4.		X		Repair and replace intercom system in 3 schools.	
691	15402100600/02	05-2941	10/15/2004	CIRCLE SYSTEM GROUP	\$ 1,250.00	\$ 1,249.64	Sports equipment	2004 New football equipment; 45 boys out for freshmen football		X		This expenditure is included as part of the services provided in the athletic program	
692	11000219592000	05-2953	10/19/2004	NJSEAA	\$ 60.00	\$ 60.00	Membership dues and fees	Membership dues 2004/05 to NJSEAA for A. Cirello and F. Roscoe		X		Paid dues include discount at workshops to keep on top of the latest research, law decisions and advocacy issues along with representation at the State level on Special Education Issues.	
693	11000261420000	05-2957	10/19/2004	BENCO INC	\$ 407.90	\$ 407.90	Facilities Maintenance	2004-05 hardware for bathroom dividers - parts and installation			X	Repaired by in-house maintenance staff.	
694	11000219600000	05-2993	11/1/2004	ADMI	\$ 750.00	\$ 777.00	Technology equipment	12 level teach/talk cell, deluxe carrying case, shoulder strap for student PB			X	Incomplete documentation - Missing invoice. Purchase was a student in the Garfield Child Study Team.	This purchase was IEP driven.
695	15000222800/10	05-3005	11/1/2004	ALFAX	\$ 373.95	\$ 373.95	Furniture	Mobile AV Cabinet Double Doors		X		Cabinet was shipped to James Madison School.	
696	12000400721000	05-3008	11/1/2004	CHURCH OF THE MOST HOLY NAME	\$ 66,666.66	\$ 66,666.66	Lease payment	Lease for Nov and Dec 04- Church of the Most Holy Name		X		Lease payment	

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697	11000219320000	05-3024	11/1/2004	RICKARD REHABILITATION SERVICES INC	\$ 1,468.00	\$ 1,740.00	Child Study	Student physical therapy services at Felician School. Approximately 30 weeks		X		The Garfield Child Study program is designed to help students with disabilities under the Individual Disability Education Act by the Federal Government ("IDEA")	
698	15000240800/02	05-3031	11/1/2004	MASCHIO'S FOOD SERVICE	\$ 600.00	\$ 600.00	Meals	Refreshments for 8th grade orientation program on 11/30/04 - 150 person.			X	Per BA. Mashio Food Service is their contracted caterer, however, there are no contracts available for our review.	
699	11000219600000	05-3036	11/1/2004	COMPNET INC	\$ 606.00	\$ 606.00	Software	2 license keys for project special			X	License key, duo, mac and PC for Garfield Child Study Team. The Garfield Child Study program is designed to help students with disabilities under the Individual Disability Education Act by the Federal Government ("IDEA")	
700	15000222600/06	05-3044	11/1/2004	STEPS TO LITERACY	\$ 142.41	\$ 142.40	Books	Amber brown chapter books, Janie B Jones Books, Beverly Cleary books, Cam Jansen books		X		Books purchased by Lincoln School #6.	
701	11000230890000	05-3049	11/1/2004	NICHOLAS PERRAPATO	\$ 530.18	\$ 530.18	Conference reimbursement	New Jersey School Boards Association - Expenses in Oct 19-22, 2004			X	Breakfast, lunch, dinner, mileage, tolls, parking and hotel at Bally's Atlantic City. Travel expense to New Jersey School Boards Association for Superintendent	
702	15000222600/06	05-3052	11/1/2004	ETA CUISENAIRE	\$ 877.58	\$ 877.58	Books	Math and literature collection		X		Purchase of books are for the benefit of the students.	
703	11000251340000	05-3056	11/1/2004	ACTION DATA SERVICES	\$ 3,892.74	\$ 3,892.74	Payroll	Payroll services as at 9/15/2004, 9/30/2004 and 10/15/2005		X		Action Data Services is hired to ensure accurate and complete payroll processing.	
704	11000230590000	05-3059	11/1/2004	JOSEPHINE D'ANGELO	\$ 800.95	\$ 1,200.00	Reimbursement - phones	Reimbursement for substitute caller telephone number 9734781614 and fax number 9734784954 for the 2004/05 school year		X		Per BA, it was necessary to install fax and phone in a staff's home to handle the coordination and administrative for school matters.	
705	15000240600/04	05-3070	11/1/2004	JOSEPH KARG ENTERPRISES	\$ 438.50	\$ 438.50	Office supplies	10 rolls of laminating film and 1 box of laminating pouches for Washington Irving school #4.		X		Supplies for laminating machine used by the school to laminate certificates.	

Appendix B
Garfield City School District
Subgroup Analysis and Results of Test Work

Control Number	Transaction Detail							Analysis Performed	Results of Analysis			Garfiled City School District Comments	
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Brief Description	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
706	11000230590000	05-3074	11/1/2004	GERALD WICH, SR.	\$ 960.60	\$ 960.60	Reimbursement - conference	Reimbursement for attending 2004 NJSBA Annual workshop, Atlantic City, NJ on Oct 19-22 for Gerald Wich, Board President. Hotel for 3 nights at \$200.75 per night, meals, taxi, mileage and tolls		X		Reimbursement for attending 2004 NJSBA Annual workshop, Atlantic City, NJ on Oct 19-22. Per BA, the list of attendees was not available.	
707	11000230590000	05-3075	11/1/2004	SALVATORE BENANTI	\$ 944.05	\$ 944.05	Reimbursement - conference	Reimbursement for attending 2004 NJSBA Annual workshop, Atlantic City, NJ on Oct 19-22 for Gerald Wich, Board President. Hotel for 3 nights at \$200.75 per night, meals, taxi, mileage and tolls		X		Reimbursement for attending 2004 NJSBA Annual workshop, Atlantic City, NJ on Oct 19-22. Per BA, the list of attendees was not available.	
708	15000240500/02	05-3084	11/2/2004	STEWART INDUSTRIES	\$ 12,100.00	\$ 12,100.00	Facilities Maintenance	Duplicator maintenance base Inv 060481			X	Duplicator maintenance base combined annual time or usage maintenance agreement on the listed savin 3160 duplicators and 1700 Risograph for the period of 11/13/04 to 11/12/05 OR 2000000 copies including parts, labour and supplies	
709	11000230590000	05-3104	11/8/2004	NJ DIV OF PENSIONS & BENEFITS	\$ 1,500.00	\$ 1,500.00	Audit and Accounting	For loss run reports from the State Health Benefits Plan for the employees of the Garfield BOE.		X		Per BA, it is necessary to purchase this report in order to source for RFP for payroll service provider.	
710	11000251890000	05-3105	11/8/2004	DR. DENNIS R. FROHNAPFEL	\$ 1,056.09	\$ 1,056.09	Reimbursement - conference	Reimbursement of expenses in connection with attendance at the Program on Negotiation at Harvard Law School - Managing Conflict within the Organization, Nov4-5, 2004, Cambridge, MA. Hotel for 3 nights, parking, meals, mileage			X	The conferences are relevant to the school staff's job function and the related traveling expenses are reimbursed.	
711	15000240800/02	05-3106	11/8/2004	HERFF JONES	\$ 4,500.28	\$ 4,500.28	Books and periodicals	Final payment for 2003 yearbook shortages and extended fees		X		Printing of books, periodicals and covers are for the benefit of the students	
712	11000261800000	05-3112	11/8/2004	CZUJKO JOHN	\$ 2,400.00	\$ 2,400.00	Vehicle Reimbursement	John Czujko (Turk), Director of Facilities		X		Vehicle is used for picking up supplies, going from school to school and going to meetings	
713	11000261800000	05-3117	11/9/2004	CONTE ANTHONY	\$ 1,200.00	\$ 1,200.00	Vehicle Reimbursement	Anthony Conte, Asst Director of Facilities		X		Vehicle is used for picking up supplies, going from school to school and going to meetings	

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 Garfield City School District
 Subgroup Analysis and Results of Test Work

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714	11000230890000	05-3128	11/9/2004	NICHOLAS PERRAPATO	\$ 108.14	\$ 108.14	NJ Teachers convention	expenses incurred by Nicholas Perrapato in attending convention November 4-5, 2004 - Miles and tolls		X		Expenses incurred by the Superintendent in attending NJ Teacher's convention November 4-5, 2004 - Miles and tolls	
715	11000251600000	05-3156	11/22/2004	HERTZ FURNITURE SYSTEMS	\$ 477.09	\$ 477.09	Furniture	2 drawer file cabinet on wheels		X		2 drawer file cabinet on wheels	
716	11000262420000	05-3160	11/22/2004	BARCIA BROS FENCE CO	\$ 700.00	\$ 700.00	fence	Installed a temporary fence for oil tanks by school # 4,5,7 for 60 days			X	According to the director of facilities this was required by state law	
717	11000261800000	05-3162	11/22/2004	HARTFORD STEAM BOILER	\$ 450.00	\$ 450.00	Boiler certificate fee	various locations		X		According to the director of facilities this is a required charge for the renewal of the boiler operating certificate as required by the state of NJ and is noted as such on the invoice	
718	11000219320000	05-3167	11/22/2004	DR. T. SCHREIBER	\$ 800.00	\$ 800.00	Child Study Team	Psychiatric eval and reports for AL on 11/4/04 & JR on 11/2/04		X		The Garfield Child Study program is designed to help students with disabilities under the Individual Disability Education Act by the Federal Government. ("IDEA")	
719	15000218500/02	05-3174	11/22/2004	YMCA CAMP KEN-ETIWA-PEC	\$ 3,330.00	\$ 3,330.00	Camp	Students for peer leadership retreat @ KEP, Lifeguards, Low and high ropes instructors, Rick Rocks Instructors and Van transportation	X			Incomplete documentation - Missing invoice.	This is a Peer Leadership Program paid with grant funds.
720	11000230331000	05-3211	11/22/2004	TONI BELFORD DAMIANO	\$ 4,660.85	\$ 4,660.85	Legal Services	10/1-10/27/04 for various Board of Ed matters		X		Legal services 10/1-10/27/04 for various Board of Ed matters	
721	11000251890000	05-3216	11/22/2004	EDU-MET INTERACTIVE SYSTEMS	\$ 2,565.00	\$ 2,565.00	Training	training for 2 people			X	Unable to determine the nature of this training or who it is for.	
722	11000230590000	05-3223	12/1/2004	STAR LEDGER	\$ 729.12	\$ 729.12	Advertisement	Ad for Pre-K Speech Therapist Elem. 3/5 Music Instrumental Tea., Music Tea. Reding Tea., World Lanf. Spanish Tea., MS. Special Ed Tea., HS Physical Ed/Health Tea. And Physical Science Tea.			X	Advertisement for available positions. Requested a copy of the actual ad from the Assitant BA to show it was published, but it could not be located.	
723	11000251890000	05-3225	12/1/2004	CATHY BELLI	\$ 279.00	\$ 279.00	Reimbursement for Seminar	National Center for Prof Ed Zacha			X	Unable to determine the nature of this Seminar or who Cathy Belli is	

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 Garfield City School District
 Subgroup Analysis and Results of Test Work

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	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Brief Description	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
724	15000240800/08	05-3229	11/29/2004	CONTINENTAL AIRLINES ARENA GROUP SALES	\$ 1,173.00	\$ 1,173.00	Field trip	tickets for kindergarten to see Disney on Ice Jan 28, 2005 for 75 people plus bus parking	X			Unable to obtain any evidence as to how this fits into the curriculum	
725	15000240800/02	05-3230	11/30/2004	HERFF JONES	\$ 1,118.13	\$ 1,118.13	Printing	CV24548 Garfield HS Diploma Covers		X		Printing of books, periodicals and covers are for the benefit of the students	
726	15000218500/09	05-3263	11/30/2004	EMC 2	\$ 1,618.43	\$ 1,618.43	Equipment maintenance	Maintenance contract main printer. Contract #495062 from 12/2/04 to 11/30/05. For Thomas Jefferson Middle School			X	Main contract for printer maintenance EMC2. Per BA, there is no contract to support this.	
727	15000240600/09	05-3265	11/30/2004	HERFF JONES	\$ 2,161.87	\$ 2,161.87	Books and periodicals	350 NJ Constitutions booklets and 350 CV cover TJMS		X		Printing of books, periodicals and covers are for the benefit of the students	
728	11000230590000	05-3274	11/30/2004	NITKA GRAPHICS	\$ 240.00	\$ 240.00	Printing	Business cards for Arlene Patire and Ron Szymanski attendance officers		X		Printing of business cards for school personnel.	
729	11000230590000	05-3284	12/1/2004	LERCH,VINCI & HIGGINS	\$ 6,000.00	\$ 6,000.00	Audit and Accounting	Whole school reform CAFR, audit summary worksheet, audit 6/30/04		X		LVH is a CPA firm hired to prepare Whole School Reform Exhibits for the Comprehensive Annual Financial Report and Preparation of the Audit Summary Worksheet for the year ended 6/30/04 as required by the State Department of Education	
730	11000230590000	05-3285	12/1/2004	LERCH,VINCI & HIGGINS	\$ 10,950.00	\$ 10,950.00	Audit and Accounting	Balance of annual audit year ending 6/30/04		X		LVH is a CPA firm hired to prepare the statutory annual audit for the year ended 6/30/04.	
731	11000230590000	05-3286	12/1/2004	LERCH,VINCI & HIGGINS	\$ 7,500.00	\$ 7,500.00	Audit and Accounting	Professional services GASB34 MD&A Review 6/30/04 CAFR		X		LVH is a CPA firm hired to convert the District's individual fund financial statements and district wide financial statements to confirm with Governmental Accounting Standards Board Statement No 34. Review management's discussion and analysis section of the 6/30/04 comprehensive annual financial report	
732	11000230890000	05-3288	12/1/2004	AM CONSULTANTS	\$ 1,200.00	\$ 1,200.00	Audit and Accounting	Revised fixed asset update		X		AM Consultants is hired for 2003/04 fixed asset inventory report revision per auditors request, schedule of assets with depreciation adjustments.	

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	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Brief Description	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
733	11000251340000	05-3289	12/1/2004	ACTION DATA SERVICES	\$ 5,732.72	\$ 5,732.72	Payroll services	Payroll services		X		Action Data Services is hired to ensure accurate and complete payroll processing.	
734	11000251340000	05-3293	12/1/2004	DR. DENNIS R. FROHNAPFEL	\$ 2,820.00	\$ 2,820.00	Staff Benefits	Reimbursement of cell phone and travel expenses per terms and conditions of contract. Jul 1, 2004 to Jun 30, 2005 @\$35 per month and travel expenses @\$200 per month		X		Reimbursement was made for expenses in connection with their duties as SBS/ SA/ Superintendent and in accordance to their contract	
735	11000230890000	05-3295	12/1/2004	NICHOLAS PERRAPATO	\$ 2,400.00	\$ 2,400.00	Staff Benefits	Reimbursement of cell phone and travel expenses according to the terms of his contract.		X		Reimbursement was made for expenses in connection with their duties as SBS/ SA/ Superintendent and in accordance to their contract	
736	11000230590000	05-3296	12/1/2004	RAYMOND HRYCZYK	\$ 2,400.00	\$ 2,400.00	Staff Benefits	Reimbursement of cell phone and travel expenses according to the terms of his contract.		X		Reimbursement was made for expenses in connection with their duties as SBS/ SA/ Superintendent and in accordance to their contract	
737	11000251600000	05-3297	12/1/2004	AXA EQUITABLE	\$ 7,000.00	\$ 7,000.00	Benefits Reimbursement	Employer contribution to IRS Plan 101, Momentum Retirement Program, for Superintendent, Assistant Superintendent, Business Administrator		X		Per review of the contract, the Board shall provide reimbursement of IRS Plan 101 Retirement Program.	
738	11000230590000	05-3298	12/1/2004	RAYMOND HRYCZYK	\$ 2,189.12	\$ 2,189.12	Staff Benefits	Reimbursement of TPAF and contributory insurance according to the terms of his contract from Jul 04 to Jun 05 TPAF @5% of salary, C.I. @0.4% of salary		X		Per review of the contract, the Board shall provide reimbursement of all TPAF and Contributory Insurance Contributions semi-annually, Dec and Jun	
739	11000230890000	05-3299	12/1/2004	NICHOLAS PERRAPATO	\$ 2,459.12	\$ 2,459.12	Staff Benefits	Reimbursement of TPAF and contributory insurance according to the terms of his contract from Jul 04 to Jun 05 TPAF @5% of salary, C.I. @0.4% of salary		X		Per review of the contract, the Board shall provide reimbursement of all TPAF and Contributory Insurance Contributions semi-annually, Dec and Jun	
740	11000251600000	05-3300	12/1/2004	DR. DENNIS R. FROHNAPFEL	\$ 2,350.40	\$ 2,350.40	Staff Benefits	Reimbursement of TPAF and contributory insurance according to the terms of his contract from Jul 04 to Jun 05 TPAF @5% of salary, C.I. @0.4% of salary		X		Per review of the contract, the Board shall provide reimbursement of all TPAF and Contributory Insurance Contributions semi-annually, Dec and Jun	
741	11000230590000	05-3301	12/1/2004	ROSEMARIE ALOIA	\$ 187.58	\$ 187.58	Reimbursement - conference	New Jersey School Boards Association - Expenses in Oct 19-22, 2004		X		Mileage only.	

Appendix B
 Garfield City School District
 Subgroup Analysis and Results of Test Work

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742	11000230590000	05-3302	12/1/2004	CAPALBO'S	\$ 66.95	\$ 66.95	Fruits basket	Jumbo showstopper for Edward Puzio, Board Member	X			Incomplete documentation - missing invoice. The board sends a fruit basket for condolences.	
743	11000262420000	05-3316	12/2/2004	C J VANDERBECK & SONS INC	\$ 4,610.00	\$ 4,610.00	Facilities Maintenance	Emergency Boiler Section Replacement, Thomas Jefferson M.S.		X		Expenses incurred to maintain and repair the facilities.	
744	11000262420000	05-3318	12/2/2004	C J VANDERBECK & SONS INC	\$ 4,900.00	\$ 4,900.00	Facilities Maintenance	Emergency repair and replacement of leaking heating pipes in basement, Thomas Jefferson M.S.		X		Expenses incurred to maintain and repair the facilities.	
745	11000262420000	05-3334	12/7/2004	VENTURA GLASS CO	\$ 1,310.00	\$ 1,310.00	Facilities Maintenance	Glass replacement, School #10		X		Expenses incurred to maintain and repair the facilities.	
746	11000262420000	05-3336	12/7/2004	FOBIAN INDUSTRIAL PAINTING	\$ 4,632.00	\$ 4,632.00	Facilities Maintenance	Paint boys Phys. Ed. locker rooms 2004-05		X		Paint boys Phys. Ed. locker rooms 2004-05. On average job is done every 5-6 years, using special type paint for metal lockers, per Dir of Fac 4/24/07.	
747	15000218600/09	05-3342	12/7/2004	THE MCGRAW-HILL COMPANIES	\$ 3,820.05	\$ 4,019.10	Testing Material	Multiple assessment test booklets, answer sheets for math, science, social studies, test booklet return envelopes		X		Multiple assessment test booklets, answer sheets for math, science, social studies, test booklet return envelopes	
748	15000218500/09	05-3352	12/7/2004	THE MCGRAW-HILL COMPANIES	\$ 6,420.96	\$ 7,776.57	Test Scoring	Scoring for grade 7, Thomas Jefferson M.S.		X		Scoring for grade 7, Thomas Jefferson M.S.	
749	11000251600000	05-3357	12/7/2004	BOYAR & SANDLER	\$ 8,810.00	\$ 8,810.00	Newsletter	Garfield Board of Education Newsletter		X		Garfield Board of Education Newsletter.	
750	11000251890000	05-3363	12/10/2004	G.F.O.A.	\$ 960.00	\$ 960.00	Administration	Application Fee For Certificate of Achievement in Financial Reporting Program, Fiscal Year Ended June 30, 2004			X	As stated by Asst. BA, Garfield BOE won an Achievement Award For Excellence in Financial Reporting in both years 2004 and 2005	

Appendix C
Garfield City School District
Statistical Sample Analysis and Results of Test Work

Control Number	Transaction Detail							Analysis Performed	Results of Analysis	Garfield City School District Comments
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Brief Description	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Comments	
1	15-190-100-610-/10	04-2425	2004-05-03	SCHOLASTIC INC	\$ 20.39	\$ 24.85	Books	Miscellaneous books for school library, Thomas Jefferson M.S.	Miscellaneous books for school library, Thomas Jefferson M.S.	
2	20-999-999-999-999	04-3960	2004-06-14	SCHOLASTIC INC	\$ 65.15	\$ 65.13	Books	Miscellaneous books for reading class, Washington Irving Elementary School #4	Miscellaneous books for reading class, Washington Irving Elementary School #4. Unable to agree textbooks to approved curriculum materials. District mentioned that teachers have discretion to purchase books as necessary.	
3	20-231-200-600-/15	04-3987	2004-06-28	ALLIED OFFICE SUPPLIES INC	\$ 219.10	\$ 219.10	Office Supplies	Office Supplies, ESL Bi-Lingual Office Celene Smith	Incomplete documentation provided - missing invoice	
4	20-232-200-600-/16	04-4610	2004-06-28	PAPER DIRECT	\$ 98.99	\$ 228.85	Supplies	Supplies: Certificate Jackets, Hand Prints, Postcards, Washington Irving Annex School, K. Adamczyk - Principal	Supplies: Certificate Jackets, Hand Prints, Postcards, Washington Irving Annex School, per BA 5/2/07.	
5	11-999-999-999-999	04-4912	2003-07-15	RICKARD REHABILITATION SERVICES INC	\$ 360.00	\$ 680.00	Child Study Team	CST - 36 weeks, 2 Physical Therapy Sessions per week for E.Z.	CST - 36 weeks, 2 Physical Therapy Sessions per week for E.Z.	
6	11-999-999-999-999	04-5725	2004-05-17	WINDOW REPAIR SYSTEMS INC	\$ 11,760.00	\$ 11,760.00	Facilities Maintenance	Replacing of balance system for all windows in School #8.	Replace balance system for all windows in School #8, mandatory replacement due to fire safety regulations, per Dir of Fac 4/25/07.	
7	20-292-100-610-A00	04-6203	2004-06-30	APPLE COMPUTER	\$ 1,664.90	\$ 1,897.39	Technology Equipment	Technology Equipment: Printers, USB cables, Printer cartridges, etc., Garfield Catholic School	Technology Equipment: Printers, USB cables, Printer cartridges, etc., Garfield Catholic School	
8	20-999-999-999-999	04-6221	2004-06-01	BEST COMPUTER SUPPLIES	\$ 160.44	\$ 160.44	Technology Equipment	Technology Equipment: Printer, Printer cartridges for E.B.B. & Elementary Guidance	Technology Equipment: Printer, Printer cartridges for E.B.B. & Elementary Guidance	
9	11-000-291-220-000	05-1042	2004-07-01	GBOE AGENCY ACCT	\$ 846.09	\$ 412,750.00	Social Security	Employees Social Security - FICA reimbursement	Social Security - FICA reimbursement for non-certified employees (custodians, secretaries, etc.), who do not receive SS reimbursement from the State, per BA 5/2/07.	
10	20-235-200-200-/99	05-1042	2004-07-01	GBOE AGENCY ACCT	\$ 674.00	\$ 423,986.00	Social Security	Employees Social Security - FICA reimbursement	Social Security - FICA reimbursement for non-certified employees (custodians, secretaries, etc.), who do not receive SS reimbursement from the State, per BA 5/2/07.	

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Garfield City School District
Statistical Sample Analysis and Results of Test Work

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	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Brief Description	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Comments	
11	20-231-200-200/99	05-1042	2004-07-01	GBOE AGENCY ACCT	\$ 735.00	\$ 412,750.00	Social Security	Employees Social Security - FICA reimbursement	Social Security - FICA reimbursement for non-certified employees (custodians, secretaries, etc.), who do not receive SS reimbursement from the State, per BA 5/2/07.	
12	15-190-100-610-/04	05-1055	2004-07-01	CHARLES BECKER BROTHER	\$ 131.40	\$ 148.50	Composition books	Composition books - GR. 5, Washington Irving School #4	Composition books - GR. 5, Washington Irving School #4. Unable to agree textbooks to approved curriculum materials. District mentioned that teachers have discretion to purchase books as necessary.	
13	15-190-100-610-/10	05-1062	2004-07-01	GREAT IDEAS FOR TEACHING	\$ 132.54	\$ 132.54	Teaching Supplies	Teaching Supplies: Connct-a-Card, Speech Fort, Phyming Sounds, James Madison School #10.	Teaching Supplies: Connct-a-Card, Speech Fort, Phyming Sounds, James Madison School #10. Teachers can order necessary teaching supplies as per their discretion in accordance with allowable budget, per BA 5/2/07.	
14	15-190-100-610-/04	05-1073	2004-07-01	MACMILLAN/MC GRAW HILL	\$ 842.26	\$ 863.28	Practice Books	Practice Books: Math GR. 6, Student Practice Book Health GR. 6, Social Studies GR. 6 - Washington Irving School #4 - Mr. Alfonso.	Practice Books: Math GR. 6, Student Practice Book Health GR. 6, Social Studies GR. 6 - Washington Irving School #4. Unable to agree textbooks to approved curriculum materials. District mentioned that teachers have discretion to purchase books as necessary.	
15	15-190-100-610-/04	05-1112	2004-07-01	HARCOURT INC	\$ 194.72	\$ 204.24	Practice Books	Practice Books: English practice book, GR. 5 -Washington Irving School #4, Ms. Simpson.	Practice Books: English practice book, GR. 5 -Washington Irving School #4. Unable to agree textbooks to approved curriculum materials. District mentioned that teachers have discretion to purchase books as necessary.	

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16	15-190-100-610-04	05-1134	2004-07-01	THE MCGRAW-HILL COMPANIES	\$ 1,028.54	\$ 1,086.80	Books/Testing forms	Miscellaneous books/testing forms: CTBS Forms (Kdg., GR. 1, 2, 3, 4, 5, 6), Norms Book Spring/Winter, Math, Reading books - Washington Irving School #4, Mrs. Cardiello - BSI.	Miscellaneous books/testing forms: CTBS Forms (Kdg., GR. 1, 2, 3, 4, 5, 6), Norms Book Spring/Winter, Math, Reading books - Washington Irving School #4. Unable to agree textbooks to approved curriculum materials. District mentioned that teachers have discretion to purchase books as necessary.	
17	15-190-100-610-08	05-1156	2004-07-01	SCHOOL SPECIALTY INC	\$ 497.74	\$ 497.74	Office Supplies	Miscellaneous office supplies, Columbus School #8, Mrs. D. Schneider - Teacher	Yearly office supplies, Columbus School #8. Each teacher orders office supplies for their class as needed. Budget allocated by enrollment, \$150 per child in class, per BA 5/2/07.	
18	15-190-100-610-05	05-1176	2004-07-01	SCHOOL SPECIALTY INC	\$ 376.15	\$ 311.15	Office Supplies	Miscellaneous office supplies, Woodrow Wilson School #5	Yearly office supplies, Woodrow Wilson School #5. Each teacher orders office supplies for their class as needed. Budget allocated by enrollment, \$150 per child in class, per BA 5/2/07.	
19	15-190-100-610-05	05-1184	2004-07-01	SCHOOL SPECIALTY INC	\$ 347.52	\$ 347.52	Athletic Equipment	Athletic Equipment: jumprope, basketball, football, plastic hoop, etc. for Woodrow Wilson School #5	Athletic Equipment: jumprope, basketball, football, plastic hoop, etc. for Woodrow Wilson School #5	
20	15-190-100-610-05	05-1198	2004-07-02	SCHOOL SPECIALTY INC	\$ 204.19	\$ 204.19	Office Supplies	Miscellaneous office supplies, Secretary Office, Woodrow Wilson School #5	Miscellaneous office supplies, Secretary Office, Woodrow Wilson School #5. Each teacher orders office supplies for their class as needed. Budget allocated by enrollment, \$150 per child in class, per BA 5/2/07.	
21	15-204-100-610-08	05-1203	2004-07-02	SCHOOL SPECIALTY INC	\$ 499.40	\$ 499.40	Office Supplies	Miscellaneous office supplies, Principal Office, Columbus School #8	Miscellaneous office supplies, Principal Office, Columbus School #8.	
22	15-190-100-610-04	05-1291	2004-07-12	SCHOOL SPECIALTY INC	\$ 180.80	\$ 180.80	Teaching Supplies	CR 101 Recorder 80 @ \$2.26 each - Washington Irving School #4, Deborah Lester - Music Teacher	Teaching Supplies, Washington Irving School #4	

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Garfield City School District
Statistical Sample Analysis and Results of Test Work

Control Number	Transaction Detail							Analysis Performed	Results of Analysis	Garfield City School District Comments
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Brief Description	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Comments	
23	15-190-100-610-09	05-1316	2004-07-12	SCHOOL SPECIALTY INC	\$ 398.30	\$ 400.76	Office Supplies	Miscellaneous office supplies, Principal Office, Thomas Jefferson M.S.	Miscellaneous office supplies, Principal Office, Thomas Jefferson M.S.	
24	15-190-100-610-06	05-1329	2004-07-13	SCHOOL SPECIALTY INC	\$ 400.66	\$ 400.66	Office Supplies	Miscellaneous office supplies, Principal Office, Lincoln School #6	Miscellaneous office supplies for Principal Office, Lincoln School #6	
25	15-190-100-610-06	05-1342	2004-07-13	SCHOOL SPECIALTY INC	\$ 198.96	\$ 198.96	Office Supplies	Miscellaneous office supplies, Lincoln School #6	Miscellaneous office supplies for Principal Office, Lincoln School #6	
26	15-402-100-500-02	05-1380	2004-07-13	CIRCLE SYSTEM GROUP	\$ 358.50	\$ 300.00	Athletic Uniform	Girls Basketball 2004-05: shorts, tops; Boys Wrestling 2004-05: singlets, jackets, pants - GHS	Girls Basketball 2004-05: shorts, tops; Boys Wrestling 2004-05: singlets, jackets, pants - GHS	
27	15-213-100-610-09	05-1413	2004-07-15	SCHOOL SPECIALTY INC	\$ 255.78	\$ 255.78	Office Supplies	Miscellaneous office supplies, Principal Office, Thomas Jefferson M.S.	Miscellaneous office supplies for Principal Office, Thomas Jefferson M.S.	
28	15-213-100-610-02	05-1417	2004-07-15	SCHOOL SPECIALTY INC	\$ 2,143.16	\$ 2,078.16	Office Supplies	Miscellaneous office supplies, Special Ed Office, GHS	Miscellaneous office supplies for Special Ed Office, GHS	
29	15-190-100-610-07	05-1433	2004-07-15	SCHOOL SPECIALTY INC	\$ 298.55	\$ 298.55	Office Supplies	Miscellaneous office supplies, Principal Office, Roosevelt School #7	Miscellaneous office supplies for Principal Office, Roosevelt School #7	
30	15-190-100-610-07	05-1441	2004-07-15	SCHOOL SPECIALTY INC	\$ 297.52	\$ 297.52	Office Supplies	Miscellaneous office supplies, Principal Office, Roosevelt School #7	Miscellaneous office supplies for Principal Office, Roosevelt School #7	
31	15-402-100-500-02	05-1444	2004-07-15	J. BARRALE	\$ 160.00	\$ 24,000.00	Athletic fees	Athletic Operations GHS 2004 - 2005: Fall Athletic Program Entry Fees, Football, Soccer, Volleyball, Girls Tennis, Officials, Workers, Security, etc.	Athletic Operations GHS 2004 - 2005: Fall Athletic Program Entry Fees, Football, Soccer, Volleyball, Girls Tennis. No documentation provided to support fees/charges, per Athletic Dir.	

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Control Number	Transaction Detail							Analysis Performed	Results of Analysis	Garfield City School District Comments
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32	15-402-100-500-/02	05-1444	2004-07-15	MAZZELLA,D.	\$ 124.00	\$ 24,000.00	Athletic fees	Athletic Operations GHS 2004 - 2005: Fall Athletic Program Entry Fees, Football, Soccer, Volleyball, Girls Tennis, Officials, Workers, Security, etc.	Athletic Operations GHS 2004 - 2005: Fall Athletic Program Entry Fees, Football, Soccer, Volleyball, Girls Tennis. No documentation provided to support fees/charges, per Athletic Dir.	
33	15-402-100-500-/02	05-1444	2004-07-15	KROCKA,M.	\$ 124.00	\$ 24,000.00	Athletic fees	Athletic Operations GHS 2004 - 2005: Fall Athletic Program Entry Fees, Football, Soccer, Volleyball, Girls Tennis, Officials, Workers, Security, etc.	Athletic Operations GHS 2004 - 2005: Fall Athletic Program Entry Fees, Football, Soccer, Volleyball, Girls Tennis. No documentation provided to support fees/charges, per Athletic Dir.	
34	15-402-100-500-/02	05-1444	2004-07-15	DAWSON,H.	\$ 330.00	\$ 24,000.00	Athletic fees	Athletic Operations GHS 2004 - 2005: Fall Athletic Program Entry Fees, Football, Soccer, Volleyball, Girls Tennis, Officials, Workers, Security, etc.	Athletic Operations GHS 2004 - 2005: Fall Athletic Program Entry Fees, Football, Soccer, Volleyball, Girls Tennis. No documentation provided to support fees/charges, per Athletic Dir.	
35	15-402-100-500-/02	05-1444	2004-07-15	CALANDRILLO,T	\$ 71.00	\$ 24,000.00	Athletic fees	Athletic Operations GHS 2004 - 2005: Fall Athletic Program Entry Fees, Football, Soccer, Volleyball, Girls Tennis, Officials, Workers, Security, etc.	Athletic Operations GHS 2004 - 2005: Fall Athletic Program Entry Fees, Football, Soccer, Volleyball, Girls Tennis. No documentation provided to support fees/charges, per Athletic Dir.	
36	15-402-100-500-/02	05-1444	2004-07-15	N.N.J. INTERSCHOLASTIC VOLLEYBALL LEAGUE	\$ 175.00	\$ 24,000.00	Athletic fees	Athletic Operations GHS 2004 - 2005: Fall Athletic Program Entry Fees, Football, Soccer, Volleyball, Girls Tennis, Officials, Workers, Security, etc.	Athletic Operations GHS 2004 - 2005: Fall Athletic Program Entry Fees, Football, Soccer, Volleyball, Girls Tennis. No documentation provided to support fees/charges, per Athletic Dir.	
37	15-402-100-500-/02	05-1444	2004-07-15	PANEK,W.	\$ 71.00	\$ 24,000.00	Athletic fees	Athletic Operations GHS 2004 - 2005: Fall Athletic Program Entry Fees, Football, Soccer, Volleyball, Girls Tennis, Officials, Workers, Security, etc.	Athletic Operations GHS 2004 - 2005: Fall Athletic Program Entry Fees, Football, Soccer, Volleyball, Girls Tennis. No documentation provided to support fees/charges, per Athletic Dir.	
38	15-402-100-500-/02	05-1444	2004-07-15	CARADONNA,F	\$ 133.00	\$ 24,000.00	Athletic fees	Athletic Operations GHS 2004 - 2005: Fall Athletic Program Entry Fees, Football, Soccer, Volleyball, Girls Tennis, Officials, Workers, Security, etc.	Athletic Operations GHS 2004 - 2005: Fall Athletic Program Entry Fees, Football, Soccer, Volleyball, Girls Tennis. No documentation provided to support fees/charges, per Athletic Dir.	

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39	15-402-100-500-02	05-1444	2004-07-15	SNYDER,S.	\$ 62.00	\$ 24,000.00	Athletic fees	Athletic Operations GHS 2004 - 2005: Fall Athletic Program Entry Fees, Football, Soccer, Volleyball, Girls Tennis, Officials, Workers, Security, etc.	Athletic Operations GHS 2004 - 2005: Fall Athletic Program Entry Fees, Football, Soccer, Volleyball, Girls Tennis. No documentation provided to support fees/charges, per Athletic Dir.	
40	15-190-100-610-07	05-1450	2004-07-16	SCHOOL SPECIALTY INC	\$ 300.45	\$ 300.45	Office Supplies	Miscellaneous office supplies, Principal Office, Roosevelt School #7	Miscellaneous office supplies, Principal Office, Roosevelt School #7	
41	15-190-100-610-02	05-1508	2004-07-21	LINGUI SYSTEMS INC	\$ 69.90	\$ 69.90	No Documentation Provided	No Documentation provided	No Documentation provided	
42	15-213-100-640-05	05-1604	2004-07-23	THE MCGRAW-HILL COMPANIES	\$ 303.74	\$ 305.18	Text Books	Miscellaneous text books, Woodrow Wilson School #5 Resource Room	Miscellaneous text books, Woodrow Wilson School #5 Resource Room. Unable to agree textbooks to approved curriculum materials. District mentioned that teachers have discretion to purchase books as necessary.	
43	15-190-100-610-02	05-1664	2004-07-23	HOUGHTON MIFFLIN	\$ 1,842.62	\$ 1,869.61	Lab Manual	Oggi Italia Lab Manual 45 @ \$37.77 each, GHS, Mrs. Purciello - BIL Teacher	Lab Manual, Garfield High School	
44	15-240-100-610-02	05-1690	2004-07-23	TEACHERS DISCOVERY	\$ 565.73	\$ 565.73	Text Books	Text books for ESL class, Mrs. Purciello - GHS	Text books for ESL class, Mrs. Purciello - GHS. Unable to agree textbooks to approved curriculum materials. District mentioned that teachers have discretion to purchase books as necessary.	
45	15-190-100-610-09	05-1693	2004-07-23	CARONINA BIOLOGICAL SUPPLY CO	\$ 1,123.25	\$ 1,355.50	Lab Supplies	Science lab supplies: exam gloves, perfect solution for Thomas Jefferson M.S.	Science lab supplies: exam gloves, perfect solution for Thomas Jefferson M.S.	

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46	15-213-100-610-06	05-1751	2004-07-27	PEARSON EDUCATION	\$ 210.59	\$ 189.30	Books	Math Books: Level B - 4 books, C- 10 books, Lincoln School #6	Math Books: Level B - 4 books, C- 10 books, Lincoln School #6. Unable to agree textbooks to approved curriculum materials. District mentioned that teachers have discretion to purchase books as necessary.	
47	15-190-100-610-04	05-1826	2004-07-28	THE MCGRAW-HILL COMPANIES	\$ 129.57	\$ 114.18	Text Books	Text books: Reading Skills Book, Ms. Simpson - Washington Irving School #4	Text books: Reading Skills Book, Ms. Simpson - Washington Irving School #4. Unable to agree textbooks to approved curriculum materials. District mentioned that teachers have discretion to purchase books as necessary.	
48	15-190-100-610-05	05-1837	2004-07-28	THE MCGRAW-HILL COMPANIES	\$ 154.29	\$ 157.54	Text Books	Text Books: Health GR.5, Woodrow Wilson School #5	Text Books: Health GR.5, Woodrow Wilson School #5. Unable to agree textbooks to approved curriculum materials. District mentioned that teachers have discretion to purchase books as necessary.	
49	15-190-100-610-05	05-1892	2004-07-28	BECKER'S SCHOOL SUPPLY	\$ 38.87	\$ 38.81	Text Books	Pen Composition Book, Woodrow Wilson School #5	Pen Composition Book, Woodrow Wilson School #5. Unable to agree textbooks to approved curriculum materials. District mentioned that teachers have discretion to purchase books as necessary.	
50	15-190-100-610-05	05-1908	2004-07-29	HOUGHTON MIFFLIN	\$ 552.37	\$ 606.23	Text Books	Spelling for Writing, Resource Book, Woodrow Wilson School #5	Spelling for Writing, Resource Book, Woodrow Wilson School #5. Unable to agree textbooks to approved curriculum materials. District mentioned that teachers have discretion to purchase books as necessary.	
51	15-190-100-610-08	05-1925	2004-07-29	THE MCGRAW-HILL COMPANIES	\$ 994.76	\$ 1,013.93	Text Books	Math books GR.2, Practice Workbook, Mrs. Joan Alessi - Columbus School #8	Math books GR.2, Practice Workbook, Mrs. Joan Alessi - Columbus School #8. Unable to agree textbooks to approved curriculum materials. District mentioned that teachers have discretion to purchase books as necessary.	

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	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Brief Description	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Comments	
52	15-204-100-610-08	05-1937	2004-07-29	THE MCGRAW-HILL COMPANIES	\$ 60.67	\$ 61.64	Text Books	Social Studies book, classroom library, Mrs. Decker - Columbus School #8	Social Studies book, classroom library, Mrs. Decker - Columbus School #8. Unable to agree textbooks to approved curriculum materials. District mentioned that teachers have discretion to purchase books as necessary.	
53	11-000-261-610-000	05-1980	2004-07-29	JOE D'S	\$ 1,689.00	\$ 1,689.00	Maintenance	Air conditioners purchased for School #4: Nurse Office; School #5: Principal Office, Facilitator Office, Faculty Room; 5 years service @\$69 each.	Air conditioners purchased for specialty offices to replace old air conditioners, Schools #4, #5, per Dir of Fac 5/3/07.	
54	15-190-100-610-08	05-1994	2004-07-29	CHARLES BECKER BROTHER	\$ 273.75	\$ 309.38	Teaching materials	Composition books - GR. 3, Columbus School #4, Mrs. Marinello - Teacher	Composition books - GR. 3, Columbus School #4. Unable to agree books to approved curriculum materials. District mentioned that teachers have discretion to purchase books as necessary.	
55	15-190-100-610-09	05-2000	2004-07-29	SCHOOL SPECIALTY INC	\$ 280.10	\$ 297.40	Office Supplies	Miscellaneous office supplies for Principal Office, Thomas Jefferson M.S.	Miscellaneous office supplies for Principal Office, Thomas Jefferson M.S.	
56	15-190-100-610-10	05-2050	2004-08-03	CITY MUSIC CENTER	\$ 240.00	\$ 275.00	Music Supplies	Miscellaneous supplies for Music class, Mr. S. Solomon - Music Teacher, James Madison School, #10	Miscellaneous supplies for Music class, Mr. S. Solomon - Music Teacher, James Madison School, #10	
57	15-190-100-610-02	05-2071	2004-08-04	ACADEMIC SOFTWARE	\$ 5,565.50	\$ 5,565.50	Software	Software/Software Installation, software licenses: Office 2003, Adobe, Windows XP, Windows 2000 - GHS, Dora D'Amico - HSTC	Software/Software Installation, software licenses: Office 2003, Adobe, Windows XP, Windows 2000 - GHS, Dora D'Amico - HSTC	
58	15-213-100-640-08	05-2124	2004-08-04	HARCOURT INC	\$ 31.68	\$ 30.18	Practice Books	Practice books - English, Mrs. Alessi - GR.2 Teacher - Columbus School #8	Practice book - English, Mrs. Alessi - GR.2 Teacher - Columbus School #8. Unable to agree textbooks to approved curriculum materials. District mentioned that teachers have discretion to purchase books as necessary.	
59	15-190-100-610-02	05-2135	2004-08-04	WARD'S NATURAL SCIENCE	\$ 488.69	\$ 506.25	Science specimens	Miscellaneous Science class specimens: samples of rocks, etc. GHS - Mrs. Lamond - Science Teacher	Miscellaneous Science class specimens for GHS	

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60	15-190-100-610-/10	05-2184	2004-08-04	THE MCGRAW-HILL COMPANIES	\$ 351.51	\$ 356.07	Practice Books	Practice workbook - Math GR.5, Mrs. L. Defino, James Madison School #10	Practice workbook - Math GR.5, Mrs. L. Defino, James Madison School #10. Unable to agree textbooks to approved curriculum materials. District mentioned that teachers have discretion to purchase books as necessary.	
61	20-211-100-610-/11	05-2190	2004-08-04	LAKESHORE LEARNING	\$ 405.03	\$ 404.48	Career Costumes	Career Costumes: Astronaut, Pilot, Veterinarian, etc. for Garfield Pre-School, Ms. M. Alfonso	Career Costumes: Astronaut, Pilot, Veterinarian, etc. for Garfield Pre-School, Ms. M. Alfonso. Costumes were purchased to introduce children to different careers, as per State curriculum requirements, per Asst. Superintendent.	
62	20-501-100-640-/GC	05-2193	2004-08-05	SADLIER-OXFORD	\$ 3,911.16	\$ 4,077.90	Text Books	Math books GR.3, 4, 5, 6 for Garfield Catholic Academy	Math books GR.3, 4, 5, 6 for Garfield Catholic Academy. Text books purchased in accordance with the Nonpublic Textbook Aid that the District is entitled to on a yearly basis, per Asst. Superintendent.	
63	20-501-100-640-/GC	05-2197	2004-08-05	LOYOLA UNIVERSITY PRESS	\$ 1,381.77	\$ 1,444.57	Text Books	English Exercises books GR.3, 4, 5, 6, 7, 8 for Garfield Catholic Academy	English Exercises books GR.3, 4, 5, 6, 7, 8 for Garfield Catholic Academy. Text books purchased in accordance with the Nonpublic Textbook Aid that the District is entitled to on a yearly basis, per Asst. Superintendent.	
64	15-190-100-640-/02	05-2208	2004-08-05	HOUGHTON MIFFLIN	\$ 170.88	\$ 177.40	Books	20 Guides to Modern Language Association Documentation, Mrs. Russo-Baron - English Teacher, GHS	20 Guides to Modern Language Association Documentation, Mrs. Russo-Baron - English Teacher, GHS. Unable to agree textbooks to approved curriculum materials. District mentioned that teachers have discretion to purchase books as necessary.	
65	15-204-100-610-/09	05-2228	2004-08-09	SCHOOL SPECIALTY INC	\$ 262.15	\$ 257.15	Office Supplies	Miscellaneous office supplies, Principal Office, Thomas Jefferson M.S.	Miscellaneous office supplies, Principal Office, Thomas Jefferson M.S.	
66	20-211-100-610-/11	05-2253	2004-08-09	DISCOUNT SCHOOL SUPPLY	\$ 173.23	\$ 166.51	Admin supplies	Storytelling kit, carpet - Ms. Laura Peters - Garfield Pre School	Storytelling kit, carpet - Ms. Laura Peters - Garfield Pre School	

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67	20-211-100-610-11	05-2258	2004-08-09	SCHOOL SPECIALTY INC	\$ 780.27	\$ 762.47	Office Supplies	Miscellaneous office supplies for Garfield Pre School, Ms. Jaclyn Wasik	Miscellaneous office supplies for Garfield Pre School, Ms. Jaclyn Wasik	
68	20-211-100-610-11	05-2274	2004-08-10	SCHOOL SPECIALTY INC	\$ 445.08	\$ 414.49	Office Supplies	Miscellaneous office supplies, Garfield Pre School, Ms. Robin Gibson	Miscellaneous office supplies, Garfield Pre School, Ms. Robin Gibson	
69	20-211-100-610-11	05-2288	2004-08-10	SCHOOL SPECIALTY INC	\$ 10,595.37	\$ 10,683.00	Office Supplies	Miscellaneous office supplies, Garfield Pre School, Mr. Frank D'Amico	Miscellaneous office supplies, Garfield Pre School, Mr. Frank D'Amico	
70	20-211-100-610-11	05-2289	2004-08-10	NASCO	\$ 40.68	\$ 44.81	Supplies	Washing Machine with sand - Michele Alfonso, Garfield Pre School	Washing Machine with sand for - Michele Alfonso, Garfield Pre School.	
71	20-211-100-610-11	05-2312	2004-09-01	SCHOOL SPECIALTY INC	\$ 170.31	\$ 299.97	School Supplies	Assorted paint, books - Garfield Pre School, Shiloh Oufiero	Per BA on 5/2/07. each teacher orders office supplies for their class as needed and has to be approved by the school principal. The Budget is allocated by enrollment at \$150 per child.	
72	20-211-200-600-11	05-2314	2004-09-01	NAEYC	\$ 142.00	\$ 142.00	Books	Miscellaneous books, brochures, Garfield Pre School, Shiloh Oufiero	Miscellaneous books, brochures, Garfield Pre School, Shiloh Oufiero. Unable to agree textbooks to approved curriculum materials. District mentioned that teachers have discretion to purchase books as necessary.	
73	20-211-100-610-11	05-2319	2004-09-01	NASCO	\$ 249.80	\$ 249.54	Art Supplies	Assorted paint, crayons, brushes, art supplies - Garfield Pre School, Sarah Wich - Art Teacher	Art supplies - Garfield Pre School, Sarah Wich - Art Teacher	
74	20-211-100-610-11	05-2343	2004-08-11	THE BOOKVINE FOR CHILDREN	\$ 262.48	\$ 262.48	Books	Counting Board Books, Rhyming Board Books, Multicultural Board Books, Sing Along Songs/Stories, Bilingual Board Books, Garfield Pre School, Karen Amott - KDG Teacher	Miscellaneous children books, Garfield Pre School. Unable to agree textbooks to approved curriculum materials. District mentioned that teachers have discretion to purchase books as necessary.	
75	20-211-100-610-11	05-2368	2004-08-11	LAKESHORE LEARNING	\$ 641.25	\$ 640.82	Pre School Supplies	Assorted books, cassettes, Garfield Pre School, Karen Amott - KDG Teacher	Assorted books, cassettes, Garfield Pre School, Karen Amott - KDG Teacher.	
76	15-213-100-640-08	05-2401	2004-08-11	PEARSON EDUCATION	\$ 114.33	\$ 114.29	Teaching Supplies	Phonics GR. 2, 3 - , C.Mysko	Teaching Supplies - Columbus School #8	

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77	15-402-100-500-/09	05-2426	2004-09-01	MARIN,C.	\$ 80.00	\$ 4,000.00	Athletic Program	Fall Athletic Program - Volleyball, Soccer, Timers, Workers, Security	Incomplete documentation -Missing 3rd party vendor information - According to the Athletic director no invoices were provided prior to the 2006/2007 school year	
78	11-000-291-280-000	05-2473	2004-08-24	HILARIE BEDWINEK	\$ 250.00	\$ 250.00	Reimbursement - Tuition	Child Abuse course reimbursement, Chapmon University, Hilarie Bedwinek - BIL Teacher, Woodrow Wilson School #5	Tuition reimbursement as per the Teachers union agreement with the Board	
79	20-211-200-200-/11	05-2578	2004-09-02	NJSHBP	\$160,973.10	\$4,520,521.13	Employee Benefits - Health	Employees Health Benefits July 2004-June 2005	Employee health benefits as per their union Agreement	
80	15-190-100-610-/07	05-2613	2004-09-09	BALLARD & TIGHE	\$ 203.50	\$ 185.00	Testing Materials	Testing materials: answer sheets, test booklets, scoring templates - Roosevelt School #7, Ms. Zazopoulos - ESL Teacher	Testing materials: answer sheets, test booklets, scoring templates - Roosevelt School #7	
81	15-190-100-610-/09	05-2642	2004-09-14	SCHOOL SPECIALTY INC	\$ 377.16	\$ 381.22	Office Supplies	Miscellaneous office supplies, Thomas Jefferson M.S., K. Vandervelt/Staff	Miscellaneous office supplies, Thomas Jefferson M.S., K. Vandervelt/Staff	

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82	15-204-100-640-/08	05-2699	2004-09-15	ZANER-BLOSER	\$ 272.23	\$ 239.75	Books	25 Student Book, Handwriting grade 3, 1 teachers edition, 1 practice master and 1 poster wall chart for Columbus School # 8 Grade 3	25 Student Book, Handwriting grade 3, 1 teachers edition, 1 practice master and 1 poster wall chart for Columbus School # 8 Grade 3	
83	11-000-291-280-000	05-2731	2004-09-22	DEBRA SIERADZKI	\$ 925.00	\$ 925.00	Reimbursement - Tuition	Dimensions of Learning - Course # EDPD 543-48 at College of NJ for Resource room / Special Ed Teacher at school #7	Tuition reimbursement as per the Teachers union agreement with the Board	
84	15-190-100-610-/07	05-2741	2004-09-22	ABRAMS & COMPANY PUBLISHERS, INC.	\$ 386.95	\$ 386.95	Reading materials	Learn about booklets, letter people stickables and let's read take-home books	This appears to be reading aids for preschool kids	
85	15-190-100-610-/08	05-2745	2004-09-22	PEARSON EDUCATION	\$ 221.13	\$ 210.32	Workbooks	8 Phonics workbooks level B and 8 level C for Columbus school # 8	According to the Curriculum supervisor and the Assistant Superintendent this text book was approved by a committee in 2000 and they purchased about 300 copies. These 27 books are replacements for lost or damaged books and any additional copies needed based on enrollment	

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86	15-000-291-270-/04	05-2752	2004-09-24	SUSAN MARINZULICH	\$ 286.00	\$ 286.00	Reimbursement - Vision	Reimbursement for Eye exam and glasses for Lincoln #6 teacher	Employee benefits as per their union Agreement The payment made to this person was not found in the BA records of vision reimbursements however the BA claims he was out on vacation when this was paid out.	
87	11-000-291-241-000	05-2758	2004-09-27	STATE OF NEW JERSEY	\$ 37,339.00	\$ 37,339.00	Pension Contribution	Public Employees Retirement system Annual Employer Appropriation Invoice shows pension contribution less credits giving a remaining balance	Pension contribution less credits giving a remaining balance	
88	15-000-291-270-/09	05-2762	2004-09-27	BOLLINGER INC-DENTAL	\$ 4,351.92	\$ 45,122.85	Employee Benefits - Dental	Dental Plan for Teachers, and BOE Administrators - GD3051, GD3052, GD3053, and GD3056	Employee benefits as per their union Agreement	
89	15-000-291-270-/07	05-2762	2004-09-27	BOLLINGER INC-DENTAL	\$ 2,702.20	\$ 45,122.85	Employee Benefits - Dental	Dental Plan for Teachers, and BOE Administrators - GD3051, GD3052, GD3053, and GD3056	Employee benefits as per their union Agreement	

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90	11-000-100-568-000	05-2771	2004-09-29	GARFIELD BOARD OF EDUCATION	\$ 39,300.00	\$1,456,827.00	Tuition	State Facility Tuition	Incomplete documentation provided - missing Invoice - According to the BA this is encumbered money for situations like when students need	
91	11-000-100-565-000	05-2798	2004-09-30	BERGEN COUNTY SPECIAL SERVICES	\$ 49,500.00	\$ 49,500.00	Child Study Team	Tuition with ESY 2004 15 students - control # M200110348 for July	Child Study Team - Extended school year (summer program)	
92	15-402-100-500-09	05-2815	2004-09-30	CIRCLE SYSTEM GROUP	\$ 201.35	\$ 193.45	Athletic Department	2005 Softball reconditioning - 6 batting helmets, 2 catcher helmets, 1 chest protector and 2 pair catcher leg guards	Athletic equipment reconditioning prolongs the life of the equipment	
93	15-000-291-270-07	05-2867	2004-10-07	DEBORAH BRUNNER	\$ 148.00	\$ 148.00	Reimbursement - Vision	Reimbursement for eye glasses for Roosevelt #7 teacher	Employee benefits as per their union Agreement	
94	20-231-200-500-15	05-2899	2004-10-12	KAREN E. NORMAN	\$ 1,000.00	\$ 1,000.00	Workshop	Workshop - Guided Reading 10/27/04 - James Madison School # 10	Incomplete documentation provided - missing Invoice	
95	11-000-261-610-000	05-2935	2004-10-15	PAMPCO	\$ 98.40	\$ 98.40	Maintenance supplies	Plastic Roof Cement - 4 units for 2004 - 2005 roof repair	Such maintenance Supplies appear to be used for the upkeep of the school's facilities.	
96	11-000-100-566-000	05-2979	2004-10-19	PALISADES LEARNING CENTER	\$ 31,668.97	\$ 30,131.64	Child Study Team	Student tuition 2004 - 2005 start date 10/12/2004 @ 195.66 / day	Student tuition 2004 - 2005 start date 10/12/2004 @ 195.66 / day	

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Control Number	Transaction Detail							Analysis Performed	Results of Analysis	Garfield City School District Comments
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Brief Description	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Comments	
97	15-000-291-270-/10	05-3002	2004-11-01	JEANETTE NELKE	\$ 284.95	\$ 284.95	Reimbursement - Vision	Request for vision reimbursement for Madison #10 Teacher	Incomplete documentation provided - Missing Vendor invoice	
98	15-190-100-610-/04	05-3043	2004-11-01	TANNER SCHOOL FURNITURE CORP	\$ 173.06	\$ 173.06	Furniture / Equipment	2 (3 x 5) Bulletin Boards for Washington Irving School #4 Principle	Supplies for Principle of Washington Irving School #4	
99	11-000-100-566-000	05-3113	2004-11-08	LAKEVIEW LEARNING CENTER	\$ 20,994.47	\$ 28,646.66	Child Study Team	Student tuition 2004 - 2005 start date 10/27/2004 @ 196.21/ day	Student tuition 2004 - 2005 start date 10/27/2004 @ 196.21/ day	
100	11-000-262-610-000	05-3120	2004-11-09	U.S. OVERALL CLEANERS	\$ 960.00	\$ 960.00	Uniforms	6 mens new uniforms for new employees as per 560	Uniforms for new employees as per their contract	

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101	15-000-291-270-/09	05-3125	2004-11-09	JENNIFER CHAP	\$ 50.00	\$ 50.00	Reimbursement - Vision	Eyeglass Reimbursement TJMS Teacher	Incomplete documentation provided - missing Invoice;	
102	15-190-100-610-/04	05-3175	2004-11-22	CARSON DELLOSA	\$ 62.03	\$ 62.03	Books	2 Daily Character Ed for grade 2-3, 1 daily character ed for grade 4-5 and 3 character ed for grades 4-6	According to the curriculum supervisor each school is assigned an affirmative action budget which they can use as they see fit for purchases to enhance character education in each classroom.	
103	15-402-100-500-/02	05-3185	2004-11-22	LAQUINTO,M	\$ 100.00	\$ 22,000.00	Athletic Department	Winter / Spring Athletic program - officials, workers, security, entry fees, etc.	Incomplete documentation -Missing 3rd party vendor information - According to the Athletic director no invoices were provided prior to the 2006/2007 school year	
104	15-402-100-500-/02	05-3185	2004-11-22	CONTE,J.	\$ 62.00	\$ 22,000.00	Athletic Department	Winter / Spring Athletic program - officials, workers, security, entry fees, etc.	Incomplete documentation -Missing 3rd party vendor information - According to the Athletic director no invoices were provided prior to the 2006/2007 school year	

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105	15-402-100-500-02	05-3185	2004-11-22	SHOEBRIDGE,T.	\$ 62.00	\$ 22,000.00	Athletic Department	Winter / Spring Athletic program - officials, workers, security, entry fees, etc.	Incomplete documentation -Missing 3rd party vendor information - According to the Athletic director no invoices were provided prior to the 2006/2007 school year	
106	15-402-100-500-02	05-3185	2004-11-22	SANGIS,J.	\$ 183.00	\$ 22,000.00	Athletic Department	Winter / Spring Athletic program - officials, workers, security, entry fees, etc.	Incomplete documentation -Missing 3rd party vendor information - According to the Athletic director no invoices were provided prior to the 2006/2007 school year	
107	15-000-291-270-07	05-3217	2004-11-22	BOLLINGER INC-DENTAL	\$ 3,202.20	\$ 46,606.72	Employee Benefits - Dental	Dental Plan for Teachers, and BOE Administrators - GD3051, GD3052, GD3053, and GD3056	Employee benefits as per their union Agreement	
108	20-211-100-800-11	05-3228	2004-11-29	CONNECTICUT CHILDRENS THEATRE	\$ 872.00	\$ 872.00	Field Trip	109 Students theater tickets 12/3/04 \$8 each - the Elves & Sho...	Unable to obtain any evidence on how this fits into the curriculum however according to the Assistant BA the State approves the budget for the schools which includes field trips like this.	
109	20-238-100-100-22	05-3362	2004-12-10	JACKIE MIRANDI	\$ 279.57	\$ 279.57	Reimbursement - Supplies	Reimbursement for teaching supplies and materials relative to the Our Story Grant: Barnes & Noble #1, Barnes & Noble #2 and Scholastic, Inc.	Teaching supplies for our story grant which is used to learn about local history topics in key theme areas that are designated for each grade level	
110	20-210-100-500-11	05-3411	2004-12-17	ABC ENRICHMENT PROGRAM S.A.C.	\$168,266.32	\$ 168,266.32	School Program	Wrap Around Program for Sept, Oct and Nov 04	According to the BA this is a before and after school program required in an Abbot district funded by the department of human services	

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111	15-000-291-270-/04	05-3439	2004-12-20	BOLLINGER INC-RX ADMIN	\$ 12,050.99	\$ 125,395.88	Employee Benefits - Prescription	Prescription Jan 2005 PD0333 - total PO 125395.88 spread across 10 accounts	Employee Prescription benefits as per their union Agreement	
112	15-000-291-270-/06	05-3446	2004-12-22	JODI BIANCHI	\$ 166.95	\$ 166.95	Reimbursement - Vision	Vision Reimbursement - Eye Exam and Glasses for Lincoln #6 teacher	Incomplete documentation provided - missing PO	
113	20-502-100-320-C00	05-3449	2004-12-22	ESSEX CTY EDUCATIONAL COMMISSION	\$ 3,925.98	\$ 6,280.98	Services	Division of services to nonpublic schools - chapters 192 & 193 - Compensatory Education, English as a second language, transportation, corrective speech and supplementary instruction	Division of services to nonpublic schools - chapters 192 & 193 - Compensatory Education, English as a second language, transportation, corrective speech and supplementary instruction	
114	11-000-262-610-000	05-3460	2005-01-04	LAZON	\$ 82.76	\$ 82.76	Maintenance supplies	Paint to cover Grafitti at School #7 - purchased by Director of Facilities	Paint to cover Grafitti at School #7 - purchased by Director of Facilities	
115	20-232-200-500-/16	05-3544	2005-01-10	KAREN E. NORMAN	\$ 2,000.00	\$ 2,000.00	Workshop	Guided Reading workshop on Feb 18, 2005 and Literacy Workshop on March 28, 2005 for Washington Irving Annex #4	Incomplete documentation provided - missing Invoice	

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116	11-000-291-280-000	05-3546	2005-01-10	ELIZABETH MIERZEJEWSKI	\$ 925.00	\$ 925.00	Reimbursement - Tuition	Course Reimbursement for 2004-2005 Education Law ELAD 521 covering Legal-theory, Practical Politics, NJ school laws (title 18 of the revised statutes) and rules and regulations of the state BOE and their decisions	Tuition reimbursement as per the Teachers union agreement with the Board	
117	11-000-262-610-000	05-3556	2005-01-10	ULTIMATE OFFICE	\$ 557.58	\$ 557.58	Office Supplies	Coat and Umbrella Stand, 2 Rotary Business Card file with 4 business card packets and a 2-link flat-screen monitor arm for Director of facilities	Supplies for the Director of Facilities	
118	11-000-262-620-000	05-3588	2005-01-11	J. LANO & SONS	\$ 3,101.00	\$ 3,101.00	Oil	2004-2005 oil for schools #4,5 & 7 between 400 and 600 gallons per school	Oil used for heating schools	
119	20-235-100-610-19	05-3602	2005-01-18	ORIENTAL TRADING CO	\$ 77.74	\$ 88.14	Classroom Supplies	Various holiday decorations like foam snowflake, Foam Turkey, Jingle Bell Chick, Valentine Key Chain, Heart photo, Santa Door, etc. for Washington Irving School #4	According to the BA this is grant money being used for activities for the Children around holiday time - According to the EBB Supervisor part of curriculum is inculturation of american holidays to the bilingual students and english as a selcond language students	
120	11-000-291-270-000	05-3612	2005-01-18	LENNY ZANGARA	\$ 300.00	\$ 300.00	Reimbursement - Vision	Vision Reimbursement for Prek Annex Maintnenance	Employee benefits as per their union Agreement	

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121	15-402-100-500-02	05-3630	2005-01-18	VALERE, N.	\$ 50.00	\$ 50.00	Athletic Department	Wrestling Official	Incomplete documentation -Missing 3rd party vendor information - According to the Athletic director no invoices were provided prior to the 2006/2007 school year	
122	15-402-100-500-02	05-3696	2005-01-20	PUZIO, R.	\$ 135.00	\$ 135.00	Athletic Department	3 ticket taker/custodian - basketball / wrestling 1/6, 1/12, & 1/13/05	Incomplete documentation -Missing 3rd party vendor information - According to the Athletic director no invoices were provided prior to the 2006/2007 school year	
123	15-402-100-500-02	05-3709	2005-01-20	RIDGEWOOD WINTER GAMES I	\$ 292.00	\$ 292.00	Athletic Department	Entrée Fee Ridgewood Winter Games I Track - C/O M. Glenn, Ridgewood High School	Incomplete documentation -Missing 3rd party vendor information - According to the Athletic director no invoices were provided prior to the 2006/2007 school year	
124	15-000-291-270-10	05-3778	2005-01-25	LINDA GALLUCCI MALICKI	\$ 295.47	\$ 295.47	Reimbursement - Vision	Vision Reimbursement - Eye Exam and Glasses for Secretary @ School #10 as part of her contract	Employee benefits as per their union Agreement	
125	15-402-100-500-02	05-3805	2005-01-27	DAWSON III, F.	\$ 126.00	\$ 126.00	Athletic Department	2 Varsity BB announcers - 1/21 and 1/25/05 and 1 middle school wrestling official on 1/24/05	Incomplete documentation -Missing 3rd party vendor information - According to the Athletic director no invoices were provided prior to the 2006/2007 school year	
126	20-250-100-500-000	05-3826	2005-02-01	BERGEN COUNTY SPECIAL SERVICES	\$ -	\$ 9,194.78	Child Study Team	For month of December - home instruction, touchstone, one-to-one aide, OT/PT couns. and IDEA	The Garfield Child Study program is designed to help students with disabilities under the Individual Disability Education Act by the Federal Government. ("IDEA")	

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127	11-000-262-610-000	05-3841	2005-01-31	ATRA JANITORIAL SUPPLY CO.	\$ 225.00	\$ 225.00	Maintenance supplies	ES83 - Haze away concentrate 4x1 - removes film from Ice melter	According to the Director of Facilities this is a cleaner used to clean the salt off the floors to prevent students from slipping in the winter	
128	15-000-291-270-02	05-3889	2005-02-02	CHARLOTTE CAMPISTROUS	\$ 229.00	\$ 229.00	Reimbursement - Vision	Vision Reimbursement for GHS Secretary	Employee benefits as per their union Agreement	
129	20-232-100-600-/16	05-3903	2005-02-03	LAKESHORE LEARNING	\$ 226.95	\$ 274.74	Supplies	7 sets of 20 Safety nametags and 15 refill packs for the safety nametags for Washington Irving Annex	Unable to determine the use of these	
130	15-190-100-610-/04	05-3918	2005-02-07	SCHOOL SPECIALTY INC	\$ 290.65	\$ 290.65	Supplies	CD sleeves, CD Lables, CD cases, folders, and post-it notes for the Facilitator at Washington Irving School #4	Per BA on 5/2/07. each teacher orders office supplies for their class as needed and has to be approved by the school principal. The Budget is allocated by enrollment at \$150 per child.	
131	15-402-100-500-/09	05-3971	2005-02-11	SMITH,B	\$ 62.00	\$ 62.00	Athletic Department	Varsity BB official 2-8-05	Incomplete documentation -Missing 3rd party vendor information - According to the Athletic director no invoices were provided prior to the 2006/2007 school year however the vendor was noted to be a registered varsity official	

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132	11-000-291-280-000	05-3976	2005-02-11	PATRICIA NAPOVIER	\$ 925.00	\$ 925.00	Reimbursement - Tuition	Course Reimbursement for 2004-2005 Foundations of Reading Curriculum for lincoln school #6 teacher of the handicapped	Tuition reimbursement as per the Teachers union agreement with the Board	
133	15-402-100-500-/02	05-3988	2005-03-01	GIELE, L.	\$ 62.00	\$ 62.00	Athletic Department	Varsity BB official 1-29-05	Incomplete documentation -Missing 3rd party vendor information - According to the Athletic director no invoices were provided prior to the 2006/2007 school year however the vendor was noted to be a registered varsity official	
134	15-402-100-500-/02	05-4024	2005-03-02	MARCHESE,C.	\$ 105.00	\$ 105.00	Athletic Department	MS Security 2-7-05, 2-9-05 and 2-10-05 for GHS Athletic Director	Incomplete documentation -Missing 3rd party vendor information - According to the Athletic director no invoices were provided prior to the 2006/2007 school year	
135	11-000-291-280-000	05-4048	2005-03-02	DEBORAH ROTIO	\$ 925.00	\$ 925.00	Reimbursement - Tuition	Course Reimbursement for 2004-2005 Foundations of Reading Curriculum for TJMS RR teacher (special Ed k-12)	Tuition reimbursement as per the Teachers union agreement with the Board	

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136	11-000-291-280-000	05-4050	2005-03-02	TRACI M. COSTABILE-BRODERICK	\$ 925.00	\$ 925.00	Reimbursement - Tuition	Course Reimbursement for 2004-2005 Curriculum and design EDLP 604 for Roosevelt school # 7 reading specialist	Tuition reimbursement as per the Teachers union agreement with the Board	
137	20-236-100-300-20	05-4066	2005-03-08	A VISION IN MOTION	\$ 750.00	\$ 750.00	Presentation	March 30, 2005 Motivational Presentation - "Making Positive Choices" by Tom Malloy at the Ramada Inn - Rochelle Park, NJ for the GHS Guidance Counselor Ms. Scudillo	This Presentation seems to be appropriate for a Guidance Counselor	
138	15-240-100-610-06	05-4096	2005-03-08	SCHOOL SPECIALTY INC	\$ 226.30	\$ 240.58	Supplies	No Documentation Provided	No Documentation Provided	
139	15-402-100-500-09	05-4122	2005-03-09	FORESTIERI, J.	\$ 62.00	\$ 62.00	Athletic Department	No Documentation Provided	No Documentation Provided	
140	15-000-291-270-04	05-4140	2005-03-10	DEBORAH VAN SAUN	\$ 300.00	\$ 300.00	Reimbursement - Vision	Cost of Eye and Exam and Glasses for Wahington Irving #4 teacher	Employee benefits as per their union Agreement	

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141	15-402-100-500-09	05-4189	2005-03-17	DUNNING,S.	\$ 100.00	\$ 100.00	Athletic Department	Security BB 2-8-05 and 2-10-05	Incomplete documentation -Missing 3rd party vendor information - According to the Athletic director no invoices were provided prior to the 2006/2007 school year	
142	20-XXX-520-930-000	05-4202	2005-03-17	TRANSFER	\$549,099.00	\$ 549,099.00	Transfer	Transfer to WSR Fed'	Whole school Reform	
143	15-402-100-500-09	05-4204	2005-03-17	RUTKOWSKI,J.	\$ 50.00	\$ 50.00	Athletic Department	Security BB 2-12-05 for GHS Athletic Dir.	Incomplete documentation -Missing 3rd party vendor information - According to the Athletic director no invoices were provided prior to the 2006/2007 school year	
144	15-402-100-500-02	05-4219	2005-03-17	VIGLIONE,JOSEPH	\$ 200.00	\$ 200.00	Athletic Department	Custodian Track - 2/9/05 & 2/16/05 for GHS Athletic Dir.	Incomplete documentation -Missing 3rd party vendor information - According to the Athletic director no invoices were provided prior to the 2006/2007 school year	
145	15-240-100-610-05	05-4253	2005-03-21	SCHOOL SPECIALTY INC	\$ 309.14	\$ 309.14	Supplies	Stapler, Glue Stick, Folder, White out and desktop calculator	Per BA on 5/2/07. each teacher orders office supplies for their class as needed and has to be approved by the school principal. The Budget is allocated by enrollment at \$150 per child.	
146	15-240-100-640-04	05-4290	2005-03-21	PEARSON EDUCATION	\$ 191.38	\$ 173.05	Books	Big Book & The Know Zone for teacher at Washington Irving Annex #4	According to the Assistant BA this is a set of books used in the classroom	
147	15-240-100-610-04	05-4295	2005-03-21	W.B. MASON CO. INC.	\$ 27.99	\$ 27.99	Supplies	Ink Cartridge for printer @ washington Irving Annex #4	Supplies for Washington Irving Annex #4	
148	15-999-999-999-999	05-4344	2005-03-24	MINT PRINTING	2423.75 ?????	\$ 4,904.11	Printing	Trimester 1 math test for k-6 and answer key, trimester 1, 2 & 3 language Arts Alignment Grades k-6 for Roosevelt School #7	Trimester 1 math test for k-6 and answer key, trimester 1, 2 & 3 language Arts Alignment Grades k-6 for Roosevelt School #7	
149	15-000-291-270-07	05-4348	2005-03-28	BOLLINGER INC-RX ADMIN	\$ 9,103.94	\$ 124,130.91	Employee Benefits - Prescription	Prescription April 2005 PD0333 - total PO 124,130 spread across 9 accounts	Employee Prescription benefits as per their union Agreement	

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150	11-000-262-620-000	05-4349	2005-04-01	VENTURA'S FUEL OIL	\$ 555.00	\$ 555.00	Oil	2004-2005 oil for school # 7 300 gallons	According to the Director of Facilities this is normal purchase for heating the school	
151	15-240-100-610-/04	05-4365	2005-04-01	BALLARD & TIGHE	\$ 770.00	\$ 803.00	Workbooks	Creative ideas book 1, 4, 5, 6, & 7 for teacher at Washington Irving School # 4	According to the Assistant BA these are workbooks purchased for the Basic Skills class	
152	20-502-100-320-C00	05-4376	2005-04-01	ESSEX CTY EDUCATIONAL COMMISSION	\$ 3,928.04	\$ 6,458.64	Educational Service	Chapter 192 Services for month of Jan 05 - compensatory education, English as a second language and transportation (maintenance)	According to the BA this money from the state for services provided to non-public school students	
153	15-402-100-500-/02	05-4386	2005-04-01	DEPRIMA SR. C.	\$ 46.00	\$ 46.00	Athletic Department	Varsity BB Scrimmage umpire 3/17/05 for GHS Athletic Director	Incomplete documentation -Missing 3rd party vendor information - According to the Athletic director no invoices were provided prior to the 2006/2007 school year. Additionally	
154	15-402-100-500-/02	05-4577	2005-04-21	LUKACH, P.	\$ 72.00	\$ 72.00	Athletic Department	Varsity Softball Assignor -BPSL - 2005 for Athletic Director at GHS	Incomplete documentation -Missing 3rd party vendor information - According to the Athletic director no invoices were provided prior to the 2006/2007 school year	
155	20-231-100-600-/99	05-4591	2005-04-21	GATEWAY	\$ 3,999.00	\$ 3,999.00	Computers	3 Gateway computers for EBB office Supervisor - with the quote from the technology coordinator	According to the EBB supervisor these are for use in the classrooms for the basic skills program	
156	20-211-100-800-/11	05-4625	2005-05-02	LINDA MC GOWAN	\$ 57.00	\$ 57.00	Meals	Reimbursement for Pizza from Santoni for curriculum workshop on 4/21/05 - James A Garfield Preschool ECLC (preK) head teacher	Pizza for curriculum workshop on 4/21/05 - James A Garfield Preschool - ECLC (preK) - the cost appears reasonable	
157	15-402-100-500-/02	05-4687	2005-05-03	LIVINGSTON, P.	\$ 75.00	\$ 75.00	Athletic Department	Varsity track official on 4/28/05 for Athletic Director at GHS	Incomplete documentation -Missing 3rd party vendor information - According to the Athletic director no invoices were provided prior to the 2006/2007 school year however the vendor was noted to be a registered varsity official	

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158	15-402-100-500-/02	05-4691	2005-05-03	BAVARO, S	\$ 65.00	\$ 65.00	Athletic Department	Varsity BB official on 4/29/05 for Athletic Director at GHS	Incomplete documentation -Missing 3rd party vendor information - According to the Athletic director no invoices were provided prior to the 2006/2007 school year however the vendor was noted to be a registered varsity official	
159	20-236-100-300-/20	05-4696	2005-05-04	SEAN O'BEINE SR.	\$ 2,200.00	\$ 2,200.00	Conference	Garfield Jr. TIGS conference - Keynote Presentation and Jr TIGS conference - Professional Services Group Facilitation, etc for GHS Guidance dounselor	According to the BA this is grant money being used to send kids to peer leadership program	
160	15-000-291-270-/10	05-4701	2005-05-04	BOLLINGER INC-RX ADMIN	\$ 4,300.00	\$ 125,000.00	Employee Benefits - Prescription	Prescription June 2005 PD0333 - total PO 125000 spread across 10 accounts	Employee Prescription benefits as per their union Agreement	
161	15-000-291-270-/08	05-4724	2005-05-09	SHYRET MURATI	\$ 300.00	\$ 300.00	Reimbursement - Vision	Vision Reimbursement for Lenses and frames for Columbus #8 teacher	Employee benefits as per their union Agreement The payment made to this person was not found in the BA records of vision reimbursements however the BA claims he was out on vacation when this was paid out.	
162	20-231-200-500-/15	05-4762	2005-05-11	BETH IANNACI	\$ 104.28	\$ 104.28	Supplies	Family math Reimbursement for supplies for Roosevelt # 7 teacher - assorted supplies, and snacks from walmart	According to the EBB supervisor this is title one grant money which requires parent involvement activities. The snacks (beans, skittles, chocolates and candy) are used for estimating and counting excersizes	

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163	11-000-261-610-000	05-4788	2005-06-01	GRANT SUPPLY CO	\$ 3,194.24	\$ 3,194.24	Maintenance	Emergency Hot Water Repair - AOS coil and AOS insulation kit for the director of facilities	Maintenance is essential to the safety of the students and teachers	
164	15-190-100-610-09	05-4800	2005-06-01	SCHOOL SPECIALTY INC	\$ 103.97	\$ 351.91	Office Equipment	2 Electronic Typewriters for TJMS Principle	AF168Replacement typewriters for middle school main office.AF177This was the annual staff b	
165	15-999-999-999-999	05-4817	2005-05-23	MAC GILL	\$ 670.00	\$ 1,340.00	Furniture	2 Couches REC 200W Rose - for GHS Nurse	Couches for the School Nurse	
166	20-215-100-320-000	05-4865	2005-06-01	JANINE VALLESE-BOWER	\$ 36.91	\$ 36.91	Toys	Reimbursement for 2 kites for 5th and 6th grade at roosevelt schol # 7 (take from Character Ed)	According to the curriculum supervisor each school is assigned an affirmative action budget which they can use as they see fit for purchases to enhance character education in each classroom.	
167	15-402-100-500-02	05-4876	2005-05-25	MARICONDA, A.	\$ 60.00	\$ 60.00	Athletic Department	Varsity Softball Official 5/11 for GHS Athletic director	Incomplete documentation -Missing 3rd party vendor information - According to the Athletic director no invoices were provided prior to the 2006/2007 school year however the vendor was noted to be a registered varsity official	
168	20-231-200-600-15	05-4888	2005-05-26	SCHOOL SPECIALTY INC	\$ 418.37	\$ 418.13	Books	38 Plan books, 67 record books, 2 colour ink cart, 2 black ink cart	Per BA on 5/2/07. each teacher orders office supplies for their class as needed and has to be approved by the school principal. The Budget is allocated by enrollment at \$150 per child.	
169	20-235-100-610-19	05-4898	2005-05-26	PEARSON EDUCATION	\$ 1,040.00	\$ 1,601.05	Books	Grammarworks, Step by step activities	Books for High School students	
170	20-235-100-610-19	05-4902	2005-05-26	INSTRUCTIVISION INC	\$ 766.15	\$ 650.65	Books	35 HSPA success work; 35 Pre-HSPA a success	HSPA Lang Arts Student Workbook	
171	20-235-100-610-19	05-4912	2005-05-26	ALLIED OFFICE SUPPLIES	\$ 307.66	\$ 307.66	Chair	Grey chair, interoffice envelopes, regular envelopes **FOR WHOM??**	Midback Multitask chair is for EBB (ESL Binlingual Basic Skills) Office. Source is Federal Fund 20 - NCLB grant. Cost of chair at \$279 seems excessive	
172	11-000-261-610-000	05-4919	2005-06-01	S&S BUILDING MAINTENANCE LLC	\$ 890.00	\$ 890.00	Facilities and maintenance	Repaired area of roof that was destroyed by attempted break in.	Repaired area of roof that was destroyed by attempted break in.	

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Garfield City School District
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Control Number	Transaction Detail							Analysis Performed	Results of Analysis	Garfield City School District Comments
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Brief Description	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Comments	
173	20-236-100-600-99	05-4943	2005-06-02	MASCHIO'S FOOD SERVICE	\$ 1,160.00	\$ 1,160.00	Food and snacks	Trend BBQ for 100 people. Hot dogs, sausages	Incomplete Documentation - Lack of supporting document to justify the cost, purpose and attendance list of this event.	This was an annual staff BBQ paid with grant funds.
174	11-999-999-999-999	05-4973	2005-06-07	SOUTH BERGEN JOINTURE COMMISSION	\$ 3,980.43	\$ 15,310.82	Salary	Outreach salary Mar, Apr, and May 2005	Special education students were sent for Outreach program. Per Asst. BA, it is more economical to send students for this program offered in South Bergen Jointure Commission and to pay for their salary than to hire additional teachers and aides.	
175	15-402-100-500-02	05-5038	2005-06-13	FUESHKO, G.	\$ 78.00	\$ 78.00	Athletic Department	JV and varsity volleyball official 5/20	Name of official is listed under Northeast Chapter Volleyball officials.	
176	15-402-100-500-02	05-5040	2005-06-13	KMETZ,S.	\$ 100.00	\$ 100.00	Athletic Department	JV and varsity volleyball official 5/20, 5/25	Name of official is not listed in the NJSIAA directory. According to the Athletic director no invoices were provided prior to the 2006/2007 school year	

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177	20-235-100-610-19	05-5054	2005-06-13	SCHOOL SPECIALTY INC	\$ 480.45	\$ 735.94	Stationery	Order placed on Jun box	Per BA on 5/2/07. each teacher orders office supplies for their class as needed and has to be approved by the school principal. The Budget is allocated by enrollment at \$150 per child.	
178	20-235-100-610-19	05-5059	2005-06-13	VICKI BRUNETTI	\$ 68.86	\$ 68.86	Food and snacks	Reimbursement for after school program	Receipts shows that purchase relates to cookies and chips for students	
179	20-506-100-320-D00	05-5068	2005-06-14	ESSEX CTY EDUCATIONAL COMMISSION	\$ 1,225.00	\$ 1,225.00	Child Study Team	Completed one CST evaluation as per Chapter 192/193 Garfield Catholic Academy	Final invoices for Child Study Team services rendered per Chapter 193 for the 2004-2005 school year	
180	20-211-200-600-11	05-5096	2005-06-27	FRANK D'AMICO	\$ 38.48	\$ 38.48	Mileage and tolls	Reimbursement for Frank D'Amico Workshop: Soft target awareness training for schools, Jun 2005	Training was sponsored by the Department of Homeland Security and the New Jersey Office of Counter-Terrorism	
181	11-000-291-280-000	05-5112	2005-06-27	DEBORAH LESTER	\$ 925.00	\$ 1,850.00	Reimbursement - Tuition	Course reimbursement for 2004-2005, culturally diverse music 636 for teacher at William Paterson University	Tuition reimbursement as per the Teachers union agreement with the Board	
182	20-234-100-600-18	05-5136	2005-06-27	SCHOOL SPECIALTY INC	\$ 116.38	\$ 232.76	Stationery	Order placed on Jun box	Per BA on 5/2/07. each teacher orders office supplies for their class as needed and has to be approved by the school principal. The Budget is allocated by enrollment at \$150 per child.	

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183	11-000-291-280-000	05-5155	2005-06-28	LISA BARBIERI	\$ 925.00	\$ 1,850.00	Reimbursement - Tuition	Course reimbursement for 2004-2005, Math Clinic I CIEE620 for teacher at William Paterson University	Tuition reimbursement as per the Teachers union agreement with the Board	
184	11-000-291-280-000	05-5157	2005-06-28	DONALD CAMPEAU	\$ 925.00	\$ 1,850.00	Reimbursement - Tuition	Course reimbursement for 2004-2005, School Law GE 516 for teacher at William Paterson University	Tuition reimbursement as per the Teachers union agreement with the Board	
185	20-235-100-610-99	05-5191	2005-06-30	SCHOOL SPECIALTY INC	\$ 186.12	\$ 386.12	Stationery	Order placed on Jun box	Per BA on 5/2/07. each teacher orders office supplies for their class as needed and has to be approved by the school principal. The Budget is allocated by enrollment at \$150 per child.	
186	20-234-100-600-18	05-5206	2005-06-30	W.B. MASON CO. INC.	\$ 1,148.90	\$ 2,449.80	Office supplies	HP, Brother fax cart, ink cartridges	To furnish a new principle's office. Amount appears reasonable.	
187	20-235-100-610-19	05-5216	2005-06-30	SCHOOL SPECIALTY INC	\$ 332.51	\$ 665.02	Stationery	Order placed on Jun box	Per BA on 5/2/07. each teacher orders office supplies for their class as needed and has to be approved by the school principal. The Budget is allocated by enrollment at \$150 per child.	
188	11-000-261-610-000	06-0026	2005-07-01	JOE D'S	\$ 785.00	\$ 985.00	Facilities and maintenance	Replace broken A/C in teachers faculty room and office of School #8	Repair of air-conditioning	

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189	15-190-100-610-/02	06-0036	2005-07-01	SCHOOL SPECIALTY INC	\$ 358.18	\$ 358.18	Stationery	School specialty Jun Box #S2435286	Per BA on 5/2/07. each teacher orders office supplies for their class as needed and has to be approved by the school principal. The Budget is allocated by enrollment at \$150 per child.	
190	15-190-100-610-/04	06-0089	2005-07-01	SUNDANCE	\$ 146.03	\$ 141.02	Books	25 Stone fox paperback #ZU01619; 1 Ben and me	Storybooks for Washington Sch #4 - Elementary students.	
191	15-190-100-610-/04	06-0100	2005-07-01	HARCOURT INC	\$ 416.22	\$ 418.95	Books	50 Practice book PE GR English	Language books practice edition	
192	15-402-100-500-/02	06-0110	2005-07-01	RIDELL ALL AMERICAN	\$ 1,516.92	\$ 1,270.00	Laundry	Cleaning of 2005 Athletic equipment	Sports jerseys have to be professionally cleaned and repaired before handing over to the next student athletic.	
193	15-000-213-600-/02	06-0228	2005-07-11	NATIONAL SCHOOL PRODUCTS	\$ 21.95	\$ 21.95	Course	Helping teens who hurt themselves	Purchase of videos and books to educate students on how to cope with self mutilation.	
194	15-213-100-610-/02	06-0264	2005-07-12	HOUGHTON MIFFLIN	\$ 620.65	\$ 602.25	Books	25 Vocab for Ach. Intro and 30 Vocab for Ach. First course	Ordered by resource room teacher for special education classes.	
195	15-190-100-610-/07	06-0328	2005-07-12	GOV CONNECTION INC	\$ 780.22	\$ 1,198.50	Supplies	CDRW media, jewel cases, printer toner	Purchase by Roosevelt Sch #7 for Grade 5 students. Order was made in Jul for the entire school year.	
196	15-190-100-640-/04	06-0337	2005-07-12	PEARSON EDUCATION	\$ 361.37	\$ 380.49	Books	3 Box Level C Readers for Gr.3	Purchase by Washington Sch #4 for students.	
197	15-190-100-610-/10	06-0396	2005-07-12	HOUGHTON MIFFLIN	\$ 1,133.79	\$ 1,199.45	Books	30 resource book 6 and 30 spelling book for writing 6	Ordered by Jon Piela - Grade 6. Shipped to James Madison Sch # 6.	
198	15-190-100-640-/04	06-0402	2005-07-12	NEW JERSEY EDUCATIONAL TOOLS INC	\$ 527.73	\$ 527.73	Books	New Jersey teachers desk reference	Shipped to Washington Sch #4. Desk reference books for teachers	
199	15-190-100-610-/10	06-0407	2005-07-12	HARCOURT INC	\$ 188.98	\$ 201.39	Books	23 Practice book Grade 5 English	Shipped to James Madison Sch #10. Practice books for Grade 5 students	

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200	15-190-100-610-04	06-0468	2005-07-12	SCHOOL SPECIALTY INC	\$ 201.00	\$ 201.00	Stationery	School specialty order for Washington Irving Sch #4	Per BA on 5/2/07. each teacher orders office supplies for their class as needed and has to be approved by the school principal. The Budget is	
201	15-190-100-640-06	06-0506	2005-07-12	MCGRAW HILL CO	\$ 183.21	\$ 172.39	Books	4 health great 5 texts #0022764194	Ordered by F. Passucci - Grade 5. Shipped to Lincoln Sch # 6. Compare to school curriculum.	
202	15-190-100-610-05	06-0554	2005-07-12	CHARLES J. BECKER & BROTHERS	\$ 39.08	\$ 38.81	Books	3 Composition books	Ordered by Johnson. Shipped to Woodrow Wilson Sch #5.	
203	15-213-100-610-09	06-0587	2005-07-12	SADDLE BACK ED INC	\$ 219.95	\$ 219.94	Calculator	1 Math explorer calculator (T1 to 15), teacher's kit	Ordered by C Traupmann. Shipped to Thomas Jefferson MS	
204	15-213-100-610-09	06-0592	2005-07-12	TRIUMPH LEARNING	\$ 656.70	\$ 656.70	Books	30 Terra Nova Lang Arts Sienes; 30 Terra Nova Maths Coach	Ordered by A Detrizio for Grade 6. Shipped to Thomas Jefferson MS	
205	15-190-100-640-08	06-0610	2005-07-13	PEARSON EDUCATION	\$ 240.19	\$ 244.86	Books	NJ State, pupil Education Grade 4	Shipped to Mrs Schneider, Grade 4, Columbus Elementary School. Purchase to make up for the shortfall of 6 books	
206	15-190-100-640-08	06-0611	2005-07-13	PEARSON EDUCATION	\$ 915.33	\$ 923.62	Books	Grade 1 reading, Level 1.2, 1.3, 1.4, 1.5, 1.6	Books Grade 1 students	
207	15-190-100-610-08	06-0630	2005-07-13	SCHOOL SPECIALTY INC	\$ 203.16	\$ 203.16	Stationery	School Spec #s2460897	Per BA on 5/2/07. each teacher orders office supplies for their class as needed and has to be approved by the school principal. The Budget is allocated by enrollment at \$150 per child.	
208	15-190-100-610-09	06-0695	2005-07-13	TEACHER'S DISCOVERY	\$ 45.15	\$ 45.15	Posters	Character development poster set and development set	Shipped to Thomas Jefferson Middle school. Posters were put up in the classrooms	
209	15-204-100-640-09	06-0744	2005-07-14	SADDLE BACK ED INC	\$ 540.54	\$ 519.31	Books	15 Land animals softcover text; 15 waterlife softcover text and 1 waterlife teacher's edition	Shipped to Thomas Jefferson Middle school. Arts supplies for students	
210	15-190-100-610-05	06-0786	2005-07-14	THE MCGRAW-HILL COMPANIES	\$ 189.50	\$ 206.31	Books	26 Health Practice books	Health practice workbooks for Grade 4 students	

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211	15-190-100-610-/05	06-0815	2005-07-14	PEARSON EDUCATION	\$ 204.69	\$ 124.20	Books	Grade Level 3.1 and 3.2	Shipped to Woodrow Wilson School #5 for students	
212	15-190-100-610-/06	06-0817	2005-07-14	SCHOOL SPECIALTY INC	\$ 199.47	\$ 199.47	Stationery	June box order; M Dolan/6th grade teacher supplies	Per BA on 5/2/07. each teacher orders office supplies for their class as needed and has to be approved by the school principal. The Budget is allocated by enrollment at \$150 per child.	
213	15-190-100-610-/05	06-0821	2005-07-14	HOUGHTON MIFFLIN	\$ 323.16	\$ 242.62	Books	The journal, student resource book, teachers book, storybooks	For Woodrow Wilson Elementary School 5	
214	15-190-100-610-/09	06-0849	2005-07-14	SCHOOL SPECIALTY INC	\$ 228.86	\$ 228.86	Stationery	Order placed on Jun box	Per BA on 5/2/07. each teacher orders office supplies for their class as needed and has to be approved by the school principal. The Budget is allocated by enrollment at \$150 per child.	
215	15-190-100-610-/05	06-0868	2005-07-14	ABRAMS & CO PUB.INC.	\$ 587.51	\$ 619.85	Supplies	Picture dictionary, let's read take hom set, greeting card set	Supplies for kindergarten.	
216	15-190-100-610-/05	06-0878	2005-07-14	PEARSON EDUCATION	\$ 1,133.84	\$ 1,175.76	Books	Practice books, benchmark test package	Shipped to Woodrow Wilson School #5 for students	
217	20-211-100-610-/11	06-0927	2005-07-19	CHILD CRAFT	\$ 133.76	\$ 133.76	Games	Build and stack set, patterning game, preschool bean bag chair	Shipped to James A Garfield Preschool	

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218	15-213-100-610-/08	06-0939	2005-07-19	SCHOOL SPECIALTY INC	\$ 190.07	\$ 190.07	Stationery	Order placed on Jun box	Per BA on 5/2/07. each teacher orders office supplies for their class as needed and has to be approved by the school principal. The Budget is allocated by enrollment at \$150 per child.	
219	15-190-100-640-/08	06-0948	2005-07-19	MCGRAW HILL CO	\$ 677.54	\$ 921.79	Teaching guides	Math 99 Grade 3 teacher's edition set; Social studies teacher's resource; Math 98 Grade 3 Supplementary kit	Shipped to Columbus School #8.	
220	15-000-291-270-/07	06-0979	2005-07-21	STANDARD INSURANCE COMPANY	\$ 37,204.00	\$ 507,816.00	Employee benefits Insurance	Group dental insurance 2005/2006. Policy #00-138967-0001	Employee health benefits as per their union Agreement	
221	20-211-200-600-/11	06-0986	2005-07-22	SMILE MAKERS INC	\$ 54.90	\$ 46.95	Dental supplies	School nurse assortment; healthy snacks assortment, birthday celebration sticker assortment	Supplies for pre-school nurse clinic to encourage the students in dental hygiene.	
222	15-204-100-610-/08	06-1036	2005-07-26	WEEKLY READER CORP	\$ 76.95	\$ 71.25	Magazines	15 Kindergarten Weekly reader	Shipped to Columbus School #8. Books for students.	
223	15-213-100-610-/08	06-1040	2005-07-26	THE MCGRAW-HILL COMPANIES	\$ 157.82	\$ 152.63	Books	5 Math 99 Grade K Pupils edition set; 5 Math 98 Grade K Practice workbook	Shipped to Columbus School #8. Books for students.	
224	15-204-100-610-/08	06-1042	2005-07-26	CHARLES J. BECKER & BROTHERS	\$ 45.00	\$ 49.50	Books	4 Grade 4 Cursive Comp journal pads	Shipped to Columbus School #8. Books for students.	

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225	15-190-100-610-/06	06-1075	2005-07-26	WEEKLY READER CORP	\$ 215.46	\$ 215.46	Documentation not provided	Documentation not provided	Documentation not provided	
226	20-211-100-610-/11	06-1079	2005-07-26	SCHOOL SPECIALTY INC	\$ 458.22	\$ 462.68	Stationery	As per school specialty order #S2449313	Per BA on 5/2/07. each teacher orders office supplies for their class as needed and has to be approved by the school principal. The Budget is allocated by enrollment at \$150 per child.	
227	15-213-100-640-/02	06-1098	2005-08-01	PEARSON EDUCATION	\$ 6,196.48	\$ 5,728.60	Books	Invoice states: Mastering spelling level, world of vocabulary, pacemaker eng comp, PCMK American literature, Globe Fearsons basic english	Shipped to Garfield High School	
228	15-190-100-610-/09	06-1112	2005-08-01	TEACHERS MEDIA CO	\$ 111.78	\$ 109.78	Books	Parts of speech transparencies, colossal concept poster, house of dies drear novel, holes bookfiles book	Shipped to Thomas Jefferson Middleschool. Teaching tools used in the classroom.	
229	20-211-100-610-/11	06-1148	2005-08-01	PASSON SPORTS	\$ 234.58	\$ 234.57	Games	Soft beams, playground balls, game cones	Shipped to James A Garfield Preschool	

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230	15-204-100-610-/10	06-1177	2005-08-01	SCHOOL SPECIALTY INC	\$ 261.06	\$ 299.81	Stationery	Order placed on Jun box	Per BA on 5/2/07. each teacher orders office supplies for their class as needed and has to be approved by the school principal. The Budget is allocated by enrollment at \$150 per child.	
231	15-213-100-610-/08	06-1179	2005-08-01	SCOTT FORESMAN	\$ 1,194.25	\$ 1,204.39	Workbooks	Grammer and Phonics workbooks for Grades 1 - 5 for Columbus School #8 RR teacher	This appears to be normal teaching supplies	
232	15-190-100-610-/10	06-1212	2005-07-28	SCHOOL SPECIALTY INC	\$ 284.51	\$ 297.52	Supplies	Paint, dry eraser markers w/ eraser, white board cleaner, glue, tape, paper, geathers, construction paper (various colors), Stamper and other similar supplies for James Madison School #10 Kindergarten Teacher	Per BA on 5/2/07. each teacher orders office supplies for their class as needed and has to be approved by the school principal. The Budget is allocated by enrollment at \$150 per child.	
233	15-190-100-610-/08	06-1219	2005-07-28	PEARSON EDUCATION	\$ 1,006.41	\$ 962.72	Workbooks and Classroom Supplies	NJ State Tests - 75 student workbooks grade 4, 3 outline maps grade 4, 1 chapter test, grade 4, 3 teacher ed. Workbook and 1 NJ Wall Map for Columbus schoo # 8, 4th grade teacher	According to the BA this is a purchase of supplies for a state required test	
234	20-211-200-600-/11	06-1227	2005-07-28	BEATRIX ARJONA-MENDEZ	\$ 32.40	\$ 32.40	Reimbursement - Miles	Special Ed workshop on July 20, 2005 - 90 miles to and from Carlstad and Dayton NJ for ECLC Prek supervisor	Unable to obtain evidence that this person actually went to the Workshop	

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235	11-000-270-514-000	06-1231	2005-07-28	E-Z PASS	\$ 500.00	\$ 500.00	Tolls	No documentation provided	No documentation provided	
236	15-190-100-610-09	06-1244	2005-07-29	W.B. MASON CO. INC.	\$ 342.98	\$ 342.98	Supplies	Laser printer Lables - various types	Laser printer Lables - various types	
237	20-211-100-610-11	06-1266	2005-08-02	SCHOOL SPECIALTY INC	\$ 597.98	\$ 597.98	Supplies	Constuction paper (various colors), Various color dough, beads, wonderfoam, colored macaroni and noodles, Hands on anatomy apron, bean bags alphabet, Alphabet beach balls, chalk and other assorted classroom supplies for Garfield preschool - Prek Teacher	Per BA on 5/2/07. each teacher orders office supplies for their class as needed and has to be approved by the school principal. The Budget is allocated by enrollment at \$150 per child.	
238	20-211-200-600-11	06-1341	2005-08-11	BELMAR SPRING WATER	\$ 1,269.18	\$ 1,000.00	Water	Bottled spring water for Garfield preschool: early childhood center and Three Saints Buildings Account # 26747 and 26743 for Principle	Bottled spring water for Garfield preschool: early childhood center and Three Saints Buildings	
239	11-000-100-566-000	06-1428	2005-08-30	PALISADES LEARNING CENTER	\$127,933.06	\$ 212,562.00	Child study team	Tuition for 6 students for 2005-2006 \$196.82 / student / day	Tuition for 6 students for 2005-2006 \$196.82 / student / day	
240	11-000-100-562-000	06-1429	2005-08-30	RIDGEFIELD BD OF ED	\$ 39,584.00	\$ 39,584.00	Child study team	Tuition for one Student for 10 months @ 3958.40 / month	Tuition for one Student for 10 months @ 3958.40 / month	
241	15-190-100-610-10	06-1461	2005-09-01	SCHOOL SPECIALTY INC	\$ 42.44	\$ 42.44	Supplies	Expo Marker with eraser & grip (8 colors), 1 gallon of Expo cleaner and 2 Marker bullet pt Expo for James Madison School #10 6th grade teacher	Per BA on 5/2/07. each teacher orders office supplies for their class as needed and has to be approved by the school principal. The Budget is allocated by enrollment at \$150 per child.	

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242	15-190-100-610-/08	06-1489	2005-09-01	HOUGHTON MIFFLIN	\$ 3,469.01	\$ 3,736.88	Workbooks	75 Read Journal Level 4, 75 Read STU resource book Level 4 and 75 Read spell for writing 4 for Columbus elementary school #8 grade 4 teacher	Workbooks for 4th grade class ordered by 4th grade teacher	
243	11-000-100-562-000	06-1517	2005-09-06	MOUNTAIN LAKES BD OF ED	\$ 48,225.00	\$ 49,625.00	Child study team	Tuition for one Student for 2005/2006, and Extended Summer Program	Tuition for one Student for 2005/2006, and Extended Summer Program	
244	15-000-291-270-/08	06-1553	2005-09-12	NJSHBP	\$ 40,646.20	\$ 391,390.26	Employee Benefits - Health	NJ State Health Benefits Program - July Payment of 391,390 (Health ID#103200) spread out across 11 accounts	Employee health benefits as per their union Agreement	
245	20-211-200-600-/11	06-1619	2005-09-15	SALLY BENANTI BULGER	\$ 64.80	\$ 64.80	Reimbursement - Miles	Professional Development on 8/2 and 8/3 in Dayton NJ for prek annex assitant principle -reimbursement for 180 miles	Unable to obtain evidence that this person actually went to the Workshop	
246	15-402-100-500-/02	06-1643	2005-09-15	SCAGLIONE, S.	\$ 48.00	\$ 48.00	Athletic Department	JV Soccer Official 9/3/05	Incomplete documentation -Missing 3rd party vendor information - According to the Athletic director no invoices were provided prior to the 2006/2007 school year	
247	11-000-262-610-000	06-1692	2005-09-22	LANG EQUIPMENT CO	\$ 280.00	\$ 280.00	Maintenance	2005-06 locker repair in GHS - 40 used locks 1 year old for stock for the Director of Facilities	According to the director of facilities these were to replace the broken locks and to serve as spares in case some break during the school year	
248	15-402-100-500-/02	06-1703	2005-09-22	SERRITELLA, D. JR.	\$ 46.00	\$ 46.00	Athletic Department	JV BB Official 5/20/05	Incomplete documentation -Missing 3rd party vendor information - According to the Athletic director no invoices were provided prior to the	

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249	15-190-100-610-10	06-1754	2005-09-23	MCGRAW HILL CO	\$ 198.26	\$ 198.55	Books	25 Practice Books - Social Studies Program Grade 1, James Madison School #10, Joelene Lenyk - GR. 1 Teacher	Practice Books - Social Studies Program Grade 1, James Madison School #10. Unable to agree textbooks to approved curriculum materials. District mentioned that teachers have discretion to purchase books as necessary.	
250	15-402-100-500-02	06-1847	2005-09-29	MASCHIO'S FOOD SERVICE	\$ 425.00	\$ 425.00	Awards and recognition	Fall awards breakfast for all varsity letter winners 100 @ 4.25 per person Garfield High School, Frank Dawson - Athletics Director	Fall awards breakfast for all varsity letter winners - Garfield High School	
251	11-000-270-420-000	06-1863	2005-10-01	N.J. DIV. OF MOTOR VEHICLE	\$ 50.00	\$ 50.00	Bus Inspection	School Bus Inspection	School Bus Inspection	
252	11-000-261-610-000	06-1869	2005-09-30	CZUJKO JOHN	\$ 206.02	\$ 206.02	Admin Supplies	Miscellaneous supplies: Lables for Free Lunch Program - N. Perrapato, Supplies for L. Dunning computer repair	Office supplies	
253	15-190-100-610-10	06-1881	2005-09-30	GREAT LAKE SPORTS	\$ 487.97	\$ 487.97	Athletic Supplies	Footballs, Jump ropes, yarnballs, etc. James Madison School #10, Tracey Demarest - Teacher	Athletic Supplies - James Madison School #10	
254	15-402-100-500-02	06-1934	2005-10-07	P. CASTIGLIA	\$ 71.00	\$ 71.00	Athletic Department	Var Football Official 9/23/05 - Garfield High School	Incomplete documentation -Missing 3rd party vendor information - According to the Athletic director no invoices were provided prior to the 2006/2007 school year	
255	15-402-100-500-02	06-1941	2005-10-07	D. BRODY	\$ 62.00	\$ 62.00	Athletic Department	Var Soccer Official 9/28/05 - Garfield High School	Incomplete documentation -Missing 3rd party vendor information - According to the Athletic director no invoices were provided prior to the 2006/2007 school year	
256	15-000-291-270-02	06-1951	2005-10-10	NJSHBP	\$ 88,164.50	\$ 388,235.90	Employee Benefits - Health	Health Benefits for the period from 10/01/05 through 10/31/05	Employee health benefits as per their union Agreement	

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257	15-000-270-512-/02	06-1966	2005-10-10	AYAN TRAVEL CO INC	\$ 550.00	\$ 550.00	Bus Transportation	Bus transportation for 40 students, 4 teachers on 12/13/05 to Rockefeller Center NYC to see the Holiday Decorations. Educational Objectives of the filed trip: To have students experience NYC and have fun without the use of substances. GHS	Bus transportation for 40 students, 4 teachers, Garfield High School Field Trip. Not clear how the trip fits into curriculum.	
258	11-000-270-514-000	06-2005	2005-10-18	FIRST STUDENT	\$ 276.00	\$ 276.00	Bus Transportation	Bus trip on 10/20/05 to Bronx Zoo - GHS	Bus trip on 10/20/05 to Bronx Zoo - GHS. Not clear how the trip fits into curriculum.	
259	15-402-100-500-/02	06-2021	2005-10-19	SERRITELLA, D	\$ 210.00	\$ 210.00	Athletic Department	4 - Crowd Control Officials- GHS, Junior Varsity & Varsity Volleball Sep. 16, 21, 28, 30. 2 - Crowd Control Officials Var Football, Sep. 16, 23 - GHS.	Crowd Control Officials/Security hired to monitor crowds during the athletic events - GHS. No documentation provided to support the fee, per Athletic Dir.	
260	15-000-291-270-/04	06-2024	2005-10-19	VICKIE BUCK	\$ 300.00	\$ 300.00	Reimbursement - Vision	Reimbursement for exam and glasses - Ms. Victoria Buck - Teacher, Washington Irving School #4.	Employee expense reimbursement - eye glasses	
261	15-000-270-512-/08	06-2027	2005-10-19	A&S TRANSPORTATION	\$ 300.00	\$ 300.00	Bus Transportation	School bus for a field trip to Farmview Farms on 10/24/05 - approx. 69 kids (3 Kgt. Classes), 3 teachers. Educational objectives of trip: Children will learn about farm life and animal care. Columbus School #8.	School bus for a field trip to Farmview Farms on 10/24/05 - approx. 69 kids (3 Kgt. Classes), 3 teachers. Curriculum not provided to support the purpose of the trip.	
262	20-232-100-600-/16	06-2028	2005-10-19	THE MCGRAW-HILL COMPANIES	\$ 181.51	\$ 183.54	Text Books	Math text books, Kathy Adamczyk - Principal, Washington Irving Annex #4.	Math text books, Kathy Adamczyk - Principal, Washington Irving Annex #4. Unable to agree textbooks to approved curriculum materials. District mentioned that teachers have discretion to purchase books as necessary.	
263	20-250-100-500-000	06-2136	2005-10-30	BERGEN COUNTY SPECIAL SERVICES	\$ (500.00)	\$ 2,658.00	Child Study Team	OT/PT Counseling	OT/PT Counseling	
264	15-402-100-500-/02	06-2146	2005-10-30	KMETZ,S.	\$ 290.00	\$ 290.00	Athletic Department	JV & VAR Volleyball Timer Oct. 7, 11, 17; Volleyball Timer Oct. 8, 10, 14, 24	Incomplete documentation -Missing 3rd party vendor information - According to the Athletic director no invoices were provided prior to the 2006/2007 school year	

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265	15-402-100-500/02	06-2152	2005-10-30	MARCHESE, C.	\$ 385.00	\$ 385.00	Athletic Department	CC Rec. Field Soccer Oct. 3, 6, 11, 17, 18, 19; Sub Varsity Timer Oct. 7, 10, 15, 21, 24	Incomplete documentation -Missing 3rd party vendor information - According to the Athletic director no invoices were provided prior to the 2006/2007 school year	
266	20-232-100-600/16	06-2184	2005-11-03	SCHOOL SPECIALTY INC	\$ 338.25	\$ 338.25	Office Supplies	Miscellaneous office supplies, Washington Irving Annex #4 School, Ms. Kathy Adamchik - Principal	Per BA on 5/2/07, each teacher orders office supplies for their class as needed and has to be approved by the school principal. The Budget is allocated by enrollment at \$150 per child.	
267	15-402-100-500/02	06-2203	2005-11-04	PAPACCIO, B.	\$ 48.00	\$ 48.00	Athletic Department	Sub var fb official - GHS	Incomplete documentation -Missing 3rd party vendor information - According to the Athletic director no invoices were provided prior to the 2006/2007 school year	
268	15-190-100-610/05	06-2218	2005-11-09	PEARSON EDUCATION	\$ 324.41	\$ 347.76	Text Books	Teachers Addition Science - KDG, Literature Library, Garfield Pre School, Ms. Schroers - Kdt. Teacher	Teachers Addition Science - KDG, Literature Library. Unable to agree textbooks to approved curriculum materials. District mentioned that teachers have discretion to purchase books as necessary.	
269	20-234-200-600/18	06-2244	2005-11-15	DEMCO	\$ 369.70	\$ 241.49	Office Furniture	3 shelf bookcase medium oak - Washington Irving School Annex #4 - K. Adamczyk - Principal	Excessive shipping charges \$159.71 for \$209.99 bookcase.	
270	15-000-291-270/02	06-2275	2005-11-18	SANDRA KENNY	\$ 124.97	\$ 124.97	Reimbursement - Vision	Vision reimbursement - Mrs. Kenny - GHS	Employee expense reimbursement - eye glasses	
271	15-402-100-500/02	06-2280	2005-11-18	HORN, C.	\$ 71.00	\$ 71.00	Athletic Department	Var FB Official 11/4 - GHS - Frank Dawson, Athletic Director	Incomplete documentation -Missing 3rd party vendor information - According to the Athletic director no invoices were provided prior to the 2006/2007 school year	
272	15-402-100-500/02	06-2281	2005-11-18	ILIFF, S.	\$ 71.00	\$ 71.00	Athletic Department	Var FB Official 11/4 - GHS - Frank Dawson, Athletic Director	Incomplete documentation -Missing 3rd party vendor information - According to the Athletic director no invoices were provided prior to the 2006/2007 school year	

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273	20-250-100-500-000	06-2363	2005-11-22	BERGEN COUNTY SPECIAL SERVICES	\$ 500.00	\$ 5,206.00	Child Study Team	OT/PT Counseling	OT/PT Counseling	
274	15-402-100-500-02	06-2370	2005-11-28	SODORA, J.	\$ 250.00	\$ 250.00	Athletic Department	Football Tiket Taker 9/16, 10/14, 10/28, 11/4, 11/11 - GHS, Frank Dawson, Athletic Director	Incomplete documentation -Missing 3rd party vendor information - According to the Athletic director no invoices were provided prior to the 2006/2007 school year	
275	15-000-291-270-08	06-2494	2005-12-13	NJSHBP	\$ 42,646.20	\$ 406,410.49	Employee Benefits - Health	Employees Health Benefits	Employee health benefits as per their union Agreement	
276	15-402-100-500-02	06-2558	2006-01-04	SARRO, M.	\$ 250.00	\$ 250.00	Athletic Department	Holiday Wrestling Tournament Official 12/17/05	Incomplete documentation -Missing 3rd party vendor information - According to the Athletic director no invoices were provided prior to the 2006/2007 school year	
277	15-402-100-500-02	06-2571	2006-01-04	DEPRIMA SR. C.	\$ 144.00	\$ 144.00	Athletic Department	Sub var fb official 12/19, 12/20 (2)- GHS, Frank Dawson - Athletic Director	Incomplete documentation -Missing 3rd party vendor information - According to the Athletic director no invoices were provided prior to the 2006/2007 school year	
278	20-231-100-600-22	06-2632	2006-01-11	MASCHIO'S FOOD SERVICE	\$ 2,962.75	\$ 2,962.75	Food/snaks	Food and snaks for Special Programs January/March 2006, Thomas Jefferson M.S., M. Martorano	Saturday classes for students who need learning improvement. Funds to purchase food/snacks used from School Improvement Allocation Funds, per Geri Ledford - English as a second language Bilingual Basic Skills Supervisor, 5/03/07.	
279	11-000-100-563-000	06-2676	2006-01-17	BERGEN CTY TECHNICAL SCHOOLS	\$ 52,033.30	\$ 150,188.77	Child Study Team	Tuition Jan. 2006, Regular Ed Tuition for students	Tuition Jan. 2006, Regular Ed Tuition for students	

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280	15-402-100-500-/02	06-2694	2006-01-17	CHAMPION, R	\$ 62.00	\$ 62.00	Athletic Department	BB official 12/27, GHS - Frank Dawson - Athletic Director	Incomplete documentation -Missing 3rd party vendor information - According to the Athletic director no invoices were provided prior to the 2006/2007 school year	
281	20-232-100-600-/16	06-2727	2006-01-19	SCHOOL SPECIALTY INC	\$ 233.09	\$ 233.09	Office Supplies	Verticals - Desert Putty, Washington Irving Annex #4, Kathy Adamczyk - Principal	According to the Assistant BA this is a vertical filing cabinet for the Principle of Wash Irving Annex	
282	11-000-291-280-000	06-2777	2006-01-25	O'TOOLE, M	\$ 1,247.85	\$ 1,247.85	Reimbursement - Tuition	Psych. Foundations of Learning, Princ. Of Cur. Development, Saint Peter's College, Megan O'Toole	Tuition reimbursement as per the Teachers union agreement with the Board	
283	15-402-100-500-/02	06-2807	2006-01-26	VALERE, N	\$ 186.00	\$ 186.00	Athletic Department	Var Wrest Official 1/14 (3 matches)	Incomplete documentation -Missing 3rd party vendor information - According to the Athletic director no invoices were provided prior to the 2006/2007 school year	
284	11-000-270-600-000	06-2817	2006-01-27	POWER BATTERY CO	\$ 160.62	\$ 140.00	Bus Maintenance	Estimated costs for school bus maintenance	Estimated costs for school bus maintenance	
285	15-402-100-500-/02	06-2870	2006-02-03	YUHASZ,D.	\$ 96.00	\$ 96.00	Athletic Department	Sub Var BB Official 1/19, 1/21 - GHS - Franl Dawson, Athletic Director	Incomplete documentation -Missing 3rd party vendor information - According to the Athletic director no invoices were provided prior to the 2006/2007 school year	
286	15-402-100-500-/02	06-2873	2006-02-03	MARSHALL,WAY NE	\$ 48.00	\$ 48.00	Athletic Department	Sub Var BB Official 1/20 - GHS - Franl Dawson, Athletic Director	Incomplete documentation -Missing 3rd party vendor information - According to the Athletic director no invoices were provided prior to the 2006/2007 school year	

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287	15-402-100-500-02	06-2875	2006-02-03	BEREK, W.	\$ 150.00	\$ 150.00	Athletic Department	2 girls BB ticket seller 1/7, 1/2 and 1 ticket seller wrestling 1/21 for GHS athletic director	Incomplete documentation -Missing 3rd party vendor information - According to the Athletic director no invoices were provided prior to the 2006/2007 school year	
288	15-190-100-610-02	06-2919	2006-02-06	TECH DEPOT	\$ 1,143.08	\$ 1,419.62	Technology Equipment	2 5-port switches, 6 CAT5e cables, memory, Software, printers and ink for GHS Technology Coordinator	This appears to be a normal purchase for the GHS technology Coordinator	
289	15-000-270-512-02	06-2972	2006-02-27	SILVER CLOUD LIMOSINE SERVICE INC.	\$ 300.00	\$ 300.00	Athletic Department	Transportation for the swim team (8 members) to Bayonne for B.C. Tournament 1/18 & 1/25/06 for GHS Athletic Director	Incomplete documentation -Missing 3rd party vendor information - According to the Athletic director no invoices were provided prior to the 2006/2007 school year	
290	15-190-100-610-06	06-2994	2006-02-10	CASCADE SCHOOL SUPPLIES	\$ 2,798.00	\$ 2,798.00	Classroom Supplies	10 packs of 10 Ti-12K Explorer calculators, convenient storage caddy, poster, transparency and teacher's workbook materials all in one easy to use kit. NJ ASK 3-6 grade required for math section - For Principle @ Lincoln Middle School #6	This appears to be a normal purchase	
291	15-402-100-500-02	06-3004	2006-02-27	VIGLIONE, JOSE PH	\$ 200.00	\$ 200.00	Athletic Department	2 Custodian Indoor track meet (5 Hours) 1/26 & 2/15 for GHS Athletic Director	Incomplete documentation -Missing 3rd party vendor information - According to the Athletic director no invoices were provided prior to the 2006/2007 school year	
292	15-402-100-500-02	06-3005	2006-02-27	SODORA, J.	\$ 200.00	\$ 200.00	Athletic Department	2 Custodian Indoor track meet (5 Hours) 1/26 & 2/15 for GHS Athletic Director	Incomplete documentation -Missing 3rd party vendor information - According to the Athletic director no invoices were provided prior to the 2006/2007 school year	
293	15-402-100-500-02	06-3006	2006-02-27	RAIA, K.	\$ 186.00	\$ 186.00	Athletic Department	Varsity Wrestling Official (Tri-meet 1/28) 3 matches for GHS Athletic Director	It was noted that he was a registered official	

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294	15-402-100-500-/02	06-3055	2006-03-01	YUHASZ,D.	\$ 96.00	\$ 96.00	Athletic Department	MS BB official 2/6 & 2/9 for GHS Athletic Director	Incomplete documentation -Missing 3rd party vendor information - According to the Athletic director no invoices were provided prior to the 2006/2007 school year	
295	15-000-291-270-/04	06-3168	2006-03-08	NJSHBP	\$ 28,183.00	\$ 437,228.28	Employee Benefits - Health	NJ State Health Benefits Program - January Payment of 437,228.28 (Health ID#103200) spread out across 11 accounts	Employee health benefits as per their union Agreement	
296	15-000-223-320-/02	06-3170	2006-03-08	ANNA PUST	\$ 253.00	\$ 253.00	Reimbursement - Vision	Vision Reimbursement - Eye exam & Glasses for GHS teacher	Employee benefits as per their union Agreement	
297	20-233-200-600-/17	06-3179	2006-03-09	SCHOOL NURSE SUPPLY INC	\$ 283.28	\$ 283.28	Supplies	Supplies for Nurses office - Filac Filac Electronic Thermometer with Oral Probe, filac probe covers, notes home forms, Giant mouth and brush set, and treasure chest tooth box for Washington Irving School #4 Principle	Supplies seem appropriate for Nurses office	

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298	15-000-291-270-/02	06-3217	2006-04-01	JOAN LAMOND	\$ 300.00	\$ 300.00	Reimbursement - Vision	Vision Reimbursement - contact lenses for GHS teacher	Employee benefits as per their union Agreement	
299	20-235-100-600-999	06-3317	2006-04-07	OXFORD UNIVERSITY PRESS	\$ 145.32	\$ 152.90	Classroom Supplies	10 Picture dictionaries for kids, 1 teachers book, 1 grammar program and 1 classic classroom activities for Columbus school #8 Bilingual Teacher	Supplies seem appropriate for Bilingual Teacher	
300	15-000-291-270-/05	06-3346	2006-04-17	NJSHBP	\$ 30,670.60	\$ 440,839.05	Employee Benefits - Health	NJ State Health Benefits Program - February Payment of 440,839.05 (Health ID#103200) spread out across 11 accounts	Employee health benefits as per their union Agreement	
301	15-402-100-500-/02	06-3440	2006-04-24	SCAGLIONE, S.	\$ 45.00	\$ 45.00	Athletic Department	Var Track Official - NC 4/11 for GHS athletic director	Incomplete documentation -Missing 3rd party vendor information - According to the Athletic director no invoices were provided prior to the 2006/2007 school year. Additionally he was not noted to be a registered varsity official	

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302	15-402-100-500-/02	06-3447	2006-04-24	RODZEN, J.	\$ 48.00	\$ 48.00	Athletic Department	Sub Var BB Official 4/17 for GHS Athletic Director	Incomplete documentation -Missing 3rd party vendor information - According to the Athletic director no invoices were provided prior to the 2006/2007 school year	
303	15-402-100-500-/02	06-3448	2006-04-24	BENDIAN, M.	\$ 65.00	\$ 65.00	Athletic Department	Var BB Official 4/13 for GHS Athletic Director	Incomplete documentation -Missing 3rd party vendor information - According to the Athletic director no invoices were provided prior to the 2006/2007 school year however the vendor was noted to be a registered varsity official	
304	15-000-291-270-/06	06-3497	2006-05-02	NJSHBP	\$ 79,475.20	\$1,749,508.37	Employee Benefits - Health	NJ State Health Benefits Program - March Payment of 435,478.47 and estimate of April May and June (Health ID#103200) spread out across 11 accounts	Employee health benefits as per their union Agreement	
305	15-000-291-270-/14	06-3497	2006-05-02	NJSHBP	\$ 12,990.10	\$1,749,508.37	Employee Benefits - Health	NJ State Health Benefits Program - March Payment of 435,478.47 and estimate of April May and June (Health ID#103200) spread out across 11 accounts	Employee health benefits as per their union Agreement	

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306	15-000-291-270-05	06-3583	2006-05-08	TAMMY FRANCICA	\$ 10.05	\$ 10.05	Reimbursement - Vision	Vision Reimbursement for Wilson #5 teacher	Employee benefits as per their union Agreement - According to the BA this person was limited to \$10 reimbursemnt because he reached the maximum amount allowable within a 2 year period	
307	20-231-100-600-999	06-3588	2006-05-10	NASCO	\$ 1,802.45	\$ 2,048.66	Classroom Supplies	7 Geometric Solids and Book set, 7 wooden geometric solids, 7 folding geometric shape complete set and 4 view screen overhead display units for TJMS Teacher	These supplies are for the math basic skills class. According to the EBB Supervisor there are four basic math classes	
308	15-402-100-500-02	06-3618	2006-05-15	ZACCONE, T.	\$ 140.00	\$ 140.00	Athletic Department	County Seat invitational (Girls Track) 5/6 C/O T Zaccone for GHS Athletic Director	Incomplete documentation -Missing 3rd party vendor information - According to the Athletic director no invoices were provided prior to the 2006/2007 school year	
309	20-231-100-500-15	06-3701	2006-05-23	ESSEX CO EDUCATIONAL SERVICES	\$ 249.02	\$ 249.02	Purchased Services	Chapter I billing for April - 13 Students for EBB office Supervisor	According to the BA This is against the title one grant for services for non - public school students where the district has to provide services	
310	15-402-100-500-02	06-3727	2006-05-23	N.J.S.I.A.A.	\$ 250.00	\$ 250.00	Athletic Department	New Jersey State Interscholastic Athletic Association Boys Track 5/27 - Robbinsville, NJ for GHS Athletic Director	Incomplete documentation -Missing 3rd party vendor information - According to the Athletic director no invoices were provided prior to the 2006/2007 school year	

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311	20-232-100-600-999	06-3814	2006-06-07	MODERN LEARNING PRESS	\$ 171.60	\$ 170.04	Workbooks	80 Copies of words I use when I write grade 1-2 - Words I Use When I Write - for Washington Irving Annex #4 Principle	This seems like normal classroom supplies	
312	20-231-100-600-/22	06-3832	2006-06-12	ATD AMERICAN CO	\$ 1,759.33	\$ 6,294.79	Furniture	9 two person computer workstations, 17 chairs, 2 partitions for GHS admin assistant - ok per Tech Coordinator	According to the EBB supervisor this was School improvement allocation (SIA) money used to create a learning center within the media center (library)	
313	11-000-262-610-000	06-3856	2006-06-15	JOE D'S	\$ 399.00	\$ 399.00	Maintenance	2005-2006 Emergency Air Conditioner Unit for High School ITV room	According to the Director of Facilities this is a window unit to keep the electronic components at a stable temperature to prevent damage for the GTV room which is where they film Garfield TV educational programs.	
314	15-402-100-500-/02	06-3914	2006-06-27	MASCHIO'S FOOD SERVICE	\$ 2,030.00	\$ 2,030.00	Meals	End of year Athletic Banquet - June 6, 2006 for 140 Guests @ \$14.50 per person	Incomplete Documentation - Missing invoice, According to the BA this is the end of the year award ceremony for the kids who participated in the athletic program	