



State of New Jersey  
Department of  
Education

Performance Audit of  
Gloucester City School  
District

April 9, 2008

ADVISORY



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

April 9, 2008

Department of Education  
State of New Jersey

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

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

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

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

**KPMG LLP**



## State of New Jersey

DEPARTMENT OF EDUCATION  
PO Box 500  
TRENTON, NJ 08625-0500

JON S. CORZINE  
*Governor*

LUCILLE E. DAVY  
*Commissioner*

### **Department of Education Response to Performance Audits**

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

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

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

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

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

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

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

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

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

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



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# Executive Summary

The scope of this performance audit involved two parts: a review of historical expenditures for the period between July 1, 2004 and June 30, 2006 and an assessment of the Gloucester City School District's 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>	4,303	\$9,124,002	750	\$1,606,648
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	1,755	\$2,813,404	300	\$725,578
2. Noninstructional Miscellaneous Purchases	1,268	\$4,825,094	71	\$110,598
3. Noninstructional Supplies and Materials	933	\$839,110	265	\$437,448
4. Regular Instructional Purchased Professional Educational Services	114	\$100,543	51	\$63,941
5. School Sponsored Athletic Supplies and Materials	121	\$205,634	42	\$120,665
6. Capital Outlay	112	\$340,217	21	\$148,418
Statistical Sample of Remaining Accounts	10,581	\$27,467,009	320	\$1,359,688
Total PO Review	14,884	\$36,591,011	1,820	\$2,966,336

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

#### **Appears Reasonable**

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

Examples of purchases identified as appearing reasonable included purchases of software licenses in cases where the District realized software was being used without the proper number of licenses, registration fees and mileage for workshops attended by District Staff in which supporting documentation such as approval for attendance and location of the event was provided, 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 jackets for the high school baseball team, water cooler service for each school, and electric pencil sharpeners.

### 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 accessory parts for PDA's, Wifi cards for the early childhood center where the necessity of the cards were not provided, and monthly cell phone bills for 14 cell phones throughout the District. For purchases identified in this category, further analysis and discussion between the Department and the District is required.

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

Account Subgroup	Appears Reasonable		Discretionary		Inconclusive	
	Number of POs/ Transactions	Dollar Value	Number of POs/ Transactions	Dollar Value	Number of POs/ Transactions	Dollar Value
Subgroup Analysis (Total for Subgroups 1–6 Presented Below)	446	\$851,948	66	\$87,227	238	\$673,473
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	181	\$456,684	17	\$29,843	102	\$239,050
2. Noninstructional Miscellaneous Purchases	43	\$48,186	4	\$1,532	24	\$66,881
3. Noninstructional Supplies and Materials	157	\$185,104	33	\$31,547	75	\$220,797
4. Regular Instructional Purchased Professional Educational Services	41	\$54,737	1	\$1,820	9	\$7,384
5. School Sponsored Athletic Supplies and Materials	11	\$31,934	11	\$22,485	20	\$66,246
6. Capital Outlay	13	\$75,303	—	\$—	8	\$73,115
Statistical Sample of Remaining Accounts	227	\$1,241,914	17	\$5,058	76	\$112,715
Total PO Review	673	\$2,093,862	83	\$92,285	314	\$786,188

### 13 Point Analysis

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

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

Type	Query	Number of Occurrences	Number of Items Selected for Follow-Up	Results of Testwork
Payroll	1. Possible Questionable Employees – <i>Incomplete Employee Profile</i>	N/A	N/A	Based on the results of our data analysis, we noted that there were no electronic payroll records that were considered incomplete or missing data.
	2. Possible Questionable Payroll Payments – <i>No Benefits Deducted from Paycheck</i>	242	76	Based on the results of our data analysis, we noted that further analysis is needed to follow-up on the exceptions noted.
	3. Possible Questionable Payments – <i>Payments made to Potential Ghost Employees</i>	2	2	Based on the results of our data analysis, we noted: <ul style="list-style-type: none"> <li>For the two sample items, birth dates are listed as November 20, 2002 while the hire and termination date are listed as July 1, 2002, which is prior to the birth date. The District represented that this was due inaccurate date entry during system implementation.</li> <li>The two sample items were identified as substitute teachers, but services were not rendered; therefore, no payment was sent out.</li> <li>There was no copy of the Social Security card of I-9 form available in the employees' personnel files.</li> </ul>
	4. Possible Questionable Payments – <i>Payments Made to Employees after Termination Date</i>	102	64	Based upon our review of the selected items, we noted the following: <ul style="list-style-type: none"> <li>Six of the nine sample items showed that data entries of non full-time employees (i.e., student workers) in the system are listed for one month or less. Often they are entered as hired and terminated on the same day. Also, we noted that the District does not maintain individual personnel files for non full-time employees.</li> <li>Two of the nine sample items were resignations; we reviewed the Board minutes to verify the effective date of resignation.</li> <li>1 of the 9 sample items was for a substitute teacher that was employed from May 13, 2005 to May 23, 2005.</li> </ul>
	5. Possible Questionable Payments – <i>Payments Made to Employees Greater than 30 Days after Termination Date</i>	9	9	Based on the results of our data analysis, we noted that further analysis is needed to follow up on the exceptions noted.

Type	Query	Number of Occurrences	Number of Items Selected for Follow-Up	Results of Testwork
	6. Payroll Payments Analyses – <i>Anomalies in Number of Paychecks Received</i>	12	12	Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.
Possible Questionable Payroll/Payments	7. Possible Questionable Employees – <i>Large Gross Pay Increase</i>	40	35	Explanation provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.
	8. Possible Questionable Employees – <i>Large Salary Increase</i>	41	35	Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.
	9. Possible Questionable Employees – <i>Large Portion of Gross Pay in Stipends</i>	283	50	Explanation provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.
	10. Possible Questionable Employees – <i>Large Portion of Gross Pay in Overtime</i>	2	2	Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.

Type	Query	Number of Occurrences	Number of Items Selected for Follow-Up	Results of Testwork
Vendor Disbursements	11. Possible Questionable Payments – <i>Invoices Paid in Excess of Purchase Order</i>	7	7	<p>Based upon our review of the selected items, we noted the following:</p> <ul style="list-style-type: none"> <li>• Four of the seven sample items were for payroll. Based on interview with the Payroll specialist and review of four purchase orders, we noted that the purchase orders amounts were exactly half of the original PO amount. This was due to a data conversion where the system would not allow checks to be printed for the July 15, 2005 payroll period.</li> <li>• Two of the seven sample items were for bus services that had blanket purchase orders in the beginning year; additional services were required which caused the original purchase order amount to be exceeded.</li> <li>• One of the seven sample items were for office supplies. After reviewing supporting documentation, the office supplies were discounted and a credit was applied to shipping and handling after the original purchase order was created.</li> </ul> <p>We noted that payments can be processed for an amount exceeding the approved PO amount in the Edmunds system and manual adjustments are being made to POs. A process does not exist to review and approve payments that exceed the approved PO amount.</p>
	12. Possible Questionable Payments – <i>Invoice date prior to Purchase Order date</i>	–	–	<p>Based on our interview with the Payroll specialist, we noted that the Edmund's system does not contain a field for Invoice date. This allows for purchase orders to be created after the receipt of an invoice for goods/services were received. Failure to follow the purchase requisition/purchase order process may result in unauthorized purchases.</p> <p>We recommend a modification to the system that would allow for the Invoice date to be entered.</p>
	13. Possible Questionable Vendors – <i>Post Office Mail Drop Box Addresses</i>	21	10	<p>We selected 10 vendors from the District's vendor master file whose mailing address appears to be a known mail-drop location.</p> <p>Four vendors did not have any information available due to system</p>



Type	Query	Number of Occurrences	Number of Items Selected for Follow-Up	Results of Testwork
				<p>conversion to Edmunds in 2004. These vendors included:</p> <ul style="list-style-type: none"> <li>● Additude Magazine (Houston, TX)</li> <li>● Robessa Enterprises (Westville, NJ)</li> <li>● Stage Step (Philadelphia, PA)</li> <li>● View Online (Greenwood, IN)</li> </ul> <p>Six of the 10 vendors selected had valid mailing addresses.</p> <p>We did not receive copies of contracts or business certifications for any of the 10 sample items.</p>

### Assessment of Internal Controls

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

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

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

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

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

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

Section	Area	Timing		Potential Risk		
		Long Term	Short Term	High	Med	Low
<b>Inventory</b> 3 observations 2 long term 1 short term 1 high risk 2 medium risk	Standard Operating Procedures	√			√	
	Reliance on Outsourced Services	√			√	
	Maintenance of Inventory Records is Inconsistent		√	√		
<b>Facilities Management</b> 2 observations 2 short term 2 high risk	Standard Operating Procedures		√	√		
	Written policies and approval thresholds for retail purchases		√	√		
<b>Purchasing/ Accounts Payable</b> 9 observations 9 short term 7 high risk 2 medium risk	Purchase Orders Generated after Invoices		√	√		
	Ability to Alter Purchase Orders		√	√		
	Multiple Purchase Orders Generated for One Order		√		√	
	Supporting Documentation		√		√	
	Standard Operating Procedures		√	√		
	Segregation of Duties		√	√		
	Vendor Master File		√	√		
	Vendor Information		√	√		
Business Certification Forms		√	√			

Section	Area	Timing		Potential Risk		
		Long Term	Short Term	High	Med	Low
<b>Payroll/Human Resources</b> 6 observations 1 long term 5 short term 4 high risk 2 medium risk	Manual Processes	√			√	
	Segregation of Duties		√	√		
	Safeguards for Payroll Checks		√		√	
	Safeguarding Employees' Personal Information		√	√		
	Policies and Procedures		√	√		
	HR Policy Availability		√	√		
<b>General Operations/Accounting</b> 4 observations 4 short term 4 high risk	System Access		√	√		
	Standard Operating Procedures		√	√		
	Segregation of Duties		√	√		
	Grants Standard Operating Procedures		√		√	
<b>Food Services</b> 5 observations 5 short term 4 high risk 1 medium risk	Insufficient Monitoring of Outsourced Services		√	√		
	Review of Weekly Billing Statements		√		√	
	Deposit Slips		√	√		
	Segregation of Duties		√	√		
	Master Eligibility List		√	√		
<b>Transportation</b> 3 observations 1 long term 2 short term 3 high risk	Lack of Standard Operating Procedures		√	√		
	Insufficient Monitoring of Outsourced Services	√		√		
	Bus Request Approval		√	√		

Section	Area	Timing		Potential Risk		
		Long Term	Short Term	High	Med	Low
<b>Technology</b> 3 observations 3 short term 3 high risk	Password Requirements		√	√		
	Periodic Access Review		√		√	
	Segregation of Duties		√	√		
	Change Management		√		√	
	Supporting Documentation		√	√		
<b>Student Activities</b> 1 observation 1 short term 1 high risk	Cash Collection		√	√		





# Project Overview

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

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

## **Project Planning**

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

**Department Kickoff Meeting** – During the kickoff meeting, we:

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

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

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

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

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

#### **Information Gathering and Analysis**

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

**District Entrance Conference** – We conducted an entrance conference with the Superintendent, Business Administrator, Public Information Officer, Director of Curriculum, and Budget Coordinator. This meeting set the tone for the audit and established a project schedule within the framework of managements' normal work routines. During this meeting, we introduced members of KPMG's project team; reviewed the previously submitted request of documents for review and analysis; addressed District questions or concerns related to the audit; and confirmed timing of audit fieldwork and availability of pertinent District staff.

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

- Documentation Review
- Internal Control Questionnaire
- Structured Interviews



- Identification and Testing of Key Controls
- 13 Point Analysis
- Review of Purchase Orders
- Certified Staff Review
- Communication with the Department and District Management

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

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

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

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

**Structured Interviews** – Approximately 15 interviews were conducted with District employees responsible for supervising the business processes included in the scope of our audit. The interviews followed a structured agenda, but also allowed for open-ended discussion. KPMG conducted interviews with the following key process owners:

District Personnel Interviewed	
Superintendent	Director of Facilities
Business Administrator	Director of Technology
Principals	Grants Supervisor and Public Information Officer
Budget Coordinator	Director of Food Services
Accountant	Executive Secretary for Business Office
Payroll Specialist	Secretary to the Superintendent

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

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

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

- Appears Reasonable
- Discretionary
- Inconclusive.

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

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

### **Validation and Reporting**

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

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

### Organization of the Report

The remainder of this report is organized as follows:

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

It is important that the report be considered in its entirety. Just as the various areas reviewed share functionality and processes impact more than one 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 review of 25 Abbott Districts

In order to facilitate the historical expenditure 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 each of the 27 schools under review on March 6<sup>th</sup>. The Department requested the districts to provide KPMG with the requested data by March 9<sup>th</sup>.

## 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 SQL table and the data was checked for completeness. The initial completeness check reviewed whether or not it contained data for both school years and each of the data elements listed in the data request document.

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

- Summing all checks by purchase order number and comparing the amount from the check register to the accounts payable file
- Checking each purchase order from accounts payable to determine if the District presented the totals of all payments for the purchase order or payments by line item

- Checked that all vendors that received payments in the check register to the vendors listed in the vendor master
- Checked that all vendors had a unique vendor ID
- Checked that the sum of payroll check amounts match the payroll summary files
- Checked that all employee ids receiving checks exist in the HR master file
- Checked that all duplicate records are canceled out by a voided check reference for an equal and corresponding amount

In addition to the data files themselves, KPMG asked the District to provide the code they used to extract the date. The code was reviewed for exclusionary statements.

At the conclusion of the initial review, KPMG issued a memo to 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 SQL 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 school 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 was 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 they included the following comparisons:

#### AP Data

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

#### HR Data

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

Finally, we tested the District data for any further anomalies that would potentially impact the 13 Point Analysis. For example; we reviewed how the District represents

the original amount of a purchase order in a subsequent fiscal year and flagged purchase orders that are handled differently than the norm.

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

### **Specific Assumptions Relative to the Gloucester City School District**

#### **Accounts Payable/Purchase Order Files**

- The "order\_date" field listed within the Purchase Order file was used as the PO Date. The "sys\_date" field was used to determine the original purchase order amounts vs. adjustments.
- To calculate Purchase Order amounts, we had to take the quantity and multiply by the unit price within the purchase order detail file.
- Amounts in the check register file were considered voided checks under the following conditions: The "Stat\_Flag" was equal to 'V' or the "Void\_Flag" was not equal to 'N'. Voided amounts were also considered as a part of Purchase order adjustments.
- Purchase Order Descriptions were generated from the text descriptions in the "PO Item" file provided. Text length of over 255 characters was truncated to fit the final report.

#### **HR and Payroll**

- Information on projected salaries was initially provided with the most recent salary guides per employee, as such an approach was taken to find the latest version of projected salaries.
- In the employee Master file where employees had their "Emp\_Status" equal to 'A', were set as Active employees, where all others were marked as Inactive.
- Total Additions in our database includes all additions where the "Ded\_Earn\_Flag" column was equal to 'E' in Gloucester City's deduction detail file. This was confirmed by the vendor as additions outside of regular pay.
- The "Position\_Id" field was used as an Employee's primary Job Title.
- The [Stipends/Other pay] column represents: Total Overall Gross Paid - (Total Gross Regular Pay Paid + Total Gross Overtime Paid).
- The benefit deductions were summed where Ded\_Earn\_Flag was equal to 'D'. These benefits were taken from the deduction detail file. The deductions do not include tax.
- A series of steps were taken to obtain the closest projected salary information based on the projected salary history file for 2004–2005 employees. We took all records where the history record was marked as "Base Salary," and took the



value where the latest salary date was listed in the history file for a particular employee. If the same employee had multiple records with the same date, we took the minimum projected salary value. For projected salary for 2005–2006 employees, we took the value from the file originally supplied in the employee master.

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

- There are a small number of vendor numbers in the check register file that do not directly tie back to all vendors listed in the vendor master list. An exception report was delivered to the District.
- The approximated budget stated by the State Department of Education RFQ differs from the amounts summed in the check register. As of the date of this report, the amounts were not reconciled.
- There are several hundred records which appear to have invalid birth dates. The birth dates include dates 1999 or later.

#### **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, 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>	4,303	\$9,124,001	750	\$1,606,647
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	1,755	\$2,813,404	300	\$725,578
2. Noninstructional Miscellaneous Purchases	1,268	\$4,825,093	71	\$110,598
3. Noninstructional Supplies and Materials	933	\$839,110	265	\$437,447
4. Regular Instructional Purchased Professional Educational Services	114	\$100,543	51	\$63,941
5. School Sponsored Athletic Supplies and Materials	121	\$205,634	42	\$120,665
6. Capital Outlay	112	\$340,217	21	\$148,418
Statistical Sample of Remaining Accounts	10,581	\$27,467,009	320	\$1,359,688
<b>Total PO Review</b>	<b>14,884</b>	<b>\$36,591,010</b>	<b>1,070</b>	<b>\$2,966,335</b>

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

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

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

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

Account Type	Appears Reasonable		Discretionary		Inconclusive	
	Number of POs/ Transactions	Dollar Value	Number of POs/ Transactions	Dollar Value	Number of POs/ Transactions	Dollar Value
Subgroup Analysis <i>(Total for Subgroups 1–6 Presented Below)</i>	446	\$851,948	66	\$87,227	238	\$673,473
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	181	\$456,684	17	\$29,843	102	\$239,050
2. Noninstructional Miscellaneous Purchases	43	\$48,186	4	\$1,532	24	\$66,881
3. Noninstructional Supplies and Materials	157	\$185,104	33	\$31,547	75	\$220,797
4. Regular Instructional Purchased Professional Educational Services	41	\$54,737	1	\$1,820	9	\$7,384
5. School Sponsored Athletic Supplies and Materials	11	\$31,934	11	\$22,485	20	\$66,246
6. Capital Outlay	13	\$75,303	0	\$0	8	\$73,115
Statistical Sample of Remaining Accounts	227	\$1,241,914	17	\$5,058	76	\$112,715
<b>Total PO Review</b>	<b>673</b>	<b>\$2,093,862</b>	<b>83</b>	<b>\$92,285</b>	<b>314</b>	<b>\$786,188</b>

Based on our review, we noted certain themes within the data regarding the types of purchases that we deemed appearing reasonable, discretionary, and that we could not conclude.

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

- *General Supplies* – includes a variety of items ranging from ordinary office supplies like pens, pencils, and paper, to larger organizational supplies like filing cabinets, desks, and chairs. These purchases generally lacked supporting documentation indicating the need for the specified quantity or the need for new or replacement furniture. In summary, we identified 15 transactions with a dollar value of \$6,678 that were discretionary and 36 transactions with a dollar value of \$23,315 that were inconclusive. For example:
  - \$1,140 for a desk and chair to be used by a summer employee
  - \$4,000 for unspecified postage
- *Student Activities/Expenditures on Students* – includes any expenses related to athletics, activity clubs, trips, the prom, student fundraisers, flowers, awards, and any other items paid for by the District that benefit students but either lack supporting documentation, appeared excessive in nature, or related to expenditures that did not provide enrichment. In summary, we identified 20 transactions with a dollar value of \$21,354 that were discretionary and 64 transactions with a dollar value of \$128,192 that were inconclusive. For example:
  - \$19,562 for the senior class trip which included hotel accommodations and a package upgrade for the addition of Sea World
  - \$6,116 for rain jackets for the football team
  - \$3,779 for pizza kits and other items associated with a senior class fundraiser; the PO date for this purchase was after the invoice date
  - \$4,094 on cross country and football jerseys that are repurchased every year
- *Technology* – includes desktops/laptops, networking equipment, software, PDA's, copy machines, and digital cameras. These purchases were either identified as unnecessary, excessive, or lacking sufficient support. In summary, we identified one transaction with a dollar value of \$1,780 that was discretionary and 70 transactions with a dollar value of \$271,560 that were inconclusive. For example:
  - \$1,780 for software to synchronize computers with PDAs
  - \$238 for a portable personal copier for a principal
  - \$238 for two VCR/DVD combinations to be used by a history teacher

- \$714 for a digital camera and accessories to be used by the Director of Curriculum
- \$2,350 for an Epson printer
- \$165 for three ultra thin keyboards for PDAs
- \$2,907 for three copies of phone software
- \$3,337 for six printers for the high school
- \$112,134 for 31 desktop computers for a student computer lab
- \$11,797 for cell phones and service for various District employees, including the Business Administrator, Director of Information Technology, Public Information Officer, Director of Curriculum, Attendance Officer, Athletic Director, Director of Facilities, and eight lines attributed to "N.N."
- *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 four transactions with a dollar value of \$14,990 that were discretionary and 29 transactions with a dollar value of \$208,435 that were inconclusive. For example:
  - \$14,901 for geese chasers
  - \$644 to a hardware store without any indication of what was purchased
  - \$1,100 for the removal of a fence from the baseball field
  - \$4,800 for vinyl siding on the press box at the football stadium
  - \$4,395 for a portable air conditioner
  - \$70,900 for the installation of sod at the high school
- *Textbooks and Other Instruction Related Expenditures* – includes 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 no transactions that were discretionary and 22 transactions with a dollar value of \$58,593 that were inconclusive.
- *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 17 transactions with a dollar value of \$14,094 that were discretionary and eight transactions with a dollar value of \$3,605 that were inconclusive. For example:
  - \$6,000 for meals provided for new teachers one day, administrators another, and all teachers a third day
  - \$1,465 for an in-service District breakfast
  - \$1,425 for a catered athletic dinner
  - \$2,251 for donuts during the grand opening of the gym/health fair at the high school

- *Workshops and Training* – includes items such as registration fees for workshops and training, and any mileage or meal reimbursements incurred as a result of the event that either lack supporting documentation (such as state approval for out-of-state workshops) or appeared excessive in nature. In summary, we identified 11 transactions with a dollar value of \$12,523 that were discretionary and 22 transactions with a dollar value of \$35,517 that were inconclusive. For example:
  - \$503 for airfare to Portland for a Northwest Evaluation Association Conference
  - \$1,495 for a SFA trip to Dallas, TX for a tutor
  - \$2,680 for nine Board of Education members hotel stay for three nights at the 2005 New Jersey School Board Annual Workshop from October 26 through October 28
  - \$1,690 for the Director of Special Services to attend a workshop regarding Legal Issues in Educating Individuals with Disabilities in Las Vegas, NV
  - \$840 for a two-night overnight stay at the Foundation of Education Administration Fall Conference for a school Principal and his wife who was a tutor in the District
  
- Expenditures on Staff – includes tuition reimbursement, mileage not related to Workshops and Training, clothing purchased for staff, drinking water services, memberships to organizations, and subscriptions to magazines or journals for specific staff members or administrators. In summary, we identified 15 transactions with a dollar value of \$19,486 that were discretionary and 63 transactions with a dollar value of \$58,352 that were inconclusive. For example:
  - \$498 for 90 stainless steel travel mugs for teacher appreciation
  - \$485 for plaques for 15 employees and two board members
  - \$533 for watches to be presented as retirement gifts; the PO date was after the invoice date
  - \$7,989 for drinking water service
  - \$110 for a deluxe leather laptop carrying case
  - \$247 for two phone cards

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

Area	No. of Instances
<p><b>Missing Proper Approvals</b> – Purchase Requisition, Vendor Invoice, or Purchase Order was not provided for review; the amount paid against the PO exceeded the original PO amount; the PO date was after the invoice or payment date; and manual changes were made to the PO without support of an additional approval.</p>	148
<p><b>Improperly Coded</b> – The transaction was coded to an incorrect Account Code.</p>	55

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

**13 Point Analysis**

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

**Payroll**

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



6. **Payroll Payments Analyses – Anomalies in Number of Paychecks Received** – Compared total number of paychecks for employees per month throughout the 2004–2005 and 2005–2006 school years.
7. **Possible Questionable Employees – Large Gross Pay Increase** – Identified employees that received a gross pay increase defined by gross pay increases greater than \$7,5000, between the 2004–2005 and 2005–2006 school years.
8. **Possible Questionable Employees – Large Salary Increase** – Identified employees that received a salary increase defined by salary increases greater than \$7,500) between the 2004–2005 and 2005–2006 school years.
9. **Possible Questionable Employees – Large Portion of Gross Pay in Stipends** – Identified employees that received greater than 10% of base salary in stipends.
10. **Possible Questionable Employees – Large Portion of Gross Pay in Overtime** – Identified employees that received greater than 25% of base salary in overtime.

#### **Vendor Disbursements**

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

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

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up and Recommendation
1	Analyzed payroll records to identify incomplete or missing hire date, birth date, status, address information, and other key data elements.	Based upon the results of our data analysis, we noted that there were no electronic payroll records that were considered incomplete or missing data	Not Applicable	Not Applicable
2	Employees that do not have the applicable benefits deductions.	<p>We noted 242 instances where an employee received a paycheck without any payroll deductions. The total amount paid to these employees was \$1,190,471.11. Of the 242 instances:</p> <ul style="list-style-type: none"> <li>● 203 employees were paid less than \$10,000</li> <li>● 29 employees were paid more than \$10,000.</li> </ul> <p>The largest paycheck remitted without any payroll deductions was in <i>March 2007</i> for \$4,255.09 to a coach.</p>	<ul style="list-style-type: none"> <li>● Ascertained through interview of the payroll personnel, the reason for payroll disbursements without any deductions.</li> <li>● Selected a sample of 76 transactions from the listing of employees who received a payroll disbursement with out any deduction.</li> <li>● For each sample item, we: <ul style="list-style-type: none"> <li>– Requested supporting documentation to determine the nature of the check (i.e., payroll, reimbursement, pension)</li> <li>– Identified the employee's: <ul style="list-style-type: none"> <li>– Job title</li> <li>– Salaried or hourly</li> <li>– Full time or part time</li> </ul> </li> </ul> </li> </ul>	<p>Based on our interviews with the Payroll Specialist, all employees complete and forward the benefits enrollment form to Payroll for input into the Edmund's system.</p> <p>We selected 76 employees that did not appear to have applicable benefits deductions. We observed each individual employee file within Edmunds to further understand the deductions.</p> <p>Of the 76 individuals selected:</p> <ul style="list-style-type: none"> <li>● 67 of the 76 sample items were hourly employees which were not entitled to benefits.</li> <li>● 3 of the 76 sample items were salaried employees which were not entitled to benefits.</li> <li>● 6 of the 76 sample items were part-time employees which were not entitled to benefits.</li> </ul> <p>There were three employees who received a check for payroll deductions. The total amount paid to these employees was \$2,345.09.</p> <p>Based on our interviews with the Payroll Specialist, we also noted that hourly employees are contracted and are therefore eligible for retroactive pay if a contract is signed subsequent to hours worked.</p> <p>Based on the above, we noted that further analysis is needed to follow-up on the exceptions noted.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up and Recommendation
3	Employee matches to the Social Security Administration death master file	<ul style="list-style-type: none"> <li>● We noted two employees whose termination date was after their date of death as recorded in the Social Security Administration's death master file.</li> <li>● Two of these employees had a termination date in the system for less than one year after their date of death.</li> <li>● 0 of these employees appear active in the District system despite a date of death recorded in the Social Security Administration's death master file.</li> <li>● Two of these employees whose social security numbers match the death master file received compensation after their recorded date of death totaling \$0.</li> </ul>	<ul style="list-style-type: none"> <li>● Conducted interviews with the HR and payroll personnel to ascertain why the anomalies would exist.</li> <li>● Selected a sample of two transactions from the listing of employees noted in the results column.</li> <li>● For each sample item, we:                             <ul style="list-style-type: none"> <li>– Attempted to verify that the date of the termination agreed to the supporting documentation per the personnel file</li> <li>– Compared the social security number per the system to the number listed on the copy of the social security card or other supporting documentation in the personnel file if HR did not have a copy of the social security card (i.e., I-9 form)</li> </ul> </li> </ul>	<p>The Edmund's system was implemented in July 2002 and during implementation, several new hire, termination, and birth dates were entered inaccurately, resulting in inaccurate data in the Employee Master Data file.</p> <p>As per our interviews with Payroll personnel, the hire and termination dates for student employees are not maintained accurately within the Edmunds system, resulting in inaccurate and incomplete data in the Employee Master Data file.</p> <p>We selected two employees termination date was after their date of death as recorded in the Social Security Administration's death master file and requested supporting documentation to further understand the payments to these individuals.</p> <p>Of the two individuals selected, we noted</p> <ul style="list-style-type: none"> <li>● For the two sample items, birth dates are listed as November 20, 2002 while the hire and termination date are listed as July 1, 2002 which is prior to the birth date. The District represented that this was due to inaccurate date entry during system implementation.</li> <li>● The two sample items were identified as substitute teachers, but services were not rendered; therefore, no payment was sent out.</li> <li>● There was no copy of the Social Security card or I-9 form available in the employees' personnel files.</li> </ul> <p>We recommend the District review personnel files to ensure a copy of Social Security card or completed I-9 forms are included.</p> <p>We recommend that the District perform a comprehensive review of all employee records to help ensure that missing or inaccurate pertinent information is identified and resolved timely.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up and Recommendation
4	<p>Employees that have been hired and terminated within a short period of time (e.g., one month) and paid after their termination date.</p>	<p>We noted nine employees that were terminated within 90 days of their hire date and received pay after their termination date. The total gross amount for short-term employees was \$16,540.82. A summary of the nine employees is as follows:</p> <ul style="list-style-type: none"> <li>● Seven employees received pay for less than 30 days.</li> <li>● Two employees received pay for more than 30 days.</li> </ul>	<ul style="list-style-type: none"> <li>● Ascertained through interview of HR and payroll personnel examples of when employees are terminated within 90 days of their hire date and are paid after their termination date.</li> <li>● Selected a sample of the nine employees to conduct further analysis.</li> <li>● For each sample item selected, we:                             <ul style="list-style-type: none"> <li>– Reviewed HR personnel files to confirm the actual termination dates, hire dates, and rehire dates where applicable.</li> <li>– Reverified termination dates, hire dates and rehire dates, where applicable, for the employees in the system.</li> <li>– Identified the number of pay periods after termination that the employee was paid to determine if the payment served as a final payment for service performed</li> </ul> </li> </ul>	<p>Based upon our interviews with the Payroll personnel, we noted that it is not uncommon for employees who appear to have been hired and terminated within a short period of time and paid after termination.</p> <p>The Edmund's system was implemented in July 2002 and during implementation, several new hire and termination dates were entered inaccurately, resulting in inaccurate data in the Employee Master Data file.</p> <p>Non full-time employees (i.e., student workers) are often entered as hired and terminated on the same day within the Edmunds system, resulting in inaccurate data in the Employee Master Data file. The Payroll Specialist manually overrides for payment.</p> <p>Based upon our review of the sample items, we noted the following:</p> <ul style="list-style-type: none"> <li>● Six of the nine sample items showed that data entries of non full-time employees (i.e., student workers) in the system are listed for one month or less. Often they are entered as hired and terminated on the same day. Also, we noted that the District does not maintain individual personnel files for non full-time employees.</li> <li>● Two of the nine sample items were resignations; we reviewed the Board minutes to verify the effective date of resignation.</li> <li>● One of the nine sample items was for a substitute teacher that was employed from May 13, 2005 to May 23, 2005.</li> </ul> <p>After an employee has been terminated within the system, it has been determined that it is still possible to earn wages and to be subsequently issued a 1099 at the end of the year due to the manual override for payment by the Payroll Specialist.</p> <p>We recommend that the process for entering non full-time employees in the system be modified to accurately reflect time of employment and prevent any additional payments from occurring post termination. We also recommend the Payroll Specialist is prevented from manually overriding the system for payments.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up and Recommendation
5	<p>Employees paid greater than 30 days after their termination date</p>	<p>We noted 101 employees that were terminated within 30 days of their hire date and received pay after their termination date totaling \$609,131.57. The breakdown is as follows:</p> <ul style="list-style-type: none"> <li>● 15 of 101 employees were paid between 1 and 30 days after termination totaling \$19,739.69.</li> <li>● 31 of 101 employees were paid between 31 and 90 days after termination totaling \$110,379.31.</li> <li>● 55 of 101 employees were paid greater than 90 days after termination totaling \$479,012.57.</li> </ul>	<ul style="list-style-type: none"> <li>● Ascertained through interview of HR personnel examples of when employees may receive pay after termination</li> <li>● Selected a sample 64 from the results column.</li> <li>● For each sample item selected, we: <ul style="list-style-type: none"> <li>– Reviewed HR personnel files to confirm the actual termination dates, hire dates, and rehire dates where applicable.</li> <li>– Reverified termination dates, hire dates, and rehire dates, where applicable, for the employees in the system.</li> <li>– Identified the number of pay periods after termination that the employee was paid to determine if the payment served as a final payment for service performed</li> <li>– Inquired about potential settlement payments owed to the employee</li> <li>– Inquired about payments made due to an earlier paycheck having been lost (requested a copy of the void check if applicable)</li> </ul> </li> </ul>	<p>Based upon our interviews with the Payroll personnel, we noted that one check after termination date is normal for final payment for services rendered since payroll is run the 1st and 15<sup>th</sup> of each month and paychecks are issued on a two week lag.</p> <p>The Edmund's system was implemented in July 2002 and during implementation, several new hire and termination dates were entered inaccurately, resulting in inaccurate data in the Employee Master Data file.</p> <p>Non full-time employees (i.e., student workers) are often entered as hired and terminated on the same day within the Edmunds system, resulting in inaccurate data in the Employee Master Data file. The Payroll Specialist manually overrides for payment.</p> <p>We selected 64 employees who appeared to have been paid greater than 30 days after their termination date.</p> <ul style="list-style-type: none"> <li>● Of the 64 individuals selected, we noted:</li> <li>● Six of the samples represented the one payment that is expected after termination due to the two-week lag in payroll processing.</li> <li>● 17 of the samples represented payments to student workers who were incorrectly entered as terminated in the system, as indicated above.</li> <li>● 15 of the samples represented payments to employees who had inaccurate termination dates due to the system implementation, as indicated above.</li> <li>● 12 of the samples represented payments to terminated employees for sick time. Per the District, employees are paid for unused sick time upon termination.</li> <li>● Five of the samples represented payment to active employees who are inaccurately coded in the system as active. The District was not able to provide an explanation for these individuals.</li> <li>● Two of the samples represented Retro Check payments to terminated employees. Based on our review of the Board meeting minutes, it was noted that these Retro Checks were approved.</li> </ul> <p>One of the samples represented a voided check, thus no payment was made post termination.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up and Recommendation
				<ul style="list-style-type: none"> <li>● One of the samples represented payment to an Aide who resigned and then returned as a substitute teacher.</li> <li>● One of the samples represented payment to a retired employee who received one check for sick pay and then returned as a substitute teacher.</li> <li>● One of the samples represented payment to the beneficiary of a deceased employee for the Summer Savings program.</li> <li>● One of the samples represented an employee who left on maternity leave and was paid for the Summer Savings program.</li> <li>● One of the 64 samples represented payments to a part-time security staff at the District who shows an inaccurate termination date in the system due to the system implementation in July 2002.</li> <li>● One of the 64 samples represented payments to an hourly teacher that was miscoded in the system as a student worker. Student workers are often entered as hired and terminated on the same day in the system; therefore, it appears that they have been paid after termination.</li> </ul> <p>Based on the above, we noted that further analysis is needed to follow-up on the exceptions noted.</p> <p>After an employee has been terminated within the system, it has been determined that it is still possible to earn wages and to be subsequently issued a 1099 at the end of the year due to the manual override for payment by the Payroll Specialist.</p> <p>We recommend that the process for entering non full-time employees (i.e., student workers, substitute teachers, etc.) in the system be modified to accurately reflect time of employment and prevent any additional payments from occurring post termination. We also recommend the Payroll Specialist is prevented from manually overriding the system for payments. Further, we recommend the District should conduct a postimplementation review of the Edmund's system to help ensure accurate information is contained in the Employee Master Data file.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up and Recommendation
6	<p>Employees who received greater than 52 checks within the two year period covering 2004–2005 and 2005–2006</p>	<p>We noted 12 employees that received greater than 52 checks in the two year period covering 2004–2005 and 2005–2006 totaling \$846,296.54 in gross pay. The breakdown is as follows:</p> <ul style="list-style-type: none"> <li>• 12 employees received between 53 and 59 checks totaling \$846,296.54 in gross pay</li> <li>• 0 employees received between 60 and 79 checks totaling \$0 in gross pay)</li> </ul>	<ul style="list-style-type: none"> <li>• Ascertained through interview of the payroll personnel why an employee may receive greater than 52 checks over the span of two fiscal years (i.e., overtime, stipends, and expense reimbursement).</li> <li>• Selected a sample of 12 transactions from the listing of employees who received more than 52 checks in a given fiscal year.</li> <li>• For each sample item the engagement team: <ul style="list-style-type: none"> <li>– Verified that supporting documentation exists for the additional disbursements (i.e., approved overtime form, expense reimbursement request/approval, contract to coach a sports team)</li> </ul> </li> </ul>	<p>Based upon our interviews with the Payroll Specialist, we noted that it is not uncommon for an employee to receive greater than 52 checks over two fiscal years. Management cited that the reason for certain employees receiving more than 52 checks include:</p> <ol style="list-style-type: none"> <li>1) General or alternative stipends</li> <li>2) Coaching stipends</li> <li>3) Retroactive payments</li> <li>4) Completion of nonroutine duties (i.e., lunch aides, extracurricular activities)</li> </ol> <p>We selected 12 employees who received more than 52 checks and reviewed documentation supporting the issuance of the checks. We noted the following:</p> <ul style="list-style-type: none"> <li>• Nine of the 12 sample items received “Retro Checks.” Based upon our interviews with the Payroll Specialist and review of salary notification letters approved by the Board of Education and disbursed by the Superintendent, the 2005–2006 salary adjustment was completed at the same time as the 2004–2005 adjustment. This led to a two-step movement due to teachers working without contract for the 2004–2005 contract year. Also these nine sample items received funds in July for “Summer Savings” which was for employees who elected to receive pay during the summer.</li> <li>• Three of the 12 sample items received extra pay assignments for after school activities.</li> </ul> <p>Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up and Recommendation
7	<p>Employees whose gross pay increased by greater than \$7,500 from 2004–2005 to 2005–2006</p>	<p>We noted 40 employees that received gross pay increases greater than \$7,500. The total gross amount of increase for these employees was \$604,646.10. The breakdown is as follows:</p> <ul style="list-style-type: none"> <li>● 21 employees received a gross pay increase between \$7,501 and \$12,500</li> <li>● 14 employees received a gross pay increase between \$12,501 and \$25,000</li> <li>● Five employees received a gross pay increase greater than \$25,001</li> </ul>	<ul style="list-style-type: none"> <li>● Ascertained through interview of the payroll personnel the salary increases by job grade.</li> <li>● Considered Board Resolution for percentage increases</li> <li>● Selected a sample of 35 employees receiving high gross pay increase to further understand the salary increase.</li> <li>● For the sample selected, we reviewed the personnel file for: <ul style="list-style-type: none"> <li>– Indication of a promotion</li> <li>– Indication of sick/vacation days cashed in</li> <li>– Indication that the employee performed an additional job function requiring a stipend</li> <li>– Overtime approval forms</li> <li>– Other documentation supporting a large gross pay increase</li> </ul> </li> </ul>	<p>As per our interviews with the HR Generalist/Payroll Specialist, a formal process to assess if the correct salary increase was applied to each employee is not reviewed.</p> <p>In reviewing documentation related to the pay increase from 2004–2005 to 2005–2006 for the 35 selected items, we noted the following:</p> <ul style="list-style-type: none"> <li>● Nine of the 35 sample items were promotions, six employees were substitute teachers who were appointed to a full-time position in the 2005–2006 year and three employees were paraprofessionals and were appointed to teacher positions in the 2005–2006 year. The pay increase was appropriate given the new position.</li> <li>● 16 of the 35 sample items were documentation of salary notification letters approved by the Board, there were five employees who received a salary adjustment in the 2005–2006 year due to teachers working without a contract for the 2004–2005 contract year.</li> <li>● Six of the 35 sample items were paid for sick/vacation days.</li> <li>● Four of the 35 sample items were paid for additional job functions for extracurricular activities.</li> </ul> <p>Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.</p> <p>We recommend a second review of salary changes to determine if the correct change was applied to each employee.</p>



No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up and Recommendation
8	<p>Employees whose salary increased by an amount greater than \$7,500 from 2004–2005 to 2005–2006</p>	<ul style="list-style-type: none"> <li>● We noted 41 employees that received a salary increase greater than \$7,500. The total gross amount of increase for these employees was \$473,197.62. The breakdown is as follows:</li> <li>● 32 employees received a salary increase between \$7,501 and \$12,500</li> <li>● Seven employees received a salary increase between \$12,501 and \$25,000</li> <li>● Two employees received a salary increase greater than \$25,001</li> </ul>	<ul style="list-style-type: none"> <li>● Ascertained through interview of HR and payroll personnel the salary increases by job grade.</li> <li>● Considered Board Resolution for approval of percentage increases</li> <li>● Selected a sample of 35 employees receiving high salary increase to further understand the salary increase.</li> <li>● For the sample selected, we reviewed the personnel file for: <ul style="list-style-type: none"> <li>– Indication of a promotion</li> <li>– Indication that the employee performed an additional job function with an agreed-upon salary increase</li> <li>– Other documentation supporting a large salary increase</li> </ul> </li> </ul>	<p>Per our interviews with the HR Generalist and Payroll Specialist, we noted that the Board is responsible for approving salary increases. Once the Board notifies the District, the Payroll Specialist is responsible for entering the increases into the system. A formal process to assess if the correct salary increase was applied to each employee does not exist.</p> <p>Based upon our review of the sample items, we noted the following:</p> <ul style="list-style-type: none"> <li>● One of the 35 sample items was for an employee receiving a promotion from an aide to teacher in 2004.</li> <li>● One of the 35 sample items was for an employee assuming an additional job function for extracurricular activities (i.e., coaching, summer school).</li> <li>● 33 of the 35 sample items were for employees who received increases in their base salary. We agreed invoices to notification letters approved by the Board; there were five employees who received a salary adjustment in the 2005–2006 year due to teachers working without a contract for the 2004–2005 contract year.</li> </ul> <p>Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.</p> <p>We recommend the District perform a second review of salary changes to determine if the correct change was applied to each employee.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up and Recommendation
9	<p>Employees who received greater than 10% of base salary in stipends.</p>	<p>We noted 283 instances where an employee received greater than 10% of base salary in stipends. The total amount paid to these employees was \$9,940,666.95. The breakdown is as follows:</p> <ul style="list-style-type: none"> <li>● 102 employees received between 10% and 15% of their base salary totaling \$3,943,635.31.</li> <li>● 87 employees received between 15% and 25% of their base salary totaling \$3,286,099.24.</li> <li>● 94 employees received greater than 25% of their base salary totaling \$2,710,932.40</li> </ul>	<ul style="list-style-type: none"> <li>● Ascertained through interview of HR and payroll personnel a listing of all positions paid via stipend and the corresponding amount.</li> <li>● Inquired about the District's policy for employing people to perform positions paid via stipend who are nonsalaried employees</li> <li>● Selected a sample of 50 employees receiving stipends in excess of 10% of their base salary.</li> <li>● For the sample selected, we: <ul style="list-style-type: none"> <li>– Confirmed the employee was identified on the list of employees receiving pay via stipend</li> <li>– Confirmed the amount of the stipend</li> <li>– Compared the stipend amount paid to the employment contract</li> </ul> </li> </ul>	<p>Per our interviews with the HR Generalist and Payroll Specialist, we noted that stipends for salaried employees are approved by the Board and are documented in the Board meeting minutes. Stipends for nonsalaried employees are approved via the employee's timesheets.</p> <ul style="list-style-type: none"> <li>● Based upon our review of the sample items, we noted the following:</li> <li>● Three of the 50 employees selected for analysis received retirement payouts.</li> <li>● Four of the 50 employees selected for analysis received notification letters approved by the Board notifying them of the increase; there were five employees who received a salary adjustment in the 2005–2006 year due to teachers working without a contract for the 2004–2005 contract year.</li> <li>● One of the 50 employees selected for analysis received a board approved stipend.</li> <li>● 37 of the 50 employees selected for analysis were responsible for additional job functions for extracurricular activities (i.e., coaching, summer school)</li> <li>● Five of the 50 employees selected for analysis received overtime compensation.</li> </ul> <p>Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up and Recommendation
10	Employees who received greater than 25% of base salary in overtime.	We noted two instances where an employee received greater than 25% of their base salary in overtime. The total amount paid to this employee was \$43,250.16.	<ul style="list-style-type: none"> <li>● Ascertained through interview of HR and payroll personnel why an employee may receive compensation in excess of their base salary</li> <li>● Selected a sample of two employees from the listing of employees whose actual gross compensation was greater than their base compensation due to overtime payments in excess of 25%</li> <li>● For each sample item, we:                             <ul style="list-style-type: none"> <li>– Attempted to verify that supporting documentation exists in the personnel file which supports the compensation (i.e., overtime approval form)</li> <li>– Reviewed the payroll disbursements to assess the amount is reasonable.</li> <li>– For the sample of employees who were paid overtime during the two-year period, we compared overtime reports that the employee submitted to what the department submitted to Payroll to the actual overtime hours input into the system, which was the amount hours the employee was paid for each respective pay period.</li> </ul> </li> </ul>	<p>After interviews with the Payroll Specialist and Facilities Director, we noted that custodians are contracted with potential overtime. Overtime is approved by supervisor and tracked by Facilities Director of tasks completed. There is no overtime cap for the amount of overtime accrual and it does not require Board approval.</p> <p>We selected two employees who received greater than 25% of their base salary in overtime and reviewed documentation supporting this. We noted the following:</p> <ul style="list-style-type: none"> <li>● Two of the two employees selected for analysis were custodians who received overtime pay per their contract. This overtime was approved by the Supervisor.</li> </ul> <p>Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.</p> <p>We recommend that the District should consider implementing an overtime cap limit which would require approval to exceed. Additionally, management should perform a cost benefit analysis comparing the amount of money paid for overtime to hiring additional full-time employees.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up and Recommendation
			<ul style="list-style-type: none"> <li data-bbox="825 380 1125 477">– Inquired about the need for an excessive amount of overtime for the position (greater than 300 hours)</li> <li data-bbox="825 493 1125 610">– Inquired about the Districts consideration to hire an additional employee as opposed to the approving overtime</li> </ul>	

No.	Analysis Performed	Results of Analysis	Follow-Up Procedures	Results from Follow-up and Recommendation
11	Payments that exceed the original purchase order amount	<p>We noted seven payments totaling \$387,600.67 in excess of the original purchase order amount. The breakdown is as follows:</p> <ul style="list-style-type: none"> <li>• Six purchases made where the payment amount exceeded the original purchase order amount by between 5% and 10% totaling \$7,029.54 in excess</li> <li>• 0 purchases made where the payment amount exceeded the original purchase order amount by between 10% and 25% totaling \$0 in excess</li> <li>• One purchase made where the payment amount exceeded the original purchase order amount by greater than 25% totaling \$380,571.13 in excess</li> </ul>	<ul style="list-style-type: none"> <li>• Ascertained through interview of the purchasing and accounts payable personnel why certain disbursements would be processed in excess of the PO.</li> <li>• Inquired as to why new POs are not issued when an increase is required.</li> <li>• Selected a sample of seven transactions from the listing of disbursements that exceeded the PO amount.</li> <li>• For each sample item, the engagement team: <ul style="list-style-type: none"> <li>– Traced and agreed the disbursement to supporting documentation (e.g., contract, vendor invoice, purchase requisition, etc.) to assess if the disbursement was properly approved and processed</li> <li>– Noted if the increased amount caused the purchase to exceed a bid or quote threshold</li> </ul> </li> </ul>	<p>Based on our interviews with Purchasing and Accounts Payable personnel, it is not uncommon for purchase orders to be manually altered to reflect invoice prices that were higher than the initial PO amount. Manual changes to purchase orders are not reviewed and approved.</p> <p>Based upon our review of the sample items, we noted the following:</p> <ul style="list-style-type: none"> <li>• Four of the seven sample items were for payroll. Based on interview with the Payroll specialist and review of four purchase orders, we noted that the purchase orders amounts were exactly half of the original PO amount. This was due to a data conversion where the system would not allow checks to be printed for the July 15, 2005 payroll period.</li> <li>• Two of the seven sample items were for bus services that had blanket purchase orders in the beginning year; additional services were required which caused the original purchase order amount to be exceeded.</li> <li>• One of the seven sample items were for office supplies. After reviewing supporting documentation, the office supplies were discounted and a credit was applied to shipping and handling after the original purchase order was created.</li> </ul> <p>We noted that payments can be processed for amount exceeding the approved PO amount in the Edmunds system and manual adjustments are being made to POs. A process does not exist to review and approve payments that exceed the approved PO amount.</p> <p>We recommend the District establish a formal process that would require all adjustments to purchase orders indicate evidence of approval as well as if the original PO amount will be exceeded based upon a disbursement, formal approval must be obtained from the Department Head.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up and Recommendation
12	Invoice dates that are prior to purchase order dates.	No invoice dates provided	District has stated that the system does not carry invoice dates.	<p>Based on our interview with the Payroll specialist, we noted that the Edmund's system does not contain a field for invoice date. This allows for purchase orders to be created after the receipt of an invoice for goods/services that were received. Failure to follow the purchase requisition/purchase order process may result in unauthorized purchases.</p> <p>We recommend a modification to the system that would allow for the Invoice date to be entered and compared against the PO date.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up and Recommendation
13	Vendors paid at known mail drops (e.g., PO Box, commercial mail receiving agencies, etc.)	We noted 21 vendors that receive payment at known mail-drop locations.	<ul style="list-style-type: none"> <li>• Selected a sample of 10 vendors who receive payment at mail-drop locations.</li> <li>• Traced and agreed a disbursement to supporting documentation (e.g., contract, vendor invoice, etc.).</li> <li>• Requested business certification forms for the vendor to confirm the address</li> <li>• Requested evidence that the vendor was included within the vendor master file</li> </ul>	<p>Based on our interviews with Purchasing and Accounts Payable personnel, we noted that a process does not exist to help ensure that only valid or legitimate vendors are added to the Vendor Master File. The process to add/change Vendor information is informal and the evidence of review and approval does not exist. A Vendor add/change form and a checklist of supporting documentation such as a W-9, business registration certificate, or other official documents do not exist. Moreover, approvals are not obtained to modify existing Vendor information.</p> <p>Per inquiry with the District, we noted that a formal process to review the Vendor Master File periodically to identify and purge inactive vendors does not exist.</p> <p>We selected 10 vendors from the District's vendor master file whose mailing address appears to be a known mail-drop location.</p> <p>Four vendors did not have any information available due to system conversion to Edmunds in 2004. These vendors included:</p> <ul style="list-style-type: none"> <li>• Additude Magazine (Houston, TX)</li> <li>• Robessa Enterprises (Westville, NJ)</li> <li>• Stage Step (Philadelphia, PA)</li> <li>• View Online (Greenwood, IN)</li> </ul> <p>Six of the 10 vendors selected had valid mailing addresses.</p> <p>We did not receive copies of contracts or business certifications for any of the 10 sample items.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up and Recommendation
				<p>We recommend that the District should institute a formal process over the review and addition of new vendors to the Vendor Master File. A Vendor add/change form and a checklist of supporting documentation, such as a W-9, Business Registration Certificate, and other official documents should be obtained, reviewed and approved prior to adding any new vendors. This would help ensure that only qualified and legitimate vendors are added to the Vendor Master File.</p> <p>We also recommend the District consider conducting a periodic review of the vendor master file to verify its accuracy as well as establishing a formal process to maintain active Business Certifications for each of its vendors.</p>



**Certified Staff Review**

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

We selected a sample of 100 certified staff to review. Our selection included 61 certified teachers and 39 nonteaching certified staff, representing a cross section of school locations and job functions. The following table summarizes the cross section of job functions reviewed.

Level	School	Reviewed
Certified Teachers	Elementary School	25
	Middle School	14
	High School	22
Nonteaching Certified Staff	Principals	9
	Guidance Counseling	3
	Supervisors	5
	Department Chair	5
	Other	17

We performed the following for each employee:

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

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

Based on our review, no certified teachers reviewed were performing a job function other than the function identified by the District and one nonteaching certified staff member was performing a job function other than the function identified by the District. For this employee, we held follow-up discussions with the Principal and noted that that job function identified within the District's Human Resources system was inaccurate. The nonteaching certified staff member was performing the appropriate job function.



# Assessment of Internal Controls





# Assessment of Internal Controls

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

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

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

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

## **Inventory**

### **Overview**

The Inventory and Fixed Asset process is primarily handled at each of the three schools by their respective Principals. The process for Technological Inventory and Fixed Assets is maintained by the Director of Technology, who facilitates the process for the three schools.

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

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

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

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

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

- Technology assets within Track-It! Have asset tag numbers.
- Technology users have access to technology and fixed assets within agreed terms of the Internet Access and Use of Technology Equipment Policy Forms.
- Disposal forms for the disposal of fixed assets and verified board approval were obtained.
- Weekly meetings are catalogued in Track-It! and Technology Department and Principals met to discuss fixed asset issues and updates.
- Fixed Asset Listing, Inventory Audit Report, and the Textbook Inventory are complete.
- The testing of the three-way match was performed in the Purchasing and Accounts Payable process.

Based upon the test work performed, no exceptions were noted.

### **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**

Throughout the District and within the Inventory and Fixed Asset process, there is a lack of awareness of the existence of policies and procedures. The District Standard Operating Procedures (SOP) drafted and accepted for implementation in 1993 contains a section for Inventories (3000 Series). While many of the SOPs have been revised since 1993, the Inventories SOP does not contain an indication of revision or update. Specifically, the SOP references management of inventory by the Business Administrator. Currently, the inventory process is being managed by an Accountant and the Director of Technology. Although the Accountant reports to the Business Administrator, the process appears to be operating differently than how it is stated in the SOP. Without current SOPs in place that all affected employees are aware of, the District is exposed to potential inconsistencies and/or unauthorized or inappropriate expenditures.

We recommend that the District consider distributing the SOP to the Business Office and the Director of Technology for detailed review and potential implementation. Based on this review, the District should revise the SOP and upon Board approval, distribute it throughout the District to all employees that handle inventory and fixed assets.

#### **Reliance on Outsourced Services**

The District currently relies on outsourced services for the valuation of inventory and fixed assets as well as annual physical inventory counts. The annual inventory valuation includes depreciation of assets and is delivered to the District via a documented report. However, the inventory valuation, depreciation, and count data is not incorporated into the Edmund's System used by the District Business Office.

We recommend that the District track inventory data in the Edmund's System and perform periodic reviews of the valuation and depreciation for accounting purposes. As well, the District should validate their own inventory from time-to-time to ensure completeness of assets.

#### **Maintenance of Inventory Records**

Documentation of inventory and fixed assets within the District is inconsistent for technology inventory and fixed assets. The District employs a database called Track-It! for the tracking of hardware inventory, but is currently storing software inventory information in binders stored in the Director of Technology's office.

We recommend the District should maintain soft-copy records in a database of all software licenses in the event of a loss of hard-copy binders.

## Facilities Management

### Overview

The Facilities Management Process at the District consists of three primary areas: maintenance; janitorial; and grounds. The Department comprises approximately 23 janitors/maintenance workers, three grounds staff, three supervisors, and the Facilities Director.

The District spends approximately \$3,238,000 per year for in-house employees within the Facilities Management Department. This includes \$1,384,000 in personal services (excluding overtime), \$66,000 in overtime, and \$1,788,000 for things other than personal services or overtime.

Facilities Management is responsible for the maintenance and upkeep of the four schools, which comprises approximately 421,240 interior square feet and overseeing any construction that occurs within the District.

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

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

We identified key controls within the facilities 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:

- Verified that the Facilities Budget was reviewed and approved by the Business Administrator and Superintendent.
- Work orders were completed in a timely manner and properly approved.

- District maintains adequate insurance coverage over their facilities with the insurable amounts based on the annual appraisal.
- District maintains a Crisis Response Plan.
- Receipt of goods/supplies is matched to its respective PO and Invoice.
- Daily receiving log is kept for incoming supplies at each location and is signed off by the Facilities Director on a daily basis.
- Facilities purchase request over \$3,150, a minimum of three quotes were requested and included as supporting documentation within the order package provided by the Business Administrator.
- Facilities purchase request over \$21,000, the project was put out to bid and bids were received and attached to the PO support provided by the BA.
- OT hours are properly authorized, reviewed, and approved.

#### Summary of Observations and Recommendations

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

#### Standard Operating Procedures

Throughout the District and within the Facilities Management process, there is a lack of awareness of the existence of policies and procedures. The District Standard Operating Procedures (SOP) drafted and accepted for implementation in 1993 contains a section Property as well as several that review the manner in which specific Maintenance is to be performed. While many of the SOPs have been revised since 1993, many Property and Maintenance related SOPs did not have indication of revision or any other form of update. Additionally, there is a lack of SOP for work orders, and it appeared that the process owners were not fully aware of the existence of the SOPs. Without current SOPs in place that all affected employees are aware of, the District is exposed to potential inconsistencies and/or unauthorized or inappropriate expenditures.

We recommend that the District consider distributing the SOP to the Facilities Director and the school supervisors for detailed review and potential implementation. Based on this review, the District should revise the SOP and upon Board approval, distribute it throughout the District to all employees that work in Facilities Management.



### Written Policies and Approval Thresholds for Retail Purchases

There is an informal policy within the District that grants permission for small-cost items to be purchased from petty cash for any Facilities items needed immediately. The current process is that the individual will take money from petty cash, purchase the item, and submit the receipt to the Business Office for subsequent payment back to petty cash through the typical PO process.

The process itself is sensible; there are repairs in regards to Facilities Management that often require the purchase of items that are not held in inventory in a timely fashion. However, the District currently has no dollar-value limits on these purchases. Without a limit on these purchases, unauthorized purchases may occur.

We recommend that the District outline a process in which each layer of authority (Facilities Director, School Supervisors, and Maintenance Workers) has a level of purchasing authority that they are not to exceed.

### Purchasing/Accounts Payable

#### Overview

The Purchasing/Accounts Payable process is a function of the Business Office in the Gloucester City School District. The Budget Coordinator and Accountant are responsible for day-to-day processing while the Business Administrator ultimately signs off on all Purchase Orders (PO). The District utilizes the Edmunds System to create purchase orders and is integrated with Accounts Payable.

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

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

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

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

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

- Verified that three POs obtained in excess of \$3,150, but under \$21,000 had a minimum of three quotes and that the lowest quote was selected. Or, relevant support is provided to explain why three quotes were not obtained.
- Verified that two POs obtained in excess of \$21,000 had a minimum of three bids and that the lowest bid was selected. Or relevant support is provided to explain why three bids were not obtained.
- For five POs tested as part of the quote/bid processes, verified that each PO was reviewed and approved by the Business Administrator.
- For five POs tested as part of the quote/bid processes, verified that each PO has a signed copy from the vendor due to the PO exceeding \$150.
- For five POs tested as part of the quote/bid processes, verified that each PO package included a blue copy of the PO or e-mail communication confirming receipt of the goods/services ordered.
- Obtained three Employee Expense Reimbursement Forms and verified that the form was reviewed and approved by the respective Principal or Department Head prior to Accounts Payable processing.
- Obtained two Monthly Bill Lists and verified that each was reviewed and approved by the Business Administrator.

### Summary of Observations and Recommendations

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

### Purchase Order Processing

Through our analysis we observed multiple areas of improvement in the processing of purchase orders. Some examples of areas of weakness include the following:

#### Purchase Orders being Generated after Invoices Are Received

Testing revealed numerous instances where purchase orders were created after the receipt of an invoice for goods/services were received. Failure to require purchase orders prior to Invoices may result in unauthorized purchases.

Additionally, through testing in the 13 Point Analysis, we noted that the Edmund's system does not contain a field for the Invoice date. This limits the amount of analysis that we were able to perform. See related observation in the 13 Point Analysis section of this report.

We recommend the District reinforce the policy that requires the issuance of purchase requisitions/purchase orders in advance of the purchase of a good or service, when applicable.

#### **Ability to Alter Purchase Orders**

We observed multiple instances where POs were manually altered to reflect invoice prices that were higher than the initial PO amount. Before an invoice is paid, it is compared to the purchase order that has been established and approved. In the event the amount of the invoice exceeds the amount of the purchase order, testing revealed that the District is not consistently documenting the approval to pay the revised invoice or the reason for the overage.

Additionally, through testing in the Historical Expenditure and Subgroup analysis, we noted that purchase orders are not consistently modified to reflect the final cost. See Appendices B and C of this report.

#### **Multiple Purchase Orders are being Generated for One Order**

In this case we observed multiple purchase orders being generated for initial payment, additional payments, and ending payments. For tracking purposes, and for accurate dollar thresholds, one PO should be created for each purchase.

Additionally, through testing in the Historical Expenditure and Subgroup analysis, we noted that multiple purchase orders are being generated for one order. See Appendices B and C of this report.

#### **Supporting Documentation**

Across many of the POs we found an inconsistent approach to providing supporting documentation and often times a lack of documentation to support the PO.

Additionally, through testing in the Historical Expenditure and Subgroup analysis, we noted that supporting documentation is not consistently maintained to support purchase orders. See Appendices B and C of this report.

We recommend that the District review the activities and procedures performed in regards to Purchase Order Processing and streamline the process to provide ample support and adequate approvals for all purchases.

#### **Standard Operating Procedures**

Throughout the District, and particularly within AP, there is a lack of policies and procedures in regards to implementation. The District Standard Operating Procedures (SOP) manual drafted and accepted for implementation in 1993 contains sections for Purchasing Procedures, Soliciting Prices/Bids and Quotations, Contracts, Payments for Goods and Services, and Relations with Vendors. However, only the sections on Relations with Vendors and Purchasing Procedures have been updated since 1993 with revisions occurring in 2006 and 1996, respectively. Without current SOPs in place that all affected employees are aware of, the District is

exposed to potential inconsistencies and/or unauthorized or inappropriate expenditures.

We recommend that the District develop a comprehensive SOP for Accounts Payable that combines current processes and any enhancements made based on the results of this assessment and other audits/reviews. The SOP should pay special attention to and clearly document internal controls.

### **Segregation of Duties**

An element of effective internal controls is the proper segregation of duties (SOD). The basic premise of segregating duties is to prevent situations where an employee has the ability to perpetrate an error or irregularity and to conceal it. Proper segregation of duties provides for a system of checks and balances such that the functions by one employee are subject to review through the performance of interrelated functions of another employee. In the course of our review of the Accounts Payable department, we noted users who can add vendors in the system also have check cutting ability.

With an element of understanding of the limited size and resources available within the District, we recommend that the District perform an SOD analysis within their current functions and take documented steps towards preventing SOD issues.

### **Vendor Master File**

During our review, we observed that there is not a formal process in place for adding, changing or validating vendors in the vendor master file. In addition, the request is not formally documented and maintained.

We recommend that the District perform a review of vendors within the Edmund's system and inactivate any vendors not currently in use. Additionally, a review of the vendor master file should be performed annually, at a minimum. The District should also institute a validation process for the addition of vendors as well as a final approval prior to the entrance of a vendor into the system. Although the District is limited in resources, the person entering or changing vendors within the system should not have payment processing capabilities.

### **Vendor Information**

During our review, we observed four vendors in the system as not having any information available due to the implementation of the Edmund's system. We recommend that the District perform a postimplementation review to help ensure the accuracy and completeness of the data conversion.

### **Business Certification Forms**

Through testing in the 13 Point Analysis, we noted that the District did not maintain copies of contracts or business certifications for the items selected for analysis. See related observation in the 13 Point Analysis section of this report.

## Human Resources/Payroll

### Overview

The Payroll Department consists of one (1) Payroll Specialist and one (1) Accounts Payable Clerk. The Payroll Specialist also acts as the Human Resources Generalist in administering benefits to employees. The Budget Coordinator assists the Payroll Specialist in reconciling payroll and inputting employee profile changes. Payroll distribution is disbursed on the 1<sup>st</sup> and 15<sup>th</sup> of the month from the Edmunds Financial Management System.

There is no formal Human Resources Department at Gloucester City School District. The Superintendent acts as an intermediary between the Board and the Principal of each school. Human Resources (HR) functions are coordinated through the Human Resources Generalist, who also serves as the Payroll Specialist and reports to the Superintendent. The Principal of each school and an interviewing panel conducts the interviews and makes the final decisions of top candidates to present to the Superintendent and then to the Board.

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

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

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

- Gaps in internal controls – areas in the process where internal controls would be expected but do not appear to be effective or do not exist at all.
- 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:

- Verified completion of overtime forms and approval by the Employee's Supervisor (5).
- Verified Five (5) Terminated Employees final pay assignments were appropriate with their termination date.
- Verified existence of a checklist, which ensures completeness of Employee's File for five new hires.
- Absence information on employee's timesheet agrees to daily attendance sheet.
- Checks runs for per pay period matched check register.

### 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.

### Manual Processes

We noted that the payroll process is manual, cumbersome, labor-intensive, and susceptible to error. More specifically:

- Recording and Processing of Attendance Sheets – The time for District employees is manually input into the Edmunds system. The Payroll Specialist reviews daily attendance sheets for sick, personal, and vacation days.
- Data Entry of Attendance Sheet – The Payroll Specialist enters the time for each nonexempt employee that has worked overtime into Edmunds.
- Distribution of Payroll Checks and Advices – Each pay period the Payroll Department manually stuffs and seals checks for distribution. Payroll checks are picked up by the secretary of each individual school. There is a lack of formal procedures for distributing checks; the checks are placed in a box and are picked up by staff without signature of receipt.
- Manual checking of Attendance – There are procedures in place where this form is to be completed and signed off with the proper approvals; however, the principal, payroll specialist, and superintendent also manually review the daily attendance sheet.
- Overtime Hours – Overtime is manually tracked and requires the supervisor to keep a list of tasks assigned for approval. This is a time consuming process.

Due to the size of Gloucester City School District, outsourcing payroll was considered by the District but was deemed to be too expensive. We recommend that the District consider an automated time-keeping process.

### **Internal Controls over the Payroll Process**

#### **Segregation of Duties**

An element of effective internal controls is the proper segregation of duties (SOD). The basic premise of segregating duties is to prevent situations where an employee has the ability to perpetrate an error or irregularity and to conceal it. Proper segregation of duties provides for a system of checks and balances such that the functions by one employee are subject to review through the performance of interrelated functions of another employee. In the course of our review of the Payroll department, we noted the Payroll Specialist has the authority and responsibility for entering all personnel-related information, including the Payroll Specialist's own profile.

With an element of understanding of the limited size and resources available within the District, we recommend that the District perform an SOD analysis within their current functions and take documented steps towards preventing SOD issues. Further, we recommend that a summary sheet is periodically printed of personnel changes that are reviewed and signed by the Business Administrator.

#### **Safeguarding of Blank Check Stocks**

During our observation, the blank check stocks are stored in a vault in the Board office. While access is limited to the members of the Board, it appears that the vault is not kept locked during the day.

We recommend that the blank check stocks be moved to a locked fire-resistant cabinet.

#### **Safeguarding Employee's Personal Information**

During our review, we noted that Social Security numbers are printed on payroll checks.

We recommend that only the last four digits of the Social Security number be displayed or an employee number be displayed in the event checks are stolen or misplaced.

#### **Policies and Procedures**

We conducted separate interviews with the Payroll Specialist and Superintendent to discuss policies and procedures. We noted there are detailed instructions that are taken to complete each task; however, these instructions are not formally documented. Without current SOPs in place that all affected employees are aware of, the District is exposed to potential inconsistencies and/or unauthorized or inappropriate expenditures.

We recommend that the District develop a comprehensive SOP for Human Resources/Payroll that combines current processes and any enhancements made based on the results of this assessment and other audits/reviews. The SOP should pay special attention to and clearly document internal controls.

#### **HR Policy Availability**

The District Policy is periodically modified by the Board of Education, and individual employees are responsible for understanding these changes to the staff handbook. The staff handbook is not posted on the District's Web site. A link should be added to the District Web site providing access to the current version of the policy that includes all modifications. The link should be provided to all employees and acknowledged in the Technology Agreement part of the District's new hire checklist. Web site updates are the responsibility of the Technology Coordinator.

#### **13 Point Analysis**

During our analysis of the 13 point review, we noted the following:

- Employees that were terminated were still listed as active in Edmunds and were updated during our review of payroll data. We also noted that the 2005–2006 salary adjustment was done at the same time as the 2004–2005 adjustment. This led to a two-step movement due to teachers working without contract for the 2004–2005 contract year. There were no additional checks printed for this retro pay.
- Once employees are terminated in the system, they can still receive an unlimited number of checks. See related observation in the 13 Point Analysis section of this report.
- During implementation of the Edmund's system, several new hire, termination, and birth dates were entered/converted inaccurately. See related observation in the 13 Point Analysis section of this report.

#### **General Operations/Accounting**

##### **Overview**

The General Accounting Department consists of the Budget Coordinator working with the Accountant and the Business Administrator to oversee Finance Operations. These individuals are responsible for assisting in reconciling the budget, facilitating grants, budget transfers, payroll, and revenues.

The Grants Management Department consists of a Grants Supervisor who is responsible for financial management, reporting, and administration of all applied and received grants. In 2007, the Gloucester City School District received 19 grants totaling \$2,774,416. Three grants totaling \$1,163,262 were from government sources (noncompetitive) and 16 grants totaling \$1,611,154 were from private contributions (competitive).



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

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

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

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

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

- Open encumbrances after June 30 2006
- Existence of monthly Financial Statements/Board Secretary Report for the period from October 2006–February 2007
- Existence of monthly bank reconciliations for the period from December 2006–April 2007
- Username booking journal entries into Edmunds and approvers.
- Grants application process was followed.

### Summary of Observations and Recommendations

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

### Systems Access

The Budget Coordinator has full access to Edmunds Financial Management Software, which includes the following financial systems: General Ledger, Budget,

Revenue, Accounts Receivables, Payroll, Human Resources, Purchase Orders, and Requisitions. In addition, the Budget Coordinator has the responsibility to grant individual users system access based on the wishes of the Business Administrator and Superintendent.

The District limits the access based on job title; however, we recommend the District establish a chart of users containing a record of information of changes, additions or deletions, as well as segregate the duty of setting system access from the Budget Coordinator.

#### **Standard Operating Procedures**

We noted that the District provides a hard copy staff handbook and has a policies and procedures manual at the Board level. However, the District does not have a formalized accounting policies and procedures manual or an inventory of its internal controls. Producing a manual should include a timetable for completion of daily, weekly, and monthly operations as well as monthly and quarterly financial reports, including a list of standard forms and systems-generated reports used in the District with detailed explanation of their purpose and preparation. This will also help define responsibilities in the hiring and evaluation of personnel.

We recommend that the District develop a comprehensive SOP for General Operations/Accounting that combines current processes and any enhancements made based on the results of this assessment and other audits/reviews. The SOP should pay special attention to and clearly document internal controls.

#### **Segregation of Duties**

An element of effective internal controls is the proper segregation of duties (SOD). The basic premise of segregating duties is to prevent situations where an employee has the ability to perpetrate an error or irregularity and to conceal it. Proper segregation of duties provides for a system of checks and balances such that the functions by one employee are subject to review through the performance of interrelated functions of another employee. In the course of our review of the Accounting department, we noted that the person responsible for approving invoices is also responsible for approving payments.

With an element of understanding of the limited size and resources available within the District, we recommend that the District perform an SOD analysis within their current functions and take documented steps towards preventing SOD issues.

#### **Grants Standard Operating Procedures**

Although there are procedures in place, there is a lack of formal documented Standard Operating Procedures in place for the Grants process, specifically relating to the application monitoring and tracking process. This lack of SOPs represents risk to the District in the event that the Director of Grants leaves the Department before a replacement can be adequately trained on the procedures used by the District.

We recommend that the District develop a comprehensive SOP for the Grants process that combines current processes and any enhancements made based on the results of this assessment and other audits/reviews. The SOP should pay special attention to and clearly document internal controls.

## Food Services

### Overview

The Food Services process for the District is outsourced to a third-party vendor. The District has a Food Service Director from the vendor who is dedicated to the operations of the four cafeterias located within the three schools operating within the District. The Food Service Director reports to an Operations Manager from the vendor and has four Managers who work onsite and are responsible for each of the four respective cafeterias. The Executive Secretary for the Business Office is responsible for maintaining key information from the vendor at the District.

The vendor contract is approved on an annual basis by the District Board of Education with a new Request for Proposal (RFP) occurring every five years.

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

- Ordering and Receiving
- Inventory
- Cash Collections and Deposits

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

- Gaps in internal controls – areas in the process where internal 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:

- Daily cash reconciliations were performed as evidenced by respective cashiers signing the daily deposit slip for submission to the Director of Food Service.
- Weekly billing statements were prepared by the Director of Food Service and submitted to the District for review as evidenced by the Account Payable clerk's

initials on the billing statement and via subsequent purchase orders approved by the Business Administrator.

- Monthly Inventory Report included in the Monthly Financial Operating Statements prepared by the Director of Food Service trace to the Executive Secretary for the Business Office's "bluebook" of inventory amounts prior to certifying the inventory amount with the state.
- Reimbursement vouchers were prepared by the Director of Food Service and certified by the Executive Secretary for the Business Office for month-end submission to the state for reimbursement of funds for the free and reduced meal program.
- Verified that purchases were made from vendors included in the approved vendor list.
- Students listed on the master eligibility list traced to the listing in the Lunchbox Point of Sale System.
- Terms and conditions outlined in the Nutri-Serve Food Management, Inc. contract were reviewed and approved by the Business Administrator as evidenced by signing the contract.

#### Summary of Observations and Recommendations

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

#### Insufficient Monitoring of Outsourced Services

The District currently relies on outsourced services for the handling of food services. At the end of the month the Director of Food Service sends a Financial Operating Statement summarizing all monthly food service activity to the District. The statement is not approved by the District as it is comprised of the data contained in the weekly billing statement approvals. However, in our testing we observed inconsistencies in the evidence of review of the weekly billing statements.

We recommend that the District conduct periodic reviews of the functions performed by the outsourced vendor to ensure that a proper control structure is in place. Additionally, the District SOP for Food Services indicates that the Business Administrator has overall responsibility for the administration of Food Services and we recommend that a more detailed review be conducted on the statements provided by the vendor.

### Review of Weekly Billing Statements

The District is billed on a weekly basis by the outsourced Food Services providing company for the food purchases made on behalf of the District, wages paid to workers, and a flat administrative charge that has been prenegotiated and is charged consistently on a monthly basis. During our testing of the Internal Controls, we noted that there were two weekly billing statements that were not signed off or initialed by the reviewer.

We recommend that each billing statement be reviewed and approved and evidence of review is indicated.

### Deposit Slips

Cash reconciliations are performed on a daily basis and are evidenced by respective cashiers signing the daily deposit slip and submitting to the Director of Food Service. During our testing, we noted that two of the deposit slips selected for analysis did not contain the cashier's signature evidencing the daily cash reconciliation was performed.

We recommend that each deposit slip be signed as evidence of cash reconciliation performed.

### Segregation of Duties

An element of effective internal controls is the proper segregation of duties (SOD). The basic premise of segregating duties is to prevent situations where an employee has the ability to perpetrate an error or irregularity and to conceal it. Proper segregation of duties provides for a system of checks and balances such that the functions by one employee are subject to review through the performance of interrelated functions of another employee. In the course of our review of Food Services, we noted the inventory counts are performed by the same person who manages inventory. Further, the counts do not involve a witness of the count.

With an element of understanding of the limited size and resources available within the District, we recommend that the District perform an SOD analysis within their current functions and take documented steps towards preventing SOD issues.

### Master Eligibility List

The Lunchbox Point of Sale system is preprogrammed with the free and reduced student meal program information on a monthly basis. The data is processed by student ID and/or scanning tickets based on the Master Eligibility List. This list is maintained by the Executive Secretary for the Business Office (ESBO) in Microsoft Excel for all free and reduced program students. Maintaining the Master Eligibility List on the ESBO's hard drive in a format other than MMS increases the risk of data loss or inaccurate/incomplete data in the Master Eligibility List.

We recommend the District should convert this list to MMS format and no longer store it on the ESBO's hard drive.

## Transportation

### Overview

The District is considered a “nonbusing” district in terms of transportation. The District does offer out of District and door-to-door busing for Individual Education Program (IEP) students and has specific contracts for various programs such as athletics. The Executive Secretary for the Business Office (ESBO) is responsible for maintaining all transportation information.

In addition to the specialized busing contracts the District maintains, the District also owns its own bus which is used for specific requests such as field trips. The ESBO maintains a binder of the requests by date which are reviewed and approved by the requestor's respective principal, the ESBO, and the driver. The District currently has one certified driver who undergoes a semiannual inspection from the DMV. When not driving the bus, the certified driver is a full-time custodian at the Mary Ethel Costello School.

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

- Contracts
- Special Education Students
- Bus Passes

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

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

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

- District bus request forms were completed for use of the District-owned bus and that the forms were approved by the requestor's Principal, the ESBO, and the driver.

- Busing contracts were approved by the Board of Education via an open-bid process with the lowest bid being selected.
- Monthly billing for IEP traces to the IEP forms approved by the Child Studies Team Director and provided to the ESBO for completion of monthly billing.

### Summary of Observations and Recommendations

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

### Standard Operating Procedures

Throughout the District and particularly within Transportation, there is a lack of awareness of the existence of policies and procedures. The District Standard Operating Procedures (SOP) drafted and accepted for implementation in 1993 contains a section for Transportation (3000 Series). We noted that there was a lack of knowledge of and compliance with the Transportation SOP. Without current SOPs in place that all affected employees are aware of, the District is exposed to potential inconsistencies and/or unauthorized or inappropriate expenditures.

We recommend that the District consider discussing the current Transportation SOP with the Business Office so that the Transportation SOP may be revised as a reflection of current and best practices. Upon completion, we recommend that a copy of the Transportation SOP be distributed to all Transportation employees upon approval from the Board of Education.

### Insufficient Monitoring of Outsourced Services

The District currently relies on outsourced services for its individual busing needs, which are governed by contracts for each type of service. As part of the contract the busing company is to provide drivers who have completed background checks. While it is the duty of the busing company to provide contracted services, the District does not perform any analysis on the validity of the busing company and provided drivers.

We recommend that the District conduct periodic reviews of drivers provided by the busing company and maintain records from the busing company on provided drivers and services rendered.

### Bus Request Approvals

It is District policy that any request for the District bus be approved by the corresponding school principal. This control ensures that the Principal is aware and has approved any trips to be taken by students to ensure that they are appropriate and are of educational value. During the testing of Internal Controls, it was noted that

on one sample transaction, the request for the District bus was not reviewed and approved by the principal.

We recommend that the Executive Secretary of the Business Office not schedule the District bus for a trip unless proper approval has been provided by the appropriate principal.

#### **Bus Request for IEP student**

The District provides busing services for selected students as required by their IEP. For these students, their specific transportation needs are documented and approved by the Director of Special Services. In consideration of this, we tested a sample of the transportation bills in which an IEP student was bused and agreed them to their IEP. In two of the five transactions selected for testing, the Director of Special Services had not signed off on the IEP student's transportation request. Since the District is predominately a nonbusing district, it is costly to transport special needs students. Thus, it is important that only those students who require transportation as a part of their IEP are provided this special service.

### **Technology**

#### **Overview**

The District's Technology Department is responsible for maintaining and supporting the IT needs of instructional and administrative operations. The District has four school buildings, and each building itself is a local area network. The four buildings are connected to each other and constitute a wide area network for the District. The Technology department supports software, hardware, and network infrastructure for over 1,300 MS Windows-based computers. The IT Department is supported by five staff members, including a Department Head, Technology Coordinator, Technology Coach, and Technology Coordinator. The District has a reliable IT environment which has had minimum downtime during the recent past.

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

Edmunds – This application is a package solution that is used by the District to manage business functions like accounting, budgeting, purchase orders, payroll, and personnel. This application is hosted internally and is used by approximately 55 staff members;

MMS – This application is the complete K–12 student information management software solution. This application is used by the District to manage all student information. This application is hosted internally and is used by approximately 3,075 users, which include staff and students

EdSolution – This application is used to manage and track curriculum. This application is hosted internally and is used by approximately 375 staff members.



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

User access to the environment is controlled, both physically and logically:

- Change control is managed.
- Programs or other software is developed.
- Backups are performed.
- The environment is monitored.

### Summary of Observations and Recommendations

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

### Password Requirements

Access to the network and key applications within the District is restricted to authorized users through the use of unique user names and passwords. The use of unique user names and passwords allow accountability within the network.

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

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

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

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

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

access that is required. This form should be kept to verify the approval for each staff member's access rights.

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

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

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

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

#### Periodic Access Review

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

Gloucester City IT Management informed us that they perform this review on a semiannual basis, although there is no audit trail to verify the performance of this review.

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

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

#### Segregation of Duties

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

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

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

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

### Change Management

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

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

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

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

### Supporting Documentation

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

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

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

It is recommended that batch job procedures be documented. This documentation should include information relating to the processing times, data that is interfaced,

procedures to be followed if batch job fails, and authorized employees who should be given access to make changes to these batch jobs.

## **Student Activities**

### **Overview**

The principal of each school is responsible for the proper administration of the financial activities of each student activity. A faculty advisor (usually a teacher or staff member) is in charge of student activities. He/she is also responsible for supervising all activities related to depositing funds and creating financial reports for the principal. The Accountant assists in coordinating check disbursements and purchase orders. Student activities consists of (but are not limited to) the following: fundraising for charities, school dances, musicals, senior class trip, yearbook, scholarships, school band trips, school store, and deposits for class dues.

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

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

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

- Bank statements were reconciled for March and April 2007.
- Cash receipts were deposited in appropriate bank accounts.
- Student Activity Authorization forms had proper approvals.

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

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

### **Cash Collection**

Cash collections require a receipt to confirm verification of cash receipt. During our review we noted instances where receipts were not provided. Situations occurred where a log was kept on a spreadsheet for cash collections or a Student Activities/Event Report was utilized. In special circumstances, we recommend that if

the receipt booklet cannot be utilized, initials or a signature would be sufficient for acknowledgement of cash collected.

We recommend that the District implement standard procedures for cash collection.





# 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

GLOUCESTER CITY BOARD OF EDUCATION  
520 Cumberland Street, Gloucester City, NJ 08030  
Phone: 856.456.4250

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July 19, 2007

Mr. Anthony Monaco  
KPMG LLP  
345 Park Avenue, 39<sup>th</sup> Floor  
New York, NY 10154

Dear Mr. Monaco:

The Gloucester City Board of Education and Administration are in receipt of the draft copy of KPMG's performance audit report. While the district would like to prepare a comprehensive response to the specific issues addressed in the 285 page report, that is not possible due to the tight time constraints offered for a response. Following is the district's immediate response to the draft report on the Performance Audit of the Gloucester City School District dated June 29, 2007.

The performance audit of the Gloucester City School District, as ordered by the Department of Education via the New Jersey Supreme Court last May, has been concluded. The audit, which includes assessments of the quality of the internal controls in key areas, analyses of historical expenditures and review of selected purchase orders, was conducted by auditors from KPMG LLP in New York. The cost to the State of New Jersey for KPMG's performance audits of all 31 Abbott District was projected to exceed \$10 million.

According to Commissioner of Education Lucille Davy, "These performance audits are a starting point in the development of a new DOE oversight policy to address the way school districts spend state tax dollars. Governor Corzine is committed to improved state oversight to ensure the efficient and effective use of state funds for education. We must ensure that the state resources are being spent to meet students' educational needs and not to serve other purposes. There are too many errors and too many holes in **most** of these district operations resulting in too many opportunities for questionable activity."

The stated objectives of the State of NJ and the Department, the efficient and effective use of state funds for education, are laudable. To these ends the Abbott audits were ordered and conducted. Gloucester City has received the KPMG Audit Report and has been asked to respond. Following is Gloucester City's response to what they believe is an often misleading, contradictory and, at times, wordy for the sake of authoring a document of substantial size, audit report.

Gloucester City is a relatively small Abbott District with a history of exemplary audits, both by District appointed auditors and by the Department of Education. So it was not surprising that, during the four months that KPMG took up residence in Gloucester City, nothing shocking, no egregious errors, and no gaping holes were uncovered. Bi-weekly meetings with the auditors gave the Gloucester District opportunities to explain any points of concern and supply requested additional documentation. Yet, in the final report, sometimes those explanations failed to be included. That omission is troublesome.

Also troublesome is the style of the reporting in the final audit report. Read **completely and thoroughly**, one should easily understand that there were no glaring mistakes, no major errors, no questionable activities in Gloucester City. However, the document is 285 pages long. At times it is technical. It invites perusal, possibly skipping sections, perhaps lending itself to the reader to not pay attention to the



details. It is easy to "lift" a quote and give an erroneous statement about the condition of the district. That is troublesome. There are also many inconsistencies which give misleading impressions about the fiscal health of the district. That too is troublesome. Following are just a few of the many examples of erroneous or inconsistent information within the final report that could give a false impression about the state of Gloucester City's fiscal health.

One example of the reporting inconsistencies starts on page 4, where the auditors cite a monthly cell phone bill deemed inconclusive. The citation claims the names and the titles of individuals with access to the phones were not provided and that further analysis and discussion between the Department and the District is required in this issue. This is erroneous. Further discussion did ensue with the auditors, and on page 28 the auditors actually list the individuals who have access to the phones. The information was provided in meeting of the Superintendent, the Public Information Officer, the Director of Curriculum, the Business Administrator and the auditors, at which time information was provided on why each phone was ordered for the position. Without reading the whole report, one would not know that the auditors statement on page 4 was incorrect - that they not only were supplied with the information but it later appears in the report. This peculiar reporting style - providing incorrect information on one page contradicted by information on another page - can, and does, give the wrong impression.

Another glaring inconsistency relates to payroll citations. Page 22 of the report states that **several hundred** personnel records appear to have invalid birth dates. Yet page 64 states that, during implementation of the Edmunds system in 2004, (only) **several** new hire, termination and birthdates were entered or converted inaccurately. Finally, on page 32, the report states that, after analyzing payroll records to identify incomplete or missing hire date, birth date, status, address information and other key data elements, "Based on the results of our data analysis, we noted that there were **NO** electronic payroll records that were considered incomplete or missing data. No follow up procedures were warranted." It is certainly not clear whether the answer none, several, or several hundred. These are just a few examples of the MANY confusing and misleading inconsistencies in the report that could damage the credibility of Gloucester City.

Another example is on page 29 where a SFA trip to Dallas is cited because, according to the auditor, the meaning of SFA was not identified by the District. The District, in the early weeks of the audit, took great pains to bring the auditors up to speed regarding the language of education. Because DOE hired a firm with no experience auditing schools, the auditors came with a lack of understanding of terms such as whole school reform, GAAP accounting practices, NCLB, etc. It was explained to the auditors that whole school reform is a requirement of Abbott Districts, and that Success For All - "SFA"- was the whole school reform model followed by Gloucester City School District. It was further explained that there are many mandates and required practices to be followed including mandatory attendance at professional development sessions. It is peculiar that the auditors cite the district for basic information they lack due to inexperience in education and failure to taking steps to attain understand.

The report has long commentaries on a very large number of payroll analyses which seem to insinuate the existence of serious issues. Yet, there is not one finding of people being paid with unauthorized or unearned salary, benefits not being deducted when they should have been, or perhaps dead employees continuing to receive compensation. There were no "ghost" employees, yet pages were devoted to verbage concerning this. Without reading the whole report, or perhaps by lifting a phrase or two, one is very likely to get the wrong impression. This ambiguity is very troublesome, particularly in light of the widespread publicity resulting from KPMG's audit of Camden and the auditors insinuation that Camden was paying dead people. No dead people received compensation in Gloucester City!

Again, Gloucester City is a small district. People cannot go off to some small corner and hide where no one can find them. This audit report repeatedly alleges that without tighter controls and more formalized standard operating procedures (SOP's) for every facet of district operations, fraud could occur or bigger mistakes may happen. In reality, board and district policies and procedures, job descriptions and accepted practices are in place for everything within the district. Furthermore, close monitoring and tight reign by

the Gloucester City Superintendent and the Business Administrator in this small venue has resulted in no gaping holes or glaring mistakes occurring, as cited throughout this extensive audit.

Some issues cited by the audit are just ridiculous. On page 27 the auditors classify as “inconclusive” \$4000 for unspecified postage” spent to fill a district postage meter for daily mail. The district does not log the destination of every piece of mail, it does not have the manpower to do that. Mail goes from individual offices to the central office, where it is again sorted before leaving the building. Several pairs of eyes review mail before it leaves the district. On page B-12 the auditors cite a ‘decorative mirror for executive washroom for \$89.04’. The auditors used the catalogue description of the item for this comment. The executive washroom being referred to is a 4’ by 8’ converted closet inside a small copier room with one stall used by both male and female employees – there is no executive washroom and the mirror is plain and functional.

The auditors also question a \$37.50 expenditure for 10 name plates for the central office mail boxes. The auditors stated they could not determine the need for the purchase. \$3.75 per name plate was spent to assure that mail is effectively and efficiently delivered. The auditors do not suggest how otherwise Gloucester City should identify their mail boxes. Yes, every penny does count. However, does it take multi-million dollar audits to question \$3 business decisions?

In addition to citing the district for lack of detailed SOP’s for virtually every facet of operations, the audit also cites the district for lack of Segregation of Duties within the Board Office and Office of Superintendent. This is in spite of the fact that the district is limited in the number of personnel it can employ by the size of the budget and that internal controls are in place to preclude unauthorized transactions. Small districts must make do with fewer personnel to perform the full range of required functions. **It is troublesome that, while one arm of the Department of Education limits the number of employees the district can employ due to budgetary constraints, another arm cites the district for too few employees for budgetary oversight.**

The Commissioner of Education justifies these performance audits declaring that Governor Corzine is committed to stronger oversight for all levels of government, including improved state oversight to ensure the efficient and effective use of state funds for education. These are laudable goals, fully supported by the Gloucester City District. District administration demands nothing less from the 445 personnel that work for and with the District. Once again, another audit has found that Gloucester City does makes efficient and effective use of state funds entrusted to the district for the good of Gloucester City children. Though concerned about the numerous misleading errors and inconsistencies present within the KPMG performance audit report, the Gloucester City School District is proud that no egregious errors and no gaping holes were found within the District’s operation. Let’s hope **that message** comes out loud and clear, and that the portion of the \$10 million dollar audit fee spent to investigate Gloucester City Schools was well spent in truly portraying the accurate tale of Gloucester City’s efficient and effective operations.

Sincerely,

MARY T. STANSKY, Ed. D.  
Superintendent of Schools

MARGARET M. McDONNELL  
School Business Administrator/Board Secretary

MTS/MM/LL/pm  
Copy: Louisa W. Llewellyn, Board President

**Appendix B**  
*Gloucester City*  
*Subgroup Analysis*

Control Number	Transaction Detail						Analysis Performed			Results of Analysis		
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Gloucester City School District Comments
1		05-00027	7/23/2004	School Specialty	\$ 464.18	\$ 464.18	Various everyday school supplies used by kids and teachers		X		The supplies listed in the invoice appear reasonable.	OK
2	611000219320010000	05-00116	7/26/2004	Mark Dickerman	\$ 700.00	\$ 700.00	Invoice and other supporting documentation not available.	X			No requisition or further support provided. Unable to tell from PO description "prom bill" whether or not the purchase was reasonable.	Future requisition will itemize - all purchases as proved and essential.
3	615000240600200000	05-00119	7/26/2004	P.C Network Inc.	\$ 750.00	\$ 750.00	Order date-1/21/04- Installation of desktop security software		X		Zettabyte File System manages usernames & passwords, installed at Mary Ethel Costello School 2 years after original PO. New PO issued and transaction appears reasonable. PO is dated after invoice date.	Equipment purchased then technology personnel was changed and installed at a later date.
4	611000219592000080	05-00142	7/26/2004	HiGloucester High Schoolmith Co., Inc.	\$ 246.69	\$ 246.69	Media Rack, various audio and video equipment, & a poster		X		Purchase items and prices appear reasonable	OK
5		05-00180	7/27/2004	Traditional Floor Co., Inc.	\$ 2,425.00	\$ 2,425.00	Stage Floor Refinishing for Gloucester High School		X		Per Gloucester, stage floor had boards rising that became a hazard- people were tripping on stage. Based on this explanation, purchase deemed reasonable.	Not annual event - was a safety hazard, needed repair.
6		05-00222	7/28/2004	Pitney Bowes	\$ 212.42	\$ 212.42	Office supplies/ink		X		Ink for Pitney Bowes machine & supplies appear reasonable	OK
7	611000262490100000	05-00224	7/28/2004	Ampro	\$ 12,500.00	\$ 12,500.00	Uniforms for football (56 uniforms), baseball (20 uniforms), & soccer (24 uniforms for boys & girls)			X	Invoices do not completely agree to PO. Questioned whether uniforms were bought every year and Gloucester responded that uniforms are rotated and handed down, with varsity uniforms replaced annually (Uniforms in their 2nd year are worn by JV, 3rd year by Freshman team).	Rotated and replacement annually.
8	611000219592000080	05-00225	7/28/2004	Sneakin In, Inc.	\$ 12,170.36	\$ 12,170.36	Football, basketball, cheerleading, rack, field hockey, & soccer shoes/cleats.			X	Purchase of shoes for various sports was questioned, Gloucester School District responded that shoes are bought because students can't afford them.	Students cannot afford to by quality shoes. It is essential

**Appendix B**  
*Gloucester City*  
*Subgroup Analysis*

Control Number	Transaction Detail						Analysis Performed			Results of Analysis		
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Gloucester City School District Comments
9	611000262420300000	05-00234	7/28/2004	Globe Fearon Educational Pub.	\$ 999.30	\$ 999.30	Unable to determine the nature of the disbursement based upon the available documentation.		X		Upon further request, Gloucester School District noted that purchase was part of a Special Ed Program, deemed reasonable.	Special Ed program for Life Skills curricula.
10		05-00234	7/28/2004	Globe Fearon Educational Pub.	\$ 999.30	\$ 999.30	8/5/04- Special Education leader ordered one (1) set of Lifeschool 2000 and was delivered to high school		X		Supporting documentation indicates this is necessary in students learning	OK
11	670000299800000035	05-00237	7/28/2004	Dell Computer Corporation	\$ 1,599.00	\$ 1,599.00	Laptop ordered by Director of Special Services at state negotiated rate			X	Purchase not a part of the Technology plan (only large purchases are). Per Gloucester School District, purchase was for member of the child study team, members of Child Study Team travel often from school to school, creating need for laptop. Based on District description, deemed reasonable.	Support Child Study Team staff during meetings across the district.
12	672000003000000001	05-00252	7/28/2004	Wilkins Lock & Safe Co., Inc.	\$ 258.15	\$ 258.15	7/18/04- Installation of new lock system on front door of Mary Ethel Costello School and temporary security of the front doors		X		PO is dated after invoice date. Repair of Front door of school appears reasonable	Safety and security needed immediately.
13	670000299800000015	05-00259	n/a	Fox Ridge Publishing	\$ 202.50	\$ 202.50	Only an invoice was provided, unsure of what the item is from invoice description. PO was not provided.			X	Unsure of what this item is based on description. Additionally, PO was not found by District. Gloucester School District noted that purchase was for Social Studies instructional supplies. Item appears reasonable, however, remains inconclusive due to only invoice being provided as support.	Social Studies instructional supply

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14	670000299800000016	05-00260	7/28/2004	Nina Longer	\$ 60.09	\$ 60.09	Mileage & lunch at Bennigans		X		Per Gloucester School District Board of Education Policy (provided by Gloucester School District), teachers and administrative staff are entitled to lunch when away at workshops within per diem amount. Lunch was \$31 for 3 people; within per diem amount. Hence, purchase deemed reasonable.	Board of Education policy provides for travel & food expense reimbursement.
15	670000299800000037	05-00300	7/28/2004	Circle System Inc.	\$ 7,471.95	\$ 7,471.95	Various football equipment, including 2 pairs of shoulder pads at \$370/pair.		X		Noted that 2 pairs of the shoulder pads were much more expensive than other's ordered (\$370 vs. \$115); per Gloucester School District, the more expensive pads were purchased due to student's pre-existing medical condition. Based on this, purchase deemed reasonable.	Speciality pads (for students with pre-existing medical need)
16	670000299800000002	05-00304	7/28/2004	The Neff CompaNew York	\$ 2,401.63	\$ 2,401.63	State Championship banner (\$264), athletic t-shirts (72 for \$340), under armor (24 for \$574), & sweaters (36 for \$1,150)	X			Purchase of state championship banner appears reasonable. After questioning, Gloucester School District stated that the other purchases were reasonable parts of uniforms. Disagree with this and do not consider Under Armor, white t-shirts, or athletic sweaters as reasonable parts of uniforms.	Essential part of uniform - part of security for ID purposes.
17	611000219592000080	05-00370	7/29/2004	Bill Pearson Sports	\$ 2,678.40	\$ 2,678.40	Various softball equipment, including ball bags & catcher's gear		X		Questioned whether uniforms were bought every year and Gloucester responded that uniforms are rotated and handed down, with varsity uniforms replaced annually (Uniforms in their 2nd year are worn by JV, 3rd year by Freshman team). Explanation appears reasonable.	Rotated and replacements.

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18	670000299800000031	05-00374		Bill Pearson Sports	\$ 4,646.75	\$ 4,646.75	Various football equipment, including practice jerseys, 4 kickoff tees, 4 placement tees			X	Questioned purchase of practice jerseys (\$2769) and some of the equipment purchased (tees). Per Gloucester School District, jerseys are necessary as students cannot purchase their own. Transaction deemed inconclusive as a result of additional documentation or information was not provided.	Jerseys are necessary. Students cannot buy their own.
19	670000299800000035	05-00375	7/29/2004	Bill Pearson Sports Outlet	\$ 5,537.05	\$ 5,537.05	Various baseball equipment, including bases, baseballs, pitching machine baseballs, whiffle golf ball baseballs, scorebooks, caps, three aluminum bats socks, one set of catcher's gear, and 48 baseball belts.		X		Various baseball equipment, all of which appears reasonable.	OK
20	670000299800000035	05-00377	7/29/2004	Bill Pearson Sports	\$ 3,146.20	\$ 3,146.20	Various track & field equipment, including 20 hurdles, 4 javelins (2 boys, 2 girls), throw packs (1 boys, 1 girls), batons, 6 stop watches (\$35 per)			X	Questioned how often track equipment is purchased, per Gloucester School District, stopwatches are rotated among sports. Based on reviews of other PO's, maNew York stopwatches were purchased throughout the year for various sports and gym classes. Transaction remains inconclusive.	Rotated among sports, replaced when needed.
21	670000299800000033	05-00378	7/29/2004	Bill Pearson Sports	\$ 4,094.20	\$ 4,094.20	Invoice date 7/20/04-Footballs & cross-country uniforms	X			Per question to Gloucester School District, Gloucester School District states that cross-country uniforms are bought every year due to hygiene necessity. Transaction deemed Discretionary.	Undergarment - hygiene - necessities - replacement per student.

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22	670000299800000033	05-00379	7/29/2004	Bill Pearson Sports	\$ 3,599.19	\$ 3,599.19	Invoice Date: 7/21/04- Purchase of Field Hockey equipment & uniforms		X		\$878.99 for additional uniforms was hand-written onto PO and is dated after the invoice. Gloucester School District agrees and states that # of units needed was originally estimated and under-estimated. Transaction appears reasonable and control weakness noted.	Estimation of services. PO generated after actual count.
23	670000299800000033	05-00390	7/29/2004	Ampro Sportsware	\$ 2,135.70	\$ 2,135.70	Various Polos, sweater vests, and shorts for the athletic department			X	After questioning Gloucester School District on necessity of items, Gloucester School District noted that they were to be used for identification of school personnel from a security standpoint. Purchase considered	Security - identification - replacement as needed.
24	670000299800000033	05-00419	7/29/2004	Wilson Web Services	\$ 2,860.00	\$ 2,860.00	10,000 7-part PO Forms		X		3 quotes obtained, purchase of 7-part PO's appears reasonable	OK
25	670000299800000033	05-00421	7/29/2004	Joric, Inc.	\$ 2,175.00	\$ 2,175.00	7/28/04-Installation of 24 computer smart boards		X		Purchase appears reasonable. PO is dated after invoice	Classrooms had insufficient outlets. District considered this a facility issue. Cost is charged to code 260 which per Generally Accepted Accounting Principles includes costs to keep equipment working effectively. Request was entered as a work order through Maintenance Dept. and approved in advance. PO was generated after work was completed for full amount rather than estimate.

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26	670000299800000033	05-00427	8/3/2004	H. Barrow Iron Works, Inc.	\$ 2,300.00	\$ 2,300.00	Invoice Date 4/2/04-Labor and Material used to install fencing at Highland Park School			X	Per Gloucester School District, installation of the fence is not considered a capital project by state standards. Gloucester School District also notes that Quote date was used as the Invoice date by the vendor.	Not a capital project, needed for security and safety - Quote date was used as invoice date by vendor.
27	670000299800000033	05-00433	8/3/2004	Fort Nassau Graphics	\$ 3,827.50	\$ 3,827.50	2,700 district calendars for 2004-2005		X		Invoice slightly greater than PO due to change in order, diff. about 1%. Purchase appears reasonable.	OK
28	611000230590030000	05-00471	8/4/2004	Peach Country Ford Tractor, Inc.	\$ 231.79	\$ 231.79	Parts for Cub Cadet-owned and operated by District		X		Invoices were from 2002-2003 school year, parts for repair of cub cadet. PO is dated almost a year after invoices were received. Per District, payment was never made on the Invoice, hence was paid when re-billed for the amount. Transaction appears reasonable.	Needed repair
29	611000262420010000	05-00484	8/5/2004	XO Communications	\$ 2,887.97	\$ 2,887.97	July phone bill from XO Communications		X		Phone service and charges appear reasonable.	OK
30		05-00485	8/5/2004	Joseph J. Maksin Jr. & Assoc.	\$ 28,727.00	\$ 28,727.00	Student/Athletic Insurance for the school year		X		Student/athletic accident insurance-appears reasonable. Per Gloucester School District, insurance is properly coded to 500 series based on Generally Accepted Accounting Principles Chart of Accounts since it covers all students.	Generally Accepted Accounting Principles Chart of Accounts has Insurance under 500 object code series. Student Accident Insurance is required & does not belong in the account identified by KPMG. Student Accident insurance coverage is for all students. It is not strictly limited to coverage of athletic activities. It should not be coded to athletics.



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31		05-00486	8/5/2004	New Jersey Department of Treasury	\$ 241.70	\$ 241.70	Payment to New Jersey for oversight activities from 1999-2000.			X	Purchase coded to Object Code 420, Cleaning, Repair & Maintenance Services-does not appear appropriate. Unsure of necessity of item from 5 years ago. Gloucester School District noted that the bill was from the New Jersey Department of Environmental Protection and District was required to pay. Payment was for asbestos removal. Transaction deemed inconclusive.	Mandated that we pay - bill was from New Jersey Department of Environmental Protection - final inspection for asbestos removal.
32	611000219592010000	05-00537	8/6/2004	Shirley Office Supplies	\$ 624.50	\$ 624.50	Office chair and misc. supplies	X			Amount for office chair appears high. Per Gloucester School District, chair was required and purchased from state contracted vendor.	Not accurate - State contract vendor - chair was needed - coded correctly.
33	615000222600170000	05-00579	8/6/2004	Fort Nassau Graphics	\$ 2,770.02	\$ 2,770.02	1200 Parent/Student Handbooks		X		PO amount slightly greater than req. due to type change-appears reasonable	OK
34	615000222600170000	05-00602	8/6/2004	Shirley Office Supplies	\$ 215.91	\$ 215.91	Various office filing supplies & Letter Trays	X			Two \$18/letter trays appear high. Per Gloucester School District, letter trays were required and purchased from state contracted vendor.	Again - State contract vendor. Needed supply not excessive.

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35		05-00644	7/13/2004	Ioanna Diamantis	\$ 100.00	\$ 100.00	Future Business Leaders of America scholarship		X		Scholarship should have been coded to Object Code 950-scholarships. Otherwise the payment appears reasonable. Per Gloucester School District, expenditure is from a Fiduciary Fund (High School Activity Fund) and thus properly coded to object code 800.	Not a district budget expenditure. This expenditure is from a Fiduciary Fund - the High School Activity Fund. District has used object 800 "Accounts for Goods and services not classified above" for all payments from this fund for years. Costs are properly reported in YE Comprehensive Annual Financial Report/Audit Report.
36		05-00654	10/1/2004	Terminex Commercial	\$ 1,320.00	\$ 1,320.00	Blanket PO for Pest Control performed at 4 locations throughout the year		X		Pest control appears to be reasonable.	OK
37		05-00658	8/9/2004	Sam's Club	\$ 223.50	\$ 223.50	Invoice date: 4/27/04- Refreshments for Board Meeting(s)	X			Purchase should have been coded to Object Code 630-Board of Education In-House Training/Meeting Supplies. Questioned necessity of refreshments, per Gloucester School District, meetings can last from 3-5 hours and they consider the refreshments essential. Transaction deemed Discretionary.	Board of Education members have coffee, water and soda at meetings. Meetings can last 3-5 hours - this is essential and not excessive.
38	611000230610000000	05-00659	8/9/2004	Nancy Fiorini	\$ 913.80	\$ 913.80	Travel expenses for Success for All conference for Math Facilitator	X			Unsure of what the Success for All conference (Dallas) is and its relation to education. All out of state travel required New JerseyDOE approval, no approval provided. Per Gloucester School District, travel was approved by New JerseyDOE, however no support provided. Transaction deemed Discretionary.	Mandated training for Success for All Whole School Reform program - DOE approved.

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39	611000230590010000	05-00664	8/9/2004	Petty Cash	\$ 500.00	\$ 500.00	Petty Cash replenishment, given as attn: Athletic Director			X	Questioned necessity of Athletic Dept. Petty Cash, Gloucester School District stated that it is used for change at events and replenished each year. Petty cash is expended as required and replenished through a PO subsequent to the expenditure.	Change for events replenished each year.
40	615000240500300050	05-00669	8/9/2004	Gloucester High School Cafeteria	\$ 1,125.00	\$ 1,125.00	Athletic Dinner held on 6/3/04	X			Athletic dinner should not be charged to Object Code 600-Supplies & Materials. Athletic dinner was to recognize varsity athletes. Requested further support but none was provided. PO is dated after invoice. Transaction deemed Discretionary.	Recognition dinner for varsity athletes. #86
41	611000219600000000	05-00680	8/10/2004	Dell Computer Corporation	\$ 16,768.70	\$ 16,768.70	10 Dell D600 Laptops			X	No support provided as to the necessity of 10 laptops. Per Gloucester School District, purchase was for instructors and student attendance officer who have no set	Support instruction & student attendance for teachers who have no home base.
42	670000299800000007	05-00683	8/10/2004	Dell Computer Corporation	\$ 282.50	\$ 282.50	17 Portable Enet Cords and 1 Peripheral Component Interconnect Video Card		X		Purchase of cords and video card appear reasonable	OK
43	611000261420100000	05-00684	8/10/2004	Edmunds & Associates, Inc	\$ 1,000.00	\$ 1,000.00	Services provided by Edmunds to establish accounts and Rollover Fund 20		X		Work performed and billing appear reasonable	OK
44	672000000300000001	05-00694	8/10/2004	Susan McComb	\$ 1,828.41	\$ 1,828.41	PO attention to then Director of Curriculum for reimbursement of expenses for Success for All trip to Dallas 7/18 - 7/23 totaling \$1,828.41.	X			Out of state travel requires DOE approval. Per Gloucester School District, travel required by "whole School Reform" contract with Success for All & was approved by New JerseyDOE. No evidence provided.	Travel required by shole School Reform contract w/Success for All and approved by DOE.

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45	670000299800000035	05-00695	8/10/2004	Deborah Saxenmeyer	\$ 1,495.12	\$ 1,495.12	Expense Reimbursement for Success for All Trip to Dallas for Tutor			X	Incorrectly charged to Object Code 590-Miscellaneous Purchased Services. Unsure of what the Success for All conference is and its impact on education. All out of state travel requires approval from New JerseyDOE, no approval support provided. No further support	Same as #91
46	611000230590020000	05-00698	8/11/2004	GovConnection	\$ 1,212.99	\$ 1,212.99	PO attention to Technology Coordinator for 1 NetShelter Base (\$971.00) and 2 racks (\$222.00).		X		Verified necessity of product. Per Gloucester School District, expansion of network required additional rack for security purposes. Explanation appears reasonable.	Expansion of network called for additional rack for security reasons.
47	615000221500100080	05-00726	8/11/2004	Office Basics, Inc.	\$ 576.20	\$ 576.20	Various office supplies, including an electric pencil sharpener for \$120	X			All office supplies appear reasonable other than the pencil sharpener. Need additional support for need of \$120 pencil sharpener. Per Gloucester School District, electric pencil sharpener ordered due to longer useful life of manual sharpener. Transaction deemed Discretionary.	Need to order one to last.
48	611000222600470000	05-00728	8/11/2004	Pitney Bowes	\$ 518.36	\$ 593.78	Ink Cartridge & seal		X		Should not have been charged to Object Code 500-Other Purchases Services. Purchase appears to be for ink cartridge & seal. Purchase of items appear reasonable. Per Gloucester School District, purchase should have been charged to object code 530.	Per Generally Accepted Accounting Principles Chart of Accounts object 530 includes costs to "maintain postage machine rentals."
49	611000230590010000	05-00740	8/11/2004	David Knecht	\$ 300.00	\$ 300.00	\$300 Robert Andrews scholarship			X	PO a month after purchase date; states funds to come out of senior class trip account. Gloucester School District agrees that this is improperly coded & is being investigated.	Will correct.

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50	611000230590030000	05-00767	8/11/2004	Professional Otolaryngology Assoc.	\$ 182.50	\$ 182.50	Ear mold for Individualized Education Program student		X		Questioned why District is paying for an ear mold and District responded that this is required as part of the student's Individualized Education Program. District agreed that this should be coded to a 500 series object code.	Special ed device for student required by Individualized Education Program.
51	611000230590030000	05-00769	8/11/2004	The Baxter Fluency Group, Inc.	\$ 4,500.00	\$ 4,500.00	In-the-canal speech device		X		Questioned why District is paying for an in the canal speech device and District responded that this is required as part of the student's Individualized Education Program. District agreed that this should be coded to a 500 series object code.	By code - yes.
52		05-00771	8/11/2004	Nat'l Assoc. of School Psych.	\$ 150.00	\$ 150.00	Membership renewal for the National Association of School Psychologists for member of the child study team.		X		Transaction appears reasonable based on amount and recipient's position.	OK
53	615000240500300080	05-00813	8/12/2004	Gloucester High School Cafeteria	\$ 84.00	\$ 84.00	6/17/04- high school Principal ordered lunch for Dept. Chairs	X			Meals for teachers at the end of the year is Discretionary and PO is dated after invoice. Per Gloucester School District, luncheon is provided as part of staff recognition	This luncheon is provided as part of staff recognition - not excessive.
54	611000221500000080	05-00838	8/13/2004	CDT Business Systems	\$ 230.00	\$ 230.00	8/10/04-Service billing on Digital Duplicator (type of copy machine) from 5/12/04-8/9/04		X		Digital duplicator-appears reasonable, however PO is dated after invoice. Per Gloucester School District, District was opening new school year records and had not yet prepared new PO for this recurring payment throughout the year.	PO for new year multiple payment was not yet set up for new quarterly amount of \$230 as district was opening new school year records.
55	615000222600370000	05-00853	8/16/2004	Kelly Galletta	\$ 43.08	\$ 43.08	Mileage for workshop attended by High School Teacher paid for by a grant from the New Jersey Bar Foundation per invoice provided by employee			X	No further documentation provided to show workshop was paid for by grant other than handwritten coding on the Invoice. Mileage was paid by the District.	Mileage was not paid by grant.
56	615000240500300060	05-00867	8/19/2004	Starlite Production	\$ 160.00	\$ 160.00	Contractor evaluating light system for potential service or repairs		X		Purchase of maintenance service appears reasonable	OK

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57	615000240500100060	05-00921	8/20/2004	3 hole punch for office copier	\$ 517.00	\$ 517.00	2/3 hold punch/Finisher		X		Amount seems high for a hole punch. Need more information about the product in order to make a determination. Per Gloucester School District, product needed for copier to be used on curriculum binders. Appears reasonable.	Copier module-installed equip for high volume copier. Specialized for curriculum binders.
58	611000251600000000	05-00953	8/24/2004	Computer Resources	\$ 330.00	\$ 330.00	Network support services provided to the IT Dept.		X		Annual Computer security support-appears reasonable	OK
59		05-00986	8/25/2004	Educational Consortium	\$ 12,878.41	\$ 12,878.41	Invoice date 7/28/04 for Consulting services related to obtaining grants from Telecom companies		X		Per Gloucester School District, consulting firm evaluates Telecom services and recommends grants to cover the services. Per Invoice, over \$80k recovered in grants and consultant appears to pay for themselves. Transaction appears reasonable. PO is dated after invoice	They evaluate Telecom services and recommend grants to cover the services.
60	670000299800000035	05-00987	8/26/2004	Lowes	\$ 89.04	\$ 89.04	Decorative Mirror for Executive Washroom	X			Amount for mirror appears high. Per Gloucester School District, there is no executive washroom; description came from product description. Maintained Discretionary classification due to cost of mirror.	There are no "executive" bathrooms - mirrors in a restroom are necessary.
61	615000222500370000	05-01011	8/30/2004	Tools to Help Youth Comm. Intervention	\$ 80.90	\$ 80.90	Books for School counselors		X		Purchaser appears appropriate to product purchased and amount appears appropriate	OK
62	672000000300000001	05-01018		Professional Services Inc	\$ -	\$ 515.00	see comments			X	Per discussion with Accountant on 4/17/07 - this PO was voided and the original was not saved by the former purchasing agent.	
63	611000262420300000	05-01019	8/30/2004	Douglas Developmental	\$ 400.00	\$ 400.00	Workshop for Director of Curriculum-Shadowing, The Art & Science of Classroom Support		X		Subject of workshop appears reasonable for curriculum director.	OK

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64	611000261420100000	05-01020	8/30/2004	Camden County School Boards	\$ -	\$ 68.00	Balance for Spring Dinner		X		PO not signed. Per Gloucester School District, PO was voided and no payments were made. Gloucester School District provided additional documentation to support this claim.	PO was voided - not paid. Verification #10.
65	615000240500100080	05-01027	8/31/2004	Accurate Label Designs, Inc.	\$ 239.95	\$ 239.95	3000 Visitor passes		X		Questioned the purpose of 3000 visitor passes. Per Gloucester School District, all the passes are for visitors into buildings; appears reasonable.	For visitors who enter the buildings.
66	615000240500300080	05-01048	9/1/2004	Bill Pearson Sports	\$ 3,245.95	\$ 3,245.95	Various swim equipment/bathing suits & 2 stopwatches			X	Questioned whether different sports share stop-watches. 2nd purchase for stopwatches in 04-05. Per Gloucester School District, purchase of these stopwatches were replacements. Transaction still deemed inconclusive due to number of stopwatches purchased over the year.	Replacement.
67	615000240500300080	05-01057	9/1/2004	FedEx	\$ 22.71	\$ 22.71	Invoice date-8/16/04-Shipment to Oriental Trading, do not have supporting documentation as to what was ordered from Oriental			X	Not sure what shipment was for. Object code 530 (Communications/Telephone) does not appear appropriate per vendor. PO is dated after invoice. No additional support provided by District.	#86
68	672000000300000002	05-01073	9/2/2004	Positive Promotions	\$ 344.93	\$ 344.93	Smart Parenting Journal & Disciplining Your Child w/Love... 150 copies of each	X			Appears to be pamphlets for parents. Per Gloucester School District, this was a part of a parent outreach program required by the No Child Left Behind & early childhood; transaction deemed Discretionary.	Parent outreach as required by No Child Left Behind and early childhood.

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69	611000219592000080	05-01077	9/3/2004	United States Postal Service	\$ 2,000.00	\$ 2,000.00	Funds for Permit #254 from Postal Service		X		Unsure of what this is for. No support other than PO provided. Per Gloucester School District, the permit was used in coNew Jerseyunction with parent outreach program noted in PO 05-01073. Appears appropriate.	Parent outreach.
70	615000218500100070	05-01080	9/7/2004	School Specialty	\$ 793.34	\$ 793.34	Various materials & supplies		X		Purchase price appears reasonable for higher priced items per internet search	OK
71	611000221500000080	05-01117	9/8/2004	Rifton Equipment	\$ -	\$ 170.00	2 Childshape Chairs and 1 apron		X		Chair order was canceled. Per Gloucester School District, apron was an instructional tool for special education student, appears reasonable.	Instructional tool for special ed student.
72	611000240600400000	05-01118	9/8/2004	Integrations	\$ 1,005.87	\$ 1,005.87	Various equipment for what seems to be special education students ordered by Director of Special Services		X		Questioned the need for all the toys ordered and noted there have been a lot of toys and equipment ordered on behalf of Nina Longer during our review. Per Gloucester School District, toys were required by Individualized Education Program's, appear reasonable.	Required by Individualized Education Program's.
73	612000252730070000	05-01137		Camden CTR - Youth Development	\$ 487.44	\$ 487.44	see comments			X	Per discussion with Accountant on 4/17/07 - Original PO support was not maintained by former purchasing agent.	
74	611000251600000000	05-01156	9/9/2004	Camden Co. Educ Ser	\$ 4,601.00	\$ 4,601.00	PO attention to Accounts Payable for various homebound instruction and homebound vaccine program totaling \$4,601.00. Specific transaction is for 79.75 hours of homebound instruction as of 6/04. PO date = 9/9/04, Invoice date = 3/18/04.		X		Questioned if homebound instruction was received and who the beneficiary was. PO date after invoice date. No additional support provided and Gloucester School District noted that this was a service, which is always paid after invoice is provided.	PO always after invoice - paid after service is provided.



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	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Gloucester City School District Comments
75	670000299800000007	05-01160	9/10/2004	Sheraton Atlantic City	\$ 3,250.00	\$ 3,250.00	PO attention to Accounts Payable for Lodging in Atlantic City for Board Convention for 10/20-22 for 11 people totaling \$3,250.00.	X			Unable to determine educational value of board convention lodging in Atlantic City. Additionally, lodging in Atlantic City appears Discretionary due to Gloucester's proximity to Atlantic City. Per Gloucester School District, Board of Education training workshops run late and Board of Education policy permits attendance and lodging in those situations. Agenda and list of attendees were not available for review.	Board of Education training workshops, go into the late evening past practice and Board of Education policy permits attendance and lodging.
76	615000240500300080	05-01169	9/10/2004	Power Equipment CompaNew York	\$ 1,516.26	\$ 1,516.26	PO attention to Facilities Director for generator maintenance. PO printout for \$1,190.00 crossed out and hand written total = \$1,326.26 paid by check # 74887. Per invoice, additional \$136.26 was for a filter.		X		Support is for generator maintenance, not filter. Questioned if overridden PO is appropriate. Per Gloucester School District, filters are a part of maintenance for the generator, but does not explain why change was hand-written.	Filters are part of maintenance for the generator.
77	611000262420400000	05-01180	9/10/2004	School Speciality	\$ 476.76	\$ 476.76	PO attention to Principal Mary Ethel Costello School for two primary color top tables for the teacher's lounge totaling \$411.76.	X			Order of two tables for the teachers lounge appears Discretionary.	OK
78	611000262490100000	05-01195	9/10/2004	Geese Chasers, Inc.	\$ 3,445.00	\$ 3,445.00	PO attention to Facilities Director for Geese Chaser Services totaling \$689.00 for the month.	X			PO initially for length of service. Invoice is on a one-period basis. Per Gloucester School District, needed to move geese from field and thus used a professional. Transaction deemed Discretionary.	Need to move geese from field - used professional.

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	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Gloucester City School District Comments
79	615190100320120005	05-01200	9/13/2004	Jeff Storako Painting	\$ 5,600.00	\$ 5,600.00	PO attention to Facilities Director for Gym Ceiling Scrapping totaling \$5,600.00. Support includes one other hand-written quote obtained by Facilities Director from Advanced Systems for \$14,200. PO date = 9/13/04, Invoice date = 9/6/05.		X		Based on nature of the work and documentation the purchase appears reasonable. Questioned if capital project is either part of Budget or approved by DOE. PO date after invoice date. Per Gloucester School District, service was ordered prior to PO creation due to ceiling flecks falling on students and immediate repair was required.	Safety - ceiling flecks were falling on students constantly - needed immediate repair not a capital project.
80	672000000300000002	05-01209	9/13/2004	Blue Sky Puppets	\$ 725.00	\$ 725.00	9/13/04- 2 Assembly Programs called "Building Bridges" for the Cold Springs School , including pre & post show lesson plans for classroom teachers and a CD, hand motions, & lyrics for the music teacher.		X		Assembly program seems appropriate for the audience with an educational focus. PO is dated after invoice. Per Gloucester School District, performers not paid until assembly occurs.	Not paid until assembly is provided - part of character education program.
81	611000230585050070	05-01216	9/14/2004	Lorraine Ricchezza	\$ 1,481.12	\$ 1,481.12	Reimbursement of expenses for Facilitator for Success for All Conference to Dallas.	X			Questioned what the Success for All Conference is. Per Gloucester School District, DOE approved, however, no additional support was provided.	Success for All - Whole School Reform by contract - DOE approval provided.
82	611000230590000080	05-01217	9/14/2004	Gloucester High School Caf.	\$ 6,000.00	\$ 6,000.00	Meals provided for new teachers on 8/30, administrators on 8/26, & on in-service day for all teachers on 9/3	X			PO is dated after invoice for each in service function. Per Gloucester School District, luncheon to welcome teachers is a component of the staff appreciation goals of District. Also, PO dated after invoice due to final count for lunch needed. Transaction still deemed Discretionary. Breakdown of meals as follows: 20 from Highland Park, 140 from High School, 80 from Mary Ethel Costello School, & 170 from Cold Springs	Luncheon to welcome teachers: is essential and a component of the staff appreciation goals of district - PO dated after -final count of lunches provided.
83	611000251600000000	05-01227	9/15/2004	Henry Schein	\$ 3,596.39	\$ 3,596.39	PO attention to Athletic Director for athletic first aid supplies totaling \$3,680.93.		X		Purchase appears reasonable; questioned whether other quotes obtained? Per Gloucester School District, bids were obtained however no support provided.	Bid item.

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	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Gloucester City School District Comments
84	611000262420100000	05-01256	9/15/2004	Coin Educational Products	\$ 1,195.00	\$ 1,195.00	PO attention to guidance secretary for "internet-based carrier Express" totaling \$1,195.00. Invoice states, "COIN Career Community - Internet System: Includes (1500) Student & Parent passwords/(50) Counselor & Teacher passwords/(1) Site admin password renewed 10/04-10/05."		X		COIN is an online service used by students, teachers, and parents for career exploration, college searches, & prep for SAT's. Appears reasonable.	Dot Zeccola retired guidance secretary. COIN is an online service used by students, teachers and parents for career exploration, college searches, and prep for SAT.
85	612000260730100000	05-01276	9/17/2004	E Plus	\$ 7,291.82	\$ 7,291.82	PO attention to Technology Coordinator for print cartridge orders for Cold Spring School (\$8,395.31), Mary Ethel Costello School (\$2,145.16), and Gloucester High School (\$6,250.15).		X		Bulk purchase for print cartridges appears reasonable. Hand written note suggests steps were taken to avoid the "bid" process.	OK
86		05-01298	9/21/2004	Shirley Office Supplies	\$ 251.99	\$ 251.99	PO attention to Secretary, Gloucester High School, for "ErgoTwist" double printer stand totaling \$251.99.	X			Printer stand appears to be high and Discretionary. Per Gloucester School District, printer stand was required to secure printer in a small area and a state contract vendor was used.	Stand required to secure printer in small area. State contract vendor.
87	615190100320200020	05-01308	9/22/2004	Shirley Office Supplies	\$ 668.31	\$ 694.95	PO attention to Secretary to Curriculum Office for various items including custom doors for closet (\$225.00), chair mats (\$92.00), bulletin board (\$55.31) and the selected transaction a 65" Tiger Maple bookcase for \$296.00.	X			Purchase of Tiger Maple bookcase and custom closet doors appears to be Discretionary.	OK
88	611000261420200000	05-01311	9/22/2004	School Health Corporation	\$ 1,471.73	\$ 1,471.73	PO attention to Nurse for miscellaneous medical supplies totaling \$3,270.71. Specific transaction is for vision plus package with STD Titmus model for \$1,649.00.		X		Amount paid is total for entire PO package. Line item matches at \$1649. Purchase appears reasonable for nurse supplies.	OK

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	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Gloucester City School District Comments
89	612000260730100000	05-01313	9/22/2004	Marco Products, Inc.	\$ 20.95	\$ 20.95	PO attention to Guidance Counselor for "Anger Control Activities" totaling \$19.95 and overwritten as \$14.95 plus \$6.00 for shipping.		X		Purchase of anger control activities by guidance appears reasonable.	District has a Purchasing Procedure requiring Requisitioners to include shipping and handling. Requisition dis not include shipping costs on original requisition. Purchasing Agent/Accounts Payable reviewed PO for required details and added the shipping.
90	611000252340070000	05-01315	9/22/2004	School Speciality	\$ 488.88	\$ 488.88	PO attention to Assistant Principal for 1 Easel on Wheels (\$205.88) and 500 composition books (\$420.00).		X		Questioned purpose of \$205.88 for easel on wheels. Per Gloucester School District, easel is required to be on wheels in order to be shared,	Needed for instruction - "sharing".
91	611000230610000000	05-01322	9/22/2004	W.B. Mason CompaNew York, Inc.	\$ 405.35	\$ 405.35	PO attention to former purchase agent for 1 refrigerator for board office (\$249.95), 1 Panasonic electronic stapler (\$124.95), 12 legal size clipboards (\$13.08) and 3 two hole heavy duty punches (\$17.37).	X			Total PO amount paid is \$405.35. Refrigerator is \$249.99. PO also includes \$124.95 electronic stapler which is Discretionary and cost appears high. Per Gloucester School District, refrigerator is for an appropriate working environment and the electric stapler is needed for office efficiency.	Both items are essential. The refrigerator for an appropriate working environment and the electric stapler essential for office efficiency.
92	615000222600140000	05-01331	9/23/2004	Political Research, Inc.	\$ 650.00	\$ 650.00	PO attention to Librarian for Taylors Encyclopedia of Government Officials totaling \$650.00.		X		Encyclopedia of Government Officials appears to be appropriate.	OK
93	615190100320300030	05-01333	9/23/2004	Green Valley Book CompaNew York	\$ 976.81	\$ 976.81	PO attention to Librarian for various books totaling \$976.81.		X		Library books-Unable to determine appropriateness of amount paid or educational value of books such as "Eminem," "JohnNew York Depp," and "Dale Earnhardt." Per Gloucester School District, educators deemed the books to be of educational value.	The educators deemed them of educational value.

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	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Gloucester City School District Comments
94	615000222500270000	05-01337	9/23/2004	Dell Computer Corporation	\$ 5,030.61	\$ 5,030.61	PO attention to Technology Coordinator for 3 Dell Latitude D600 laptops totaling \$5,030.61.			X	No support provided as to the necessity of the laptops. Per Gloucester School District, the laptops were used for instruction. A formal technology plan outlining the replacement of computers as well as replacing existing computers with laptops does not exist.	Only 3 on PO - used for instruction.
95	615000240500300080	05-01339	9/23/2004	Rowan University Math Dept.	\$ -	\$ 210.00	PO attention to Science Department Head for Gepa science workshop for \$210.00. PO states "Void" as class cancelled.		X		No payment was made on PO, appears reasonable.	Verification #165
96	611000221600000000	05-01358	9/23/2004	Dell Computer Corporation	\$ 6,155.22	\$ 6,155.22	10/1/04-Principal at Cold Springs School ordered 6 Desktop Computers and Microsoft XP licenses			X	Documentation does not indicate necessity. Per Gloucester School District, all teachers get computers for administrative and instructional tasks. A formal technology plan outlining the replacement of computers as well as replacing existing computers with laptops does not exist.	For staff - all teachers get computers for administrative and instructional tasks.
97	611000230610000000	05-01375	9/24/2004	The H.W Wilson Co.	\$ 1,057.00	\$ 1,057.00	8/31/04- high school Librarian renewed periodicals		X		Various Periodicals were renewed and were appropriate for age groups. However PO is dated after invoice. Per Gloucester School District, PO's were constantly delayed to a specific low-performing employee who has since been terminated.	Due to the poor performance of personnel - PO's were constantly delayed and supplies, etc. Were essential - staff member was terminated - procedures will now improve.
98	615402100600120000	05-01387	9/24/2004	Myron Corporation	\$ 451.32	\$ 451.32	9/21/04- Early Childhood Coach ordered 250 pens		X		Expenditure amount seems reasonable, PO is dated after invoice. Per Gloucester School District, PO's were constantly delayed to a specific low-performing employee who has since been terminated.	Due to the poor performance of personnel - PO's were constantly delayed and supplies, etc. Were essential - staff member was terminated - procedures will now improve.

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	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Gloucester City School District Comments
99		05-01388	9/24/2004	Cameo Cast, Inc.	\$ 1,375.00	\$ 1,375.00	1/21/05- Two assemblies for "I'm in charge of me" held at Cold Springs School		X		Expenditure seems necessary in supporting students learning	OK
100	615000222500170000	05-01428	9/29/2004	H. Barrow Iron Works, Inc.	\$ 2,450.00	\$ 2,450.00	Installation of an Iron Fence & 2 Iron Gates at the Early Childhood Center Playground at the Cold Springs School .		X		Per Gloucester School District, this project was not considered to be a capital project per DOE guidelines and hence did not required approval from the DOE. Otherwise, fence for securing area around elementary school playground appears reasonable.	Not capital. No state approval required per DOE.
101	611000251600000000	05-01429	9/29/2004	Joric Inc	\$ 2,550.00	\$ 2,550.00	8/5/04- Replacement of Muffler & Block Heater on Emergency Generator		X		Replacement of necessary items appears appropriate	OK
102	611000262420100000	05-01433	9/29/2004	Gann Law Books	\$ 123.75	\$ 123.75	10/1/04- high school Librarian renewed law books		X		Transaction appears reasonable.	OK
103	611000219592000080	05-01444	9/29/2004	CDW Government Inc.	\$ 1,126.00	\$ 1,126.00	10/6/04- 33 USB Flash drives and 2 printers were delivered to Mary Ethel Costello School		X		Per Gloucester School District, Flash memory was used by teachers to share Smart board lessons and offer plans during shared planned sessions, appears reasonable.	Flash memory used by teachers to share Smart board lessons and offers plans during shared planned sessions.
104	611000219592000080	05-01461	9/30/2004	Mac & PC Pros	\$ 6,000.00	\$ 6,000.00	2005 School year- server upgrade for high school		X		Documentation indicates sole vendor was able to provide this service.	OK
105	615000240600100000	05-01463	9/30/2004	Shirley Office Supplies	\$ 675.18	\$ 675.18	10/5/04-Dictaphone and Headset for Board of Education		X		Expenditure appears to be reasonable for use at Board meetings	OK
106	611000230590030000	05-01471	9/30/2004	Mary T. Stansky	\$ 174.11	\$ 174.11	7/04-9/04- Mileage reimbursement for travel to in-state training for Superintendent.		X		No reimbursement form was attached. Per Gloucester School District, training was for redesign of course selections and curriculum. Appears reasonable.	Training for redesign of course selections and curriculum.

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Control Number	Transaction Detail						Analysis Performed			Results of Analysis		
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Gloucester City School District Comments
107	67200000300000001	05-01474	10/1/2004	Stewart Industries	\$ 16,938.00	\$ 16,938.00	PO attention to Secretary, Gloucester High School for "Savin -2575" with PO total of \$16,938.00. Invoice includes Savin Digital Copier for \$16,938.00.			X	Questioned why there is no evidence in the support for need for new copier. No quotes were obtained for the purchase. Per Gloucester School District, copier replaced end-of-life and maintenance contract. Transaction still deemed inconclusive.	Replace end-of-life and maintenance contract.
108	611000219320010000	05-01481	10/1/2004	Playfit Education	\$ 99.00	\$ 99.00	11/15- Physical Education teacher attended "PE 2 the Max" in Philadelphia		X		Expenditure seems necessary in supporting students learning	OK
109	615000240500200050	05-01490	10/1/2004	E Plus	\$ 165.00	\$ 165.00	9/24/04-3 keyboards were delivered to Mary Ethel Costello School			X	Need list of staff who has PDA and reason for keyboard, PO is dated after invoice date. No additional support provided.	Bill Marble, Nancy Thomas, Jeff Yep. #86
110	615000240600200000	05-01500	10/4/2004	New England Educational Inst.	\$ 139.00	\$ 139.00	5/19/04-Director of Special Education attended seminar on Asperger Syndrome in Philadelphia, PA		X		Workshop seems reasonable in supporting students learning initiative.	OK
111	611000252500070000	05-01513	10/4/2004	The Bank of New York	\$ 545.00	\$ 545.00	see comments			X	Per discussion with Accountant on 4/17/07 - PO support was not maintained by former purchasing agent.	Response in comments.
112		05-01518	10/4/2004	Verizon Wireless	\$ 970.89	\$ 970.89	Monthly Cell phone bill, which includes charges for equipment charges over \$500.			X	No support for equipment charges provided. Gloucester School District provided list of who phones are provided for, 3 individuals are inconclusive. (1) IT Tech has a phone, but his boss (Director of IT) has one as well. Unsure of need of both individuals having a phone. (2) Public Information Officer has a phone, necessity unknown. (3) BA has a phone, necessity unknown.	See #229
113	611000230610000000	05-01531	10/15/2004	Lois Spritzler	\$ 14,644.00	\$ 14,644.00	Services for Learning Disabilities teacher consultant for 2004-2005 board approved		X		Consultant appears to have an educational purpose memo stating it was approved by the Board was provided.	Should be marked essential - approved by board.

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Control Number	Transaction Detail						Analysis Performed			Results of Analysis		Gloucester City School District Comments
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	
114	615000222600170000	05-01532	10/15/2004	Faye Fulginiti	\$ 19,784.00	\$ 19,784.00	Educational Consultant provided services to District		X		Documentation provides a timesheet but no indication of what services were provided. PO has a different object code of 390. Per Gloucester School District, consultant was a substance abuse counselor, which is required by the state. Appears	Substance Abuse Counselor, mandated by state.
115	615000218500100070	05-01650	10/8/2004	Bally's Park Place	\$ 402.00	\$ 402.00	10/19-21- Attended 04 New Jersey School Boards Annual Workshop in Atlantic City- PO is for hotel reimbursement			X	Unable to determine educational value of board convention lodging in Atlantic City. Additionally, lodging in Atlantic City appears Discretionary due to Gloucester's proximity to Atlantic City. Per Gloucester School District, Board of Education training workshops run late and Board of Education policy permits attendance and lodging in those situations. Agenda and list of attendees were not available for review.	Board policy and night meetings.
116	611000219600000000	05-01652	10/8/2004	Nancy Fiorini	\$ 28.55	\$ 28.55	9/21/04-Mileage reimbursement for Corrective and Preventative Action meeting at Ramada Inn, New Jersey			X	Require documentation showing purpose of Corrective and Preventative Action meeting. Per Gloucester School District, this is required by the state, but no further documentation was provided.	Mandated by state.
117	611000221600000000	05-01659	10/8/2004	Elizabeth Curry	\$ 134.03	\$ 134.03	September 04- Mileage and tolls reimbursement for workshop on teaching individuals with Autism at Rutgers University		X		Expenditure amount seems reasonable for business purposes.	OK



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118	611000221500010000	05-01671	10/8/2004	Sport Specialties	\$ 799.50	\$ 799.50	Cheerleader uniforms, which consist of 13 jackets and 13 t-shirts			X	Questioned whether uniforms were bought every year and whether jackets (\$50 each) are required for the cheerleaders. Gloucester responded that uniforms are rotated and handed down, with varsity uniforms replaced annually (Uniforms in their 2nd year are worn by JV, 3rd year by Freshman team). Still uncertain of requirement of jackets, remains inconclusive. PO is dated after the invoice.	Rotation and replacement.
119	615000222600120000	05-01681	10/8/2004	Apple Books	\$ 1,001.59	\$ 1,001.59	9/30/04-H.S Librarian ordered books for library		X		Selected titles on list price seem too costly, PO is dated after the invoice. Per Gloucester School District, the vendor was state approved. Appears reasonable.	Approved vendor prices.
120	615000240600300000	05-01684	10/8/2004	Rowan University	\$ 115.00	\$ 115.00	10/29/04-Workshop for School Psychologist and Counselors held in Bridgeport, New Jersey		X		Based on supporting documentation, the workshop topics covered appear reasonable.	OK
121		05-01699	10/8/2004	Flaghouse, Inc.	\$ 309.12	\$ 687.12	10/14/04- Music Teacher ordered 4 chairs for various ages at Cold Springs School		X		Need additional information regarding necessity for chairs. Per Gloucester School District, chairs were for special education students with motor skill problems, appears	Special education required for preschool - motor skills problems.
122	615000240600300000	05-01703	10/8/2004	Dell Computer Corporation	\$ 1,899.00	\$ 1,899.00	Dell laptop with Microsoft Office, Docking Port, & Leather Carrying Case (\$110)	X			Leather case is considered Discretionary. Per Gloucester School District, the leather case is needed for durability and needed to sanitize when exposed to bodily fluids. Purchase remains Discretionary. A formal technology plan outlining the replacement of computers as well as replacing existing computers with laptops does not exist.	Needed for durability & need to sanitize when exposed to bodily fluids

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123	615000240600300000	05-01706	10/8/2004	Dell Computer Corporation	\$ 1,899.00	\$ 1,899.00	Dell laptop with Microsoft Office, Docking Port, & Leather Carrying Case (\$110)	X			Leather case is Discretionary. Per Gloucester School District, the leather case is needed for durability and needed to sanitize when exposed to bodily fluids. Purchase still appears Discretionary.	Speech therapist- requires durability & material that can be sanitized.
124	615000222500270000	05-01718	10/13/2004	Organize Now	\$ 250.40	\$ 250.40	10/20/04- BA Secretary ordered supplies		X		Purchase of supplies appears reasonable.	OK
125	615000240600200000	05-01723	10/14/2004	E Plus	\$ 1,606.96	\$ 1,606.96	Purchase of new printer & ink totaling just over \$1600. Ordered by Principal, Gloucester High School		X		Per Gloucester School District, printer is a high-volume printer and to be used for library. Also, printer was ordered by technology group. Appears reasonable.	High volume printer- ordered for library by principal w/tech approval.
126	611000221600000000	05-01729	10/14/2004	Follett Educational Service	\$ 3,134.11	\$ 3,134.11	Appears to be a scanner, purchased by Gloucester High School Librarian			X	Questioned amount of the purchase and why quotes were not requested. Per Gloucester School District, purchase was for hardware & software for new media center library asset circulation & inventory central system. No mention of why quotes were not obtained. Purchase still deemed inconclusive.	Software & hardware for new media center library asset circulation & inventory central system.
127	615000240600100000	05-01730	10/14/2004	GovConnection	\$ 378.00	\$ 378.00	PO attention to Educational Technology Coach for 1 digital camera totaling \$378.00.			X	Questioned the use and beneficiary of the digital camera; per Gloucester School District, cameras are used to support instructors and comply with Core Curriculum Content Standards. Transaction deemed inconclusive due to vagueness of explanation.	Cameras used to support instructors & comply with Core Curriculum Content Standards.
128	615000218500100070	05-01731	10/14/2004	Total Video Products	\$ 480.00	\$ 480.00	Purchase of and installation of Vibration Isolator		X		Per Gloucester School District, purchase was to reduce shaking of picture on SmartBoard, appears reasonable.	Stop picture on Smart Board from shaking.
129	611000252600070000	05-01754	10/14/2004	Grolier Online	\$ 803.00	\$ 803.00	Online reference availability to several encyclopedia sets		X		Reference Service appears to be reasonable	OK

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130	615000222600170000	05-01764	10/18/2004	Industrial Appraisal Co.	\$ 270.00	\$ 270.00	Property Search Report for the Gloucester School District		X		Per Gloucester School District, this search is required for Comprehensive Annual Financial Report/Generally Accepted Accounting Principles by State Code; appears reasonable.	Required for Comprehensive Annual Financial Report/Generally Accepted Accounting Principles by State Code.
131	615000218320100000	05-01772	10/18/2004	The Cotton Exchange	\$ 1,965.18	\$ 1,965.18	Various shirts ordered by Athletic Director	X			Documentation does not indicate the necessity for the t-shirts. PO is dated after the invoice. Per Gloucester School District, these were undershirts that are hygiene related and must be bought every year. Also noted that partial shipment with the invoice was sent to Gloucester School District before PO generated. Transaction deemed Discretionary because hooded sweatshirts are not necessary for participation in sports.	Undershirt - hygiene - needed. Partial shipment with invoice before PO generated.
132	615000240600100000	05-01792	10/18/2004	Affordable Office Furniture	\$ 247.00	\$ 247.00	PO attention to "Gail" for 1 center drawer (\$92.00) and 1 fabric tack board (\$155.00). Email communication of receipt indicates that tack board was not received.			X	Questioned whether items are essential and if tack board was received prior to payment. PO is dated after the invoice. No additional support provided.	#86
133	611000251600000000	05-01794	10/18/2004	Peyre-Ferry	\$ 200.00	\$ 200.00	PO attention to PE Dept. Head for dance instructor at the high school for \$200.00.			X	Per Gloucester School District the outside consultant was engaged to teach dance to the students. Transaction deemed inconclusive as a result of additional documentation or information was not provided.	Outside consultant to teach dance.
134	615000222600270000	05-01819	10/19/2004	Pauline Fluck	\$ 74.09	\$ 74.09	PO attention to Media Specialist for pre-k supplies at Cold Spring School totaling \$74.09. Hand-written items on request form appear to be groceries.		X		Per Gloucester School District, DOE approved for an Early Childhood program titled "Curiosity Corner". Appears reasonable.	DOE approved for Early Childhood program "Curiosity Corner"
135	611000252500070000	05-01827	10/21/2004	Warren Hudson	\$ -	\$ 260.00	PO attention to Principal for "In-House Program 4/26/05" totaling \$260.00. PO states "VOID" as of 11/18/05.			X	Gloucester School District provided additional support showing no payment was made against voided PO; appears reasonable.	Verification #254

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Control Number	Transaction Detail						Analysis Performed			Results of Analysis		
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Gloucester City School District Comments
136	611000240600400000	05-01828	10/21/2004	Marilyn Scanlon	\$ 550.00	\$ 550.00	PO attention to Principal for "In-House Program 2/8/05" for \$500 and a traveling fee of \$50. Program listed as "Mother Goose Program" No other support in package.			X	No support provided for Mother Goose Program. Per Gloucester School District, assembly was for kindergarten students, but no additional support was provided. Transaction deemed inconclusive.	Assembly for kindergarten students.
137		05-01830	10/21/2004	FEA/Foundation Educ. Adm.	\$ 865.00	\$ 865.00	Registration for Foundation of Education Administration Fall Conference for Principal, Cold Springs School, & his wife (tutor in the District), including the 2 night overnight package			X	Why is a tutor attending the convention, albeit at a discounted rate? Why is an overnight stay required in Atlantic City? Gloucester School District provided a copy of contract showing they are allowed to attend convention. As for spouse, Gloucester School District noted that past practice was to pay for the spouse. Transaction deemed inconclusive.	It is in the Administrator's contract that they can attend the convention at district cost - includes room cost. Past practice for spouse to be paid Verification #20.
138	615000240500200080	05-01868	10/26/2004	Susan McComb	\$ 190.79	\$ 190.79	PO attention to then Director of Curriculum for an area carpet rug for the office totaling \$190.79			X	Area carpet rug for office (which office?) appears Discretionary and the amount of cost appears too high.	A carpet was needed, none existed in the office.
139	615000222600170000	05-01882	10/27/2004	Rocky Mountain Behavioral	\$ -	\$ 2,128.20	PO attention to Substance Abuse Counselor for 778 units of a drug/alcohol survey (\$1,478.20), reports \$450.00 and shipping \$200.00. PO states "VOID" as of 11/18/05.			X	Transaction deemed inconclusive as a result of additional documentation or information was not provided explaining why the transaction was voided	Required by code - substance abuse counselor.
140	611000221600000000	05-01887	10/27/2004	School Health Corporation	\$ 558.14	\$ 558.14	PO attention to Athletic Director for 3 Motorola talkabout radios (\$464.85), 6 rechargeable batteries (\$83.70) and shipping (\$45.00).		X		Documentation does not indicate the necessity of the radios. Per Gloucester School District, radios are used by trainer to communicate with various coaches. Explanation appears reasonable.	Used by trainer to communicate various coaches

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Control Number	Transaction Detail						Analysis Performed			Results of Analysis		Gloucester City School District Comments
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	
141	615000222600240000	05-01894	10/27/2004	Cottrell Printing, Inc.	\$ 1,703.98	\$ 1,703.98	PO attention to then Director of Curriculum for 325 Core Curriculum Content Standards books totaling \$1,592.50.		X		PO is dated after invoice. Per Gloucester School District, purchase was for New Jersey Core Curriculum Content Standards books purchased by then Curriculum Director; appears reasonable.	New Jersey Core Curriculum Content Standards.
142	615000222600370000	05-01925	10/28/2004	Courier-Post	\$ 215.06	\$ 215.06	Newspaper ad as part of final payment to Courier Post from a total due of \$905.60. No beneficiary indicated. Paid to PO Box in Buffalo, New York. PO date = 10/28/04, Invoice date = 10/16/04.		X		Per Gloucester School District, payment was for a classified ad for advertisement of staff position; appears reasonable.	Advertisement for staff.
143	615000240600100000	05-01942	10/28/2004	MCI Worldcom Communications	\$ 9,356.94	\$ 9,356.94	Part of Blanket PO for MCI phone service for the year 04-05.		X		Amount is part of blanket PO for \$11,500.00 and appears reasonable.	OK
144	611000219600000000	05-01953	10/28/2004	Professional Education Service	\$ 2,163.02	\$ 2,163.02	Professional education homebound service for Individualized Education Program Student		X		The homebound education was reviewed and approved by the board and appears reasonable	OK
145	615000218600100000	05-01972	10/28/2004	Sportturf, LLC	\$ 370.00	\$ 370.00	9/21/04- Application of Iron product on the football field		X		Per Internet research, a regiment of iron is an appropriate step in maintaining a heavily used field surface. Hence purchase is considered reasonable. However, PO is dated after the invoice.	Due to the poor performance of personnel - PO's were constantly delayed and supplies, etc. Were essential - staff member was terminated - procedures will now improve.

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Control Number	Transaction Detail						Analysis Performed			Results of Analysis		
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Gloucester City School District Comments
146	670000299800000031	05-01993	11/1/2004	Cheerleader/Danzteam	\$ 3,656.66	\$ 3,656.66	Cheer leading uniforms ordered by Athletic Director.		X		Questioned whether uniforms are purchased every year; per Gloucester School District, uniforms are rotated through the levels (varsity, JV, freshman) with new uniforms purchased every year for the varsity; Explanation appears reasonable and transaction has been deemed reasonable.	Rotated, replacement.
147	611000221600000000	05-02013	11/1/2004	ISI, Inc.	\$ 421.13	\$ 421.13	Scanning and Microfilming of images attention to Assistant Principal. PO date = 11/1/04, Invoice date = 10/27/04.		X		Transaction appears reasonable. PO Date after invoice date.	Due to the poor performance of personnel - PO's were constantly delayed and supplies, etc. Were essential - staff member was terminated - procedures will now improve.
148	611000221600000000	05-02035	11/2/2004	Robert H Bennett	\$ 298.19	\$ 298.19	Convention expenses for Board Member for convention in Atlantic City		X		Approved by BA for New Jersey School Board Convention, appears reasonable.	No - different person - Robert Bennett "Sr.", board member.
149	612000260730100000	05-02037	11/2/2004	Edward Hubbs	\$ 153.49	\$ 153.49	Convention expenses for Board President for convention in Atlantic City		X		Approved by BA for New Jersey School Board Convention, appears reasonable.	Ed Hubbs, Board President - New Jersey School Board Convention.
150	670000299800000033	05-02038	11/2/2004	Patrick Healey	\$ 131.92	\$ 131.92	Convention expenses for Board Member for Atlantic City.		X		Approved by BA for New Jersey School Board Convention, appears reasonable.	Board member - New Jersey School Board Convention.
151	611000251600000000	05-02106	11/8/2004	James Vagias	\$ 1,100.00	\$ 1,100.00	Magic Program titled "Bully-proof Your School".			X	Although the program seems educational, \$1100 is a lot of money for 2, 35-45 minute assemblies. Per Gloucester School District, good programs are expensive. Transaction deemed inconclusive as a result of additional documentation or information was not provided	Good programs are expenses.

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Control Number	Transaction Detail						Analysis Performed			Results of Analysis		
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Gloucester City School District Comments
152	67000029980000033	05-02120	11/9/2004	Office Basics, Inc.	\$ 930.47	\$ 930.47	Office supplies ordered attention to Director of Special Services.		X		Order of miscellaneous office supplies appears reasonable.	OK
153	615000222600240000	05-02131	11/9/2004	Gariel Screen Printing	\$ 3,013.75	\$ 3,013.75	PO is for various shirt orders which are indicated on a fax cover sheet as "senior shirt's," but do not have a Req. or attention to. PO date 11/9/04, Invoice date = 11/5/04.		X		Per Gloucester School District, payment was from the student activities account with monies provided by students; appears reasonable.	Student activity - students buy senior T-shirts.
154	615000222600170000	05-02182	11/15/2004	GOVCONNECTI ON	\$ 3,333.50	\$ 3,333.50	Purchase of 50 Micro Comfort Mouses. Beneficiary is not listed.			X	Per Gloucester School District, connectors are for the tech office to be able to connect mice to laptops for online testing. Transaction deemed inconclusive as a result of additional documentation or information was not provided	Connectors for tech office to be able to connect mice to laptops for online testing.
155	615000218600100000	05-02185	11/15/2004	Dell Computer Corporation	\$ 1,752.00	\$ 1,752.00	PO for Dell computer. Need and beneficiary are not communicated.		X		Per Gloucester School District, purchase was to replace Technology Coordinator's computer to support video abilities, appears appropriate.	Replace Tech Coor computer to support video K. Schoener.
156	611000230530030000	05-02215	11/16/2004	GovConnection	\$ 438.00	\$ 438.00	PO is for Palm Tungsten T5, wireless keyboard, hard case and leather case. The PO is attention to then Director of Curriculum.			X	Total PO/Invoice amount = \$438.00. Also ordered both a hard case and a leather case for the palm as part of the PO. Per Gloucester School District, purchase was for then Curriculum Director to be used for data collection across the District. Purchase was a part of the tech budget (no support provided) and used in daily function. Transaction deemed inconclusive.	Curriculum Director use for data collection across district. Staff member was Director of Curriculum and Technology at time of PO - part of the tech budget and used daily for function of job - passed to next person who took position.
157	615190100320300030	05-02226	11/18/2004	Degler-Whiting, Inc.	\$ 6,410.00	\$ 6,410.00	Coded to Fund 12 - Capital Outlay. Partition ordered by Facilities Director.		X		Supporting documentation indicates 3 quotes were obtained and appropriate approvals were achieved. Per support, uncertain if item was received. Per Gloucester School District, item for equipment security was received and installed; appears reasonable.	Items received and installed for equip security.

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Control Number	Transaction Detail						Analysis Performed			Results of Analysis		Gloucester City School District Comments
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	
158	611000230590000080	05-02230	11/18/2004	Comfort Inn Downtown San Diego	\$ -	\$ 459.68	Hotel reimbursement for school board member for the National School Board Association conference in San Diego.		X		No payment was made on PO. Conference would have appeared reasonable as long as spending threshold was not passed.	See copy provided of verification #22.
159	615000218600120000	05-02232		First Student, Inc.	\$ 712.00	\$ 712.00	see comments			X	Per discussion with Accountant on 4/17/07 - Original PO support was not maintained by former purchasing agent.	
160	612000251730000000	05-02275	11/18/2004	Wolfgang Candy	\$ 2,824.35	\$ 2,824.35	11/8/04- Payment to vendor compaNew York used for a senior trip fundraiser, seemingly paid through student activities account. Copy of receipt showing deposit into student activities account for candy sales also provided.		X		Evidence of receipt into Student Activities Account observed, transactions appears appropriate. However PO is dated after invoice	Due to the poor performance of personnel - PO's were constantly delayed and supplies, etc. Were essential - staff member was terminated - procedures will now improve.
161	611000251600000000	05-02282	11/19/2004	Rand Materials Handling Eq. Co	\$ 337.19	\$ 337.19	12 - 8" full pneumatic casters ordered attention to Technology Coordinator. PO with product and shipping totals \$337.79.		X		Item appears reasonable and appropriate approvals were obtained.	OK
162	611000251600000000	05-02283	11/19/2004	Creative CompaNew York	\$ 225.36	\$ 225.36	PO is for miscellaneous books totaling \$208.45 and specific line item is for 4 music books. The order was received by Gloucester High School Librarian.		X		The book order appears reasonable	OK
163	615000220730100000	05-02284	11/19/2004	Marshal Cavendish	\$ 1,341.75	\$ 1,341.75	PO for 5 miscellaneous book orders for Gloucester High School Librarian totaling \$1,341.75. Specific encyclopedia is on family health totaling \$499.95.		X		Book order for Gloucester High School Library appears reasonable.	OK
164	611000221600000000	05-02285	11/19/2004	Prismatic Magic	\$ 795.00	\$ 795.00	Assembly Program with two screenings for Cold Springs School titled "Winter Holiday Celebration"		X		Per Gloucester School District, program reinforced Language Arts skills, appears reasonable.	Determined by educators - valid - dealing with LA skills.



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Control Number	Transaction Detail						Analysis Performed			Results of Analysis		
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Gloucester City School District Comments
165	615000240600200000	05-02286	11/19/2004	Shirley Office Supplies	\$ 1,423.15	\$ 1,423.15	PO is for bulk office supply order totaling \$1,423.15 attention to Secretary to Curriculum Office. Specific line item is for a personal organizer which was \$99.18 in excess of the original PO amount of \$82.20.	X			Per Gloucester School District, personal organizer was for the curriculum director, who required a large scale organizer for multiple duties. Also, purchased through state contracted vendor. However, curriculum director also had a Palm Pilot purchased for them in the same time frame; transaction deemed Discretionary.	Curriculum director required large scale organizer for multiple duties. State contract vendor.
166	611000219600000000	05-02290	11/22/2004	Bureau of Education & Research	\$ 330.00	\$ 330.00	Workshop on Practical Strategies for Working Successfully with Difficult Students attended by a 1st Grade and a 5th grade teacher. PO totals \$330.00		X		Workshop appears reasonable per description and job function of attendees	OK
167	615000240600300000	05-02299	11/23/2004	Fort Nassau Graphics	\$ 2,456.25	\$ 2,456.25	1300 Course selection booklets ordered attention to Principal with a total PO amount of \$2,456.25		X		Order appears reasonable. Questioned if the 200 additional course booklets that were received were not paid for as they would be in excess of the PO. Per Gloucester School District, additional booklets were provided to students in sending districts. Explanation appears reasonable.	Gave additional to sending district.
168		05-02304	11/23/2004	Pier Wisconsin	\$ -	\$ 300.00	PO for Christmas Distance Learning attention to then Director of Curriculum. PO shows "void" on original.		X		No payment was made on PO, appears reasonable.	Verification #471
169	611000262420100000	05-02305	11/23/2004	Susan Lypka	\$ 400.00	\$ 400.00	PO description states Grade 1 - Bug Lady for 3 programs set in room 102. PO is attention to Principal Cold Spring School. PO total = \$400.00		X		Email confirmation states "Bug Lady" did some shoes as part of service. Transaction appears reasonable.	OK
170	615000218600100000	05-02330	11/24/2004	Judith A Alberti	\$ 75.90	\$ 75.90	PO for travel expenses to Atlantic City to conference for Board member attention to Board member. Total amount on PO = \$75.90		X		Per Gloucester School District, convention for Board member for School Board Convention, appears reasonable.	Board member - New Jersey School Board Convention. Board policy 9255.

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Control Number	Transaction Detail						Analysis Performed			Results of Analysis		
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Gloucester City School District Comments
171	615000218600100000	05-02346	11/29/2004	School Speciality	\$ 392.09	\$ 392.09	PO for miscellaneous office supplies totaling \$456.75. Line item for "Model Magic" = \$42.29. PO is attention to child study team members..		X		Per Gloucester School District, items were ordered by members of Child Study Team and are for Individualized Education Program activities. Appear reasonable.	These are child study team members - items are for Individualized Education Program activities.
172	615000218500100070	05-02370	11/29/2004	Pfeiffer Advertising, LLC	\$ 1,500.00	\$ 1,500.00	Order attention to then Director of Curriculum for redesign of the course selection book. PO total = \$1,500.00. PO date = 11/29/04, Invoice date = 11/19/04.			X	Per Gloucester School District, booklets were needed-redesign to accommodate small learning communities. No additional information was provided to support the necessity of the transaction. PO date after invoice date. Transaction deemed inconclusive as a result of additional documentation or information was not provided	Booklet needed - redesign to accommodate small learning communities. This is graphic fee.
173	611000262590100080	05-02388	11/29/2004	Follett Library	\$ 10,377.49	\$ 10,377.49	Large order of library books totaling \$10,327 sent to the attention of Media Specialist			X	The books appear appropriate, questioned whether purchase was budgeted due to size of expenditure. Gloucester School District's response was that if the money was not available in the budget it could not have been purchased. Transaction deemed inconclusive as a result of additional documentation or information was not provided	If it was over there could not have generated a PO.
174	611000262420100000	05-02403	11/30/2004	Tom SNew Yorkder Productions	\$ 2,800.00	\$ 2,800.00	PO attention to the Technology Coordinator. PO total = \$2,800.00 for 100 units of "Inspiration Software."		X		Software purchase appears reasonable.	Yes
175	615000222600370000	05-02422	11/30/2004	Demco, Inc.	\$ 74.69	\$ 74.69	PO for Heavy Duty Wood Tabletop book rack = \$74.69 attention to Librarian.		X		Librarian purchase of a heavy duty wood tabletop book rack appears reasonable.	OK

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Control Number	Transaction Detail						Analysis Performed			Results of Analysis		
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176	615000222600210000	05-02439	11/30/2004	Daytimers, Inc.	\$ 5.94	\$ 5.94	This individual PO is to pay the New Jersey State Sales Tax on a purchase for High School Principal for Leather Daytimer notebook and two refills. Total PO amount = \$109.97 while notebook total = \$74.99. Unknown why PO is for sales tax amount only, considering Invoice from vendor references this PO number and Gloucester School District is not required to pay sales tax.	X			Leather notebook appears to be Discretionary based on usefulness and amount. Per Gloucester School District, the notebook is used in principal's daily function. Item deemed Discretionary.	Used daily as function of the position - is essential to job.
177	611000219600000000	05-02441	11/30/2004	CDT Business Systems	\$ 3,588.25	\$ 3,588.25	PO attention to the Principal of the Cold Spring School for Standard Digital Duplicator for \$3,499.00 while total PO = \$3,702.15. Purchase Req. does not communicate description or need.		X		Order of digital duplicator appears reasonable. However, no quotes were provided. Per Gloucester School District, purchase made from state contract vendor; hence no quotes are required. Appears reasonable.	State contract vendor used - does not require quotes.
178	672000000300000002	05-02444	11/30/2004	School Annual Publishing	\$ -	\$ 1,500.00	PO attention to Principal Cold Spring School for staff year books. PO total = \$1,500.00. PO states "closed" and "for encumbrance purposes only." Email communication states that the PTO paid for the books.		X		Yearbooks paid by the PTO for the students appear reasonable, however no documentation other than an email saying that the PTO paid for it is provided. Transaction appears reasonable.	PTO paid for the yearbooks. Yearbooks were for students not staff. Verification #25.
179	611000230590000070	05-02445	11/30/2004	Nat'l Assoc. of Elem. Sch. Principals	\$ -	\$ 2,100.00	Costs incurred to send Principal, Cold Springs School, to NAESP Convention in Baltimore (PO has "VOID" handwritten on it)		X		No payment was made on the PO, appears reasonable.	Verification #403
180	611000230590000070	05-02488	12/2/2004	Fort Nassau Graphics	\$ 2,005.00	\$ 2,005.00	PO for school directories attention to Superintendent. PO total = \$2,005.00		X		Questioned timing of purchase, per Gloucester School District, it takes several months for High School to verify accuracy of info. Explanation appears reasonable.	Takes several months for High School to verify accuracy of info.
181	611000262420300000	05-02489	12/2/2004	Shirley Office Supplies	\$ 452.04	\$ 452.04	PO for office supplies attention to Superintendent. PO total \$452.04. Specific line item for "black on yellow tape" is for 6 units totaling \$101.94.		X		Purchase of office supplies appears reasonable.	OK

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Control Number	Transaction Detail						Analysis Performed			Results of Analysis		
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Gloucester City School District Comments
182	615000240600300000	05-02497	12/3/2004	FedEx	\$ 95.21	\$ 95.21	FedEx shipment on 10/13/04 to Bally's on behalf of Business Administrator's secretary , this PO includes other FedEx shipments. PO date = 12/3/04, invoice date = 10/19/04.			X	Per Gloucester School District, shipment was for registration of school board members for School Board Convention, however no support was provided. Transaction deemed inconclusive as a result of additional documentation or information was not provided	Essential to register Board of Education members for the School Boards Convention - amount was verified when PO issued.
183	611000219600000000	05-02506	12/3/2004	FedEx	\$ 340.10	\$ 340.10	FedEx shipment on 9/30/04 to American Guidance Service. Note on PO states that the vendor sent the wrong items and there was no contact to the vendor to pay for the return shipping. PO date = 12/3/04, invoice date = 10/4/04.			X	Based on the documentation provided it appears the District could have avoided the priority delivery charge since the wrong items were shipped. No additional support provided. Object code is code 530= Communications/Telephone, other PO's have object code 500. PO date after invoice date.	#86
184	611000262420100000	05-02516	12/3/2004	Alison MaloNew York	\$ 125.06	\$ 125.06	Various workshops attended as a requirement by DOE for Turnkey instructions		X		Reimbursement seems reasonable since the workshop was a requirement by the state	OK
185	615000240600200000	05-02517	12/3/2004	Lynda Spingler	\$ 142.61	\$ 142.61	Multiple trips in November to Sam's Club, AC Moore, Acme, Shop Rite and Roberts Bros.		X		Per Gloucester School District, purchases were for DOE required Early Childhood Curiosity Corner supplies, appears reasonable.	Per DOE requirements for Early Childhood - Curiosity Corner" supplies.
186	611000230590010000	05-02539	12/6/2004	Professional Services	\$ 20,626.20	\$ 20,626.20	04/05 Maintenance Contract for the Jr./Sr. High School		X		Coded as 530 which does not fit description. Otherwise, appears reasonable.	Annual maintenance for telephone equipment - district properly coded to object 530 per Generally Accepted Accounting Principles Chart of Accounts.
187	615190100320300030	05-02540	12/6/2004	Professional Service Inc.	\$ 5,388.03	\$ 5,388.03	see comments			X	Per discussion with Accountant on 4/17/07 - PO support was not maintained by former purchasing agent.	

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Control Number	Transaction Detail						Analysis Performed			Results of Analysis		
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Gloucester City School District Comments
188	615000218320100000	05-02545	12/6/2004	XO Communications	\$ 3,750.67	\$ 3,750.67	see comments			X	Per discussion with Accountant on 4/17/07 - PO support was not maintained by former purchasing agent.	
189	615000218600100000	05-02570	12/9/2004	Kathleen Genzano	\$ 1,000.00	\$ 1,000.00	Sponsored by the Interact Club, and received approval for the advance by Principal and Business Administrator		X		Donations to charities are considered reasonable.	OK
190	615000222600340000	05-02621	12/10/2004	Bill Pearson Sports Outlet	\$ 132.75	\$ 132.75	12/20/04-Athletic Director ordered 3 swimsuits for High School		X		Questioned the small quantity of swimsuits purchased. Per Gloucester School District, the purchase was due to the need of specific sizes for the swimsuits; Explanation appears reasonable.	Need appropriate sizes.
191	611000262420100000	05-02647	12/10/2004	GovConnection	\$ 1,785.60	\$ 1,785.60	12/22/04-Technology Coordinator purchased document reader for Highland Park School			X	Per Gloucester School District, purchase was for scanner software required for student's use with Core Curriculum Content Standards. Transaction deemed inconclusive as a result of additional documentation or information was not provided	Scanner software required for students use with Core Curriculum Content Standards.
192	611000262420100000	05-02661	12/10/2004	Total Video Products	\$ -	\$ 4,400.00	6/30/05 PO is marked "Void" and correspondence indicates PO was created for encumbrance purposes only		X		PO was not signed. Per additional support provided by Gloucester School District, PO was voided and no payment was made. Transaction	Verification #150
193	611000251330000000	05-02662	12/10/2004	Temporary Vendor ID	\$ -	\$ 5,000.00	12/13/2004- Purchasing agent for district sent out note indicating PO's were for Encumbrance Purposes Only.		X		PO was not signed. Per additional support provided by Gloucester School District, PO was voided and no payment was made. Transaction	Verification #263
194	611000230590010000	05-02664	12/10/2004	B&H Photo Video	\$ 1,155.91	\$ 1,155.91	12/10/04, Athletic Director ordered one mini DVD/V/High School VCR from New York vendor. This PO includes purchases for digital camcorder and tapes		X		Questioned cost of the VCR. Per Gloucester School District, VCR is a specialty double decked VCR for use with video camera to film athletic events for playback and training purposes. 3 quotes as indicated, under bid threshold. Explanation appears reasonable.	Unit is a dub deck VCR for use w/video camera to film athletic events for playback and training purposes. 3 quotes as indicated, under bid threshold.

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	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Gloucester City School District Comments
195	611000230530010000	05-02682	12/10/2004	Quinlan Publishing CompaNew York	\$ 428.98	\$ 428.98	12/7/2004- Asst. Principal ordered student law and special education bulletins		X		Bulletins appear reasonable.	OK
196	615000222600210000	05-02684	12/10/2004	Student Assistance Journal	\$ 34.00	\$ 34.00	12/7/04-Assistant Principal ordered subscription to journal. PO date = 12/10/04, Invoice date = 12/7/04.		X		Purchase of Student Assistance Journal appears reasonable for Asst. Principal. PO date after invoice date.	Info needed.
197	615000222600210000	05-02686	12/10/2004	Riverside Publishing Co.	\$ 2,122.05	\$ 2,122.05	12/7/04 ordered packets of answer sheets and test booklets		X		Test Booklets appear reasonable	OK
198	612000251730000000	05-02694	12/10/2004	Temporary Vendor ID	\$ -	\$ 1,800.00	12/13/04 PO was created then was marked "VOID" on 6/29/05		X		No payments were made on the PO and properly voided, appears reasonable.	Verification #377
199	611000262520000000	05-02695	12/10/2004	Atlas Pen & Pencil Corporation	\$ 180.39	\$ 180.39	12/21/04 Asst. Principal ordered various supplies, including snowflake pencils, Valentine's & St. Patrick's Day decorations, plush pencil grips, mind teaser puzzles, etc.		X		Purchase of various holiday themed decorations and related misc. educational items appears appropriate.	Principals need office supplies and they are essential.
200	611000219800000000	05-02719	12/13/2004	Fort Nassau Graphics	\$ 2,307.25	\$ 2,307.25	12/8/04- Printing costs for the Community Education Brochures to be mailed to residents of Gloucester		X		Brochures sent to the community encourage community involvement; appears appropriate however PO is dated after the invoice	PO generated after all corrections are casted.
201	611000219600000000	05-02744	12/13/2004	GovConnection	\$ 3,337.00	\$ 3,337.00	9/28/05- Technology Coordinator ordered 6 printers for Highland Park, this PO includes other tech equipment purchases			X	Requested additional information for this PO in order to determine need of printers, no documentation provided. Transaction deemed inconclusive as a result of additional documentation or information was not provided	Replace end-of-life equipment.

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Control Number	Transaction Detail						Analysis Performed			Results of Analysis		
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Gloucester City School District Comments
202	611000251600000000	05-02745	12/13/2004	GovConnection	\$ -	\$ 485.00	PO was marked VOID as of 11/18/05			X	Not enough documentation to identify why this PO was voided and no additional documentation was provided by Gloucester School District. Transaction deemed inconclusive as a result of additional documentation or information was not provided explaining why the transaction was voided.	
203	670000299800000033	05-02749	12/13/2004	W.B Mason CompaNew York, Inc.	\$ 113.70	\$ 113.70	12/13/2004-Invoice indicates 4 desk calendars/blotters were purchased on behalf of Board of Education		X		Office supplies such as desk calendars appear reasonable	Office supplies are essential and permitted as needed for the job.
204	670000299800000008	05-02752	12/14/2004	Assoc. for Supervision & Curriculum Dev.	\$ 969.94	\$ 969.94	Books and tapes to be used in curriculum development ordered by Superintendent			X	Cost appears to be high for "Curriculum Mapping: Charting the Course (\$326)" & "Instructional Strategies for the Differentiated Tapes 1-4 (\$410)". Per Gloucester School District remark, "cost is what the market will bear". Transaction deemed inconclusive as a result of additional documentation or information was not provided	Cost is what the market will bear.
205	611000230530010000	05-02764	12/16/2004	School Specialty	\$ 225.88	\$ 225.88	1/5/05- Asst. Principal ordered one executive chair	X			Office Furniture appears Discretionary and amount spent on chair appears too high. Per Gloucester School District, chair purchased from state approved vendor, but no support for purpose of high cost of chair is provided. Explanation for transaction has been deemed Discretionary.	State contract vendor, administrators need chairs to sit in at desks.
206	611000219600000000	05-02765	12/16/2004	Appelbaum Training Institute	\$ 149.00	\$ 149.00	2/8/05-Cold Springs School Teacher attended workshop for Autism & Asperger's in Cherry Hill, New Jersey		X		Workshop appears reasonable.	OK

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Control Number	Transaction Detail						Analysis Performed			Results of Analysis		
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Gloucester City School District Comments
207	615000222600210000	05-02769	12/16/2004	GovConnection	\$ 1,085.00	\$ 1,085.00	12/21/04-Technology ordered one item for the high school		X		Per Gloucester School District, purchase was for software needed to secure the servers as part of a network expansion, appears reasonable.	Network expansion - needed to secure servers.
208	615000222600210000	05-02777	12/17/2004	Music Theater International	\$ 400.00	\$ 400.00	12/17/2004- High School Music Teacher coordinated the performance for musical		X		Musical appears reasonable.	OK
209	670000299800000007	05-02780	12/17/2004	Temporary Vendor ID	\$ -	\$ 19,048.00	12/17/04-Purchasing agent sent out note for PO that are for Encumbrance Purposes Only		X		PO voided, confirmed that no payment was made, appears reasonable.	Verification #57
210	615000222800370000	05-02795	6/27/2005	Third Base Sports and Trophies	\$ 837.00	\$ 837.00	3/8/05-Asst. Principal ordered 203 t-shirts, and were delivered to Mary Ethel Costello School			X	Questioned need for t-shirts, Gloucester School District responded that the shirts were "security-easily recognizable". Transaction deemed inconclusive as a result of additional documentation or information was not provided	Security - easily recognizable.
211	6700002998000000033	05-02797	12/20/2004	John P. Kenney	\$ 615.25	\$ 615.25	12/20/04- Reimbursement for mileage to various schools from July 2004-Dec.2004			X	Mileage is deemed inconclusive due to limited description of purpose of travel. Per Gloucester School District, travel expenses are paid by Board of Education policy, however no additional support was provided.	Travel is paid by Board of Education policy.
212	612140100730100000	05-02799	12/20/2004	Response Law, Inc.	\$ 358.00	\$ 358.00	1/27/05 School and Police personnel- Managing your school seminar attended by principal and police officer in Mt. Laurel		X		Based on the documentation the seminar appears reasonable	OK
213	611000230610000000	05-02812	12/21/2004	Academic Super Store	\$ 302.25	\$ 302.25	1/6/05-Technology coordinator ordered CD timeline for Highland Park. This PO includes other purchases similar to this item		X		Software program reasonable in student learning	OK
214	615000222600170000	05-02816	12/21/2004	Temporary Vendor ID	\$ -	\$ 2,100.00	PO was marked VOID as of 6/29/05		X		PO was not signed. No payment was made on the PO; the expenditures appears reasonable other than the lack of approvals.	Verification #168



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Control Number	Transaction Detail						Analysis Performed			Results of Analysis		
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Gloucester City School District Comments
215	615190100320200020	05-02818	12/21/2004	GovConnection	\$ 4,755.00	\$ 4,755.00	3/2/05-Technology coordinators ordered power backup systems		X		Documentation shows other quotes were obtained and lowest bid was used. E-mail from purchasing agent indicates wrong account number was used	a/c code 12000252730 was used. Per Generally Accepted Accounting Principles coe function 252 is for Information Technology and object 730 is for equipment. Please clarify your issue is with charging technology equipment to these accounts.
216	615000240600200000	05-02829	1/3/2005	Philadelphia 76ers	\$ 168.00	\$ 168.00	Invoice indicates 6 tickets for parents to accompaNew York fundraisers for the American Heart Association.			X	Inappropriately coded as 300 under Purchased Professional and Technical Services. Questioned why District paid for this, per Gloucester School District, source of funds was Mary Ethel Costello School student activity fund raising activities. However, no support was provided; transaction deemed inconclusive as a result of additional documentation or information was not provided	Source of Funds is Mary Ethel Costello School Student Activity Fund fund raising activities.
217	611000222600470000	05-02846	1/4/2005	Gloucester Transmission Svc.	\$ 1,050.00	\$ 1,050.00	12/21/04 Service order for moving 3 sheds, this PO includes vehicle repair. PO date = 1/4/05, Invoice Date = 12/21/04.		X		PO date after invoice date. Otherwise, transaction appears reasonable. Per Gloucester School District, repair was needed immediately, so order was placed before PO was processed.	Repair needed immediately - not sure of final cost until repair was complete.
218	612000252730070000	05-02939	1/6/2005	Verizon Communications	\$ 1,345.63	\$ 1,345.63	Verizon December Phone payment for 6 accounts		X		Based on the documentation this is for the landlines so phone service is needed for emergencies	OK

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Control Number	Transaction Detail						Analysis Performed			Results of Analysis		Gloucester City School District Comments
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	
219	611000230610000000	05-02942	1/7/2005	NCS Pearson, Inc.	\$ 1,125.00	\$ 1,125.00	9/24/04 Invoice for GEPA Student data files for Spring 1999-2004. PO date = 1/7/05, Invoice date = 9/24/04.		X		This appears to be reasonable for storing and securing student records. No other quotes were obtained and no correspondence indicating if this vendor was the only resource that provides this type of service. PO date after invoice date.	See #504
220	611000262420100000	05-02949	1/10/2005	Temporary Vendor ID	\$ -	\$ 2,500.00	1/11/05- E-mail from Purchasing agent indicating PO was for encumbrance purposes only		X		PO was not signed. PO was voided and no payments were made. Appears reasonable.	Verification #157
221	615000240500200080	05-02950	1/10/2005	Temporary Vendor ID	\$ -	\$ 129.56	1/11/05- E-mail from Purchasing agent indicating PO was for encumbrance purposes only		X		PO was not signed. PO was voided and no payments were made. Appears reasonable.	Verification #134
222	611000230590000080	05-02951	1/10/2005	Temporary Vendor ID	\$ -	\$ 22,000.00	Purchasing agent noted this PO was "For encumbrance purposes only"		X		PO was not signed. PO was voided and no payments were made. Appears reasonable.	Verification #136
223	615000218500100080	05-02953	1/10/2005	Demco, Inc.	\$ 435.85	\$ 435.85	2/1/05- Media Specialist ordered supplies for Cold Springs School		X		After reviewing expenditure the amount of supplies ordered seems reasonable	OK
224	615000240600200000	05-02971	1/10/2005	Demco, Inc.	\$ 167.50	\$ 167.50	1/21/05- Librarian ordered 20 magazine covers		X		Based on documentation provided, it appears that this item should be ordered at the beginning of the year. Per Gloucester School District, purchase was made because covers were ripped and needed to be replaced. Appears reasonable.	Essential because covers were ripped and needed to be replaced.
225	611000219592000080	05-02972	1/10/2005	Shirley Office Supplies	\$ 547.86	\$ 547.86	Brother Typewriter (\$500), ink cartridges, & correction tape sent to the attention of the Principal of Gloucester City High School		X		Per Budget Coordinator, various state forms and manual checks require a typewriter to be used (system does not allow printing of manual checks and state forms must be customized). Appears reasonable.	OK

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Control Number	Transaction Detail						Analysis Performed			Results of Analysis		
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Gloucester City School District Comments
226	615000222600270000	05-03052	1/19/2005	Controlled Access, LLC	\$ 1,232.00	\$ 1,232.00	Security Camera to be installed at the Cold Springs School to monitor the playground		X		Transaction charged to Object Code 300-Purchased Professional & Technical Services, does not seem appropriate since this is a camera installed on school grounds and seemingly owned by the school. Otherwise, purchase appears appropriate.	Specialized professional service. Camera added to system.
227	611000219592000080	05-03060		GovConnection	\$ 3,630.75	\$ 3,630.75	1/26/05- Technology Coordinator ordered 2 of the captioned items for the High School. This PO includes other technology supplies		X		Quotes were obtained from other vendors and the lowest bid was used. Questioned timing of purchase, per Gloucester School District, purchase was made due to repairs to student labs related to construction. Explanation appears reasonable.	Repairs to student labs related to construction.
228	611000230590010000	05-03066	1/21/2005	Computer Resources	\$ 200.41	\$ 200.41	1/26/05- Asst. Principal ordered 2 boxes of report cards/schedule		X		Reports cards appear reasonable.	OK
229	670000299800000033	05-03072	1/21/2005	CDW Government Inc.	\$ 718.00	\$ 718.00	1/20/05- Ordered 2 Wifi cards for Early Childhood Center			X	Requested additional information on the need of the purchase of Wifi cards. Per Gloucester School District, the necessity was for use in the laptops for access to Individualized Education Program's during parent meetings. Still uncertain why WiFi cards are needed for something that seemingly can be transferred via disk or memory stick. A formal technology plan outlining the District strategy for going wireless does not exist. Transaction deemed inconclusive as a result of additional documentation or information was not	Used for Cold Spring School laptops for access to Individualized Education Program's during parent meetings.
230	611000251600000000	05-03075	1/21/2005	Home Depot	\$ 279.61	\$ 279.61	2/11/05- Maintenance Supervisor ordered 2 Space heaters for the Mary Ethel Costello School. This PO includes other purchases from Home Depot		X		Per Gloucester School District, space heaters were for a secretary's desk and the superintendent's office. Appears reasonable.	Space heaters used where needed - primarily at secretary desk - and superintendent's office.
231	615000222500370000	05-03078	1/25/2005	American Red Cross	\$ -	\$ 826.00	Original check was marked "void" to the American Red Cross		X		No payment was made on PO, appears reasonable.	Verification #251

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	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Gloucester City School District Comments
232	615000218500100070	05-03094		Kurtz Bros.	\$ 366.36	\$ 366.36	see comments			X	Per discussion with Accountant on 4/17/07 - this PO was voided and the original was not saved by the former purchasing agent.	
233	615000218600100000	05-03097	1/26/2005	Appelbaum Training Institute	\$ 149.00	\$ 149.00	2/15/05- Social worker attended "How to Handle your Hard to Handle Parents," workshop in Cherry Hill, New Jersey		X		Registration Form provided, attendance of social worker appears reasonable.	OK
234	670000299800000031	05-03115	1/27/2005	Kathleen Genzano	\$ 183.65	\$ 183.65	1/11/05- Interact Club purchased items from various retail stores for Toys for Tots.		X		Documentation shows proper approvals and funds were paid out of the inter-act club account. Appears reasonable.	Verification #159
235	611000230590010000	05-03134	1/27/2005	Kigluait Educational Adventure	\$ 200.00	\$ 200.00	2/15/05- Teacher ordered reading program for Grades 4-6 Gifted and Talented Students		X		Program appears reasonable.	OK
236	611000219592000080	05-03231	2/2/2005	National City Banks	\$ 18,216.00	\$ 18,216.00	2/2/05- Payment for Rooms excluding chaperone payment			X	Verified source of funds. Supporting documentation requested but not provided. Transaction deemed inconclusive as a result of additional documentation or information was not provided	Student payments.
237	611000230590000080	05-03236	2/4/2005	Simply Funds, Inc.	\$ 3,778.50	\$ 3,778.50	1/31/05- Ordered multiple items for Senior class fundraiser. PO date = 2/4/05, Invoice date = 1/31/05.			X	Verified source of funds. Requested from Gloucester School District, but no further documentation provided. PO date after invoice date. Transaction deemed inconclusive as a result of additional documentation or information was not provided	Reimburse from schools.
238	611000221320000000	05-03238	2/7/2005	Quiet Riot	\$ 1,050.00	\$ 1,050.00	PO attention to Assistant Principal for "bullying assembly" on 2/7/05 totaling \$1,050.00.		X		Assembly program appears reasonable.	OK

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Control Number	Transaction Detail						Analysis Performed			Results of Analysis		
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239	611000219600000000	05-03241	2/7/2005	Kenneth I. Wagstaff	\$ 84.87	\$ 84.87	1/18/05- Asst. Principal purchased refreshments	X			Questions purpose of the refreshments; per Gloucester School District, District hosted County In-service program and refreshments were required as hosts. Transaction deemed Discretionary as a result of additional documentation or information not being provided.	District hosted County Inservice program - refreshments are essential for hospitality.
240	611000251330000000	05-03243	2/7/2005	GovConnection	\$ 443.00	\$ 443.00	2/14/05- Librarian ordered TV for High School, This PO also includes DVD/VCR purchase			X	Requested additional support for necessity of TV. Per Gloucester School District, TV was used in media center for educational films. Deemed inconclusive due to no additional support provided.	Use in media center for educational films.
241	611000262420100000	05-03244	2/7/2005	Teachers Video CompaNew York	\$ 397.79	\$ 397.79	2/25/05- Librarian ordered DVD and VHigh School tapes for the high school			X	Based on documentation it appears most movies selected had educational value, however no educational value seen in purchasing the Lord of the Rings Trilogy. Per Gloucester School District, the purchase was for instruction purposes. Transaction deemed inconclusive as a result of additional documentation or information was not provided.	No , for instruction.
242	615000240600300000	05-03246	2/7/2005	Nutri-Serve Food Management	\$ 1,465.00	\$ 1,465.00	1/18/2007- Ordered refreshments for District- In Service Breakfast	X			Catering is considered Discretionary. Per Gloucester School District, the District provides breakfasts for training when staff reports early.	District provides breakfast during training when staff reports early to meet. Professional development mandates hours.

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Control Number	Transaction Detail						Analysis Performed			Results of Analysis		
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243	615000222600270000	05-03247	2/7/2005	Library Video	\$ 699.92	\$ 699.92	2/10/05- Librarian ordered various DVD and VHigh School tapes (Legend of Sleepy Hollow, Romeo & Juliet, Rebel Without a Cause among others) for High School			X	Cost for VHigh School tapes seems high (about half of the VHigh School tapes were over \$20) and was ordered in February. Per Gloucester School District, purchase was made from state approved contractor. Transaction deemed inconclusive as a result of additional documentation or information was not provided.	State contractor cost.
244	670000299800000003	05-03248	2/7/2005	Institute for Educ. Dev.	\$ 179.00	\$ 179.00	3/24/05- Curriculum Director attended Effective Co-teaching strategies seminar in Cherry Hill, New Jersey		X		Professional Development workshop for teaching students appears reasonable.	OK
245	670000299800000009	05-03251	2/7/2005	Bureau of Education & Research	\$ 350.00	\$ 350.00	3/23/05- Two (2) Second grade teachers attended, "Increasing Student Spelling Achievement" in Cherry Hill, New Jersey		X		Workshop appears reasonable per description and job function of attendees	OK
246	615000240500300080	05-03256	2/7/2005	Kathryn Field	\$ 175.00	\$ 175.00	PO attention to Child Study Team member. PO total = \$175.00 for workshop reimbursement on "Building social skills in students with autism spectrum disorders."		X		Workshop payment appears reasonable.	OK
247	611000230530010000	05-03266	2/7/2005	Ampro Sportsware	\$ 1,426.72	\$ 1,426.72	PO attention to Athletic Director. Purchase for 24 V-neck jackets and 30 cotton turtle neck shirts totaling \$1,416.60.	X			Purchase of baseball jackets (at \$42.16 per jacket) appears Discretionary based on use and amount. Per Gloucester School District, District provides jackets to baseball team for wear in March & April when the weather is still cold. Transaction deemed Discretionary.	District provides student on baseball team with jackets. Students cannot afford them. They are worn in March and April when the weathr is still cold.
248	615000240600100000	05-03302	2/9/2005	School Psychology Conference	\$ 125.00	\$ 125.00	PO for school psychology program held at Temple University. Attended by Learning Disability Teacher Consultant for \$125.00.		X		Per Gloucester School District, Learning Disability Teacher Consultant was school psychologist at time of attendance, transaction	Was School Psychologist at the time.

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	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Gloucester City School District Comments
249	611000230530010000	05-03362	2/15/2005	Atlanta History Center	\$ 300.00	\$ 300.00	PO attention to Educational Technology Coach for two distance learning programs totaling \$300.00. The two programs were from the Atlanta History Center and are titled "Who Was Here" and "Tullie Smith Farm."		X		Distance learning purchase appears reasonable.	OK
250	611000261420300000	05-03366	2/15/2005	Presentation Systems, Inc	\$ 1,748.92	\$ 1,748.92	PO attention to Front Office Mary Ethel Costello School. PO for 4 units of variety pack thermal transfer paper totaling \$1,748.92.			X	Questioned need/use of product and whether cost is too high. Per Gloucester School District, product is needed for reports, but no mention of cost noted. Transaction deemed inconclusive as a result of additional documentation or information was not provided	Needed for reports.
251	611000219592000080	05-03381	2/15/2005	Pontiac Paper Co.	\$ 149.10	\$ 149.10	PO attention to Assistant Principal for 12 reams of 4 part carbonless paper. PO total = \$149.10.		X		Purchase of paper appears reasonable.	OK
252	611000219320030000	05-03384	2/16/2005	ECS - Employer Compliance SVCS	\$ 62.90	\$ 62.90	see comments			X	Per discussion with Accountant on 4/17/07 - PO support was not maintained by former purchasing agent.	
253	611000230590010000	05-03390	2/16/2005	American Discount Fence, LLC	\$ 7,775.00	\$ 7,775.00	Fencing to secure area for Grounds Equipment. Solicited 3 bids, 2 of which submitted bids, with the lowest bid winning. Requested by Facilities Director		X		Questioned whether this was a capital project. Per Gloucester School District, installing fencing does not constitute a capital project per state standards. Explanation appears reasonable.	Not a capital project - needed for security.

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Control Number	Transaction Detail						Analysis Performed			Results of Analysis		
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Gloucester City School District Comments
254	611000251340000000	05-03398	2/16/2005	FedEx	\$ 27.16	\$ 27.16	Handwritten PO for FedEx shipments totaling \$515.55. FedEx invoice indicates item shipped by Coordinator of Special Projects and sent to Al Stewart in Sewell New Jersey. PO Date = 2/16/05, Invoice date = 1/3/05. PO contains three line items, one of which is for an Express Shipment from Board of Education to Educational Consortium (no indication of purpose provided).			X	Questioned what the FedEx shipments were for and requested additional support. Per Gloucester School District, these shipments were for grant requests and are required to be tracked per DOE. However, no support was provided. Transaction deemed inconclusive as a result of additional documentation or information was not provided	All grant reports must be tracked as per DOE.
255	611000219320010000	05-03402	2/17/2005	Nancy Thomas	\$ 155.07	\$ 155.07	PO attention to Principal Mary Ethel Costello School for two Christmas trees totaling \$155.07. Wachovia statement indicated that the transaction date of the purchase was 1/8/05.			X	Questioned purchase of two Christmas trees in January. Per Gloucester School District, trees were part of a Character Education program that students decorated with "Acts of Kindness" messages. No explanation on timing of purchase provided, transaction deemed inconclusive as a result of additional documentation or information was not provided	Essential purchase as part of Christmas Character Ed program. Students decorated trees with "Acts of Kindness" messages.
256	611000230590010000	05-03423	2/18/2005	World Book	\$ 809.00	\$ 809.00	22 Volume Set of World Book Encyclopedia ordered by Irma Elwell, Librarian, Gloucester High School.		X		Purchase appears appropriate per description	OK
257	615000222500170000	05-03435	2/22/2005	Security and Data Technologies	\$ 502.64	\$ 502.64	PO attention to Facilities Director for security system maintenance totaling \$502.64.		X		Security system servicing appears reasonable.	OK
258	615000222500170000	05-03443	2/22/2005	Professional Services Inc	\$ 90.00	\$ 90.00	PO attention to Technology Coordinator for Optiset basic telephone (\$90) and service change (\$35) totaling \$125.00. PO date = 2/22/05, Invoice date = 2/1/05.			X	Phone amount appears too costly. Questioned need for new phone and additional support; none was provided. PO dated after invoice date. Transaction deemed inconclusive as a result of additional documentation or information was not provided.	Replace damaged equipment. #86



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Control Number	Transaction Detail						Analysis Performed			Results of Analysis		
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Gloucester City School District Comments
259	611000251330000000	05-03446	2/22/2005	Courier-Post	\$ 178.18	\$ 178.18	PO attention to then Business Administrator for an employment ad in the Courier Post for a classroom aide totaling \$178.18. PO Date = 2/22/05, Invoice date = 2/19/05.		X		Classified Ad for Classroom Aide appears reasonable. PO date after invoice date.	See #504
260	615000240500300080	05-03455	2/23/2005	National City Banks	\$ -	\$ 1,496.00	PO to National City Bank for Senior trip to SeaWorld totaling \$1,496.00. Voided check #13925 attached to support			X	Requested additional support on the source of funds (student activities). Additional support provided, but did not show source of funds. Transaction deemed inconclusive as a result of additional documentation or information was not provided	Verification #484
261	615190100320300030	05-03484	2/24/2005	Office Basics, Inc.	\$ 632.96	\$ 632.96	Purchase of 2 24x36x72 storage cabinets ordered by Technology Director. Appears as though District received an estimated 40% discount from list price.		X		Per Internet research, price appears reasonable. Questioned IT's need for cabinets; per Gloucester School District, purpose is to lock up and secure equipment that is circulated during the year.	To lock up and secure equipment that circulates during school year.
262	615000222600270000	05-03490	2/24/2005	Matter Brothers Electrical	\$ 2,308.92	\$ 2,308.92	PO attention to Facilities Director for electrician service to replace wiring and lighting on the gym roof. PO total = \$2,308.92. PO date = 2/24/05. Invoice date = 2/21/05.		X		Questioned whether this was a capital project, per Gloucester School District, this did not meet the state's standards for a capital project and no state approval was necessary. Explanation appears reasonable.	Not a capital project - needed for safety and to meet code.

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Control Number	Transaction Detail						Analysis Performed			Results of Analysis		
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Gloucester City School District Comments
263	611000219592000080	05-03503	2/24/2005	FedEx	\$ 34.82	\$ 34.82	PO attention to Accounts Payable for FedEx shipments to New JerseySACC, JP Accorsi at Rowan University and Wesley College Football. PO total = \$80.05. PO date = 2/24/05, Invoice date = 2/14/05			X	FedEx shipments to various colleges appear to be for shipment of college football recruitment tapes. PO date is after invoice date. Per Gloucester School District, tapes were sent to colleges to promote scholarships for student athletes. However, these tapes were sent to Division III schools, which don't provide scholarships to athletes. Although appears reasonable, explanation does not agree to support. Transaction deemed inconclusive as a result of additional documentation or information was not provided	Essential to promote scholarships for our student athletes so they could possibly attend college.
264	611000262420100000	05-03507	2/24/2005	XO Communications	\$ 1,561.49	\$ 1,561.49	PO attention to Accounts Payable for January 2005 phone service from XO communications totaling \$1,561.49.		X		Questioned reason why multiple telecom companies are being used. Per Gloucester School District, different providers provide different services. Explanation appears reasonable.	Different providers give different services telephone, internet, long distance, etc.
265	611000262420100000	05-03526	2/25/2005	Appelbaum Training Institute	\$ 149.00	\$ 149.00	PO attention to Director Special Services for "how to handle difficult parents" workshop attended by member of the Child Study Team totaling \$149.00.		X		Workshop payment appears reasonable.	OK

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Control Number	Transaction Detail						Analysis Performed			Results of Analysis		
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Gloucester City School District Comments
266	615000222600320000	05-03535	2/28/2005	Office Basics, Inc.	\$ 563.00	\$ 563.00	Laser Fax machine ordered by Asst. Principal, Gloucester High School. Appears as though District received an estimated 40% discount from list price			X	Questioned need for the Asst. Principal to have his own fax machine and one of this quality. Per Gloucester School District, Asst. Principal routinely receives confidential information such as drug test results, juvenile detention info, etc. Quality necessity noted as quality is needed so the fax will work and you can read info. Transaction deemed inconclusive as a result of additional documentation or information was not provided.	Receipt of confidential documents and need to scan and fax documents w/signatures. Assistant principal received confidential info re: drug screening; juvenile detention, etc. - quality needed so it works and can read info.
267	611000230590010000	05-03536	2/28/2005	Office Basics, Inc.	\$ 563.95	\$ 563.95	PO attention to Athletic Director for a fax machine (\$485.95) and additional toners (\$78.00) with a PO total = \$563.95.			X	Questioned need for the Athletic Director to have his own fax machine and one of this quality. Per Gloucester School District, Athletic Director needs to fax and receive confidential medical information. Additionally, AD needs fax for input and output for scheduling athletic events, info for colleges, info for other schools, etc. No mention of need for such high quality fax machine. Transaction deemed inconclusive as a result of additional documentation or information was not provided.	Need to fax and receive medical info that is confidential. Essential for the information input and output for the scheduling at athletic events; info to colleges; info to other schools, etc.
268	615000222600170000	05-03540	2/28/2005	Nutri-Serve Food Management	\$ 550.00	\$ 550.00	PO attention to then Director of Curriculum. PO for catered dinner on 3/1/05 for 50 attendees totaling \$550.00 and hosted at the Cold Springs School Annex.			X	Questioned necessity of TAH Dinner. Per Gloucester School District, District was reimbursed for the dinner through the American History Grant, but no further documentation was provided. Transaction deemed inconclusive as a result of additional documentation or information was not provided.	This was a dinner through the American History Grant - District was reimbursed.

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Control Number	Transaction Detail						Analysis Performed			Results of Analysis		
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Gloucester City School District Comments
269	611000230610000000	05-03550	3/1/2005	Josten's - Yearbook Division	\$ 6,400.00	\$ 6,400.00	PO to Josten's Yearbook Division totaling \$6,400.00 labeled "2nd work-in-progress payment."			X	Questioned why quotes weren't used and additional support for source of funds. Per Gloucester School District, vendor is a state approved contract vendor. However, no support for source of funds was provided. Transaction deemed inconclusive as a result of additional documentation or information was not provided.	State contract vendor.
270	615000222600370000	05-03554	3/2/2005	Professional Services Inc	\$ 70.00	\$ 70.00	PO attention to Technology Coordinator for 1 Optipoint 500 Key Modules (\$420.00) and 1 change of password service on extension 1517 (\$70.00) totaling \$490.00. Invoice states 2 500 Key modules totaling \$280.00 with \$140.00 in labor. This differs from the PO description. PO Date = 3/2/05, Invoice Date = 2/23/05.			X	\$420 for optipoint phone appears too great. Gloucester School District notes that this is due to the vendor being a proprietary vendor. Gloucester School District also noted that fees frequently change after work is complete and service is billed due to unforeseen problems. PO date is after invoice date. Deemed inconclusive due to ambiguity of response to cost of phone.	Proprietary vendor - tied to phone system- PSI fees frequently change after work is complete and service billed due to unforeseen problems. #86
271		05-03641	3/3/2005	Meds-PDN	\$ 205.00	\$ 205.00	PO attention to Assistant Principal for 504 workshop on 4/6/05 totaling \$175.00 on PO printout and \$205.00 handwritten on PO.		X		Based on workshop registration info the workshop appears reasonable. However, the original PO amount was superseded by the invoice amount by \$30.	State mandated training.
272	611000230590010000	05-03651	3/3/2005	Gloucester Transmission SVC	\$ 863.80	\$ 863.80	PO attention to Facilities Director for "93 Ford Repairs" (\$688.00) and "dodge plow repairs" (\$175.00) totaling \$863.00. Service detail for '93 Ford Repairs includes tires, tail lights and tag light. PO date = 3/3/05, Invoice date = 1/25/05.		X		Transaction appears reasonable. PO date is after invoice date.	Yes - school vehicles.

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Control Number	Transaction Detail						Analysis Performed			Results of Analysis		
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Gloucester City School District Comments
273	615000240500300050	05-03656	3/3/2005	National City Banks	\$ 1,346.00	\$ 1,346.00	PO to National City Bank for Senior trip to SeaWorld upgrades totaling \$1,346.00. Check #13929 paid on 3/3/05. PO includes 36 SeaWorld Luau Upgrades (\$1,080.00), 16 Universal Hopper Upgrades (\$416.00), 1 overpayment 3 chaperone rooms (\$150.00 credit). No other support included with PO.			X	Requested additional support from Gloucester School District to verify this is not a duplicate payment with other Sr. trip PO. Transaction deemed inconclusive as a result of additional documentation or information was not provided.	Student activity funds.
274	611000262420100000	05-03657	3/3/2005	Gloucester City Board of Ed.	\$ 150.00	\$ 150.00	PO for refund of overpayment to National City Bank totaling \$150.00. Check #13928 on 3/3/05		X		Questioned why refund amount is being paid to GCBoard of Education , per Gloucester School District, original refund was issued from the general account by error, should have been issued from High School activity account. Check was issued to correct the error. Appears reasonable.	Refund to vendor was issued from general account by error. This PO & check is issued from the High School Activity Account to reimburse General Fund bank account. Check issued to correct error.
275	611000219600000000	05-03683	3/8/2005	Office Basics, Inc.	\$ 515.17	\$ 515.17	PO attention to Technology Coordinator for miscellaneous office supplies totaling \$515.17. Specific line item is for 6 units of #15 blank ink totaling \$135.90.		X		Office supplies order appears reasonable. Is it beneficial for the Technology Coordinator to order markers, dividers, binders, etc in addition to the technology purchase? Perhaps the generic office supplies are better ordered through a central point for ease of tracking and potential discounts.	Efficient running of tech office requires markers for duty boards and binders and dividers for documents, computer training manuals.
276	615000222600140000	05-03687	3/8/2005	Spot Coolers, Inc.	\$ 4,395.00	\$ 4,395.00	see comments			X	Per discussion with Accountant on 4/17/07 - Original PO support was not maintained by former purchasing agent.	
277	615000222600110000	05-03688	3/8/2005	Ampro Sportsware	\$ 1,016.97	\$ 1,016.97	Purchase of 24 V-neck jackets for the baseball team.	X			Jackets for the baseball team are not required apparel for the team. Per Gloucester School District, jackets are required apparel for a team. Transaction determined to be Discretionary.	Yes - jackets are required apparel for one team.

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Control Number	Transaction Detail						Analysis Performed			Results of Analysis		
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Gloucester City School District Comments
278	613601100500000050	05-03696	3/9/2005	National MS Society	\$ 440.00	\$ 440.00	PO to the National MS Society for donation on behalf of "Katie's Crew" from Gloucester High School totaling \$440.00. Payment record states check #13931 paid 3/14/05.		X		Transaction paid out of Student Activity Account, appears reasonable.	Verification #13
279	615000222600270000	05-03697	3/9/2005	American Red Cross	\$ 826.00	\$ 826.00	PO to American Red Cross for donation to the tsunami relief fund on behalf of Gloucester City Junior and Senior High totaling \$826.00. Payment record states check #13930 paid 3/14/05.		X		Transaction paid out of Student Activity Account, appears reasonable.	Verification #93
280	611000262300100000	05-03707	3/10/2005	CDT Business Systems	\$ 600.00	\$ 600.00	PO attention to Principal for 1-year service contract for the Digital Duplicate Standard totaling \$600.00.		X		Yearly maintenance bill for digital duplicator seems appropriate	OK
281	611000219600000000	05-03716	3/10/2005	Academy Press	\$ 695.00	\$ 695.00	PO attention to Mary Ethel Costello School Secretary for 5,000 behavioral referrals from Academy Press totaling \$695.00.		X		Behavioral Referral forms used when students are in trouble appear reasonable.	Mary Ethel Costello School Secretary
282	611000219600000000	05-03767	3/14/2005	Bellmawr Postmaster Acct. #104	\$ 1,004.25	\$ 1,004.25	PO attention to Accounts Payable for 6695 School Board ballots for 4/19/05 totaling \$1,004.25.		X		Ballots for school board elections appear reasonable	OK
283	611000230530010000	05-03852	3/18/2005	GovConnection	\$ 1,128.00	\$ 1,128.00	Laserjet printer ordered by Computer Technology Coordinator. Price appears appropriate per Internet research.		X		Transaction coded to Object Code 420-Cleaning, Repair & Maintenance Services, does not appear appropriate. Otherwise purchase appears reasonable.	Parts prices are excessive which is why we order maintenance agreements.
284	611000252500070000	05-03857	3/21/2005	ASCD	\$ 49.00	\$ 49.00	PO for Association for Supervision and Curriculum Development (ASCD) membership renewal for Elizabeth Curry - Curriculum Director totaling \$49.00. PO date = 3/21/05, Invoice date = 2/2/05.		X		Membership fee for the Director of Curriculum for the Association for Supervision and Curriculum Development appears reasonable. PO date after invoice date.	See #504

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Control Number	Transaction Detail						Analysis Performed			Results of Analysis		Gloucester City School District Comments
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	
285	615000240500200070	05-03867	3/21/2005	Intellisync Corporation	\$ 1,780.00	\$ 1,780.00	Purchase of 20 pieces of software at \$89/apiece that help synchronize an individual's PC with their PDA	X			20 pieces of software were ordered, which means at least 20 people have PDA's within the district. Questioned need for so many New York PDA's in a small district. Per Gloucester School District, software purchased was for individual workstations, not individuals. Response did not address who has PDA's or their need for them. Transaction deemed Discretionary due to lack of support for PDA necessity. Additionally, a formal technology plan outlining the District strategy for providing PDA's to employees does not exist.	Software purchased for workstations, not individuals.
286	611000251600000000	05-03868	3/21/2005	Shirley Office Supplies	\$ 1,250.00	\$ 1,420.10	Purchase of 1250 dry erase markers at \$1/marker, described as "math supplies" on the purchase req.			X	Questioned the need of 1250 dry erase markers for math. Per Gloucester School District, the markers were replacements and needed for instruction, but does not clarify the necessity of the number of markers. Transaction deemed	Replacement- needed for instruction.
287	612000400450100000	05-03902	3/22/2005	Discovery Center - Springfield	\$ 100.00	\$ 100.00	PO attention to Educational Technology Coach for distance learning "Simply Marvelous Machines" for 4th Grade class totaling \$100.00. PO date = 3/22/05, Invoice date = 3/14/05.		X		Distance Learning payment appears reasonable. Is there a New York discussion of pooling classes together for distance learning programs in order to maximize funds used? PO date after invoice date.	Pooling is already done when appropriate
288	611000262300100000	05-03903	3/22/2005	Mote Distance Learning	\$ 145.00	\$ 145.00	PO attention to Educational Technology Coach for distance learning "Devouring the Myth 2nd Lesson" totaling \$145.00 paid to Mote Distance Learning. PO date = 3/22/05, Invoice date - 3/9/05.		X		Payment for distance learning appears reasonable. PO date after invoice date.	See #504

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	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Gloucester City School District Comments
289	611000251330000000	05-03905	3/22/2005	Nat'l Baseball Hall of Fame	\$ 200.00	\$ 200.00	PO attention to Educational Technology Coach for distance learning via the National Baseball Hall of Fame. Two distance learning programs are on the PO - 1) Jackie Robinson \$100.00 and 2) "Baseball Grows Up" \$100.00. PO date = 3/22/05, Invoice date = 2/28/05.		X		Payment for distance learning programs appears reasonable. PO date after invoice date.	See #504
290	611000230590020000	05-03906	3/22/2005	CTR for Interactive Learning	\$ -	\$ 60.00	PO attention to Educational Technology Coach for distance learning labeled "Silly Safari" totaling \$60.00. PO states "void never billed 11/18/05."		X		Payment for distance learning programs appears reasonable.	Verification #96
291	611000262420300000	05-03950	3/24/2005	People's Publishing Group	\$ 3,646.35	\$ 3,646.35	PO attention to Math Department Head for various math supplies totaling \$3,285.00. PO manually adjust upward to \$3,646.35.		X		Questioned timing of math supplies purchase. Per Gloucester School District, math supplies are purchased as needed for students and teachers. Explanation appears reasonable and transaction has been deemed reasonable.	Math supplies were purchased as needed for students and teachers.
292	615000222600170000	05-03960	3/24/2005	Courier-Post	\$ 352.30	\$ 352.30	PO attention to then Business Administrator for an employment ad in the Courier Post for a classroom aide and for secretary totaling \$352.30.		X		Employment ad seems reasonable	OK
293	611000230585050080	05-03993	3/24/2005	CDW Government Inc.	\$ 2,272.40	\$ 2,272.40	3/24/05- Technology coordinator ordered technology supplies for Mary Ethel Costello School		X		Documentation does indicate other quotes were obtained and the lowest quote was used. Questioned why tech. supplies were ordered in March per Gloucester School District, these parts were replacements for failed parts. Explanation appears reasonable and transaction has been deemed reasonable.	Replacement for failed part - 3 quotes obtained.



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294	611000251600000000	05-04004	3/29/2005	Philadelphia Newspapers	\$ 292.78	\$ 292.78	3/6/05- Full Ad posting from 3/1-3/6 for Special Ed. Teacher. PO date = 3/29/05, Invoice date = 3/6/05.		X		Employment ad seems reasonable. PO date after invoice date.	See #519
295	611000230585050080	05-04012	3/29/2005	Verizon Wireless	\$ 689.66	\$ 689.66	Payment for 14 cell phones			X	No support for equipment charges provided. Gloucester School District provided list of who phones are provided for, 3 individuals are inconclusive. (1) IT Tech has a phone, but his boss (Director of IT) has one as well. Unsure of need of both individuals having a phone. (2) Public Information Officer has a phone, necessity unknown. (3) BA has a phone, necessity unknown.	Verification #21
296	615000222500370000	05-04016	3/29/2005	XO Communications	\$ 3,135.32	\$ 3,135.32	Voice and data phone for the schools			X	Questioned whether other quotes were obtained or if this was the only vendor that provided this service. Per Gloucester School District, the compaNew York is their phone service provider and thus were needed to do the work. Formal documentation why quotes were not obtained was not part of the vendor package. Transaction deemed inconclusive as a result of additional documentation or information was not provided	Proprietary vendor.
297	670000299800000029	05-04027	3/30/2005	Shirley Office Supplies	\$ 2,168.00	\$ 2,168.00	5/27/05- Facilities Director ordered one (1) partition for the high school.			X	Documentation does not indicate other quotes were obtained and why this was purchased at the end of May. Per Gloucester School District, this purchase was needed for a classroom; no further support was provided. Transaction deemed inconclusive as a result of additional documentation or information was not provided	Needed for classroom.

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298	615000240500200070	05-04030	3/30/2005	Impact Communications	\$ 1,200.00	\$ 1,200.00	5/6/05-Character Education and Family Night Program, 2 shows for students and 1 family		X		Assembly program for 275 students at Cold Springs School seems reasonable	OK
299	611000221500000080	05-04036	4/4/2005	Silly Safari Station	\$ 60.00	\$ 60.00	PO attention to Educational Technology Coach for "Silly Safari Station" distance learning totaling \$60.00. PO date = 4/4/05, Invoice date = 3/24/05		X		Distance Learning appears reasonable. Questioned pooling of resources in order to not bill same distance learning twice. PO date is after the invoice date.	Pooling does occur when appropriate
300	611000219592000040	05-04102	4/6/2005	Westbrook Lanes	\$ 144.00	\$ 144.00	Class winners of "Pennies for Patients" campaign			X	Requested additional support to show source of funds. Per Gloucester School District, source of funds is Mary Ethel Costello School Student Activity fund raising activities. However, no support provided. Transaction deemed inconclusive as a result of additional documentation or information was not provided.	Source of Funds is Mary Ethel Costello School Student Activity Fund fund raising activities.
301	611000219600000000	05-04104	4/6/2005	GovConnection	\$ 3,692.00	\$ 3,692.00	4/14/05-Technology Coordinator ordered technology equipment for Mary Ethel Costello School		X		Documentation indicates other quotes were obtained and lowest bid was used, however purchase was made in April. Questioned the timing of the purchase. Per Gloucester School District, purchase was for items needed for scheduled summer maintenance. Explanation appears reasonable and transaction has been deemed reasonable.	Use for summer scheduled maintenance.
302	615000240600100000	05-04107	4/6/2005	United Learning	\$ 497.50	\$ 497.50	4/18/05- Discovery Education renewal. Promotion is Buy 1 Get 1 Free for this license.		X		Purchase appears reasonable.	OK
303	615402100600120000	05-04110	4/6/2005	Gloucester School DistrictLC	\$ 150.00	\$ 150.00	1/18/05-Membership for the Director of Curriculum for the Garden State Distance Learning Consortium. PO date = 4/6/05, Invoice date = 1/18/05.		X		Garden State Distance Learning Consortium appears reasonable. PO date after invoice date.	See #504

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304	615000240600100000	05-04113	4/6/2005	Shirley Office Supplies	\$ 1,139.50	\$ 1,139.50	5/19/2005-Technology Coordinator ordered computer desk, and chair for Cold Springs School	X			Quotes were obtained from other vendors, and the lowest bid was used. Questioned why the furniture was ordered in April. Per Gloucester School District, furniture was for a summer employee. Transaction deemed Discretionary due to desk and chair being purchased for seasonal employee during period when school is mostly empty.	Summer employee.
305	615000240600300000	05-04124	4/11/2005	Rol Ferry's	\$ 1,171.50	\$ 1,171.50	Purchase of 150 t-shirts for "The Music Man", the school musical.		X		T-shirts for musical appear reasonable	OK
306	615190100320200020	05-04129	4/11/2005	Xerox Corporation	\$ -	\$ 297.08	4/6/05- PO is marked Void per then Director of Curriculum		X		PO voided and no payment was made.	
307	615000240600200000	05-04144	4/11/2005	Pro-Ed	\$ 441.10	\$ 441.10	3/14/05- Child Study teacher ordered examiners manual and long form booklets		X		Documentation indicates this is necessary in students learning initiative	OK
308	612000260730100000	05-04145	4/11/2005	Dell Computer Corporation	\$ 7,403.76	\$ 7,403.76	Purchase of 4 new laptops for child study team		X		Questioned the purpose of technology purchase. The purchase should be part of the strategic document that Technology uses in planning. Explanation appears reasonable and transaction has been deemed reasonable.	Replace end-of-life equip to accommodate new Child Study Team software.
309	615402100600120000	05-04152	4/11/2005	Follett Software CompaNew York	\$ 480.00	\$ 480.00	3/1/05-Librarian ordered catalog and circulation for library		X		Software program is reasonable for tracking library books	OK
310	615000240600300000	05-04178	4/14/2005	E Plus	\$ 51.72	\$ 51.72	4/21/05- One (1) Keyboard was ordered for Director of Curriculum			X	No documentation was provided to show why Director of Curriculum requires a Palm Pilot. Per Gloucester School District, Director of Curriculum travels to multiple buildings each day. Transaction deemed inconclusive as a result of additional documentation or information was not provided.	Administrator travels to multiple buildings.

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311	670000299800000029	05-04188	4/14/2005	Virginia Brandt	\$ 413.15	\$ 413.15	Reimbursement to cheerleading coach for various "supplies" purchased by coach for the cheerleaders, including refreshments/snacks, over \$80 for film development, flowers, & \$115 in "remembrances"	X			None of the various items reimbursed to the coach appear to be essential to having a cheerleading program (as supported by receipts provided). Per Gloucester School District, "All of these items are part of the cheerleading budget and the services they provide to the athletic teams and parents.". Transaction deemed Discretionary due to no budget information being provided and items purchased.	All of these items are part of the cheerleading budget and the services they provide to the athletic teams and parents.
312	611000219600000000	05-04206	4/15/2005	National Business Furniture	\$ 140.70	\$ 140.70	4/29/05-3 Folding chairs at \$38.95 for Business Administrator		X		It is cheaper alternative to order folding chairs than sitting chairs, appears reasonable.	OK
313	611000230530010000	05-04217	4/19/2005	Appelbaum Training Institute	\$ 99.00	\$ 99.00	4/28/05- Tutor from High School attended How to Handle Your Hard to Handle Parents K-12 in Cherry Hill, New Jersey		X		Questioned why a tutor would attend this workshop. Per Gloucester School District, this was professional development training for an individual who was a facilitator/coach at the time. Explanation appears reasonable.	Professional Development training. Teacher was facilitator/coach at the time.
314	615000222600170000	05-04229	4/19/2005	Shirley Office Supplies	\$ 56.97	\$ 56.97	4/28/05- Child Study Team member ordered one bulletin board for high school		X		Purchase of bulletin board to relay information to students appears reasonable.	Child Study Team - policy to have bulletin boards to relay info to students.
315	615000240600300000	05-04232	4/19/2005	Houghton Mifflin Co.	\$ -	\$ 45.16	4/22/05- Textbook order was marked VOID on 11/18/05		X		PO was voided and no payment was made on PO.	Verification #318
316	611000230530010000	05-04241	4/19/2005	Nina Longer	\$ 1,690.00	\$ 1,690.00	4/18/05- Director of Special Services and Curriculum Director attended the National Conference from on on Legal Issues of Educating Students with Disabilities on 5/2-5/5/05 in Las Vegas, Workshop regarding Legal Issues of Educating Individuals with Disabilities			X	Out of state travel requires DOE approval, none provided. Per Gloucester School District, this conference was required in administrators contracts. However, no state approval provided, transaction deemed inconclusive as a result of additional documentation or information was not provided	Contractual

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	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Gloucester City School District Comments
317		05-04243	4/19/2005	The Wright Group	\$ 342.00	\$ 342.00	7/29/05- Two (2) teachers from the Mary Ethel Costello School attended Mentoring and Coaching workshop in Woodbridge, New Jersey		X		Workshop appears reasonable.	OK
318	611000251832000000	05-04261	4/20/2005	Unique Entertainment	\$ 900.00	\$ 900.00	4/18/05-Assembly program for the Mary Ethel Costello School		X		Assembly program appears to provide educational value	OK
319	611000262420100000	05-04289	4/21/2005	American Asphalt CompaN New York, Inc.	\$ 10,545.00	\$ 10,545.00	Extension of roadway at Cold Springs School -paving over dirt road.		X		District submitted job for bid to 3 parties, 2 of which submitted bids, with documentation of the 3rd party being followed-up with for a bid. No documentation provided as to why high-cost project was essential. Per Gloucester School District, there was a safety concern over holes in the road. Transaction appears reasonable.	Needed for safety - holes in road.
320	611000262300300000	05-04314	4/26/2005	Gloucester H.S Caf	\$ 70.00	\$ 70.00	4/20/05-On behalf of Superintendent, Luncheon was catered for Administration Meeting	X			Luncheon for Administration Meeting is considered Discretionary.	OK
321	611000230530010000	05-04315	4/26/2005	GovConnection	\$ 6,310.56	\$ 6,310.56	5/26/05- Ordered 2 of the captioned items, this PO includes other technology equipment		X		Per Gloucester School District, purchase was to be used in scheduled summer maintenance. Transaction appears reasonable.	Use for summer scheduled maintenance.
322	611000230530010000	05-04317	4/26/2007	Registry for Excellence	\$ 1,573.47	\$ 1,573.47	8/22/05- Athletic Director ordered 25 Plates for the High School	X			Based on review of supporting documentation, the price paid per plate seems too costly. No other quotes were obtained for this item. Per Gloucester School District, the purpose of purchase was community relations-community outreach and startup of the Hall of Fame. Transaction deemed Discretionary.	Community Relations - goals - community outreach. Startup of Hall of Fame.
323	611000230530010000	05-04382		Missing PO	\$ 750.00	\$ 750.00				X	No support provided by District.	

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324	613601100610000000	05-04384	4/27/2005	Arctic Wolf Spring Water	\$ 645.75	\$ 645.75	3/31/05-Water service and delivery for various schools			X	Questioned necessity of purchasing water for District employees. Per Gloucester School District, the District has always provided water in the schools due to level of toxicity in the water related to superfund sites in the area. Per Internet research, Superfund sites do exist in Gloucester. However, no water is provided to students outside of water fountains. Transaction deemed inconclusive as a result of additional documentation or information was not provided	Gloucester City has always had water in the schools because of the level of toxicity in the water - super fund sites.
325	615000222600170000	05-04388	4/28/2005	XO Communications	\$ 3,074.33	\$ 3,074.33	see comments			X	Per discussion with Accountant on 4/17/07 - PO support was not maintained by former purchasing agent.	
326	615402100600120000	05-04397	4/28/2005	Courier-Post	\$ 178.18	\$ 178.18	4/16/05- Business Administrator posted ad for classroom aide and secretary. PO date = 4/28/05, Invoice date = 4/16/05.		X		Ad for Classroom Aide and Secretary seems reasonable. PO date after invoice date.	Ads are always paid after receipt of bill.
327	615000222600170000	05-04413	5/2/2005	Leon D. Harris	\$ 718.00	\$ 718.00	Athletic Director reimbursements from 11/12/04-3/1/05 for tournaments, conference, food and lodging			X	Based on review of supporting documentation there are no copies of registration forms for tournaments; only support provided were for hotel and Atlantic City conference. There are specific object codes that are not applied to the expenses, for example, Travel should be under 580 but is coded as 500. Per Gloucester School District, "No registration forms available. Support is correct-however, will record in future". Transaction deemed inconclusive as a result of additional documentation or information was not provided	No registration forms available. Support is correct - however, will record in future.

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328	615000222600340000	05-04434	5/3/2005	Gloucester H.S. Cafeteria	\$ -	\$ 120.00	see comments			X	Per discussion with Accountant on 4/17/07 - PO support was not maintained by former purchasing agent.	
329	611000219600000000	05-04438	5/3/2005	Camden Co Board of Elections	\$ 356.91	\$ 356.91	4/19/05- Invoice for Election Expenses for voting authorities, legal advertising, polling placement, administrative overtime		X		Transaction appears reasonable.	Verification #412
330	615402100600120000	05-04442	5/3/2005	Susan McComb	\$ 50.38	\$ 50.38	4/18/05-4/21/05 trip to Pittsburgh which includes flight, hotel, meals, and registration		X		Questioned payment of all items and approval of out of state travel. Per Gloucester School District, District only paid for registration of event, which is supported by payment amount. Explanation appears reasonable.	Trip for professional development. Re: testing and assessment Northwest "MAP" testing - only registration paid by district.
331	615402100600120000	05-04443	5/3/2005	Nancy Fiorini	\$ 34.45	\$ 34.45	5/3/05- Mileage reimbursement		X		Transaction appears reasonable.	Yes - this looks like it is not enough.
332	615402100600120000	05-04448	5/4/2005	the Principal of Gloucester City High School	\$ 142.88	\$ 142.88	Payments for expenses related to senior trip paid for by chaperones.			X	List of Chaperones for class trip was not included with support. Per Gloucester School District, District will provide in future. Transaction deemed inconclusive as a result of additional documentation or information was not provided	Will include list in future.

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333	615000222600170000	05-04453	5/4/2005	Bonnie Wagner	\$ 125.00	\$ 125.00	Reimbursement of expenses to Bonnie Wagner, Gloucester High School nurse, incurred on Sr. Class Trip to Florida. Expenses include a breakfast for 2, 2 other days' breakfasts, ice cream, sno cones, candy, and 2 souvenir mugs at \$12/apiece			X	Transaction coded to Object Code 500, Other Purchased Services, which is for services of people not on the District Payroll. I would assume the school nurse is on the District payroll. Additionally, maNew York of the items being reimbursed such as the snacks and especially the souvenir mugs appear Discretionary. Per Gloucester School District, reimbursement follows Board of Education policy and mugs are purchased at the beginning of the trip so that all subsequent drinks are free. Transaction deemed inconclusive based on District response.	Reimbursement followed Board of Education policy - mugs are purchased at beginning to trip - then all beverages are free.
334	615402100600120000	05-04509	5/4/2005	Superintendents Study Council	\$ 100.00	\$ 100.00	5/5/05-Assst. Principal attended Balance Leadership at Seton Hall Univ.		X		Workshop appears reasonable.	OK
335	615402100600120000	05-04523	5/4/2005	Charlotte M. Brown	\$ 92.50	\$ 92.50	see comments			X	Per discussion with Accountant on 4/17/07 - PO support was not maintained by former purchasing agent.	



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336	615402100600120000	05-04533	5/5/2005	Fondacaro Companies	\$ 56,720.00	\$ 56,720.00	Installation of sod at Gloucester High School. Installation had issues, with several letters passed back and forth complaining that the other party was at fault for the sod not taking hold in some areas. A solution was worked out b/t the District & the vendor.			X	There was no documentation provided showing that a proper bid process took place. Additionally, there is no documentation provided showing the necessity of the sod installation or where the sod was installed. Questioned whether this was a capital project and requested additional support for bid process. Per Gloucester School District, this was not a capital project per state guidelines. Also, District noted that this was placed out for bid, but no support of the bid process was provided. Transaction deemed inconclusive as a result of additional documentation or information was not provided.	Not a capital project - was bid.
337	615402100600120000	05-04538	5/5/2005	Indianapolis Zoo	\$ 440.00	\$ 440.00	6/1/05- Computer Teacher ordered distance learning on Butterflies video for Cold Springs School		X		Video learning for students has educational value and appears reasonable.	OK
338	611000221500000080	05-04558	5/5/2005	KLT Sales and Service, Inc.	\$ -	\$ 787.50	see comments			X	Per discussion with Accountant on 4/17/07 - PO support was not maintained by former purchasing agent.	
339	611000261420200000	05-04563	5/5/2005	Mary T. Stansky	\$ 247.32	\$ 247.32	2 phone cards were purchased from Wawa on 3/10/05			X	Documentation does not indicate the purpose of the phone cards and no expense reimbursement form was provided. Per Gloucester School District, reimbursement was provided for administrator who attended an out of state workshop and had to keep in touch with the District. Transaction deemed inconclusive as a result of additional documentation or information was not provided	Receipt was provided to purchasing agent at time of reimbursement. They were used for an administrator who attended an out of state required workshop and had to keep in touch with district.

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340	615000222600320000	05-04582	5/6/2005	Daniel O'Brien Jr.	\$ 120.00	\$ 120.00	Documentation not provided other than description of \$10 per month for phone reimbursement		X		Payment made as a \$10 reimbursement per month for phone and travel to Board of Education members per Board of Education policy. Appears reasonable.	All Board of Education receive \$10 pr month phone and travel - Board of Education policy
341	615000222800310000	05-04584	5/6/2005	Kathleen McCue	\$ -	\$ 20.00	PO is marked VOID		X		PO was voided and no payment was made on PO, appears reasonable.	Verification 3115
342	615000222600310000	05-04586	5/9/2005	Intellicom Systems, Inc.	\$ 176.00	\$ 176.00	see comments			X	Per discussion with Accountant on 4/17/07 - PO support was not maintained by former purchasing agent.	Read comments.
343		05-04610	5/10/2005	Cummins Power Systems, Inc.	\$ -	\$ 541.83	PO is marked VOID as of 12/13/05 for Planned Maintenance Service of Generator		X		PO was voided and no payment was made on PO, appears reasonable.	Verification #239
344	611000261420300000	05-04633	5/11/2005	Lynda Spingler	\$ 214.85	\$ 214.85	April 2005 trips to AC Moore, Sam's club		X		Questioned mileage reimbursement for purchase of items. Per Gloucester School District, items were required from the store for Early Childhood Education required by the DOE. Explanation appears reasonable.	Per DOE - needed supplies for Early Childhood.
345	615000240600200000	05-04647	5/12/2005	Music in the Parks	\$ 400.00	\$ 400.00	6/10/05- Festivals of Music at Hershey park trip for the band			X	No attendance list was provided other than the invoice indicated 20 admission tickets were purchased. Requested attendance list from District; per Gloucester School District, no attendance list was available but the tickets were for students in the band. Deemed	Tickets were for the students in band - no attendance sheet available.
346	511000230530010000	05-04670	5/13/2005	Tamie Hobbs	\$ 309.75	\$ 309.75	9/23/04-5/9/05- Mileage reimbursement for Child Study teacher		X		Per Gloucester School District, case manager is required to travel to homes and other schools as part of their function. Transaction appears reasonable.	Case manager needs to travel to homes and to other schools.

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347	511000230530010000	05-04671	5/13/2005	Nina Longer	\$ 565.62	\$ 565.62	5/2-5/5/05 Reimbursement for Hotel Stay in Las Vegas, NV to attend Legal Issues of Educating Individuals with Disabilities	X			Based on review of supporting documentation, hotel lodging for 2 people is Discretionary.. Per Gloucester School District, "Professional Development is essential and required-approved by Superintendent". Supporting documentation indicating the Department approved the out of state travel was not available.	Professional Development is essential and required - approved by Superintendent.
348	511000230530010000	05-04672	5/13/2005	Nina Longer	\$ 22.00	\$ 22.00	5/2-5/5/05 Limo to and from airport in Las Vegas, NV for two people	X			Questioned use of limo service (per supporting documentation description) to/from airport. Per Gloucester School District, this was a bus and cost less than a taxi. The expense is deemed Discretionary since the trip to Las Vegas was not approved by the State; refer to comment presented in PO 05-04671.	Bus to get to conference from airport - less than taxi. \$22 for 2 people to get from airport to hotel is not excessive.
349	611000252600070000	05-04673	5/13/2005	Nina Longer	\$ 318.28	\$ 318.28	5/2-5/5/05- Meals for three days	X			Meals for 2 people which exceeds fixed amounts on meals. Also meals were included on a previous PO for hotel stay. Per Gloucester School District, "Documentation previously submitted clearly delineates the meals to be reimbursed. Director of Curriculum requested reimbursement for other meals. We did not exceed the daily allowance for food." No additional support provided for previous approval. Additionally, meal costs include \$43.55 and \$38.36/person on successive nights during stay. Meals costs appear too costly in consideration of state regulations capping dinner per diem at \$25. Hence, transaction deemed Discretionary.	Documentation previously submitted clearly delineates the meals to be reimbursed. Liz Curry requested reimbursement for other meals. We did not exceed the daily allowance for food.

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350		05-04674	5/13/2005	Elizabeth Curry	\$ 33.33	\$ 33.33	Meals reimbursements for Curriculum Director for 3 day conference in Las Vegas	X			See comment above for assessment of PO 05-04673.	Same as Nina Longer's agenda.
351	511000230590000070	05-04676	5/16/2005	Visual Click	\$ 3,652.20	\$ 3,652.20	5/23/05- Technology coordinator requested maintenance of servers for Early Childhood Center		X		Based on supporting documentation, the technology coordinator had sent an e-mail indicating this vendor was the only provider and the items were proprietary.	OK
352	511000230590000070	05-04677	5/16/2005	Novell Inc.	\$ 2,250.00	\$ 2,250.00	Maintenance/Licensing agreements for annual renewal for various schools		X		Documentation provided by e-mail indicating sole vendor and proprietary	OK
353	511000230590010000	05-04681	5/16/2005	Carpet Showcase Inc.	\$ 10,877.00	\$ 10,877.00	Carpet for main office and reception area for Cold Springs School . Rate based on state negotiated contract. Cold Springs School was built in the mid-late 90's		X		Per Gloucester School District, project did not meet state guidelines as a capital project. Additionally, Gloucester School District stated that carpet was in poor condition and was a safety hazard. Transaction appears reasonable.	Carpet was in poor condition and safety hazard - did not need state approval.
354	511000230590010000	05-04683	5/16/2005	Lerro Corporation	\$ 10,000.00	\$ 10,000.00	9/7/05- Technology coordinator ordered equipment for High School		X		Quotes were requested but failed to respond (per e-mail on 5/16/05) from three rental places. Email indicates Lerro was the only vendor that would provide the correct configurations in time for graduation	OK

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355		05-04692	5/17/2005	Princeton Review	\$ 6,000.00	\$ 6,000.00	3/29/05-Spring 2005 SAT Course for 15 Students at \$200 per student. PO date = 5/17/05, Invoice date = 3/29/05			X	Questioned whether all schools pay for SAT course and who determines how maNew York students are able to take this course. PO date after invoice date. Per Gloucester School District, all schools pay for this and the determination of who gets paid for is made by the Principal, Guidance Department, and After School Director. Transaction deemed inconclusive as a result of additional documentation or information was not provided.	All schools do. Principal, Guidance, After School Director.
356	615000222600270000	05-04696	5/17/2005	H. Barron Iron Works, Inc.	\$ 2,415.00	\$ 2,415.00	7/25/05- Provided Labor and Materials to install fencing at Mary Ethel Costello School		X		Per Gloucester School District, this project was not considered to be a capital project per DOE guidelines and hence did not required approval from the DOE. Otherwise, fence for securing area around elementary school appears reasonable.	Not a capital project - check with stte in definition of capital project.
357	615000222600170000	05-04704	5/18/2005	New Jersey School Boards Association	\$ 840.00	\$ 840.00	9/9/-9/11-New Board Member Orientation in Princeton, New Jersey for two (2) new members			X	Additional cost is for Single Occupancy for Board Orientation Conference in Princeton. Commute option at \$290 was available. Per Gloucester School District, members were eligible to stay based on Board Policy. Transaction deemed inconclusive due to amount and difference in cost of stay and commute options. Transaction deemed inconclusive as a result of additional documentation or information was not provided	Board Policy.
358	511000221500000080	05-04706	5/18/2005	E Plus	\$ 578.90	\$ 578.90	Ten 1 Gigabit Network Ports (5 outlets/port). Ordered by Technology Coordinator.		X		What was the purpose of technology purchase? The purchase should be part of the strategic document that Technology uses in planning.	Multiple student machines in locations w/not enough drops.

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359	615000222600170000	05-04748	5/23/2005	Colorsource, Inc.	\$ 2,023.46	\$ 2,023.46	4/19/05-Requested by Business Administrator/Board Secretary, supplies for elections. PO date = 5/23/05, Invoice date = 4/19/05		X		Printing expenses for school board election appear reasonable. PO date after invoice date.	See #504
360	611000252600070000	05-04761	5/24/2005	New Jersey PSA	\$ 870.00	\$ 870.00	Membership renewal for the New Jersey Principals and Supervisors Association. PO date = 5/24/05, Invoice date = 4/19/05			X	Questioned whether this was approved by the Board of Education . Per Gloucester School District, membership of this is included in the administrative contract. Transaction deemed inconclusive due to amount of transaction and District not providing contract. PO date after invoice date.	Per administrative contract.
361	515000240500100070	05-04812	5/26/2005	Student Transportation of America	\$ -	\$ 220.00	5/27/05-Trip was marked VOID on 11/18/05		X		PO was voided and no payment was made on PO, appears reasonable.	Verification #379
362	511000230530010000	05-04825	5/26/2005	New Jersey PSA	\$ -	\$ 852.00	4 night stay at Baltimore Marriott, PO was marked void on 11/18/05		X		PO was voided and no payment was made on PO, appears reasonable.	Contractual for administrators.
363	515402100600120000	05-04835	5/27/2005	Island Magazine Service	\$ 1,498.60	\$ 1,498.60	6/7/05-High School Librarian ordered multiple types of magazines (including Celebrity Hairstyles, Four Wheel & Off Road, Good Housekeeping, Martha Stewart Living, Parents, Sophisticates Hair Style Guide, & Working Mother)			X	Magazines ordered do not appear appropriate for intended beneficiary. Per Gloucester School District, "Educators deemed appropriate". Transaction deemed inconclusive due to educational value to high school students of magazines listed.	Educators deemed appropriate.
364	670000299800000031	05-04838	5/27/2005	Dell Computer Corporation	\$ 12,293.62	\$ 12,293.62	6/9/05- Technology coordinator ordered server for Highland Park School		X		Server maintenance is reasonable	OK
365	511000230590000070	05-04841	5/27/2005	Gloucester H.S Caf	\$ 70.00	\$ 70.00	Administrators Workshop held on 5/18/05	X			Questioned purchase of snacks. Per Gloucester School District, the snacks were needed for a working lunch. Transaction deemed Discretionary	Essential to meeting it is a working lunch.

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366		05-04845	5/31/2005	Schedule Star/AOA	\$ 197.45	\$ 197.45	7/20/04-Athletic Director ordered subscription to "NOW" which provides interactive scheduling for Athletics and other school activities. PO date = 5/31/05, Invoice date = 7/20/04		X		Transaction appears reasonable.	Needed tool - info for athletic dept.
367	511000230590010000	05-04848	5/31/2005	Alyssa Amey	\$ 100.00	\$ 100.00	PO attention to Accountant for Gloucester City Historical Society for \$100.00. Vendor listed as a High School student, but no address. PO states check #13946 paid 6/1/05. Coded to 800.		X		This is a scholarship award miscoded to Object Code 800. Otherwise, appears reasonable.	Will recode.
368	511000219592000080	05-04864	6/1/2005	Stewart Industries	\$ 627.50	\$ 627.50	6/13/05-Staples and transparencies for copy machine at Mary Ethel Costello School		X		Staples and transparencies appear reasonable	OK
369	511000219592000080	05-04869	6/2/2005	Children's Needy Fund	\$ 900.00	\$ 900.00	6/1/05- Donations and ticket sale from the Lip Synch Contest donated to Gloucester City Children's Needy Fund		X		Transaction appears reasonable.	OK
370	511000219592000080	05-04910	6/6/2005	Professional Services	\$ 221.53	\$ 221.53	3/21/05-Run new cable for telephone. PO date = 6/6/05, Invoice date = 3/21/05.		X		Software changes appears reasonable. PO date after invoice date.	See #504
371	511000219592000080	05-04942	6/7/2005	Krystal Borelli	\$ 200.00	\$ 200.00	PO attention to Accountant for Demarest Scholarship totaling \$200.00 to a High School student (no address). Check #13964 paid 6/8/05.		X		This is a scholarship award miscoded to Object Code 800. Otherwise, appears reasonable.	Will recode.
372	611000262420100000	05-04943	6/7/2005	Jennifer Hooker	\$ 100.00	\$ 100.00	PO attention to Accountant for \$100.00 Demarest Scholarship to a High School student (no address listed. Coded to 800. Check #13970 paid 6/8/05.		X		This is a scholarship award miscoded to Object Code 800. Otherwise, appears reasonable.	Will recode.
373	611000261420200000	05-05020	6/9/2005	AP Examinations	\$ 1,998.00	\$ 1,998.00	6/18/05-Principal ordered 27 used AP exams for high school		X		AP Exams for students are reasonable	OK
374	615000222600370000	05-05059	6/13/2005	MGL Forms Systems, LLC	\$ 754.00	\$ 754.00	8/12/05-Secretary to Business Administrator ordered five (5) minute books		X		Minute books appear to be reasonable for Board meetings	OK

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375	511000221500000080	05-05081	6/14/2005	Nash engraving	\$ 3,546.12	\$ 3,546.12	6/16/05- Athletic Director purchased 50 13x10.5 photo plaques (\$39 each), 88 9x7 award plaques (\$16.89 each), and 6 8x10 award plaques (\$16.89 each)	X			Questioned cost per plaque. Per Gloucester School District, prices were the going price. Transaction deemed Discretionary due to high cost of plaques.	Going price.
376	515402100600120000	05-05121	6/15/2005	Susan McComb	\$ 539.79	\$ 539.79	6/26/05-7/1/05 Trip to Portland			X	Documentation not provided for the purpose of the trip and Board of Education approval for out of state travel. Requested additional support from District. Per Gloucester School District, this trip was paid for by the TAH Grant. However, no support was provided. Transaction deemed inconclusive as a result of additional documentation or information was not provided.	Per TAH Grant.
377	611000251600000000	05-05130	6/15/2005	Total Video Products	\$ 4,128.00	\$ 4,128.00	7/14/05-Equipment and Installation for Computer Lab		X		Quotes were obtained from different vendors and lowest bid was used; appears reasonable.	OK
378	515000218600100000	05-05176	6/17/2005	Carpet Showcase Inc.	\$ 1,095.99	\$ 1,095.99	Modification of stair treads at Mary Ethel Costello School, requested by Director of Facilities		X		Based on recipient and work performed, transaction appears appropriate	OK
379	570000299800000002	05-05178	6/17/2005	Barron Iron Works, Inc.	\$ 1,100.00	\$ 1,100.00	Removal of fence from baseball field			X	Questioned why the fence being removed from the baseball field. No further support from District was provided. Transaction deemed inconclusive as a result of additional documentation or information was not provided.	
380	570000299800000002	05-05194	6/21/2006	Glenn Brown	\$ 132.38	\$ 132.38	Child Study Teacher requested mileage reimbursement		X		Per Gloucester School District, purpose of visits were special education students' Individual Education Plan. Transaction appears reasonable.	Cold Spring School - per Individualized Education Program.
381	515000222500270000	05-05195	6/21/2005	Nancy Schetter	\$ 160.50	\$ 160.50	Child Study Teacher requested mileage reimbursement		X		Per Gloucester School District, purpose of visits were special education students' Individual Education Plan. Transaction appears reasonable.	Child Study Team - per Individualized Education Program



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	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Gloucester City School District Comments
382	57200000300000001	05-05196	6/21/2005	Kathleen Adams	\$ 329.40	\$ 329.40	Child Study Teacher requested mileage reimbursement		X		Per Gloucester School District, purpose of visits were special education students' Individual Education Plan. Transaction appears reasonable.	Cold Spring School - per Individualized Education Program.
383	515000223600200000	05-05203	6/21/2005	Antoinette Higman	\$ 73.88	\$ 73.88	Child Study Teacher requested mileage reimbursement		X		Per Gloucester School District, purpose of visits were special education students' Individual Education Plan. Transaction appears reasonable.	Cold Spring School - per Individualized Education Program.
384	570000299800000033	05-05227	6/22/2005	Burlington County Times	\$ 179.74	\$ 179.74	Three (3) employment ads were posted from 5/22-5/27/05		X		Employment ad seems reasonable	OK
385	615402100600120000	05-05232		Gloucester City Board of Education	\$ -	\$ 2,000.00	Supporting Documentation not provided. PO date = 6/22/05, Invoice date = 5/30/05.		X		No supporting documentation other than voided PO provided by District. No payment was made on the PO (per Total Paid Against PO Column), transaction appears reasonable.	#86
386	515000223600200000	05-05237	6/23/2005	Gloucester City News	\$ 439.64	\$ 439.64	Notices posted for changes in meetings, budget statement, and surplus sale. PO date = 6/23/05, Invoice date = 3/31/05.		X		Notices seem reasonable. PO date after invoice date.	See #504
387	512000240730400000	05-05240	6/23/2005	Davor Photography	\$ 1,971.69	\$ 1,971.69	Payment for services provided at the Junior Prom			X	Only the PO was provided, requested additional support from the District. Per Gloucester School District, payment was for photos of students at the prom and no additional support was provided. Transaction deemed inconclusive as a result of additional documentation or information was not provided	Photo of students at prom.

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Control Number	Transaction Detail						Analysis Performed			Results of Analysis		
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388	515000222600120000	05-05243	6/23/2005	Gloucester H.S Caf	\$ 1,425.00	\$ 1,425.00	6/2/05- Athletic Director requested catered athletic dinner			X	Supporting documentation does not show number of students/parents attended. Requested list of attendees. Per Gloucester School District, all varsity players and family were invited to the dinner. Transaction deemed inconclusive due to lack of support for the purchase.	All varsity players and family.
389		05-05248	6/23/2005	Professional Services	\$ 355.80	\$ 355.80	5/12/05- Labor and materials for damaged floor jack at Cold Springs School. PO date = 6/23/05, Invoice date = 5/12/05.		X		Maintenance for working phone is reasonable. PO date after invoice date.	See #504
390		05-05261		Fort Nassau Graphics	\$ 1,745.00	\$ 1,745.00	6/16/05- high school Principal ordered 500 Senior Luncheon Awards. PO date = 6/27/05, Invoice date = 6/16/05.		X		Awards Luncheon for senior class of 2005, transaction appears reasonable-benefits students. PO after Invoice date	150 seniors, 50 staff, 300 family members.
391	511000219800000000	05-05270	6/27/2005	E Plus	\$ 3,189.13	\$ 3,189.13	7/7/05- Technology coordinator ordered tech equipment		X		Questioned timing of technology purchase. Per Gloucester School District, purchase was to be used as part of scheduled summer maintenance to the server racks, explanation appears reasonable.	Summer scheduled maintenance to server racks.
392	511000230590030000	05-05279	6/27/2005	Rand Materials Handling Eq. Co.	\$ 1,596.00	\$ 1,596.00	7/19/05- Technology coordinator ordered supplies for high school		X		Questioned timing of technology purchase. Per Gloucester School District, purchase was for shelving to be used to hold IT equipment on the floor as High School was renovated. Appears reasonable.	Summer construction - equipment security. Needed shelves to house tech equipment that was on the floor. High School was renovated.

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Control Number	Transaction Detail						Analysis Performed			Results of Analysis		
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Gloucester City School District Comments
393	515000222600370000	05-05285	6/27/2005	ToNew York Trongone	\$ 502.83	\$ 502.83	Airfare to Portland	X			Documentation does not indicate the purpose of the trip and no signed request for credit of absence form or approval from state for out of state travel provided. Requested additional support from District. Per Gloucester School District, training was required for state mandated assessment. However, no support was provided. Transaction deemed Discretionary due to lack of support.	Training required for state mandated assessment.
394	511000230585050080	05-05291	6/27/2005	Dell Computer Corporation	\$ 912.54	\$ 912.54	7/12/05- Technology coordinator ordered one computer for high school		X		Purchase was questioned due to the date of purchase. Per Gloucester School District, purchase was to replace the Athletic Director's Computer. No indication of whether computer was broken or old. Transaction appears reasonable.	Replace AD computer end-of-life L. Harris.
395	611000262420200000	05-05296	6/27/2005	GovConnection	\$ 1,235.05	\$ 1,235.05	7/6/05- Technology coordinator ordered one (1) LCD Keyboard drawer		X		Quotes were obtained for this item and the lowest bid was used. Questioned purchase due to date of purchase. Per Gloucester School District, purchase was to be used in the scheduled summer maintenance. Transaction appears reasonable.	Summer scheduled maintenance.
396	511000230610000000	05-05298	6/27/2005	Shirley Office Supplies	\$ -	\$ 2,526.00	PO is marked "Void" for office furniture for high school Principal		X		PO was voided and no payment was made on PO, appears reasonable.	Verification #467
397	612000230730000000	05-05308	6/27/2005	Gloucester City News	\$ 30.00	\$ 30.00	6/22/05- Superintendent put in a graduation special for Mary Ethel Costello School in newspaper. PO date = 6/27/05, Invoice date = 6/22/05		X		Per Gloucester School District, this ad placed to announce the high school graduation. Appears reasonable.	Inaccurate - ad was for High School Graduation - Mary Ethel Costello School does not have a graduation - Superintendent's office in Mary Ethel Costello School.

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Control Number	Transaction Detail						Analysis Performed			Results of Analysis		
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Gloucester City School District Comments
398	611000262420300000	05-05309	6/27/2005	Gloucester H.S Caf	\$ 600.00	\$ 600.00	6/17/05- Luncheon for Curriculum office held at Cold Springs School	X			Luncheon considered Discretionary. Lunch was purchased for the curriculum committee for a meeting. Number of attendees not provided in supporting documentation.	Staff was required to meet there and lunch provided - re: curricula committee.
399	611000252500070000	05-05310	6/27/2005	Courier-Post	\$ 182.00	\$ 182.00	Annual Subscription for the Coordinator/Special Projects at Mary Ethel Costello School		X		Subscription relates to job duties. Appears reasonable.	Subscription is essential - staff member is and so public relations office for district and share the paper with the media center.
400	511000252500070000	05-05311	6/27/2005	New Jersey Assoc. School Adm.	\$ 60.00	\$ 60.00	All chief school Administrators are required to submit a Professional Growth Plan		X		Based on the supporting documentation, cost of monitoring school's plan is reasonable	OK
401	511000219592000080	05-05383	6/30/2005	CDW Government Inc.	\$ -	\$ 4,692.99	see comments			X	Per discussion with Accountant on 4/17/07 - PO support was not maintained by former purchasing agent.	Battery backup for security.
402	511000219592000080	05-05384	6/30/2005	Dell Computer Corporation	\$112,134.33	\$ 112,134.33	31 Desktop computers were purchased for Mary Ethel Costello School			X	Per Gloucester School District, purchase was to replace computers in student lab. Expenditure is deemed inconclusive due to timing of purchase. Additionally, a formal technology plan outlining the District strategy for replacing computers does not exist.	Replace end-of-life equip for student lab.
403	511000219592000080	05-05399	6/30/2005	Verizon Wireless	\$ 772.35	\$ 772.35	Cell phone payment for 14 Verizon accounts			X	No support for equipment charges provided. Gloucester School District provided list of who phones are provided for, 3 individuals are inconclusive. (1) IT Tech has a phone, but his boss (Director of IT) has one as well. Unsure of need of both individuals having a phone. (2) Public Information Officer has a phone, necessity unknown. (3) BA has a phone, necessity unknown.	See attachment and #229.

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	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Gloucester City School District Comments
404	511000219592000080	05-05401	6/30/2005	XO Communications	\$ 4,005.45	\$ 4,005.45	see comments			X	Per discussion with Accountant on 4/17/07 - PO support was not maintained by former purchasing agent.	
405	511000219592000080	05-05402	6/30/2005	SNIP	\$ 3,261.06	\$ 3,261.06	see comments			X	Per discussion with Accountant on 4/17/07 - PO support was not maintained by former purchasing agent.	
406	572000000300000002	05-05417	6/30/2005	Schoolmasters Safety	\$ 247.18	\$ 247.18	7/15/05- 6th grade teacher ordered 20 safety vests for Mary Ethel Costello School		X		Transaction appears reasonable.	OK
407	515000240500300080	05-05446	6/30/2005	A A Duckett Inc.	\$ 4,335.25	\$ 4,335.25	Repair of air conditioner at Cold Springs School . Purchase was spread between 05 & 06 funds.		X		Per work reports provided by vendor, air conditioner was broken and needed to be replaced. Appears appropriate.	OK
408		06-00001	7/12/2005	CDT Business Systems	\$ -	\$ 200.00	PO attention to Secretary for repair of Brother 4750 E Fax machine totaling \$200.00. PO hand-written as "VOID, fixed by Technology Coordinator"		X		No payment was made on PO, appears reasonable.	Verification #114
409	611000262420200000	06-00136	7/1/2005	Follett Library	\$ 10,532.33	\$ 10,532.33	Large order of library books totaling \$10,523 sent to the attention of Media Specialist		X		The purchase of books appear reasonable.	Could not purchase if funds were not in budget.
410		06-00147	7/14/2005	ASCD	\$ 189.00	\$ 189.00	see comments			X	Per discussion with Accountant on 4/17/07 - PO support was not maintained by former purchasing agent.	See comments.
411	511000230585050080	06-00167	7/1/2005	Ebssco Subscription Services	\$ 2,157.55	\$ 2,157.55	Annual subscription for magazines at the Cold Springs School , order placed by Librarian, Gloucester High School. All books appear to be pointed towards target audience per examination of titles.		X		Per examination of purchase list and person placing order, purchase appears reasonable.	OK
412	511000230590000080	06-00196	7/1/2005	KLT Sales & Service, Inc.	\$ 1,454.00	\$ 1,454.00	Repair of rollers on gym bleachers at Costello School. Purchase requested by Director of Facilities		X		Based on documentation provided, purchase appears reasonable	OK

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Control Number	Transaction Detail						Analysis Performed			Results of Analysis		
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Gloucester City School District Comments
413		06-00205	7/1/2005	Susan McComb	\$ 2,067.58	\$ 2,067.58	PO attention to then Director of Curriculum for expenses in relation to Northwestern Wisconsin Education Association Conference totaling \$2,067.58.	X			Conference fees are not itemized on PO. Cost amounts appear too high (meals over \$25/person, etc.). Invoice date is prior to PO date which is prior to Purchase Req. date.	Attendance at conference mandated by contract needed for training and approved by Board of Education . Invoice date is registration date. Meets our written policy - prices were for 2 staff. Verification #49
414	615000222500370000	06-00217	7/1/2005	Ampro Sportsware	\$ 5,628.00	\$ 5,628.00	PO attention to Athletic Director for 56 Russell athletic football jerseys totaling \$3,864.00 and 36 Wilson footballs totaling \$1,764.00.			X	Per Gloucester School District - jerseys were for "rotation, replacement." However, no additional support was provided. A formal process or procedures for determining or assessing when uniforms/equipment are required to be replaced does not exist. Based upon the information provided for analysis as well as the follow-up interviews with the State, the engagement team could not determine if the purchase was	Rotation, replacement.
415	612000400450100000	06-00218	7/1/2005	Ampro Sportsware	\$ 1,538.00	\$ 1,538.00	PO attention to Athletic Director for 46 Asics long sleeve running shirts totaling \$1,150.00, 12 Navy t-shirts totaling \$88.20, and 60 Gold Jr. High T-shirts totaling \$300.00.			X	Questioned the need for various types of shirts and whether or not they are purchased every year. Per Gloucester School District = "legal rotation and replacement." However, no additional support provided. A formal process or procedures for determining or assessing when uniforms/equipment are required to be replaced does not exist. Based upon the information provided for analysis as well as the follow-up interviews with the State, the engagement team could not determine if the purchase was reasonable.	Quotes - legal rotation and replacement.

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Control Number	Transaction Detail						Analysis Performed			Results of Analysis		Gloucester City School District Comments
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	
416	511000230590030000	06-00219	7/1/2005	Ampro Sportsware	\$ 5,397.60	\$ 5,397.60	PO attention to Athletic Director for various soccer items totaling \$5,397.60. Invoice date is 6/30/05, PO date is 7/1/05.			X	PO is dated later than the Invoice date. Per Gloucester School District = "rotated and replaced." However, no additional support provided. A formal process or procedures for determining or assessing when uniforms/equipment are required to be replaced does not exist. Based upon the information provided for analysis as well as the follow-up interviews with the State, the engagement team could not determine if the purchase was reasonable.	Rotated and replaced.
417	515000221320200000	06-00220	7/1/2005	Ampro Sportsware	\$ 2,170.20	\$ 2,170.20	PO attention to Athletic Director for various branded polo shirts (Nike, gear, aides, ping, croos, etc.) totaling \$2,170.50.	X			Name brand polo shirts appear Discretionary.  Per Gloucester School District - "Staff shirts - of quality are needed and amount is not excessive." However, no further support provided	Staff shirts - of quality are needed and amount is not excessive.
418	515000240500100080	06-00302	7/25/2005	Computer Resources	\$ 1,358.96	\$ 1,358.96	PO attention to Technology Coordinator for 4 ID cards, 13 color ribbons, 6 cleaning kits and shipping totaling \$1,369.00. Only support is Purchase Req. and PO.			X	Additional support and further analysis required.  Per Gloucester School District - "Student ID card printer tied to Modular Management System - cards are used for POS lunch system and security."	Student ID card printer tied to Modular Management System - cards are used for POS lunch system and security.

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419	515000240500100080	06-00307	7/25/2005	Bill Pearson Sports Outlet	\$ 2,833.90	\$ 3,264.70	Various football equipment, including tees & practice jerseys. Quotes provided			X	Questioned if practice jerseys required to be purchased every year. Same with kicking tees. Per Gloucester School District - "replacement and rotations." No further support provided. A formal process or procedures for determining or assessing when uniforms/equipment are required to be replaced does not exist. Based upon the information provided for analysis as well as the follow-up interviews with the State, the engagement team could not determine if the purchase was reasonable.	Replacement and rotations.
420	511000221500000080	06-00308	7/25/2005	Bill Pearson Sports Outlet	\$ 895.35	\$ 895.35	PO attention to Athletic Director for various equipment totaling \$895.35.			X	No additional support provided by Gloucester School District. A formal process or procedures for determining or assessing when uniforms/equipment are required to be replaced does not exist. Based upon the information provided for analysis as well as the follow-up interviews with the State, the engagement team could not determine if the purchase was reasonable.	Handwritten quote allowable.
421	511000221500000080	06-00314	7/25/2005	Bill Pearson Sports Outlet	\$ 1,947.00	\$ 1,947.00	PO attention to Athletic Director for 72 fitted baseball hats (\$1,062.00) and 60 adjustable hats (\$885.00). Purchase Req. indicates for baseball and softball.			X	Questioned timing of purchase in July. Items not received until December.  Per Gloucester School District - "Baseball season begins in March." However, no further support provided.	Baseball season begins in March.



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422	511000230590030000	06-00365	7/27/2005	Shirley Office Supplies	\$ 312.93	\$ 312.93	PO with "ship to" Curriculum Director for miscellaneous office supplies totaling \$318.56 which is overwritten in pen stating \$312. 43. Specific transaction/line item is for a sharp calculator for \$76.41.			X	Questioned need for \$76.41 sharp calculator. Cost amount appears too high. Per Gloucester School District - "Use for budget prep." No additional support provided.	Use for budget prep.
423		06-00406	7/27/2005	Follett Library	\$ 616.16	\$ 616.16	Various videos for Cold Springs School ordered by Gloucester High School Librarian. Videos include Clifford, Winnie the Pooh, and various holiday themed videos.			X	Some of the videos ordered do not appear to have educational value. Per Gloucester School District - "The educators do." No further support provided.	The educators do.
424	515402100500100080	06-00441	7/28/2005	Total Video Products	\$ 1,485.00	\$ 1,485.00	1 of 2 PO's (along with 06-00920) for purchase of LCD Projector and Mount. The other PO is for the installation of the projector to the same vendor for a combined total of just over \$2k.			X	Questioned need for an LCD Projector in the High School that costs over \$2k and purpose of the installation on a separate PO 06-00992. Per Gloucester School District - "Ceiling mount projector for Smart Boards." No further support provided. Additionally, a formal technology plan outlining the District strategy for purchasing technology equipment does not exist.	Ceiling mount projector for Smart Boards.
425	511000230590010000	06-00448	7/28/2005	MSC Specialities	\$ 2,794.80	\$ 2,794.80	PO attention to Athletic Director for 24 sweater vests (\$766.80), 24 Pro celebrity staff shirts (\$624.00), 24 Micro fleece jackets (\$720.00), 48 mesh hats (\$588.00) and shipping. Total PO amount = \$2,794.80.	X			Various items listed on PO# 06-00448 appear to be Discretionary. Per Gloucester School District - "Winter calling staff, ID staff." No further support provided.	Winter calling staff, ID Staff, acceptable - hand written quotes.

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426	511000230530010000	06-00453	7/23/2005	GOVCONNECTI ON	\$ 640.00	\$ 640.00	PO attention to Technology Coordinator for various technology items totaling \$640.00. Specific transaction for Firewire 800 Peripheral Component Interconnect Card = \$66.00.		X		Questioned the need for Peripheral Component Interconnect card as well as 500GB hard drive as part of order.  Per Gloucester School District - "Use with security camera system in server room." Per District explanation changed purchase to reasonable.	Use w/security camera system in server room.
427	513601100610000000	06-00458	8/1/2005	Arctic Wolf Spring Water Co.	\$ 7,988.90	\$ 7,988.90	Blanket PO attention to Accounts Payable for Drinking water service at 4 locations totaling \$20,000.00.	X			Water service is deemed Discretionary.  Per Gloucester School District - "Essential because of union fears re: water quality in Gloucester City - Super fund sites."	Essential because of union fears re: water quality in Gloucester City Super fund sites.
428	570000299800000002	06-00462	8/1/2005	MCI Worldcom Communications	\$ 11,078.53	\$ 11,078.53	Blanket PO attention to Accounts Payable for long distance phone service from MCI WorldCom totaling \$13,000.00.			X	Questioned need for multiple telecom providers and why monthly PO's might exceed the blanket PO for the long distance service.  Per Gloucester School District - "Different providers supply different needed services - long distance charges vary - dependent on use."	Different providers supply different needed services - long distance charges vary - dependent on use.
429	615402100600120000	06-00463	8/1/2005	Xtel Communications	\$ 21,176.79	\$ 21,176.79	Blanket PO attention to Accounts Payable for Xtel Communications telephone service totaling \$6,000.00.			X	Questioned need for multiple telecom providers and why monthly PO's might exceed the blanket PO for the phone service.	See #216

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430	515000222600270000	06-00464	8/1/2005	AT&T	\$ 3,989.12	\$ 3,989.12	Blanket PO attention to Accounts Payable for AT&T long distance service totaling \$5,000.00			X	Questioned need for multiple telecom providers and why monthly amounts might exceed blanket PO amount.  Per Gloucester School District - "Use variety of vendors for different services wireless, long distance, 911." Transaction deemed inconclusive as a result of additional documentation or information was not provided	Use variety of vendors for different services wireless, long distance, 911.
431	511000230610000000	06-00469	8/1/2005	State of New Jersey	\$ 166.00	\$ 166.00	see comments			X	Per discussion with Accountant on 4/17/07 - PO support was not maintained by former purchasing agent.	See comments.
432	612000400450100000	06-00472	8/1/2005	Terminex Commercial	\$ 620.10	\$ 620.10	Blanket PO for Pest Control performed at 4 locations throughout the year		X		Purchase appears reasonable. PO is dated after the invoice.	See #504
433	515190100320200020	06-00482	8/1/2005	Citicapital	\$ 97.25	\$ 97.25	\$29,000 blanket PO for leases of copiers for the year.			X	No documentation provided of bid process used.  Per Gloucester School District - "State contract vendor"	State contract vendor
434	511000221320000000	06-00483	8/1/2005	Douglas G. Kocher	\$ -	\$ 110.00	Educator's Liability Insurance for Superintendent. PO dated 8/1/05, Invoice dated 6/8/05.			X	Expenditure is inconclusive since coverage is only for superintendent. Documentation does not indicate if this coverage is provided to other educators in the District. PO is dated subsequent to the Invoice date.  Per Gloucester School District - "Contractual" but no further support provided.	Contractual

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435	511000219320010000	06-00520	8/2/2005	Verizon Communications	\$ -	\$ -	Blanket PO Attn: Accounts Payable for Verizon. Total Blanket PO amount not provided.			X	Questioned need for multiple telecom providers.  Per Gloucester School District - "Use of most cost effective vendors for different purposes." Transaction deemed inconclusive as a result of additional documentation or information was not provided	Use of most cost effective vendors for different purposes.
436		06-00531	8/1/2005	Successories, Inc.	\$ 181.99	\$ 181.99	Teamwork poster (picture of rowers with inspirational "teamwork" message on the bottom)		X		Per Gloucester School District - "Posters were part of Character Education program and anti-bullying goals. Appears reasonable.	Posters were part of Character Education program and anti-bullying goals.
437	511000219600000000	06-00546	8/1/2005	GovConnection	\$ 62.00	\$ 62.00	Computer memory-RAM		X		Transaction appears reasonable.	Yes, memory failed in tech coor unit.
438	511000221320000000	06-00584	8/2/2005	Verizon Wireless	\$ 9,364.23	\$ 9,364.23	Blanket PO for cell phone service for then Director of Curriculum, Attendance Officer, an unknown principal, Driver's Education Teacher, , 8 lines for an abbreviation nicknamed "N N", Athletic Director, & Director of Facilities			X	Confirmed the need for each cell phone provided to District Staff.  Per Gloucester School District provided listing of users with need and minutes allotted. Kept purchase as inconclusive due to inability to determine need for certain individuals to have cell phone access.	See #229.
439	511000251600000000	06-00635	8/3/2005	Shirley Office Supplies	\$ 735.90	\$ 735.90	8/3/05- Director of Special Services put in supply order		X		Purchase of supplies appears reasonable.	OK
440	570000299800000009	06-00666	8/4/2005	Nash Engraving	\$ 475.00	\$ 475.00	Documentation support not provided other than brief description listed on PO			X	Need more information for this expenditure.  Per Gloucester School District - "Graduation Awards." However, no further support provided. Transaction deemed inconclusive as a result of additional documentation or information was not provided	Graduation awards.

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	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Gloucester City School District Comments
441	511000219600000000	06-00727	8/8/2005	Shirley Office Supplies	\$ 809.27	\$ 809.27	On behalf of principal, One ( 1) utility stand was delivered to Cold Springs School		X		Per Gloucester School District - "Needed by principal for additional storage." Appears reasonable.	Needed by principal for additional storage.
442	515000222600140000	06-00746	8/9/2005	Circle System Inc.	\$ 6,116.30	\$ 6,116.30	8/15/05- Athletic Director ordered new football equipment			X	Quotes were obtained from other vendors and the lowest bid was used. This PO is deemed inconclusive due to uncertainty of need to replace equipment every year.  Per Gloucester School District - "Rotation and replacement." No further support provided.	Rotation and replacement.
443	511000219600000000	06-00756	8/9/2005	American Asphalt CompaN York, Inc.	\$ 2,580.00	\$ 2,580.00	Completion of project from 05 (PO 05 04289) to extend newly paved area to roadway		X		This appears to be a Capital Project; if so need to see some form of approval from the state, whether indirectly through the state-approved budget or a separate approval from the DOE.  Per Gloucester School District, this project was not considered to be a capital project per DOE guidelines and hence did not required approval from the DOE. Appears reasonable.	Not a capital project, required maintenance.
444	511000219600000000	06-00767	8/9/2005	Office Basics, Inc.	\$ 4,246.00	\$ 4,246.00	Copy paper-no support provided			X	No support provided-unable to evaluate necessity purchase.  Per Gloucester School District - Need color paper - replacement.	Need color paper - replacement.
445		06-00774	8/9/2005	Richard Drorbaugh	\$ 900.00	\$ 900.00	Assembly held at Mary Ethel Costello School		X		Assembly regarding the World Ride Against Cancer appears to have educational value	OK

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446	570000299800000007	06-00775	8/9/2005	GovConnection	\$ 2,087.00	\$ 2,087.00	Order of Xerox Color Laser Printer & ink cartridges requested by Principal, Cold Springs School			X	Questioned need for a new laser color printer.  Per Gloucester School District - "Replace end-of-life equipment to print report cards." Explanation appears reasonable, but no further support provided. Transaction deemed inconclusive as a result of additional documentation or information was not provided	Replace end-of-life equipment to print report cards.
447	511000221600000000	06-00805	8/11/2005	Academy Press	\$ 1,606.50	\$ 1,606.50	Stationery and supplies for the high school		X		Based on supporting documentation this PO is for printing needs for 2005/06	OK
448	511000252500070000	06-00822	9/15/2005	Riddell/All American	\$ 3,349.80	\$ 3,349.80	12 pairs of shoulder pads and 12 football helmets ordered to the attn of Athletic Director		X		# of helmets and shoulder pads appears appropriate for the year based on assumption that this is the full order for the year. Appears reasonable, however PO is dated after invoice.	See #504
449	515000222500170000	06-00835	8/22/2005	Kaye's Communications	\$ 2,654.35	\$ 2,654.35	1100 student planners, one for each student at Gloucester High School		X		Student planners for the High School appear reasonable.	OK
450	615000222600270000	06-00838	8/22/2005	Shirley Office Supplies	\$ 910.00	\$ 910.00	10/21/05- Director of Special Services ordered five office chairs for unidentified personnel.		X		Transaction appears reasonable.	State contract vendor.
451	572000000300000001	06-00863	8/22/2005	Dynavox Systems	\$ 1,625.00	\$ 1,625.00	4 year service warranty for Dynamate 3100		X		This item appears reasonable in assisting in teaching individuals with disabilities	OK
452	515000222500270000	06-00875		Lynda Lathrop	\$ 144.08	\$ 144.08	8/7/05- Coordinator/Special Projects attended "Generation Next" workshop in Atlantic City			X	PO is deemed inconclusive since there was no registration form or brochure attached with the documentation. Also, the PO is dated after the invoice.  Per Gloucester School District - "Requirement of grant." No additional support provided.	Requirement of grant.

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453	515190100320300030	06-00876	8/22/2005	Nash Engraving	\$ 37.50	\$ 37.50	Invoice indicates 10 nameplates were delivered to Mary Ethel Costello School			X	Supporting documentation does not indicate the need for the nameplates.  No additional support provided from the District - unable to determine if label maker or other alternatives were assessed.	How else will we know where to put the mail?
454	51200026073010000	06-00889	8/23/2005	Student Services CompaNew York	\$ 124.00	\$ 124.00	Order of 4 extra caps, gowns, & tassels that were shipped in case of emergency. Also noted on PO that items can be returned for a refund if not used.		X		No support other than the PO were provided.  Per Gloucester School District - "Needed because exact graduates never known until day of graduation." Appears reasonable.	Needed because exact graduates never known until day of graduation.
455	511000230530010000	06-00893	8/25/2005	Dell Computer Corporation	\$ 3,052.50	\$ 3,052.50	10/24/05- 66 Desktop configurations were installed at Cold Springs School		X		Budget approved desktops at Cold Springs School	OK
456	511000230530010000	06-00894	8/25/2005	Bally's Park Place	\$ 804.00	\$ 804.00	10/25-27- Hotel Stays for 2005 New Jersey School Boards Annual Workshop for Coordinator/Special Projects & Programs and Board President.			X	PO is deemed inconclusive since there is no registration form.  Per Gloucester School District - "Board of Education Policy - members can attend conferences." However, no additional support was provided.	Board of Education Policy - members can attend conferences.
457	511000230590010000	06-00897	8/25/2005	GovConnection	\$ 1,155.00	\$ 1,155.00	Hewlett-Packard Laser Jet 4250N printer for the Business Office			X	Questioned whether the printer was being shared or if for an individual and purpose of technology purchase. The purchase should be part of the strategic document that Technology uses in planning.  Per Gloucester School District - "Replaced end-of-life." Transaction deemed inconclusive as a result of additional documentation or information was not provided.	Replaced end-of-life.

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458	515000222600270000	06-00918	8/29/2005	Tropicana Casino and Resort	\$ 2,680.00	\$ 3,082.00	9 Board of Education attended 05 New Jersey School Boards Annual Workshop (dates of workshop are for 10/26-28), PO is for 3 night hotel stay.			X	PO is deemed inconclusive since there is no registration form and the number of nights seems unnecessary.	See #218
459	511000230590010000	06-00920	8/30/2005	Total Video Products	\$ 720.00	\$ 720.00	Installation of LCD Projector related to PO 06-00441			X	Questioned need for an LCD Projector in the High School that costs over \$2k. Verified why separate from the purchase at 06-0441.  Per Gloucester School District - "Install decided at later date." No additional support provided. Transaction deemed inconclusive as a result of additional documentation or information was not provided	Install decided at later date.
460	515000222600240000	06-00954	8/31/2005	Envitrol	\$ 100.00	\$ 100.00	8/19/05- Service for wide area vacuum at Cold Springs School		X		Vacuum repair seems reasonable	OK
461		06-00991	8/31/2005	Joseph J. Maskin Jr. & Assoc.	\$ 27,827.00	\$ 27,827.00	2005 Premium for Accident Medical Expense for District		X		Insurance for Students and Faculty is necessary	OK
462	515000222500270000	06-01002	9/6/2005	The Bank of New York	\$ 1,090.00	\$ 1,090.00	School Bond bank charged administration and expense fee			X	Supporting documentation does not indicate the charge for the out of pocket expense.  Per Gloucester School District - "Required cost - Part of Annual Fees to Bank of New York as Escrow Agent & Paying Agent for 2001 Series School Bonds - low bidder in 2001."	Required cost - Part of Annual Fees to Bank of New York as Escrow Agent & Paying Agent for 2001 Series School Bonds - low bidder in 2001.
463	515000222500270000	06-01018	9/15/2005	Security Alarm Service	\$ -	\$ -	Daily test signal from 9/1-11/30 at various schools		X		Testing appears reasonable; related to student safety	OK



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464	515000222500270000	06-01034	9/7/2005	Fondacaro Companies	\$ 14,180.00	\$ 14,180.00	Final payment of Sod project from PO 05-04533			X	There was no documentation provided showing that a proper bid process took place. Additionally, there is no documentation provided showing the necessity of the sod installation or where the sod was installed. Additionally, this appears to be a Capital Project; if so need to see some form of approval from the state, whether indirectly through the state-approved budget or a separate approval from the DOE. PO is dated after invoice date  Per Gloucester School District - "Project was bid. No state approval required, not capital per DOE Facilities. School Construction Corporation did not complete field renovations in time for sports season, District forced to sod field for fall sports." Transaction deemed inconclusive due to lack of documentation provided.	Project was bid. No state approval required, not capital per DOE Facilities. School Construction Corporation did not complete filed renovations in time for sports season, district forced to sod field for fall sports.
465	515000222600240000	06-01035	9/8/2005	Wilson Web Services	\$ 2,840.00	\$ 2,840.00	10/17/05- 10,000 PO Forms were ordered on behalf of purchasing agent		X		Forms are reasonable in operating business	OK
466	611000252500070000	06-01038	9/8/2005	Academy Press	\$ 963.27	\$ 963.27	630 Handbooks ordered for Mary Ethel Costello School		X		Parent Student Handbooks appear reasonable.	OK
467	511000219800000000	06-01044	9/8/2005	Advanced Micro Computer	\$ 6,713.00	\$ 6,713.00	9/1/05- Maintenance for Early Childhood Center			X	Based on supporting documentation, this is deemed inconclusive for maintenance  Per Gloucester School District - "Maint/support contract for then client Gloucester Transmission Service for staff and student machines"	Maint/support contract for then client Gloucester Transmission Service for staff and student machines

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468	515000222600370000	06-01071	9/15/2005	Professional Services	\$ 26,683.00	\$ 26,683.00	Maintenance for various schools			X	Supporting documentation indicates that other quotes were not obtained.  Per Gloucester School District - "Annual maintenance for telephone equipment-District properly coded to object 530 per Generally Accepted Accounting Principles Chart of Accounts."	Annual maintenance for telephone equipment-district properly coded to object 530 per Generally Accepted Accounting Principles Chart of Accounts.
469	511000230590030000	06-01105	9/16/2005	GovConnection	\$ 44.00	\$ 44.00	9/22/05- Curriculum Director ordered one remote for Mary Ethel Costello School		X		Remote for use in Special Education appears to be reasonable	OK
470	515000240600200000	06-01107	9/16/2005	Dell Computer Corporation	\$ 1,773.63	\$ 1,773.63	One laptop ordered from Dell (at state negotiated rate) by member of Child Study Team, Cold Springs School			X	Questioned the purpose of technology purchase. The purchase should be part of the strategic document that Technology uses in planning.  Per Gloucester School District - "Replace end-of-life equip Child Study Team H. Rupp."	Replace end-of-life equip Child Study Team H. Rupp.
471	515000240500300050	06-01113	9/16/2005	Environmental Design, Inc.	\$ 3,000.00	\$ 3,000.00	9/30/05- Annual Asbestos Hazard Emergency Response Act Inspections		X		Service appears reasonable.	OK
472	570000299800000002	06-01124	9/19/2005	Dell Computer Corporation	\$ 784.00	\$ 784.00	16 CDRW/DVD Drives for computers at Costello School. Drives provide by Dell at State negotiated rate. Ordered by Educational Technology Coach			X	Questioned the purpose of technology purchase. The purchase should be part of the strategic document that Technology uses in planning.  Per Gloucester School District - "Replacement parts for student machines in labs." No additional support provided. Transaction deemed inconclusive as a result of additional documentation or information was not provided	Replacement parts for student machines in labs.

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473	570000299800000002	06-01132	12/15/2005	Stewart Industries, Inc.	\$ 19,607.00	\$ 19,607.00	PO attention accounts payable for "annual maintenance" for Gloucester High School, Cold Spring School, Mary Ethel Costello School and Hewlett-Packard totaling \$19,000.00. Invoice states renewal agreement for maintenance with Stewart Industries, Inc.		X		Questioned the necessity of the services. Per Gloucester School District - "copier maintenance and support." Transaction appears reasonable.	Copier maintenance and support.
474	515402100600120000	06-01138	9/21/2005	Political Research, Inc.	\$ 698.00	\$ 698.00	2 year subscription to Encyclopedia of World Governments for Gloucester High School		X		Purchase of this product for the High School appears reasonable.	OK
475	512000260730200000	06-01139	9/21/2005	Follett Software CompaNew York	\$ 879.00	\$ 879.00	PO attention to Librarian for Webpath express subscription renewal (\$499.00), Support/Web collection (\$180.00), PHD Dolphin Scanner (\$160.00) and Homebase for scanner (\$40.00) totaling \$879.00. Invoice date = 9/1/05, PO Date = 9/21/05.		X		Questioned necessity of purchase and why PO date is after invoice date.  Per Gloucester School District - "Library inventory control system to monitor assets. Sometimes the quote and invoice is the same thing and under the bed threshold." Transaction appears reasonable.	Library inventory control system to monitor assets. Sometimes the quote and invoice is the same thing and under the bed threshold.
476	515000222600170000	06-01152	9/21/2005	Shirley Office Supplies	\$ 501.94	\$ 501.94	Purchase Requisition entered by Secretary to Child Study Team and PO ship to member of Child Study Team. PO for various office supplies totaling \$501.94 (hand written) which includes 2 "Designer Series Planner Boards" totaling \$173.98.			X	Two planner boards totaling \$173.98 appear costly and Discretionary.  Per Gloucester School District - "Not excessive. State vendor contract." Moved from Discretionary to inconclusive.	Not excessive. State vendor contract.
477	5700002998000000033	06-01155	9/21/2005	Clean Ventures, Inc.	\$ 3,835.00	\$ 3,835.00	PO attention to Facilities Director for disposal of hazardous waste totaling \$3,835.00. PO has hand written PO box for vendor address.		X		Questioned if other quotes received or if an issue of timeliness and noted that the vendor was paid via PO Box. Per Gloucester School District - "Safety/Health issue. Quote threshold was \$4100, BA certified. Quotes not required." Purchase appears reasonable.	Safety/Health issue. Quote threshold was \$4100, BA certified. Quotes not required.

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478	570000299800000033	06-01159	9/22/2005	Tarlan Custom Cleaners	\$ 198.00	\$ 198.00	PO attention to Principal for drapery cleaning for the media center totaling \$198.00.			X	Based upon the available information as well as the interviews conducted it is difficult to assess when the drapes were last cleaned. Transaction deemed inconclusive as a result of additional documentation or information was not provided.	Draperies were filthy and does need to be cleaned periodically.
479	511000262420070000	06-01173	9/23/2005	H.A. De Hart Transportation Co.	\$ 252.00	\$ 252.00	PO attention to Coordinator Special Projects for a bus to a hearing in Trenton for \$252.00. Coded to 590 - Misc. Purchased Services.			X	Requested verification of the purpose of the hearing and the attendees. Questioned coding to 590 instead of 580 travel or 592 Misc. Purchased Services - Transportation.  Per Gloucester School District - "Parent communication requirement - Parents attending hearing regarding Middle School funds." Remains inconclusive due to coding.	Parent communication requirement - Parents attending hearing regarding Middle School funds.
480	515000218320100000	06-01174	9/23/2005	Sam's Club	\$ -	\$ 116.68	PO attention to Technology Coordinator for 2 Gorilla Racks for \$116.68. PO hand written with "VOID" as of 5/19/06.		X		No payment was made on PO, appears reasonable.	Void.
481	515000222500170000	06-01175	9/23/2005	Hewlett Packard	\$ 442.00	\$ 442.00	PO attention to Technology Coordinator for 2 server rack mounting kits totaling \$442.00.		X		Server Rail Kit appears reasonable.	OK

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482	570000299800000003	06-01247	9/28/2005	Gloucester H.S. Cafeteria	\$ 1,820.00	\$ 1,820.00	PO attention to accounts payable for 4 opening day teacher lunches and one new staff orientation with a total PO amount of \$5,617.50. Coded to 320 - Purchased Professional Services - Educational Services. Invoice date = 9/6/05, PO date = 9/28/05.	X			Opening Day Teacher Lunch Discretionary. PO date after Invoice date. Purchase coded to 320 - educational services.  Per Gloucester School District - "Welcome to teachers, professional development meetings are needed throughout day - cuts down on time off task. PO is issued after final count of those attending were recorded." However, all catered meals are Discretionary.	Welcome to teachers, professional development meetings are needed throughout day - cuts down on time off task. PO is issued after final count of those attending were recorded.
483	511000221600000000	06-01262	9/30/2005	GOVCONNECTI ON	\$ 2,227.00	\$ 2,227.00	PO attention to the Technology Department for multiple printer cartridges totaling \$2,227.00. No requisition on file.		X		No requisition. Questioned the amount spent and quantities needed for cartridges.  Per Gloucester School District - "Printer cartridges are essential. Amount and quantities are accurate." Item appears reasonable.	Printer cartridges are essential. Amount and quantities are accurate.
484	515402100600120000	06-01287	10/3/2005	Philadelphia Newspapers Inc.	\$ 562.00	\$ 562.00	PO attention to Secretary to Superintendent for employment ad for bilingual teacher totaling \$562.00. Invoice indicates billing period of 7/4/05-7/10/05, PO date is 10/ 3/05.			X	Questioned why PO date is in October and invoice date in July.  Per Gloucester School District - "Not paid in a timely manner - has been corrected." Transaction deemed inconclusive as a result of additional documentation or information was not provided	Not paid in a timely manner - has been corrected.

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485	515000218600100000	06-01288	10/3/2005	Philadelphia Newspapers, Inc.	\$ 151.84	\$ 151.84	PO attention to then Director of Curriculum for 52-week subscription to the Philadelphia Inquirer totaling \$151.84.			X	Questioned the need for 52-week newspaper subscription.  Per Gloucester School District - "For public information office - needed for info." Transaction deemed inconclusive as a result of additional documentation or information was not provided	For public information office - needed for info.
486	511000219320030000	06-01297	10/3/2005	Waste Management of New Jersey	\$ 11,004.36	\$ 11,004.36	Blanket PO for waste removal for Gloucester High School, Mary Ethel Costello School (listed twice) and Hewlett-Packard totaling \$30,000.00.			X	Mary Ethel Costello School listed twice on the blanket PO. Verified procedure for monthly PO's exceeding the blanket PO.  Per Gloucester School District - "Coded correctly to Cold Springs School . Description incorrectly said Mary Ethel Costello School ." No additional support provided. Transaction deemed inconclusive as a result of additional documentation or information was not provided	Coded correctly to Cold Springs School . Description incorrectly said Mary Ethel Costello School .
487	511000230530010000	06-01303	10/4/2005	Geese Chasers, Inc.	\$ 8,957.00	\$ 8,957.00	PO attention to Facilities Director for Geese removal services for Gloucester High School for school year '05/'06. Blanket PO = \$8,268.00 and billed monthly at \$689.00.	X			Questioned the need for Geese removal for full year and why this is not done by maintenance. Per Gloucester School District - Geese removal is necessary year round - need professional to be effective. Transaction deemed Discretionary.	Geese removal is necessary year round - need professional to be effective.
488	515000240500100060	06-01314	10/5/2005	Glenn Brown	\$ 127.07	\$ 127.07	PO attention to member of Child Study Team for mileage reimbursement to New Hope and to Atlantic City.		X		Questioned the purpose of mileage.  Per Gloucester School District - "Child Study Team per Individualized Education Program." Appears reasonable.	Child Study Team per Individualized Education Program.

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489	51100026242010000	06-01402	10/5/2005	Dell Computer Corporation	\$ 1,525.75	\$ 1,525.75	PO attention to Educational Technology Coach for 5 Dell Flat Panel monitors totaling \$1,525.75. PO states flat panel screens for Principal, Asst Principal, Paraprofessional, Front Office Person-Mary Ethel Costello School, & secretary.			X	Need more clarification on beneficiaries of flat panel monitors as well as appropriateness of amount spent.  Per Gloucester School District - "Flat panels ordered to ease crowding on desks in small offices. Needed for administration and support personnel." Transaction deemed inconclusive as a result of additional documentation or information was not provided	Flat panels ordered to ease crowding on desks in small offices. Needed for administration and support personnel.
490	515000222600170000	06-01437	10/6/2005	Prismatic Magic	\$ 795.00	\$ 795.00	PO attention to Assistant Principal Cold Spring School for assembly program "Halloween Spooktacular" totaling \$795.00. Vendor payment is sent to PO Box.			X	Questioned the educational value of "Halloween Spooktacular." Vendor address is PO Box.  Per Gloucester School District - "Educational program." Transaction deemed inconclusive as a result of additional documentation or information was not provided	Educational program.
491		06-01439	10/6/2005	FEA/Foundation Educ. Adm.	\$ 1,540.00	\$ 1,540.00	PO attention to Principal Cold Spring School for miscellaneous Foundation for Education Administration/New Jersey Principals and Supervisors Association convention expenses at the Trump Taj Mahal. Members listed include Principal and spouse (tutor) and Principal with spouse. PO total = \$1,540.00.	X			Convention fees and spouse attendees does not appear to be necessary.  Per Gloucester School District - "Contractual in administrator's contract - spouses not paid, past practice."	Contractual in administrator's contract - spouses not paid, past practice.

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492	511000230590010000	06-01452	10/12/2005	Industrial Appraisal Co.	\$ 270.00	\$ 270.00	PO attention to Former Business Administrator for "preparation of asset reports" totaling \$270.00. PO Date is 10/12/05, Invoice date is 9/23/05.		X		Preparation of property inventory reports appears reasonable, but questioned why is invoice date prior to PO date.  Per Gloucester School District - "Did not know final charge - approval required." Appears reasonable.	Did not know final charge - approval required.
493	515000222500170000	06-01517	10/13/2005	General Binding Corp.	\$ 601.00	\$ 601.00	PO attention to Librarian for service contract renewal for laminator totaling \$601.00.		X		Questioned whether original agreement was properly approved.  Per Gloucester School District - "Approval by Principal and Business Administrator." Explanation appears reasonable.	Approval by Principal and Business Administrator.
494	511000262420300000	06-01520	10/14/2005	Virtual On Site Training-VOST	\$ 350.00	\$ 350.00	10/19/05- Guidance Director requested one day of virtual on-site training			X	Based on supporting documentation no information was provided regarding the purpose of the training.  Per Gloucester School District - "Use of Modular Management System Student Management Systems for new director." Transaction deemed inconclusive as a result of additional documentation or information was not provided.	Use of Modular Management System Student Management Systems for new director.
495	515000222600120000	06-01522	10/17/2005	Rutgers, State University of New Jersey	\$ 160.00	\$ 160.00	PO attention to Superintendent for Intro to Dynamic Indicators of Basic Early Literacy Skills workshop totaling \$160.00.		X		Literacy workshop appears reasonable	OK



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Control Number	Transaction Detail						Analysis Performed			Results of Analysis		
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Gloucester City School District Comments
496	515000240600200000	06-01574	10/24/2005	Rowan University	\$ 100.00	\$ 100.00	PO attention to member of Child Study Team for a Symposium for Learning Consultants at Rowan University totaling \$100.00 attended 10/21/05. PO Date = 10/24/05.		X		Symposium Learning Consultants appears reasonable.	OK
497	511000251592010000	06-01608	10/24/2005	Edmunds & Associates, Inc	\$ 8,400.00	\$ 8,400.00	2006 Accounting Software Maintenance		X		District uses Edmunds for their accounting system, transaction appears reasonable. PO is dated after invoice	See #504
498	511000262420100000	06-01620	10/24/2005	CDT Business Systems	\$ 145.00	\$ 145.00	PO attention to Secretary to Superintendent for maintenance contract for school year '05/06 for Panasonic typewriter totaling \$145.00. Vendor address is PO Box. Invoice Date = 8/15/05, PO Date = 10/24/05. Maintenance agreement is unsigned.		X		Questioned whether maintenance agreement was renewed and the timeliness of the transaction.  Per Gloucester School District - "Typewriter needed for State report forms. Need to keep typewriter in working order/cleaning." Appears reasonable.	Typewriter needed for State report forms. Need to keep typewriter in working order/cleaning.
499	511000251600000000	06-01657	10/26/2005	Rowan University	\$ 155.00	\$ 155.00	PO for Math, Science & Technology conference at Rowan University attended by Special Education teacher on 10/28/05 for \$155.00.		X		Symposium appears reasonable.	OK
500	515000218600100000	06-01672	10/31/2005	Elizabeth Curry	\$ 91.45	\$ 91.45	PO attention to Curriculum Director for reimbursement for mileage round trips to East Windsor (9/19) and Cherry Hill (9/28) totaling \$91.45.			X	Questioned the purpose of the mileage and why transaction was coded to 592 and not 580 (travel).  Per Gloucester School District - "Tech Assistant meetings of DOE." Transaction deemed inconclusive as a result of additional documentation or information was not provided.	Tech Assistant meetings of DOE.
501	515000223600200000	06-01695	10/31/2005	Nelbud Service Group	\$ 275.00	\$ 275.00	Repair to the hood of the Duct System		X		Repair appears reasonable. PO is dated after invoice	See #504

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Control Number	Transaction Detail						Analysis Performed			Results of Analysis		
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Gloucester City School District Comments
502	515000222500270000	06-01704	10/31/2005	Professional Services Inc	\$ 6,288.00	\$ 6,288.00	PO attention to Technology Coordinator for installation of T-1 lines totaling \$6,288.00. Vendor address is PO Box. PO Date = 10/31/05, Invoice Date = 9/20/05.		X		Support does not match PO, questioned whether installation was not already performed (prior bills from Xtel). PO date after invoice date. Vendor address is PO Box.  Per Gloucester School District - "T1 lines for phone system conversion, not a duplicated efforts." Appears reasonable.	T1 lines for phone system conversion, not a duplicated efforts.
503	511000219320030000	06-01709	11/1/2005	Quinlan Publishing CompaNew York	\$ 465.07	\$ 465.07	PO attention to Assistant Principal for 3 different law bulletins (student discipline, special education, and school law) totaling \$441.00. Invoice date = 9/1/05, PO Date = 11/1/05.			X	Questioned need for 3 law subscriptions by the Asst. Principal. Invoice bill date 2 montHigh School prior to PO date.  Per Gloucester School District - "Need for High School disciplinarian." Remains inconclusive based on timing of PO and invoice.	Need for High School disciplinarian. #86
504	515402100600120000	06-01712	11/1/2005	XTC Consulting	\$ 2,179.62	\$ 2,179.62	PO attention to Accounts Payable for consulting fee for phone evaluation totaling \$2,179.62 to XTC Consulting.		X		Questioned appropriateness of consulting fee versus benefit provided.  Per Gloucester School District - "District policy to investigate possible reduction of phone service cost." Appears reasonable.	District policy to investigate possible reduction of phone service cost.
505	511000219320010000	06-01720	11/1/2005	Lisa M. Munn	\$ 13.48	\$ 13.48	PO attention to Paraprofessional for mileage reimbursement for a class trip to Duffield's Farm totaling \$13.48.		X		Mileage for class trip appears reasonable	OK

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Control Number	Transaction Detail						Analysis Performed			Results of Analysis		
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Gloucester City School District Comments
506	515190100320350000	06-01727	11/1/2005	John Romano	\$ 200.00	\$ 200.00	PO attention to English Teacher for Disc Jockey services for the Mary Ethel Costello Schooloming 10/21/05. Vendor paid via PO Box. PO Date = 11/1/05.			X	PO generated after service rendered.  Per Gloucester School District - "Person not paid until service is complete - Superintendent instructions." Remains inconclusive, as PO should still be created prior to approval of services even though payment comes after service rendered.	Person not paid until service is complete - Superintendent instructions.
507	511000219320030000	06-01732	11/2/2005	Fosten's Yearbook Division	\$ 8,000.00	\$ 8,000.00	Initial payment towards 2006 yearbook		X		Payment is reasonable for purchase of the yearbook; paid out of student activities account. PO is dated after	See #504
508	515000222600130000	06-01808	11/2/2005	Dell Computer Corporation	\$ 862.82	\$ 862.82	PO attention to Educational Technology Coach for 2 Orinoco Access Point 2000b wireless access points originally totaling \$1,077.90 and over written by hand at \$862.82.		X		Questioned where wireless access points are being utilized.  Per Gloucester School District - "Child Study Team mobility for meetings throughout District facilitated by wireless laptops." Appears reasonable.	Child Study Team mobility for meetings throughout district facilitated by wireless laptops.
509	511000221600000000	06-01814	11/2/2005	Classroom Direct	\$ 96.42	\$ 96.42	PO attention to Assistant Principal Cold Spring School for various office supplies totaling \$93.92. Specific transaction is for 10 shining star certificates totaling \$69.90.		X		Shining star certificates ordered by Asst. Principal appear appropriate.	OK
510	515000222600130000	06-01825	11/2/2005	Sportturf, LLC	\$ 760.00	\$ 760.00	PO attention to Facilities Director for iron application applied to football field for \$760.00. Invoice date = 10/10/05, PO Date = 11/2/05.		X		Transaction appears reasonable. Requisition and PO dates after invoice date	See item #126

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Control Number	Transaction Detail						Analysis Performed			Results of Analysis		
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Gloucester City School District Comments
511	515000222600130000	06-01835	11/4/2005	Industrial Appraisal Co.	\$ 1,174.00	\$ 1,174.00	PO attention to accounts payable for remainder of appraisal fee totaling \$1,174.00 for contract #04-1230. PO Date = 11/4/05, Invoice date = 10/19/05.		X		Questioned whether prior PO for appraisal fee did not result in duplicate payment.  Per Gloucester School District - "Required-Annual Inventory & Fixed Asset Appraisal Fee. This is not a double payment. Payment is made in two parts with final balance due paid upon district receipt of the Appraisal Report to provide to auditors & insurance agent." Appears reasonable.	Required-Annual Inventory & Fixed Asset Appraisal Fee. This is not a double payment. Payment is made in two parts with final balance due paid upon district receipt of the Appraisal Report to provide to auditors & insurance agent.
512	515000218600100000	06-01836	11/4/2005	Shirley Office Supplies	\$ 192.00	\$ 192.00	PO attention to Director Special Services for a High Back Swivel/Tilt Chair totaling \$192.00. Pack slip included in PO support indicates 5 items ordered/received in September.	X			\$192.00 chair appears to be Discretionary. Questioned why pack slip is different then PO Support.  Per Gloucester School District - "State contract vendor - administrator needs chair to sit in." Based on support item remains Discretionary.	State contract vendor - administrator needs chair to sit in.
513	515190100320200020	06-01851	11/4/2005	Rutgers University	\$ 320.00	\$ 320.00	PO attention to then Director of Curriculum for registration for Advanced Dynamic Indicators of Basic Early Literacy Skills workshop at Rutgers University on 11/30/05. Attendees were Director of Curriculum (\$160) and Math Facilitator (\$160).		X		Workshop appears reasonable.	OK

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Control Number	Transaction Detail						Analysis Performed			Results of Analysis		
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Gloucester City School District Comments
514	570000299800000033	06-01852	11/4/2005	Mary T. Stansky	\$ 357.73	\$ 357.73	PO attention to Superintendent for miscellaneous expenses totaling \$357.74. Expenses include Atlantic City Convention fee and various mileage reimbursements. Superintendent is listed as the approver of the purchase requisition, the PO attention to, and the vendor. Coded to 590 - miscellaneous purchased services			X	The recipient of the funds is listed as the approver on the purchase requisition. This is coded to 590 and not 580 - travel.  Per Gloucester School District - "BA also approves. Will correct." Remains inconclusive as was not approved in this instance.	BA also approves. Will correct.
515	570000299800000033	06-01872	11/7/2005	Kathleen Adams	\$ 70.31	\$ 70.31	PO attention to member of Child Study Team for mileage reimbursement for the month of October 2005 totaling \$70.31. Invoice from Alva Vacuum Cleaner & Janitorial Supply included in PO support totaling \$62.25			X	No description provided as to the purpose of the mileage. It is coded to 592 - misc. purchased services and not 580 - travel. There a janitorial invoice included in the support.  Per Gloucester School District - "Will recode in future. Other invoice mis-filed." Remains inconclusive	Will recode in future. Other invoice mis-filed.
516	515000222800270000	06-01902	11/15/2005	Fort Nassau Graphics	\$ 1,982.26	\$ 1,982.26	PO attention to Superintendent for staff directories totaling \$1,963.51. Delivery receipt shows 550 ordered and 675 delivered.		X		Questioned the need for staff directories ordered in November. Delivery receipt show 550 ordered and 675 received. Inquired as to extra \$125 paid for in excess of the PO amount.  Per Gloucester School District - "Takes long time for all info to accumulate. They always give the over runs." Transaction appears reasonable.	Takes long time for all info to accumulate. They always give the over runs.

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Control Number	Transaction Detail						Analysis Performed			Results of Analysis		Gloucester City School District Comments
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	
517	570000299800000008	06-01932	11/17/2005	Gariel Screen Printing	\$ 3,922.10	\$ 3,922.10	PO attention to Accountant for clothing order totaling \$3,922.10. PO states check #14000 paid 11/29/05. Invoice date 11/7/05, PO date 11/17/05.			X	Questioned the source of funds for the Sr. Class shirts and appropriateness of the transaction. No additional support was provided; unable to determine the source of funds for the disbursement based upon available documentation. Deemed inconclusive.	See #289
518	511000219320010000	06-01934	11/17/2005	Computer Resources	\$ 1,205.25	\$ 1,205.25	12 boxes of Blank Report Cards		X		Report cards appear reasonable.	OK
519	511000219600000000	06-01935	11/17/2005	Coin Educational Products	\$ 1,195.00	\$ 1,195.00	PO attention to Guidance for Coin Software Renewal totaling \$1,195.00. Invoice description states, "Coin Career Community - Internet System: Includes (1500) Student & Parent Password / (50) Counselor & Teacher password / (1) Site Admin Password renewal for Gloucester High School."			X	Questioned use of software and person ordering. No additional information was provided. Unable to determine the nature of the disbursement based upon the available documentation.	See above
520		06-01941	11/17/2005	Transnet Corporation	\$ 602.40	\$ 602.40	PO attention to Technology Coordinator for parts - RAM (\$477.40), Labor (\$75) and travel cost (\$50).		X		Questioned who the beneficiary of new RAM is. Questioned why RAM was not able to be installed in-house by the technology team.  Per Gloucester School District - "Server install requiring additional programming." Appears reasonable.	Server install requiring additional programming.

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Control Number	Transaction Detail						Analysis Performed			Results of Analysis		
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Gloucester City School District Comments
521	515000240600200000	06-01963	11/21/2005	GovConnection	\$ 844.00	\$ 844.00	Purchase of Hewlett-Packard Laser Jet Printer 2420DN			X	Questioned whether the printer is being shared or is the printer for an individual and the purpose of technology purchase. Per Gloucester School District - "Shared printer in business office to rep end-of-life." A formal technology plan outlining replacement of computers and printers does not exist. Deemed inconclusive.	Shared printer in business office to rep end-of-life.
522	511000221600000000	06-01994	11/28/2005	R.J. Kain Fund Raising	\$ 2,880.00	\$ 2,880.00	PO attention to Accountant for 20 M&M Plain fund raising kits for \$1,440.00 and 20 M&M Peanut fund raising kits for \$1,440.00.		X		Check and check register show payment for fund raising kits were voided, but notes indicate that payment was made via new checks. Requested verification of payment and source of funds.  Per Gloucester School District - "Source of funds is High School Student Activity Fund raising activities." Appears reasonable.	Source of funds is High School Student Activity Fund fund raising activities.
523	515000218600100000	06-02008	11/29/2005	Philadelphia Newspapers Inc.	\$ 753.00	\$ 753.00	PO attention to Accounts Payable for an employment ad for a Spanish teacher totaling \$753.00. Invoice date is 10/23/05, PO date is 11/29/05.			X	Ad for Spanish a teacher placed in October. PO date a month after the invoice date.  Per Gloucester School District - "It is when we need the position." Remains inconclusive due to PO after invoice.	It is when we need the position.

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Control Number	Transaction Detail						Analysis Performed			Results of Analysis		
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Gloucester City School District Comments
524	515000222600170000	06-02042	12/1/2005	Glenn Brown	\$ 101.25	\$ 101.25	PO attention to member of Child Study Team for mileage reimbursement for 9/30/05 - 11/18/05 totaling \$101.25. Coded to 592 - Misc purchased services.			X	Questioned need/purpose of mileage. Coded to 592 and not 580 - travel.  Per Gloucester School District - "Child Study Team - Individualized Education Program driven. Will redo." Transaction deemed inconclusive as a result of additional documentation or information was not provided.	Child Study Team - Individualized Education Program driven. Will redo.
525	511000262300300000	06-02044	12/1/2005	Total Video Products	\$ 1,674.00	\$ 1,674.00	PO attention to Educational Technology Coach for a eXtended Graphics Adapter Projector (\$1,484.00), Projector Mount (\$140.00), and shipping (\$50).		X		Questioned need/use for new projector as well as beneficiary.  Per Gloucester School District - "Smart Board projector for Ken Quigley classroom." Per directory, Ken Quigley is a 6th grade teacher. Appears reasonable.	Smart Board projector for Ken Quigley classroom.
526	515000240600100000	06-02045	12/1/2005	Nancy Schetter	\$ 97.17	\$ 97.17	PO attention to member of Child Study Team for mileage reimbursement from 9/28/05-11/15/05 for \$97.17. Coded to 592 - Misc. Purchased Services			X	Questioned purpose of mileage. Coded to 592 and not 580 - Travel  Per Gloucester School District - "Individualized Education Program directed, will redo." Transaction deemed inconclusive as a result of additional documentation or information was not provided	Individualized Education Program directed, will redo.
527	515000222600140000	06-02064	12/2/2005	Ellison Educ. Equip., Inc.	\$ 1,825.00	\$ 1,825.00	PO attention to Paraprofessional for miscellaneous supplies totaling \$2730.00 and hand-written on the PO \$2740.00. Specific line item is for a calendar set totaling \$505.00.			X	Questioned the use of the calendars and necessity of purchase.  Per Gloucester School District - "Supplies are for the 2 staff in the classroom - to supply their desks with work items."  Amount appears too costly if for 2 staff.	Supplies are for the 2 staff in the classroom - to supply their desks with work items.



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Control Number	Transaction Detail						Analysis Performed			Results of Analysis		
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Gloucester City School District Comments
528	515000222600340000	06-02076	12/2/2005	the Principal of Gloucester City High School	\$ 43.01	\$ 43.01	PO attention to Principal for two separate mileage reimbursements totaling \$158.68. Coded to 500 - Other purchased services.			X	There is no approved Employee Expense Reimbursement Form. Coded to 500 and not 580 - travel. Per Gloucester School District - "Will recode." Transaction deemed inconclusive.	Will recode.
529		06-02079	12/2/2005	James Devereaux	\$ 373.45	\$ 373.45	PO attention to then Business Administrator for mileage reimbursement totaling \$373.45. Coded to 590 - Misc. Purchased Services.			X	Coded to 592 and not 580 - travel. Per Gloucester School District - Will recode. Deemed inconclusive.	Will recode.
530		06-02081	12/2/2005	William Marble	\$ 113.73	\$ 113.73	PO attention to Assistant Principal for mileage reimbursement to/from Egg Harbor Township on 10/27 & 10/28 totaling \$113.73. PO coded to 500 - Other Purchased Services.			X	Questioned need and use of mileage reimbursement. Coded to 500 and not 580 - Travel. Per Gloucester School District - "Conference travel - will redo." Transaction deemed inconclusive as a result of additional documentation or information was not provided	Conference travel - will redo.
531		06-02090	12/5/2005	Geese Chasers, Inc.	\$ 2,498.55	\$ 2,498.55	PO attention to Facilities Director for 4 separate past due monthly maintenance bills from Geese Chasers, Inc. totaling \$2,498.55.	X			Questioned if payment had not yet been made at time of PO. Payment verified per support provided by Gloucester School District, however, transaction deemed Discretionary.	Verification #45
532	515000218600100000	06-02105	12/5/2005	It's Elementary	\$ 840.75	\$ 840.75	PO attention to Superintendent for 250 Yellow silicon wristbands (\$372.50) and 250 royal blue silicone wristbands (\$372.50).			X	Silicon wristbands appear Discretionary. Per Gloucester School District - "Teacher recognition day incentive - part of building staff moral - not excessive." Transaction deemed Discretionary.	Teacher recognition day incentive - part of building staff moral - not excessive.

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Control Number	Transaction Detail						Analysis Performed			Results of Analysis		
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Gloucester City School District Comments
533	511000230530010000	06-02107	12/5/2005	Dell Computer Corporation	\$ 8,529.12	\$ 8,529.12	PO attention to Technology Coordinator for 4 Dell PowerEdge 850 computers totaling \$8,529.12. Coded to "Fund 12" - capital outlays.		X		Questioned need for 4 new computers and beneficiaries. Per Gloucester School District - "Servers not computer additions to system to support Patchlink Services under state contract." Appears reasonable.	Servers not computer additions to system to support Patchlink Services under state contract.
534	511000262590300000	06-02172	12/7/2005	GovConnection	\$ 679.00	\$ 679.00	PO attention to Gloucester High School Secretary for 1 SoNew York CyberShot Digital Camera (\$522.00), 3 256MB memory sticks (\$117.00) and 2 USB card readers (\$40.00).			X	Questioned need/use for digital camera, 3 memory sticks and 2 card readers. Per Gloucester School District - "Cameras used in curriculum at Highland Park School - memory sticks are used like film card readers needed to retrieve images." Due to multiple camera orders as part of testing this remains inconclusive.	Cameras used in curriculum at Highland Park School - memory sticks are used like film card readers needed to retrieve images.
535	572000000300000001	06-02177	12/7/2005	Ampro Sportsware	\$ 114.54	\$ 114.54	Ordered shirts for cafeteria aides at Mary Ethel Costello School		X		Based on documentation the shirts seems reasonable	OK
536	512000252730070000	06-02180	12/7/2005	Franklin Institute Museum	\$ 520.00	\$ 520.00	12/5/05- Life in Space Show at Franklin Institute. PO attention to Assistant Principal. PO Date = 12/7/05, Invoice Date - 11/21/05		X		Science show appears to have educational value. PO date after invoice date.	See #504
537		06-02187	12/7/2005	GovConnection	\$ 672.00	\$ 672.00	Computer memory-RAM ordered by Technology Coordinator		X		Per Gloucester School District - this is part of the technology plan.	Yes
538	511000222600470000	06-02211	12/7/2005	Gloucester H.S Caf	\$ 150.00	\$ 150.00	11/7/05- 20 people attended Clergy Luncheon at Cold Springs School	X			Luncheons are considered Discretionary  Per Gloucester School District - "Community outreach mandated by DOE. Mandated parent/community - No Child Left Behind."	Community outreach mandated by DOE. Mandated parent/community - No Child Left Behind.

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539	515000240500100010	06-02232	12/8/2005	Tri-State Hardware, Inc.	\$ 16,690.00	\$ 16,690.00	52 Lockers for new gym at the High School, including the required 3 bids.			X	Non-emergency capital projects require state approval, no state approval provided.  Per Gloucester School District - "Lockers are not a capital project."  Lockers individually might not be part of a capital project, but if they are for the building of the new gym they may fall under that capital project.	Lockers are not a capital project.
540	511000262590100080	06-02252	12/12/2005	Paraffinalia Candles, Inc.	\$ 2,188.00	\$ 2,188.00	12/6/05- 445 Candles were ordered for Senior class fundraiser for class trip. PO date = 12/12/05, Invoice Date = 12/6/05			X	Questioned source of funds and why PO date is after invoice date. Per Gloucester School District - "Source of funds is High School Activity Fund fund raising activities. Since this is Student Activities, PO is generated and vendor is paid only at the end of the activity." Remains inconclusive due to nature of purchasing prior to PO.	Source of funds is High School Activity Fund fund raising activities. Since this is Student Activities, PO is generated and vendor is paid only at the end of the activity.
541	515000218600200000	06-02256	12/12/2005	Pier Wisconsin	\$ 375.00	\$ 375.00	11/10/05- 5 Christmas Story Programs were ordered for Cold Springs School. PO attention to Educational Technology Coach. PO Date = 12/12/05, Invoice Date = 11/10/05.		X		Documentation indicates the program has educational value. PO date after invoice date.	See #504
542		06-02257	12/13/2005	Tams-Witmark Music Library Inc.	\$ 1,858.33	\$ 1,858.33	12/16/05-Music Teacher coordinated musical of "Brigadoon" for high school, PO is for fees associated with the musical		X		PO documentation appears to be reasonable	OK
543	570000299800000007	06-02280	12/14/2005	Grolier On-line	\$ 843.00	\$ 843.00	12/28/05- Librarian renewed subscription for encyclopedia, new book of knowledge		X		Subscriptions renewed are applicable to learning	OK
544	515000222600170000	06-02281	12/14/2005	Follett Library	\$ 1,242.49	\$ 1,242.49	12/1/05- Librarian ordered books for Mary Ethel Costello School		X		Books purchased were appropriate for age group, appears reasonable.	OK
545	515190100320350000	06-02284			\$ 77.50	\$ 77.50				X	No support provided by District.	

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546	515000221600200000	06-02290	12/14/2005	XO Communications	\$ 3,782.87	\$ 3,782.87	For Oct & Nov. phone line servicing for District alarms		X		Service is reasonable for school safety	OK
547	511000230610000000	06-02292	12/14/2005	Entertainment Publications, Inc.	\$ 1,467.00	\$ 1,467.00	58 books were ordered for Interact Club. PO date = 12/14/05, Invoice Date = 12/5/05			X	Requested verification of funds raised and why PO is after invoice. No additional support provided by District. Transaction deemed inconclusive.	Funds re-deposited. #86
548	511000251600000000	06-02298	12/15/2005	Castagna Farms	\$ 2,132.55	\$ 2,132.55	Plant and ornament fundraiser for Senior Class trip. PO date = 12/15/05, Invoice Date = 12/12/05.			X	Requested verification of funds raised and why PO is after invoice. No additional support provided by District. Transaction deemed inconclusive.	Funds re-deposited. #86
549		06-02309	12/16/2005	W.B Mason CompaNew York, Inc.	\$ 173.92	\$ 173.92	12/19/05-Business Administrator's secretary ordered supplies		X		Purchase appears reasonable.	OK
550	611000222600470000	06-02327	12/16/2005	Ed and Psych Associates	\$ 216.60	\$ 216.60	12/30/05- School Psychologist ordered evaluation forms		X		Forms for the American School Counselor Association appear reasonable	OK
551	511000230590010000	06-02350	12/20/2005	Iancici	\$ 75.00	\$ 75.00	Membership for International association of nonviolent crisis intervention certified instructors. PO date = 12/20/05, Invoice Date = 11/29/05.		X		Membership to this organization seems reasonable. PO is after Invoice date.	See #504
552	515000221600200000	06-02362	12/20/2005	New Jersey Sch. Bds Association	\$127,150.00	\$ 127,150.00	11/17/05-06 Insurance Premiums for District and Final Audit Premium for Work Compensation. PO date = 12/20/05, Invoice Date = 11/30/05.		X		Insurance coverage appears reasonable. PO date is after invoice date.	See #504
553		06-02368	12/20/2005	Pitney Bowes	\$ 4,732.00	\$ 4,732.00	Purchase of Mail Machine from Pitney Bowes. Machine is an automatic mailer, which folds letters and stuffs into envelope automatically, saving human resource time.		X		Purchase of this machine saves time for staff. Appears reasonable	OK
554	515000221600200000	06-02379	12/21/2005	Sagebrush Corporation	\$ 1,489.95	\$ 1,489.95	1/11/06-Librarian requested one (1) captioned item for Mary Ethel Costello School		X		Invoice indicates purchase is to assist in inventory of library books, appears reasonable.	OK

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Control Number	Transaction Detail						Analysis Performed			Results of Analysis		
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Gloucester City School District Comments
555	515000218600100000	06-02381	12/21/2005	Scholastic Library Publishing	\$ 856.90	\$ 856.90	Purchase of Nature's Children (multiple volumes of books about animals-\$289) & New Book of Knowledge 2006 (encyclopedia written towards children-\$549) ordered by Librarian, Costello School		X		Per Internet Research of items ordered, purchase appears reasonable.	OK
556	515000218600100000	06-02391	12/22/2005	XO Communications	\$ 1,227.34	\$ 1,227.34	12/14/05- Invoice for service for alarms		X		Alarm system setup appears reasonable.	OK
557	515402100600110000	06-02394	12/22/2005	Philadelphia Newspapers	\$ 825.00	\$ 825.00	11/13-11/14- Full ad in newspapers for Part Time Wood Crafts Teacher. PO date = 12/22/05, Invoice date = 11/30/05.		X		Employment advertisement placed in several newspapers seems reasonable. PO date is after invoice date.	See #504
558		06-02399	12/22/2005	The Bank of New York	\$ 1,500.00	\$ 1,500.00	Agent fee for refunding bond series 2001. PO date = 12/22/05, Invoice Date = 10/5/05.		X		No agreement was attached outlining fees. PO date after invoice date.  Per Gloucester School District - "Agreement for 20 & 23 year bonds - all documents are maintained in Bond Files. Payment was approved in advance, PO generated upon receipt of bill. Expense is required - Part of Annual Fees to Bank of New York as Escrow Agent & Paying Agent for 2001 Series School Bonds low bidder in 2001." Appears reasonable.	Agreement for 20 & 23 year bonds - all documents are maintained in Bond Files. Payment was approved in advance, PO generated upon receipt of bill. Expense is required - Part of Annual Fees to Bank of New York as Escrow Agent & Paying Agent for 2001 Series School Bonds - low bidder in 2001.
559		06-02416	12/23/2005	Sportturf	\$ 760.00	\$ 760.00	12/1/05-Applied fertilizer treatment to football field at high school. PO date = 12/23/05, Invoice date = 12/1/05.		X		Timing and necessity of fertilizer treatment seems reasonable. PO date after invoice date.	See #504
560	511000222600470000	06-02444	12/28/2005	Erco Ceilings of Somers Point	\$ 1,999.00	\$ 1,999.00	Installation of 21 shades and 4 blinds at High School		X		Purchase appears reasonable.	No quote required.

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561	515402100600110000	06-02493	1/6/2005	Demco, Inc.	\$ 2,036.57	\$ 2,036.57	3/16/06-Media Specialist ordered four (4) replacement cabinets and three (3) storage cabinets			X	Questioned necessity of purchase of cabinets and storage. Per Gloucester School District - "Storage is always needed therefore the need for cabinets." Deemed inconclusive.	Storage is always needed therefore the need for cabinets.
562	570000299800000008	06-02496	1/6/2006	Shirley Office Supplies	\$ 407.29	\$ 454.29	1/12/06-Senior High Vice Principal ordered one (1) coat rack	X			Amount seems high and expenditure appears Discretionary. Per Gloucester School District - "State contract vendor. Coat rack needed for are staff in office to hang their coats."	State contract vendor. Coat rack needed for are staff in office to hang their coats.
563	511000230530010000	06-02507	1/6/2006	ASAP-New Jersey	\$ 295.00	\$ 295.00	2/2-2/3-Workshop for the Association of Student Assistance Professionals in West Orange, New Jersey		X		Workshop appears reasonable.	OK
564	511000230530010000	06-02517		Cameo Cast, Inc.	\$ 900.00	\$ 900.00	1/26/06- "I'm in Charge of Me" Assembly at Cold Springs School			X	Questioned beneficiary and amount of the assembly program. Per Gloucester School District - "Students Kindergarten-3" Still unable to determine if amount appears too great.	Students K-3
565	511000230530010000	06-02532	1/10/2006	Gloucester City News	\$ 40.00	\$ 40.00	12/22&12/29 Special Advertisement in newspaper. PO date = 1/10/05, Invoice date - 12/31/05.	X			Holiday Ad is Discretionary. PO date after invoice date.	A Gloucester City Tradition - every year since 1800's - community relations - is essential.
566	515000240500300080	06-02535	1/10/2006	Super Duper School Co.	\$ 54.95	\$ 54.95	Product is used to monitor noise levels		X		Expenditure appears reasonable.	OK
567	515000240500300080	06-02547	1/11/2006	Keystone Fire Protection Co.	\$ 464.00	\$ 464.00	From 12/1/05-5/31/06 Kitchen Inspection at high school. PO Date = 1/11/06, Invoice date = 12/31/05		X		Kitchen inspection appears reasonable. PO date after invoice date. Per Gloucester School District - "Needed to be done immediately."	Needed to be done immediately.

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568	515000240500100060	06-02558	1/11/2006	School Specialty	\$ 887.28	\$ 887.28	6 Desks ordered by Learning Disability Teacher Consultant and approved by Director of Special Services, Mary Ethel Costello School		X		Per Internet Research of item ordered, purchase appears reasonable.	OK
569	511000230530040000	06-02559	1/11/2006	Classroom Direct	\$ 105.49	\$ 105.49	2/20/06- One (1) set of 12 whisper phones were delivered to Cold Springs School		X		Product is a teaching tool that helps students hear the speech sounds therefore, expenditure is necessary in learning initiative.	OK
570	511000230610000000	06-02560	1/11/2006	Trugreen Chem Lan	\$ 290.00	\$ 290.00	12/19/05-Lawn Service for various schools		X		Per Director of Facilities, all landscaping is performed by the District. Questioned why lawn care service is outsourced.  Per Gloucester School District - "District does landscaping, not chemical application. No one on staff certified." Appears reasonable.	District does landscaping, not chemical application. No one on staff certified.
571		06-02569	1/11/2006	Academy Press	\$ 1,390.00	\$ 1,390.00	Printing of Labor Contract			X	Questioned why the District is paying for the printing of 1000 labor contracts.  Per Gloucester School District - "Required for staff". Transaction deemed inconclusive as a result of additional documentation or information was not provided.	Required for staff
572	511000230610000000	06-02569	1/11/2006	Academy Press	\$ 1,390.00	\$ 1,390.00	3/6/06- BA ordered 1000 Labor agreement handbooks			X	Supporting documentation indicates other quotes were obtained, and the lowest bid was used. Questioned why the District is paying for the printing of 1000 labor contracts. Transaction deemed inconclusive as a result of additional documentation or information was not provided.	OK
573		06-02575	1/12/2006	Educational Program Network	\$ 250.00	\$ 250.00	6/2/06 Dorney Park, "Music in the Parks" trip			X	Appears to have educational value, but no attendance lists were provided; attendance list required.	Student trips - no attendance sheet available.

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574	515000240600300000	06-02577	1/13/2006	Shirley Office Supplies	\$ 210.10	\$ 210.10	1/18/06- Director of Special Education ordered chair mats and electronic punch		X		PO does not indicate the need for these items.  Per Gloucester School District - "For special education staff and Child Study Team." Appears reasonable.	For special education staff and Child Study Team.
575	515000240600100000	06-02580	1/13/2006	Follett Library	\$ 1,058.58	\$ 1,058.58	1/17/06-Librarian at Mary Ethel Costello School ordered books		X		Documentation indicates books purchased were appropriate for the elementary school and were of educational value	OK
576	515000222600240000	06-02588	1/13/2006	Software House International	\$ 870.95	\$ 870.95	50 Keyboards and Optical Mice were purchased in January for Cold Springs School		X		Quotes were obtained from three vendors and the lowest bid was used	OK
577	515000222500170000	06-02597	1/13/2006	Keystone Fire Protection Co.	\$ 309.00	\$ 309.00	Semi-annual billing for Kitchen and Fire Inspection at high school. PO date = 1/13/06, Invoice Date = 12/30/05.		X		Inspection appears reasonable. PO date after invoice date.  Per Gloucester School District - "Required inspection could not wait for PO."	Required inspection could not wait for PO.
578	515000222600310000	06-02598	1/13/2006	John P. Kenney	\$ 583.84	\$ 583.84	Mileage for Facilities Director from July -December 2005			X	Mileage is inconclusive due to limited description of locations.  Per Gloucester School District - "Director of Facilities entitled to mileage reimbursement - Board of Education policy goes through approval process."	Director of Facilities entitled to mileage reimbursement - Board of Education policy goes through approval process.
579	511000221500000070	06-02606	1/17/2006	Pine Hill Printing	\$ 2,452.00	\$ 2,452.00	1500 booklets were ordered for high school Principal		X		Quotes were obtained and the lowest bid was utilized, appears reasonable.	OK
580	511000219600000000	06-02610	1/17/2006	Office Basics, Inc.	\$ 1,525.73	\$ 1,525.73	1/20/06 order for Guidance office supplies		X		Expenditure appears to be reasonable	OK
581	511000230585050080	06-02616	1/17/2006	Human Relations Media	\$ 461.84	\$ 461.84	Education on drugs was delivered to high school.		X		Expenditure is necessary for program initiative	OK
582	515190100320300030	06-02628	1/18/2006	Erco Ceilings of Somers Point	\$ 501.00	\$ 501.00	Installation and Materials for three (3) blinds for high school Principal's office		X		Purchase appears reasonable.	Blinds are necessary to keep out sun and heat and for privacy.



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583		06-02667	1/24/2006	Gloucester City Board of Education	\$ -	\$ 35,000.00	PO is marked VOID per Budget coordinator on 4/1/06		X		Verified per support provided by Gloucester School District that item was not paid.	Verification #14
584	515000218500100070	06-02701	1/25/2006	Shirley Office Supplies	\$ 151.76	\$ 151.76	2/1/06-Supplies ordered for Cold Springs School			X	PO line item for twelve (12) Clarius Pens (\$5.78/pen for 12 pens) is inconclusive based on amount.	This is an office supply work item.
585	515190100320350000	06-02705	1/25/2006	Shirley Office Supplies	\$ 159.62	\$ 159.62	2/1/06- Director of Special Education ordered lamp, bulb, and bulletin board			X	Cheaper alternatives exist for price of lamp. Per Gloucester School District - "State Contract Vendor."	State contract vendor.
586	511000221600000000	06-02709	1/25/2006	GovConnection	\$ 2,471.00	\$ 2,471.00	1/31/06-20 DVD/VCR were ordered for Mary Ethel Costello School			X	No support provided indicating why 20 of the DVD/VCR's were purchased. Per Gloucester School District - "Replace end-of-life classroom equip." Transaction deemed inconclusive since no additional information was provided to support the necessity of the transaction.	Replace end-of-life classroom equip.
587	515190100320300030	06-02724	1/26/2006	Shirley Office Supplies	\$ 169.64	\$ 169.64	2/1/06- Director of Special Education ordered supplies			X	Line item for Oak cabinets is inconclusive. Per Gloucester School District - "Cabinets needed for storage - State contract vendor."	Cabinets needed for storage - State contract vendor.
588	515000222600110000	06-02734	1/26/2006	E Plus	\$ 3,500.00	\$ 3,500.00	Various network and switch equipment requested by Technology Coordinator. E Plus has a contract with the state, so no bid process was required for \$22k+ purchase		X		Questioned the purpose of technology purchase. A formal technology plan outlining purchases of computers and Transaction deemed inconclusive as a result of additional documentation or information was not provided.	Support for new construction areas to existing switches.
589	515000222600110000	06-02765	1/30/2006	W.B Mason CompaNew York, Inc.	\$ 306.73	\$ 306.73	2/2/06-Budget coordinator ordered supplies for Business Administrator's office		X		Expenditure for amount of supplies ordered seems reasonable	OK
590	515000222600170000	06-02767	1/30/2006	W.B Mason CompaNew York, Inc.	\$ 615.71	\$ 615.71	2/2/06-Purchasing agent ordered supplies and delivered to Mary Ethel Costello School		X		Expenditures seem reasonable	OK

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591	570000299800000033	06-02774	1/31/2006	E Plus	\$ 2,349.45	\$ 2,349.45	Epson printer used for printing Purchase Orders			X	Correspondence indicates that cheaper alternatives were researched. Expenditure is inconclusive.  Per Gloucester School District - Replace end-of-life equipment.	Replace end-of-life equipment.
592	515190100320120009	06-02775	1/31/2006	Office Basics, Inc.	\$ 396.28	\$ 396.28	2/3/06-H.S Guidance Director ordered 2 bins and carts for testing		X		Expenditure seems reasonable	OK
593		06-02881	2/6/2006	Mary T. Stansky	\$ 259.83	\$ 259.83	Mileage reimbursement to Superintendent			X	No expense reimbursement form was attached. Per Gloucester School District - "Voucher and receipts included." Requisition is approved by Superintendent, but payment is also going to Superintendent. There appears to be approving of own funds, deemed inconclusive.	Voucher and receipts included.
594	512000260730100000	06-02884	2/6/2006	Susan Lypka	\$ 375.00	\$ 375.00	2/27/06-Insect Program Presentation for 1st graders held at Cold Springs School		X		Program is reasonable and supports learning initiative	OK
595	511000221600000000	06-02907		United States Postal Service	\$ 4,340.00	\$ 4,340.00	Metered postage for high school		X		Expenditure seems reasonable and necessary	OK
596	515000222600370000	06-02979	2/8/2006	Media Pro	\$ 700.75	\$ 700.75	Books for Guidance (no support provided)			X	Unable to evaluate transaction-additional support required.  Per Gloucester School District - "Life skills training info."	Life skills training info.
597	515000222600370000	06-02995	2/8/2006	GovConnection	\$ 250.00	\$ 250.00	2/16/06- Invoice indicates a quantity of 25 cautioned items were delivered to Gloucester High School			X	Expenditure is inconclusive since documentation does not indicate the necessity.  Per Gloucester School District - "Support online testing on laptops."	Support online testing on laptops.

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598	570000299800000029	06-02996	2/8/2006	School Specialty	\$ 865.27	\$ 865.27	3/1/06- Librarian at Mary Ethel Costello School ordered one projector and utility truck		X		Documentation does not indicate need for projector.  Per Gloucester School District - "Instructional support for library lessons." Appears reasonable.	Instructional support for library lessons.
599	511000219600000000	06-03038	2/9/2006	World Class Vacations	\$ 11,650.00	\$ 11,650.00	Final payment for class trip to Florida		X		Questioned source of funds.  Per Gloucester School District - "Student payment." Appears reasonable.	Student payment.
600	515190100320200020	06-03052	2/13/2006	W.B Mason CompaNew York, Inc.	\$ 826.05	\$ 826.05	2/16/06-Supplies ordered by B.A. secretary		X		Expenditures for amount of supplies ordered seems reasonable	OK
601	511000230585050080	06-03069	2/14/2006	World Class Vacations	\$ 1,820.00	\$ 1,820.00	Senior Class trip, Universal and SeaWorld upgrades. PO date = 2/14/06, Invoice date = 2/10/06.			X	Requested verification of funds raised and why PO is after invoice. No additional support provided by the District. PO date after invoice date.	Student payment. #86
602	511000230585050080	06-03090	2/14/2006	Peach Country Ford Tractor, Inc.	\$ 2,600.00	\$ 2,600.00	2/10/06- Vacuum is an attachment for leaves, debris, etc.		X		Appears reasonable.	Quoted not required under quote threshold.
603	511000230585050080	06-03110	2/16/2006	Shirley Office Supplies	\$ 1,391.12	\$ 1,391.12	3/3/06- Coordinator of Special projects ordered office furniture and supplies. Line items include oak bookcase, chair, and letter trays			X	Amount seems high for chair, letter desk trays and bookcase. Documentation does not indicate the necessity for the office furniture  Per Gloucester School District - "Chair broke, replacement. Needed more bookcases for grant binders."  Remains inconclusive based on recurring theme of not providing explanation of need during request process.	Chair broke, replacement. Needed more bookcases for grant binders.

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604	515000218500100070	06-03135	2/17/2006	GovConnection	\$ 252.00	\$ 252.00	2/24/06- 4 captioned items were delivered to Early Childhood Center			X	Expenditure is inconclusive since documentation does not indicate the necessity.  Per Gloucester School District - "Remove barrier to computer use"	Remove barrier to computer use
605	515402100600110000	06-03159	2/22/2006	Simply Funds, Inc.	\$ 3,818.50	\$ 3,818.50	Senior class fundraiser for class trip		X		Questioned source of funds. Per Gloucester School District - "Sales revenue". Although no extra support provided, purchase from High School Student Account for fund raiser appears reasonable. Appears reasonable.	Sales revenue
606	511000262420100000	06-03160	2/22/2006	Office Basics, Inc.	\$ 2,135.98	\$ 2,135.98	2/26/06- Guidance Director ordered supplies			X	Expenditures for supplies seem reasonable.	For enhanced lighting.
607	511150100320000000	06-03168	2/22/2006	LRP Publications	\$ 235.50	\$ 235.50	3/2/06- Director of Special Services ordered audio conference for instruction, intervention, programming and staff training for students with Asperger Syndrome		X		Expenditure is necessary for students learning initiative	OK
608	511000230530010000	06-03172	2/22/2006	Ampro Sportsware	\$ 38.70	\$ 38.70	3/22/06- Athletic Director ordered shorts, and jerseys			X	Documentation does not indicate if other quotes were obtained for Women's softball uniforms  Note: Per PO amount listed in total column is the discount amount and not total PO amount.	State approved vendor.
609	511000230585050070	06-03189	2/22/2006	E Plus	\$ 427.08	\$ 427.08	2/27/06-3 of the captioned items were ordered for Cold Springs School		X		Based on supporting documentation there is no support this is part of the budget.  Per Gloucester School District - "Server cabinet component required for network security." Appears reasonable.	Server cabinet component required for network security.
610	511000221600000000	06-03204	2/22/2006	Stewart Industries	\$ 825.00	\$ 825.00	Purchase of 15 boxes of transparencies, used in classroom instruction.		X		Transparencies are reasonable items in classroom instruction.	OK

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611	515402100600110000	06-03207	2/22/2006	Shirley Office Supplies	\$ 467.12	\$ 467.12	2/28/06- Director of Curriculum and Secretary to the Child Study Team ordered supplies for high school			X	Documentation does not indicate necessity for bookcase (replacement, new)  Per Gloucester School District - "Needed for monitoring binders."	Needed for monitoring binders.
612		06-03212	2/23/2006	GovConnection	\$ 2,997.00	\$ 2,997.00	3/1/06- Technology coordinator ordered tech equipment for high school		X		Documentation indicates other quotes were obtained and the lowest bid was used	OK
613	511000221600000000	06-03235	2/23/2006	William Marble	\$ 977.58	\$ 977.58	Reimbursement for travel/lodging for \$978-no support provided.			X	No support was provided as to the purpose of the trips. Per Gloucester School District - "Schools Attuned training - then turnkey staff." Transaction deemed inconclusive.	Schools Attuned training - then turnkey staff.
614	515000240500300080	06-03263	2/27/2006	Nash Engraving	\$ -	\$ 1,190.00	High School Principal ordered two (2) plaques w/engraving. PO is marked "Void" by purchasing agent on 7/6/06 and object code is crossed out on PO		X		No payment was made on PO, appears reasonable.	Verification #199
615	515190100320330000	06-03268	2/27/2006	Memory Book CompaNew York	\$ 1,786.07	\$ 1,786.07	2nd installment payment for the Highland Park School Yearbook		X		Yearbook for elementary school unnecessary, need to see that yearbook was paid for by student purchases only for this expenditure to be considered reasonable. Per Gloucester School District, Highland Park is the High School. Appears reasonable.	Highland Park is high school.
616		06-03270	2/27/2006	Novell Inc.	\$ 15,750.00	\$ 15,750.00	3/14/06- Director of technology for license renewal at Early Childhood Center		X		Expenditure seems reasonable	OK
617	515000222600340000	06-03281	2/27/2006	GovConnection	\$ 5,468.00	\$ 5,468.00	3/8/06-Technology coordinator ordered tech equipment for Mary Ethel Costello School		X		Quotes were obtained from other vendors and the lowest bid was used	OK

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618	515190100320120005	06-03303	2/28/2006	Erco Ceilings of Somers Point	\$ 570.00	\$ 570.00	4/5/06- Installation and materials for three (3) Hunter Douglas Roller Shades			X	Supporting documentation does not indicate the necessity for the shades and cheaper alternatives were not provided. Per Gloucester School District - "Shades are necessary to limit heat - sun and give privacy." Transaction deemed inconclusive.	Shades are necessary to limit heat - sun and give privacy.
619	511000251600000000	06-03323	2/28/2006	Gloucester H.S Caf	\$ 299.00	\$ 299.00	12/23/05- High School Principal ordered breakfast for 100 people at High School	X			Breakfast for staff is considered Discretionary  Per Gloucester School District - "Staff recognition - past practice." Remains Discretionary.	Staff recognition - past practice.
620	515402100600110000	06-03328	2/28/2006	Richard Woodland	\$ 150.00	\$ 150.00	January 2006- Financial Aid from Rutgers-Camden speaker at High School		X		Speaker appears to be reasonable.	OK
621	511000251330000000	06-03364	2/28/2006	E Plus	\$ 2,256.00	\$ 2,256.00	Networking routers and equipment ordered by Technology Director		X		Questioned the purpose of technology purchase. A formal technology plan outlining the purchase and replacement of computers and related equipment does not exist.  Per Gloucester School District - "Mods used in switch repairs due to construction."	Mods used in switch repairs due to construction.
622	515000222500270000	06-03366	2/28/2006	Dell Computer Corporation	\$ 1,029.20	\$ 1,029.20	4/26/06- Technology coordinator ordered one Desktop computer was delivered to Mary Ethel Costello School			X	Questioned necessity of purchase, and whether or not it was a replacement. A formal technology plan outlining the purchase and replacement of computers and related equipment does not exist. Per Gloucester School District - "Rep tech coor computer to support netware services." Transaction deemed inconclusive.	Rep tech coor computer to support netware services.
623	515000222600270000	06-03375	2/28/2006	Bridgewater Raritan Regional School District	\$ 500.00	\$ 500.00	50 College Planning books were delivered to high school Counselor		X		Expenditure appears reasonable.	OK

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624	515000222600270000	06-03377	2/28/2006	Stewart Industries	\$ 4,565.30	\$ 4,565.30	3/20/06- high school Principal ordered supplies in order to operate copier		X		Expenditure for amount of supplies ordered seems reasonable	OK
625	515000222600130000	06-03381	2/28/2006	Lab Safety	\$ 156.41	\$ 156.41	3/7/06-Director of technology ordered one 50 ft cord for Cold Springs School		X		Purchase appears reasonable	OK
626	515000240600100000	06-03385	3/1/2006	GovConnection	\$ 546.00	\$ 546.00	3/8/06-Technology coordinator ordered two (2) cameras for Mary Ethel Costello School			X	Documentation does not indicate need for digital cameras. Per Gloucester School District - "Curriculum support." Remains inconclusive due to other purchases of digital cameras.	Curriculum support.
627	511000251600000000	06-03390	3/1/2006	Cincinnati Art Museum	\$ 100.00	\$ 100.00	1/20/06- Distance Learning with Cincinnati Art Museum held at Mary Ethel Costello School		X		Video learning for students	OK
628	511000219600000000	06-03396	3/1/2006	Dell Computer Corporation	\$ 1,399.40	\$ 1,399.40	8 computers ordered by Principal			X	Computers not ordered by Technology Dept. but rather by school principal, with 2nd approval provided by another school principal. No documents provided referencing state contract w/Dell. Questioned the purpose of technology purchase. A formal technology plan outlining the replacement of computers as well as replacing existing computers with laptops does not exist. Per Gloucester School District - "Teacher computer for Error Correcting Code - approved by Tech Dept." PO support does not indicate approval, remains inconclusive.	Teacher computer for Error Correcting Code - approved by Tech Dept.

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	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Gloucester City School District Comments
629	511000219600000000	06-03399	3/1/2006	Dell Computer Corporation	\$ 2,764.56	\$ 2,764.56	2 Computers ordered by Mary Ethel Costello School employees			X	Computers not ordered by Technology Dept. but rather by school principal, with 2nd approval provided by another school principal. No documents provided referencing state contract w/Dell. What was the purpose of technology purchase? A formal technology plan outlining the replacement of computers as well as replacing existing computers with laptops does not exist.  Per Gloucester School District - "Replace end-of-life equipment through state contract for VP and secretary at Cold Spring School."	Replace end-of-life equipment through state contract for VP and secretary at Cold Spring School.
630	511000219600000000	06-03408	3/1/2006	Tanner School Furniture	\$ 5,313.00	\$ 5,313.00	3/8/06- Office Furniture was delivered to Cold Springs School			X	Documentation indicates no other quotes were obtained for office furniture and does not indicate its necessity.  Per Gloucester School District - "State contract vendor. Files are needed to hold paperwork." Transaction deemed inconclusive.	State contract vendor. Files are needed to hold paperwork.
631	511000219320010000	06-03410	3/1/2006	Positive Promotions	\$ 778.55	\$ 778.55	3/13/06- Cold Springs School Principal ordered 180 gift sets	X			Supporting documentation does not indicate the necessity for the gift sets.  Per Gloucester School District - "Teacher appreciation." Deemed Discretionary.	Teacher appreciation.
632	515000222600110000	06-03419	3/1/2006	B&H Photo Video	\$ 2,296.40	\$ 2,296.40	3/8/06- Technology Coordinator ordered one headset for high school		X		Appears reasonable.	Vendors researched - under bid threshold
633	515402100600110000	06-03422	3/1/2006	Intellisync Corporation	\$ 500.00	\$ 500.00	20 License Renewals for District		X		Expenditure appears to be reasonable	OK



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Control Number	Transaction Detail						Analysis Performed			Results of Analysis		
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Gloucester City School District Comments
634	511000219592000080	06-03423	3/1/2006	Dell Computer Corporation	\$ 1,215.65	\$ 1,215.65	1 computer ordered for the Early Learning Center ordered by Technology Coordinator from Dell. Purchase also references state contract w/ Dell		X		Questioned the purpose of technology purchase. A formal technology plan outlining the replacement of computers as well as replacing existing computers with laptops does not exist. Per Gloucester School District - "Rep end-of-life equip." Transaction deemed inconclusive.	Rep end-of-life equip.
635	511000221500000080	06-03426	3/1/2006	Harcourt Assessment, Inc.	\$ 231.41	\$ 231.41	3/13/06- Child Study Teacher ordered three (3) Sets of Combination Record Forms/ Response Booklets were delivered to Mary Ethel Costello School		X		Expenditure for the amount of supplies ordered seems reasonable	OK
636	511000230585050080	06-03428	3/1/2006	Academy Press	\$ 1,100.00	\$ 1,100.00	4/10/06- Personalized Stationary and other printed materials for Guidance and Principal's office (approx. 2,500 sheets)		X		After reviewing documentation, the expenditure seems reasonable	OK
637	515000218320100000	06-03429	3/1/2006	E Plus	\$ 3,362.76	\$ 3,362.76	4/10/06-Service Fee for software and support for high school		X		Transaction appears reasonable.	Software and installation of switch management tools included in support.
638	511000219320010000	06-03457	3/2/2006	Marian Hakanson	\$ 532.75	\$ 532.75	10 Watches were purchased on behalf of Superintendent. PO date = 3/2/06, purchase date = 2/18/06.	X			Watches for retirees are considered Discretionary. PO date after purchase date.  Per Gloucester School District - "To recognize retirees. District is reimbursed from monies received from attendees."	To recognize retirees. District is reimbursed from monies received from attendees.

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Control Number	Transaction Detail						Analysis Performed			Results of Analysis		
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Gloucester City School District Comments
639	511000230530010000	06-03464		Shirley Office Supplies	\$ -	\$ 1,332.00	Only documentation provided is a Purchase Req & a Pre-Purchase Order			X	Not enough documentation provided to make an evaluation. Initial examination shows that amounts appear too high for desk and chair. Per Gloucester School District - "Going price for longevity. State contract vendor - under \$2,000 and coded as supply." Transaction deemed inconclusive as a result of additional documentation or information was not provided	Going price for longevity. State contract vendor - under \$2,000 and coded as supply.
640	511000251330000000	06-03469	3/2/2006	Tech Depot	\$ 1,140.00	\$ 1,140.00	3/13/06- Technology coordinator ordered 30 tape cartridges and were delivered to Early Childhood Center		X		Documentation indicates other quotes were obtained and the lowest bid was used in order to purchase storage media.	OK
641	511000219800000000	06-03473	3/3/2006	Children's Success Foundation	\$ 148.90	\$ 148.90	3/13/06- Principal at Mary Ethel Costello School ordered VHigh School and DVD regarding the captioned description		X		Expenditure seems necessary in supporting students learning	OK
642	515000240600200000	06-03476	3/3/2006	Tek-Tron	\$ 179.80	\$ 179.80	Repair of radios for Cold Springs School		X		Transaction appears reasonable.	Walkie-Talkie for security.
643	515190100320120005	06-03492	3/3/2006	Pesi	\$ 179.95	\$ 179.95	4/5/06-Child Study teacher attended New Jersey Social Skills 911 in Cherry Hill, New Jersey		X		Expenditure seems necessary in supporting students learning	OK
644	512000240730400000	06-03525	3/6/2006	Philadelphia 76ers	\$ 174.00	\$ 174.00	6 tickets for parents for top fundraisers for the American Heart Association		X		Transaction appears reasonable.	Source of Funds: Mary Ethel Costello School Student Activity Fund fund raising activities.
645	511000230590000080	06-03527	3/6/2006	Bellmawr Postmaster Acct. 1042	\$ 1,223.60	\$ 1,223.60	Elections for school board on 4/18/06. 6440 Ballots mailed out		X		Amount paid per ballots for Board Elections seems reasonable	OK
646	511000219600000000	06-03549	3/7/2006	Shirley Office Supplies	\$ 2,526.00	\$ 2,526.00	PO date = 3/7/06, Invoice date = 10/13/05.			X	Documentation does not indicate necessity of item, transaction deemed inconclusive. PO date after invoice date.	Replacement #86

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Control Number	Transaction Detail						Analysis Performed			Results of Analysis		Gloucester City School District Comments
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	
647	515000222500170000	06-03692	3/9/2006	Tamie Hobbs	\$ 112.59	\$ 112.59	12/16/05-3/1/06- Mileage reimbursement for Child Study teacher			X	Supporting documentation does not indicate the reason for visit. Per Gloucester School District - "Child Study Team - Individualized Education Program". Transaction deemed inconclusive.	Child Study Team - Individualized Education Program
648	515000221600200000	06-03694	3/9/2006	Nancy Schetter	\$ 68.85	\$ 68.85	1/4-3/4/06- Mileage reimbursement for Child Study teacher			X	Documentation does not indicate reason for visit Per Gloucester School District - "Child Study Team - Individualized Education Program"	Child Study Team - Individualized Education Program
649	515000222600120000	06-03699	3/9/2006	Eastern Solar Glass, LLC	\$ 2,600.00	\$ 2,600.00	3/28/06- Facilities Director ordered window film for new gym			X	Transaction appears reasonable.	Quotes not required under quote threshold. No state approval required. Needed due to School Construction Corporation design error.
650	511000261420300000	06-03709	3/14/2006	GovConnection	\$ 390.00	\$ 390.00	6 items were purchased on 4/17/06 on behalf of BA secretary			X	Documentation does not indicate necessity. Per Gloucester School District - "Reduce clutter and enhance performance." Transaction deemed inconclusive.	Reduce clutter and enhance performance.
651	511000261420300000	06-03715	3/16/2006	Mac & PC Pros	\$ 1,643.75	\$ 1,643.75	Charges related to "overages" from 2004. No specific support provided.			X	Questioned why the vendor was so late in billing the District. Per Gloucester School District - "Invoice was lost during construction process." Transaction deemed inconclusive as a result of additional documentation or information was not provided	Invoice was lost during construction process.

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Control Number	Transaction Detail						Analysis Performed			Results of Analysis		
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652	515190100320300030	06-03716	3/16/2006	Student Services CompaNew York	\$ 75.00	\$ 75.00	high school Principal ordered 5 backdated diplomas. PO date = 3/16/06, Invoice Date = 3/2/06.		X		Documentation does not indicate necessity for backdated diplomas. PO date after invoice date.  Per Gloucester School District - "For students who completed summer school." Transaction appears reasonable, but remains missing proper approval due to timing of PO and invoice.	For students who completed summer school.
653	515000240600300000	06-03720	3/16/2006	Registry for Excellence	\$ 370.54	\$ 370.54	5/8/06- Athletic Director ordered 25 engraved paperweights	X			Order of 24 Paperweights is considered Discretionary.  Per Gloucester School District - "This is a community relations program and is essential."	This is a community relations program and is essential.
654	515000222600120000	06-03724	3/16/2006	Marion Hakanson	\$ 179.35	\$ 179.35	3/2/06- 3 watches were purchased on behalf of Superintendent. PO date = 3/16/06, purchase date = 3/2/06.	X			Watches for retirees is considered to be Discretionary. PO date after purchase date.	List of retirees. #86
655	515000222600370000	06-03738	3/16/2006	Oriental Trading	\$ 609.55	\$ 609.55	3/23/06- Community outreach ordered health fair supplies for Cold Springs School			X	Documentation does not indicate the necessity for these items  Per Gloucester School District - "Games/supplies for student participation." Items ordered do not match description on PO. Transaction deemed inconclusive.	Games/supplies for student participation.
656		06-03754	3/20/2006	Kelly Beebe	\$ 173.37	\$ 173.37	Mileage reimbursement for month of Feb 06			X	Transaction deemed inconclusive as documentation does not mention purposes of trips.	Document indicates shopping for early childhood at Cold Spring School.
657	515000222600170000	06-03779	3/20/2006	Historic Landmarks Foundation of Indiana	\$ 70.00	\$ 70.00	3/17/06- Distance Learning Program- Videoconference on Historic Places and the Stories they Tell held at Mary Ethel Costello School		X		Expenditure is necessary in supporting students' learning	OK

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658	515000222600110000	06-03780	3/20/2006	Surflight Theatre	\$ 650.00	\$ 650.00	Assembly Program titled "Schoolhouse Rock, Live!", modeled after a popular educational children's TV show from the 70's & 80's.		X		Program had educational element, appears reasonable.	OK
659	515000222600120000	06-03782	3/21/2006	Island Magazine Service	\$ 1,551.15	\$ 1,551.15	4/2/06- high school Librarian renewed magazine subscriptions		X		Expenditure seems reasonable to support reading	OK
660	511000251600000000	06-03797	3/22/2006	Gloucester H. S Caf	\$ 70.00	\$ 70.00	Admin Meeting Lunch-No support provided	X			Lunches for Admin meetings are Discretionary-no support provided for transaction. Per Gloucester School District - "These are light refreshments for working lunches."	These are light refreshments for working lunches.
661	515000221600200000	06-03835	3/24/2006	Vertex Technologies/Arose	\$ 2,741.00	\$ 2,741.00	PO attention to Technology Coordinator for Medium Density Fiberboard Cabinet Work and Fiber Cabling totaling \$6,307.00. PO states check #079865.			X	Requested quotes for work performed. Per Gloucester School District - "Cabinet work during construction - quotes were obtained." District did not provide additional documentation of quotes, transaction deemed inconclusive.	Cabinet work during construction - quotes were obtained.
662	515000218600200000	06-03838	3/28/2006	Mobile Life Incorporated	\$ 6,745.00	\$ 6,745.00	PO attention to Facilities Director for a Genie aerial work platform totaling \$6,745.00. PO states check #079770.		X		Questioned whether other quotes were obtained and necessity to own a lift rather than rent it on an as needed basis. Per Gloucester School District - "Mobile lift has New Jersey State Contract. Quotes not required. Not practical to rent lift. Needed all the time." Based on explanation provided, transaction appears reasonable.	Mobile lift has New Jersey State Contract. Quotes not required. Not practical to rent lift. Needed all the time.
663	515000213600200000	06-03841	3/28/2006	Matter Brothers Electrical	\$ 2,518.99	\$ 2,518.99	Replacement of Security Lighting at Mary Ethel Costello School, requested by Facilities Director		X		Upgrade of security lighting appears reasonable.	OK

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664	511000221600000000	06-03846	3/28/2006	Unique Entertainment	\$ 950.00	\$ 950.00	PO attention to Assistant Principal for assembly program. PO states \$900.00 but is over-written at \$950.00 in ink. Check #079859.			X	Questioned purpose and educational value of the assembly program.  Per Gloucester School District - "To teach about character education." Remains inconclusive due to overridden PO amount. Transaction deemed inconclusive as a result of additional documentation or information was not provided	To teach about character ed.
665	511000252600470000	06-03853	3/28/2006	Gloucester City Board of Education	\$ -	\$ 31.00	PO attention to then Business Administrator for a "fund balance." PO is written on "VOID."			X	Uncertain of purpose of transaction from documentation provided (only a copy of the PO was provided).	See #445 verification
666	515000222600170000	06-03855	3/28/2006	General Chemical & Supply	\$ 8,313.10	\$ 8,313.10	PO attention to Facilities Director for 32" auto scrubber totaling \$8,313.00. PO lists check #079377.		X		Documentation does not indicate other quotes were obtained. Per Gloucester School District - "Quotes not required. New Jersey State contract." Transaction appears reasonable.	Quotes not required. New Jersey State contract.
667	515000218600120000	06-03864	3/28/2006	Classic Sports Floors	\$ 2,500.00	\$ 2,500.00	PO attention to Facilities Director for logos for new gym floor totaling \$2,500.00.		X		Transaction appears reasonable.	Quotes not required. Below quote threshold. No state approval required.
668	515402100600120000	06-03867	3/29/2006	E Plus	\$ 352.04	\$ 352.04	PO attention to "Gail" for 4 different colors of Xerox Ink phaser totaling \$352.04.		X		Ink purchase for the Xerox copier appears reasonable.	OK
669	511000230610000000	06-03873	3/30/2006	Mary T. Stansky	\$ 194.02	\$ 194.02	PO attention to Superintendent for 6 different mileage reimbursements totaling \$194.02. Check #079230. Superintendent is listed as PO attention to, vendor and is an approver of the purchase requisition. Coded to 590 - Misc. Purchased Services			X	Questioned why there is no employee expense reimbursement form. Recipient is also an approver of the disbursement. Coded to 590 and not 580 - travel.  Per Gloucester School District - "Also reviewed, approved by BA. Will recode." Remains inconclusive based on recipient approving.	Also reviewed, approved by BA. Will recode.

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670	515000240500300080	06-03874	3/31/2006	Fort Nassau Graphics	\$ 1,184.75	\$ 1,184.75	PO attention to Board member for board of education newsletter totaling \$1,145.00.		X		Newsletter appears reasonable.	OK
671	515190100320300030	06-03876	4/3/2006	Educational Program Network	\$ 500.00	\$ 500.00	PO for 2nd payment on Band Trip totaling \$500.00. PO states check #1037 paid 4/4/06.			X	Band trip to Dorney Park appears to be unrelated to education. Per Gloucester School District - The band performed at the event. Transaction deemed inconclusive due to no supporting documentation provided by district supporting the band's performance.	No, they performed.
672	511000262300300000	06-03879	4/3/2006	Theresa Cone	\$ 300.00	\$ 300.00	PO attention to PE Dept. Head for dance workshop held on 3/15/06 for phys education staff totaling \$300.00.		X		Square Dancing instructions for Physical Education teachers appears reasonable.	OK
673	511000262420100000	06-03910	4/4/2006	Camden Co. MUA	\$ 2,523.90	\$ 2,523.90	PO attention to accounts payable for 4 units of 2nd quarter sewer service totaling \$7,255.28.		X		Sewer services appear reasonable.	OK
674	515000240600200000	06-03973	4/5/2006	Joric, Inc.	\$ 350.00	\$ 350.00	PO attention to Facilities Director for gutter replacement dated 3/29/06 totaling \$350.00. Invoice date is 3/29/06, PO date is 4/5/06.		X		Removing rain gutter damaged by snow storm at Highland Park school appears reasonable. PO date after invoice date.  Per Gloucester School District - "Timing issue. At times, to keep safe, effective operation, work is authorized and PO follows after verbal price is received. Below quote threshold. Payment not sent until work completed."	Timing issue. At times, to keep safe, effective operation, work is authorized and PO follows after verbal price is received. Below quote threshold. Payment not sent until work completed.
675	511000262420300000	06-03977	4/5/2006	Kelly Beebe	\$ 182.11	\$ 182.11			X		Confirmed reason for multiple trips for supplies. Per Gloucester School District - "Consumables per DOE for Cold Spring School." Explanation appears reasonable.	Consumables per DOE for Cold Spring School.
676	511000230585050080	06-03993	4/5/2006	Laura Hollander	\$ 420.00	\$ 420.00	PO attention to Accountant for 6 units of "musician for Brigadoon" totaling \$420.00.		X		Questioned necessity of musician payment. Per Gloucester School District - "Needed musician to play for High School musical." Appears reasonable.	Needed musician to play for High School musical.

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677	511150100320000000	06-03996	4/5/2006	Academy Press	\$ 487.50	\$ 487.50	PO attention to then purchasing agent for 10 Board of Education "window" envelopes (\$330.00) and 5 Board of Education "plain" envelopes (\$257.50).		X		Transaction appears reasonable.	Envelopes are essential - pay checks are issued in the envelopes.
678	511150100320000000	06-04004	4/6/2006	Tech Depot	\$ 4,825.00	\$ 4,825.00	Power protection equipment for computers and other electronic devices. Requested by Technology Coordinator. 3 bids were solicited and the cheapest selected per District policy		X		Questioned purpose of technology purchase. A formal technology plan outlining the District strategy for protecting hardware does not exist. Per Gloucester School District - "Provide battery backup for data and network security and integrity." Transaction appears reasonable.	Provide battery backup for data and network security and integrity.
679	511000219600000000	06-04007	4/6/2006	Jan Communications	\$ 3,520.00	\$ 3,520.00	10 Two Way Radios for each school in the District, requested by Asst. Principal, Cold Springs School. Purchase was put out to bid with the cheapest vendor being awarded the bid per District policy.		X		Questioned need for 10 radios at each school. Per Gloucester School District - "Security and safety - used by administration and security personnel." Transaction appears reasonable.	Security and safety - used by administration and security personnel.
680	511000219600000000	06-04017	4/7/2006	Susan McComb	\$ 144.70	\$ 144.70	PO attention to then Curriculum Director for mileage reimbursement for 1/31 and 2/16 & 17 totaling \$144.70.			X	Questioned purpose of the mileage, no support was provided by District. Transaction deemed inconclusive.	She was director of curriculum.
681	515000240600200000	06-04020	4/7/2006	Academy Press	\$ 105.00	\$ 105.00	PO attention to Guidance Director for 3 part course selection forms. 500 forms purchased totaling \$105.00. Check # 079272.		X		Course Selection Forms are considered reasonable.	OK
682	515000240500100060	06-04022	4/7/2006	Helen Rupp Trarganas	\$ 94.60	\$ 94.60	PO attention to Child Study Team member for mileage reimbursement totaling \$94.60. Coded to 592 - Miscellaneous Purchased Services			X	Requested documentation for purpose of trip. Also object coded to 592 and not 580 - Travel. No further documentation provided by District, transaction deemed inconclusive.	Individualized Education Program



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683	515000218600200000	06-04056	4/11/2006	Educational Program Network	\$ 350.00	\$ 350.00	PO attention to Accountant for "Music in the Park" payment of \$350.00 for the band trip to Dorney Park on 6/2/06. PO states check #1038 paid 4/25/06			X	Band trip to Dorney Park appears to be unrelated to education. Per Gloucester School District - The band performed at the event. Transaction deemed inconclusive due to no supporting documentation provided by district supporting the band's performance.	Performance in competition.
684	511000230530040000	06-04062	4/13/2006	Deirdre Driscoll	\$ 132.43	\$ 132.43	PO attention to Success for All Coach for mileage reimbursement totaling \$132.43.			X	Questioned necessity of mileage. Per Gloucester School District: "Grant Requirement". No additional support provided, transaction deemed inconclusive.	Grant requirement.
685	515402100600120000	06-04063	4/13/2006	Juliet Lancaster	\$ 169.10	\$ 169.10	Mileage/tolls/hotel for workshop in East Brunswick, New Jersey			X	Per Gloucester School District - "Gifted/Talented workshop. Teacher needed training, night activities part of workshop." Transaction deemed inconclusive as a result of additional documentation or information was not provided	Gifted/Talented workshop. Teacher needed training, night activities part of workshop.
686	515000240600200000	06-04072	4/13/2006	the Principal of Gloucester City High School	\$ 106.80	\$ 106.80	2 days of transportation for Principal, from Barrington to New Brunswick for Small Schools Conference		X		Transaction appears reasonable.	Training for redesigning, Abbott Secondary Initiative.
687		06-04076	4/13/2006	H. Barrow Iron Works, Inc.	\$ 1,850.00	\$ 1,850.00	Repair of Railings in the front and on the side of High School, requested by Facilities Director		X		Repair of railings appears reasonable. PO is dated after invoice.  Per Gloucester School District - "Needed repair for safety - emergency."	Needed repair for safety - emergency.
688	511000219320010000	06-04082	4/13/2006	John C. Magee, Locksmith	\$ 1,160.00	\$ 1,160.00	Door repair-leaking door		X		Purchase and installation of new door appears reasonable	OK

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689		06-04108	4/24/2006	Westbrook Lanes	\$ 120.00	\$ 120.00	Pizza party for the top fundraising class with partial payment expected from selling organization.			X	Improperly coded to Object Code 300 Purchased Professional and Technical Services. Requested additional support to determine how much/what portion of price seller's paid.  Per Gloucester School District - "Per Generally Accepted Accounting Principles, object 300 is for "operation of non instructional services." For years the District has used a/c 72-000-000-300 to record all MMary Ethel Costello School Student Activity charges. Cost are properly recorded in YE Comprehensive Annual Financial Report Audit Report. Reimbursements are posted into Student Activity account and appear in account detail". Transaction deemed inconclusive due to lack of supporting documentation provided by District.	Per Generally Accepted Accounting Principles, object 300 is for "operation of non instructional services." For years the district has used a/c 72-000-000-300 to record all MMary Ethel Costello School Student Activity charges. Cost are properly recorded in YE Comprehensive Annual Financial Report Audit Report. Reimbursements are posted into Student Activity account and appear in account detail
690	515000218600200000	06-04112	4/24/2006	Connor Prarie	\$ 650.00	\$ 650.00	"1836 School Days"-Distance Learning Program for the 3rd Grade		X		Program for the 5 3rd-grade classes appears reasonable	OK
691	515000240600200000	06-04114	4/25/2006	Rowan & Associates	\$ 219.02	\$ 219.02	Sample golf shirts purchased by school store. PO dated 4/25/06, Invoice dated 2/8/06.			X	Questioned whether \$25-\$30 golf shirts are sold at the school store. PO is dated subsequent to the Invoice date. Transaction deemed inconclusive as a result of additional documentation or information was not provided	Yes, #86.

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692	511000251340000000	06-04115	4/26/2006	Powerschool Division of Apple	\$ -	\$ 15,040.77	Cancellation of PO for Powerschool Software to pay Columbiana County Educational Service Center for transportation			X	PO voided and funds shifted to pay for transportation. Questioned if aNew Yorkthing purchased under PO and the purpose of aNew York purchases made against this PO.  Per Gloucester School District - "Power School cancelled." Transaction deemed inconclusive.	Power School cancelled.
693	515000222500170000	06-04120	4/26/2006	MGL Forms Systems, LLC	\$ 247.00	\$ 247.00	Purchase of paper that is used in student evaluation of a class. Allows teacher to understand what the student got out of the lecture class.		X		Invoice does not match PO, however transaction appears reasonable. Per Gloucester School District - "Original PO did not include shipping. Revised PO included additional \$13 for shipping. District purchasing policy requires requester to include shipping costs on request. Accounts Payable revised PO to include needed shipping."	Original PO did not include shipping. Revised PO included additional \$13 for shipping. District purchasing policy requires requisitioner to include shipping costs on request. Accounts Payable revised PO to include needed shipping. This is not for student evals, this is paper for permanent record of official board minutes.
694	511000251600000000	06-04125		Fund Reserve for Pitney Bowes	\$ 4,000.00	\$ 4,000.00	Unsure of what this is at this time-need additional documentation			X	Questioned purpose of this payment, additional documentation is required, but was not provided by the District. Transaction deemed inconclusive as a result of additional documentation or information was not provided	Postal machine.
695	515000240500100010	06-04126	4/28/2006	United States Postal Service	\$ 2,000.00	\$ 2,000.00	Funds for Permit #254 from Postal Service			X	Questioned purpose of this payment, additional documentation is required, but was not provided by the District. Transaction deemed inconclusive as a result of additional documentation or information was not provided	Parent communication

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	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Gloucester City School District Comments
696	515000240500100080	06-04131	4/28/2006	Tech Depot	\$ 73.50	\$ 73.50	Windows 2000 Professional Media for the professional workstations ordered by Computer Technology Coordinator		X		Purchase items and amounts appear reasonable	OK
697	515000240500300050	06-04132	4/28/2006	Elizabeth Curry	\$ 168.08	\$ 168.08	Travel reimbursement for Director of Curriculum for month of March, 2006			X	No evidence of the purpose of aNew York of the 4 trips is provided and no additional support was provided by the District. Transaction deemed inconclusive as a result of additional documentation or information was not provided.	DOE meetings.
698	515000218600100000	06-04138	4/28/2006	James Lavender	\$ 81.30	\$ 81.30	Mileage/tolls for Principal, for 5 trips in March & April 06			X	No evidence of the purpose of aNew York of the 4 trips is provided and no additional support was provided by the District. Transaction deemed inconclusive as a result of additional documentation or information was not provided.	Early childhood mandated meeting.
699	511000219800000000	06-04146	4/28/2006	Erco Ceilings of Somers Point	\$ 1,685.00	\$ 1,685.00	Labor charges for installation of motorized shade in the gym. PO is dated 4/28/06, Invoice dated 3/27/06.			X	Questioned the purpose of the motorized shade. PO is dated subsequent to the Invoice date. Transaction deemed inconclusive as a result of additional documentation or information was not provided	#86

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Control Number	Transaction Detail						Analysis Performed			Results of Analysis		
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Gloucester City School District Comments
700	511000219800000000	06-04164	5/1/2006	Camden County Treasurer	\$ 2,131.65	\$ 2,131.65	Expenses related to 9 voting machines, including programming, delivery, technician, & poll books for school board election. PO dated 5/1/06, Invoice dated 4/18/06.		X		Transaction coded to Object Code 590-Misc. Purchased Services under Tuition charges, should not have been charged to this code. Expense related to voting machines for school board vote appear reasonable. PO is dated subsequent to the Invoice date. Transaction appears reasonable.  Per Gloucester School District - "All District election expenses are coded to 11-000-230-590 which is not tuition expense. Per Generally Accepted Accounting Principles Chart of Accounts function 230 includes election expenses, object code 590 is for miscellaneous purchased services."	KPMG Comment is incorrect. All district election expenses are coded to 11-000-230-590 which is not tuition expense. Per Generally Accepted Accounting Principles Chart of Accounts function 230 includes election expenses, object code 590 is for miscellaneous purchased services.

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Control Number	Transaction Detail						Analysis Performed			Results of Analysis		
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Gloucester City School District Comments
701	511000219800000000	06-04166	5/1/2006	Colorsource, Inc.	\$ 2,199.24	\$ 2,199.24	Expenses related to the School Board Election, including sample ballots, machine ballots, etc. PO dated 5/1/06, Invoice dated 4/18/06.		X		Transaction coded to Object Code 590-Mic. Purchased Services under Tuition charges; purchase should not have been charged to this code. Expense related to the school board election appears reasonable. PO is dated subsequent to the Invoice date. Transaction appears reasonable.  Per Gloucester School District - " All District election expenses are coded to 11-000-230-590 which is not tuition expense. Per Generally Accepted Accounting Principles Chart of Accounts function 230 includes election expenses, object code 590 is for miscellaneous purchased services. District approves election expense in advance but does not have exact cost until bill is received from the County Board of Election or thier chosen vendors for our portion of the cost."	KPMG Comment is incorrect. All district election expenses are coded to 11-000-230-590 which is not tuition expense. Per Generally Accepted Accounting Principles Chart of Accounts function 230 includes election expenses, object code 590 is for miscellaneous purchased services. District approves election expense in advance but does not have exact cost until bill is received from the County Board of Election or thier chosen vendors for our portion of the cost."
702	5700002998000000033	06-04171	5/1/2006	Gloucester City News	\$ 538.82	\$ 538.82	Expenses related to posting advertisement in local newspaper of school board election information. PO dated 5/1/06, Invoice dated 3/31/06.		X		Transaction coded to Object Code 590-Misc. Purchased Services under Tuition charges, should not have been charged to this code. Expense related to posting of information for school board election appears reasonable. PO is dated subsequent to the Invoice date.	#86

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Control Number	Transaction Detail						Analysis Performed			Results of Analysis		
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Gloucester City School District Comments
703	515000240500100060	06-04185	5/2/2006	Knowledge Matters, Inc.	\$ 852.50	\$ 852.50	Computer software: Virtual Business-3 areas: Retailing, Sports, & Management		X		Questioned whether programs were appropriate for elementary school students.  Per Gloucester School District - "Ordered for Alternative Program - was approved by Super and BA". Appears reasonable.	Ordered for Alternative Program - was approved by Super and BA
704	515000240600100000	06-04186	5/2/2006	Nancy Fiorini	\$ 100.11	\$ 100.11	Travel Reimbursement for Math Facilitator for travel on March 29 & April 5, 2006			X	No evidence of the purpose of a New York of the trips is provided and no additional support was provided by the District. Transaction deemed inconclusive as a result of additional documentation or information was not provided.	Grant requirement.
705	515000222600270000	06-04254	5/3/2006	Maksin Management Group	\$ 900.00	\$ 900.00	Catastrophic insurance protection; originally invoiced in 12/05.		X		Purchase was charged to Object Code 590-Misc. Purchased Services under the Tuition category; purchase should not have been charged to this code. Bill from beginning of school year that was never paid-appears reasonable. Questioned why a new PO was issued if a PO already existed for this.  Per Gloucester School District - "Will recode."	Will recode.
706	511000230590000080	06-04256	5/3/2006	Helene Rettig	\$ 85.50	\$ 85.50	Looks like a PO for the refund of a golf shirt order cancellation.			X	Questioned why a refund has a corresponding PO.  Per Gloucester School District - "Because staff paid. Order cancelled, Staff reimbursed." Transaction deemed inconclusive.	Because staff paid. Order cancelled, Staff reimbursed.
707	511000221500000080	06-04259		Delaware River & Bay Authority	\$ 125.00	\$ 125.00	6th Grade class trip to Three Fort Ferry Crossing, run by the Delaware River & Bay Authority		X		Trip seems to have educational value and appears reasonable.	OK

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	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Gloucester City School District Comments
708	511000251340000000	06-04314	5/9/2006	Gumpper's Siding	\$ 4,800.00	\$ 4,800.00	Replacement of viNew York siding to Football Stadium Press box, including bids from 3 potential vendors.			X	Transaction charged to Object Code 420-Cleaning, Repair and Maintenance Services, does not appear correct. Should have been charged to Object Code 450-Construction. Questioned the need for press box repairs and if this was a part of the Facilities Management 5 year plan.  Per Gloucester School District - "This was replacement of damaged press box siding & gutters due to wind storm damage. It is not new construction. The proper account was charged. BA submitted an insurance claim to New Jersey School Boards Association Insurance Group which was paid. Several other items, such as scoreboard repair & track equipment were part of the claim. to my knowledge, all repair/replacement costs were covered by insurance. This is definitely not a Long Range Facilities Plan item! (This was replacement of damaged press box siding & gutters due to wind storm damage. It is not new construction. The proper account was charged. Jim submitted an insurance claim to . BA submitted an insurance claim to New Jersey School Boards Association Insurance	This was replacement of damaged press box siding & gutters due to wind storm damage. It is not new construction. The proper account was charged. BA submitted an insurance claim to New Jersey School Boards Association Insurance which was paid. Several other items, such as scoreboard repair & track equipment were part of the claim. to my knowledge, all repair/replacement costs were covered by insurance. This is definitely not a Long Range Facilities Plan item! (jk This was replacement of damaged press box siding & gutters due to wind storm damage. It is not new construction. The proper account was charged. Jim submitted an insurance claim to NJSBIG which was paid. Several other items, such
709	515000222600170000	06-04335	5/11/2006	KT's Custom Graphix	\$ 660.00	\$ 660.00	T-shirts for school musical. PO dated 5/11/06, Invoice dated 4/4/06.		X		T-shirts for musical appear reasonable. PO is dated subsequent to the Invoice date.  Per Gloucester School District - "PO is issued after final order."	PO is issued after final order.



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710	515000222600170000	06-04342	5/11/2006	Curriculum Associates, Inc.	\$ 99.00	\$ 99.00	Brigance screens (flashcards used in pre-school & kindergarten) ordered by Learning Disability Teacher Consultant.		X		Teacher supplies-appear reasonable	OK
711	515402100600110000	06-04343	5/11/2006	General Binding Corp.	\$ 1,195.00	\$ 1,195.00	Rental of 2 laminators, requested by Principal, Cold Springs School		X		Rental of 2 laminators appears reasonable	OK
712	515402100600120000	06-04357	5/11/2006	H.A. De Hart Transportation Co.	\$ 165.00	\$ 165.00	Bus to take kids from the Cold Springs School to the High School for the Health Fair		X		Transaction charged to Object Code 590-Misc. Purchased Services; should have been charged to 580-Travel. Shuttle for Health Fair appears reasonable.  Per Gloucester School District - "Will recode."	Will recode.
713	515000240500300080	06-04384	5/15/2006	Nash Engraving	\$ 485.00	\$ 485.00	Plaques for 15 retiring personnel of the District and 2 Board of Education members	X			Transaction charged to Object Code 610-General Supplies, should not have been charged to that account. Retirement awards are considered Discretionary.  Per Gloucester School District - "Recognition for retirees is essential and not excessive - will continue - under \$2,000 is coded in 610."	Recognition for retirees is excessive - will continue - under \$2,000 is coded in 610.
714	511000251600000000	06-04395	5/18/2006	Dell Computer Corporation	\$ -	\$ 32,000.00	Cancellation of PO for Powerschool Software to pay Columbiana County Educational Service Center for transportation		X		PO voided and funds shifted to pay for transportation. Need more information that no purchases were made on the PO. Per Gloucester School District - "Power School conversion cancelled." Appears reasonable.	Power School conversion cancelled.

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715	511000262420100000	06-04401	5/18/2006	A A Duckett Inc.	\$ 30,575.00	\$ 30,575.00	Replacement of Compressor at Cold Springs School, requested by Facilities Director. No documents provided to show that bid process occurred, despite amount ( > \$30k)			X	No bid process documentation provided. Otherwise, transaction appears appropriate.  Per Gloucester School District - "This was originally to be paid by the School Construction Corporation . Price negotiated School Construction Corporation . School Construction Corporation would not pay because unit was 1 month out of warranty. Trane system approved by Board of Education ; resolution attached to PO. This was bid, see resolution.". Transaction deemed inconclusive as a result of additional documentation or information was not provided.	This was originally to be paid by the School Construction Corporation . Price negotiated School Construction Corporation . School Construction Corporation would not pay because unit was 1 month out of warranty. Trane system approved by Board of Education ; resolution attached to PO. This was bid, see resolution.
716	570000299800000010	06-04436	5/23/2006	Premier A School Specialty Co.	\$ 2,496.31	\$ 2,496.31	Student Agenda books for Costello School ordered by Asst. Principal Cold Springs School.		X		Purchase of Student Agenda books for students appears reasonable.	OK
717	515000240600100000	06-04440	5/23/2006	Dell Computer Corporation	\$ 554.75	\$ 554.75	5 replacement laptop batteries ordered by Technology Coordinator		X		Replacement laptop batteries appear reasonable per description and person ordering.	OK
718	515000240600100000	06-04443	5/23/2006	GovConnection	\$ 1,115.20	\$ 1,115.20	20 sticks of 256MB of RAM for CAD Lab, ordered by Technology coordinator		X		Purchase of RAM appears reasonable	OK
719	515000240600200000	06-04446	5/23/2006	Dynavox Systems	\$ 322.47	\$ 322.47	Repair of Dynavox System (speech generating device/communications software) requested by Nina Longer, Director of Special Services		X		System repair appears appropriate	OK

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720	511000262420070000	06-04450	5/23/2005	Professional Services Inc	\$ 2,907.00	\$ 2,907.00	PO attention to Technology Coordinator for 3 units of phone software totaling \$2,907.00.			X	Questioned the need for software and whether or not part of a Technology plan.  Per Gloucester School District - "Phone security and monitoring 911 calls." Transaction deemed inconclusive due to lack of supporting documentation provided by the District.	Phone security and monitoring 911 calls.
721	511000230590020000	06-04479	5/25/2006	Industrial Appraisal Co.	\$ -	\$ 1,835.00	PO attention to Accountant for inventory appraisal and tagging services at the high school totaling \$1,835.00. PO hand-written "VOID" as of 6/23/06 for check #079728 from 6/8/06.		X		Transaction appears reasonable.	State mandated.
722	511000230530010000	06-04489	5/26/2006	Keystone Fire Protection Co.	\$ 300.00	\$ 300.00	PO attention to Facilities Director for sprinkler inspections totaling \$1,615.00.		X		Sprinkler inspections and add-on services at Cold Springs School appear reasonable.	OK
723	511000262420100000	06-04508	5/31/2006	Camden Co. Treasurer	\$ 80.97	\$ 80.97	PO attention to Accounts Payable for School Board Election Materials totaling \$80.97 with check #79637 written on PO. Invoice from Camden County Treasurer states \$10.32 for materials and \$70.65 overtime. PO dated 5/31/06, Invoice dated 5/16/06			X	PO states Board election materials but invoice labels "overtime" as paid. PO is dated subsequent to the Invoice date. Per Gloucester School District - "Bill for Election workers from Camden County Treasurer includes overtime when election results take longer than the designated time. Authorization for payment and amount to be paid per hour was approved in advance of PO and is done so every year for annual school board election." Transaction appears reasonable.	Bill for Election workers from Camden County Treasurer includes overtime when election results take longer than the designated time. Authorization for payment and amount to be paid per hour was approved in advance of PO and is done so every year for annual school board election.

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724	511000251600000000	06-04517	6/1/2006	Brenda Pierce	\$ 50.00	\$ 50.00	PO attention to Accountant for Senior Award - St. Maurice's Church totaling \$50.00		X		<p>Questioned if payment was a scholarship award why the transaction was coded to 950 and not 800.</p> <p>Per Gloucester School District - "Yes a scholarship, not a governmental fund expenditure. This expenditure is from a Fiduciary Fund - the High School Activity Fund. District has used object 800 "Amount for Goods and services not classified above" for all payments from this fund for years. Costs are properly recorded in the Comprehensive Annual Financial Report Audit Report." Transaction appears reasonable.</p>	Yes a scholarship, not a governmental fund expenditure. This expenditure is from a Fiduciary Fund - the High School Activity Fund. District has used object 800 "Amount for Goods and services not classified above" for all payments from this fund for years. Costs are properly recorded in the Comprehensive Annual Financial Report Audit Report.
725	511000261420400000	06-04518	6/1/2006	Chelsea Maiese	\$ 100.00	\$ 100.00	PO attention to Accountant for Senior Award - Gloucester City Historical Society for \$100.00.		X		<p>Questioned if payment was a scholarship award and why the transaction was coded to 950 and not 800.</p> <p>Per Gloucester School District - "Yes a scholarship, not a governmental fund expenditure. This expenditure is from a Fiduciary Fund - the High School Activity Fund. District has used object 800 "Amount for Goods and services not classified above" for all payments from this fund for years. Costs are properly recorded in the Comprehensive Annual Financial Report Audit Report." Transaction appears reasonable.</p>	Yes a scholarship, not a governmental fund expenditure. This expenditure is from a Fiduciary Fund - the High School Activity Fund. District has used object 800 "Amount for Goods and services not classified above" for all payments from this fund for years. Costs are properly recorded in the Comprehensive Annual Financial Report Audit Report.

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726	511000262420300000	06-04519	6/1/2006	Laurel Laluk	\$ 100.00	\$ 100.00	PO attention to Accountant for Senior Award to Gloucester City Police for \$100.00. Vendor listed as a High School student with check #14056 paid 6/6/06.		X		Questioned if payment was a scholarship award and why transaction was coded to 950 and not 800. Per Gloucester School District - "Yes, will recode." Transaction appears reasonable.	Yes, will recode.
727	511000251600000000	06-04520	6/1/2006	William Kraemer	\$ 300.00	\$ 300.00	PO attention to Accountant for Senior Scholarship "Andrews Award" totaling \$300.00 payable to a High School student. Check #14055 on 6/6/06.		X		Questioned if payment was a scholarship award and why transaction was coded to 950 and not 800. Per Gloucester School District - "Yes, will recode." Transaction appears reasonable.	Yes, will recode.
728	515402100600120000	06-04522	6/1/2006	Rebecca Kraemer	\$ 100.00	\$ 100.00	PO attention to Accountant for Senior Award - Gloucester City Women's Lions Auxiliary for \$100.00 for a High School student. PO states check # 14054 on 6/6/06.		X		Questioned if payment was a scholarship award and why transaction was coded to 950 and not 800. Per Gloucester School District - "Yes, will recode." Transaction appears reasonable.	Yes, will recode.
729	515402100600120000	06-04523	6/1/2006	Long Mei Ren	\$ 100.00	\$ 100.00	PO attention to Accountant for Gloucester City Women's Lions Auxiliary for \$100.00 to a High School student. PO states check # 14061 paid 6/6/06.		X		Questioned if payment was a scholarship award and why transaction was coded to 950 and not 800. Per Gloucester School District - "Yes, will recode." Transaction appears reasonable.	Yes, will recode.
730	515402100600120000	06-04524	6/1/2006	Jason Budden	\$ 100.00	\$ 100.00	PO attention to Accountant for Gloucester City Police Senior Award of \$100.00 to a High School student. PO states check #14065 paid 6/6/06.		X		Questioned if payment was a scholarship award and why transaction was coded to 950 and not 800. Per Gloucester School District - "Yes, will recode." Transaction appears reasonable.	Yes, will recode.
731	515402100600120000	06-04529	6/2/2006	Gail Van Dyke	\$ 168.39	\$ 168.39	PO attention to Accountant for reimbursement for Business Luncheon for small business class on 5/23/06 for \$168.39. Vendor listed as Business Department Leader.	X			Meals are considered Discretionary. Per Gloucester School District - "Meals and mileage are reimbursed pursuant to Board of Education policy. Verification #49. Accountant retired-no longer in directory."	Meals and mileage are reimbursed pursuant to Board of Education policy. Verification #49. Helen Giolda retired no longer in directory.

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732	515402100600120000	06-04651	6/8/2006	Third Base Sports and Trophies	\$ 11,051.50	\$ 11,051.50	PO attention to Accountant for staff golf shirts with a PO total of \$11,051.50. PO states check #14084 paid 6/9/06. PO Date - 6/8/06 while Invoice date is 4/26/06. Coded to "other objects."			X	Staff golf shirts are Discretionary. Invoice date is prior to PO date. Per Gloucester School District - "Staff pays for the shirts - account is reimbursed - this was for the "Enterprise" course to get samples for staff." Transaction deemed inconclusive due to lack of documentation showing the account was reimbursed.	Staff pays for the shirts - account is reimbursed - this was for the "Enterprise" course to get samples for staff.
733	515402100600120000	06-04652	6/8/2006	Student Services CompaNew York	\$ 2,799.00	\$ 2,799.00	PO attention to Accountant for 175 caps, gowns & tassels totaling \$2,975.00 PO states check #14083 pad 6/9/06. PO date is 6/8/06 while invoice date is 5/30/06. Coded to "other objects."			X	Questioned if caps & gowns were paid for by students and not out of budget. PO date is after invoice date. Questioned coding of purchase. Per Gloucester School District, students pay unless they have a hardship. Transaction deemed inconclusive.	Students pay, unless hardship #86
734	515402100600120000	06-04663	6/8/2006	Glenn Brown	\$ 81.88	\$ 81.88	Travel Reimbursement for multiple local trips of member of Child Study Team			X	No evidence of the purpose of aNew York of the trips is provided and no additional support was provided by the District. Transaction deemed inconclusive as a result of additional documentation or information was not provided.	Child Study Team - Individualized Education Program
735	515402100600120000	06-04669	6/9/2006	Tyler Casey	\$ 500.00	\$ 500.00	Demarest Scholarship for 2006, paid from student activities account		X		Questioned if payment was a scholarship award and why transaction was coded to 950 and not 800. Per Gloucester School District - "Yes, will recode." Transaction appears reasonable.	Will recode.

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736	515402100600120000	06-04672	6/9/2006	Christopher Connors	\$ 250.00	\$ 250.00	PO attention to Accountant for Capital Financial Advisors for \$250.00. Vendor listed as Financial Consultant at Gloucester High School. PO states check #14074 paid 6/9/06. Coded to "other objects"	X			Questioned what the \$250 purchase for Capital Financial Advisors was for. There is no support explaining use of financial advisor. Service should be coded to "other support services" and not "other objects."  Per Gloucester School District - "District was looking to provide staff with services." Transaction deemed Discretionary.	District was looking to provide staff with services.
737	511000219592000080	06-04673	6/9/2006	Gerald Roch	\$ 400.00	\$ 400.00	Zonk Rodgers Scholarship, paid from student activities account		X		Questioned if payment was a scholarship award. Verified coding to 950 and not 800. Per Gloucester School District - "Yes, will recode." Transaction appears reasonable.	Will recode.
738	515000222600220000	06-04677	6/9/2006	a High School student	\$ 500.00	\$ 500.00	David J. Martin Memorial Award, paid from student activities account		X		Questioned if payment was a scholarship award and why transaction was coded to 950 and not 800. Per Gloucester School District - "Yes, will recode." Transaction appears reasonable.	Will recode.
739	511000261420200000	06-04694	6/13/2006	Children's Needy Fund	\$ 918.00	\$ 918.00	Donation to the Children's Needy Fund for proceeds raised from the Lyp Synch Contest held at the Costello School		X		Payment appears appropriate out of student activities account with appropriate approval on Payment Request Form.	OK
740	511000219600000000	06-04700	6/13/2006	Kerry Schafer	\$ 345.00	\$ 345.00	PO attention to Accountant for Lions R Us Profits totaling \$345.00 at Gloucester High School. PO states check #14090 paid 6/14/06.		X		Transaction appears reasonable.	No

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	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Gloucester City School District Comments
741	511000219600000000	06-04755	6/21/2006	John C. Magee, Locksmith	\$ 257.00	\$ 257.00	PO attention to Facilities Director for Locksmith service call dated 5/30/06 for \$380.00. PO date is 6/21/06 while Invoice date is 5/30/06. Hand written on PO amount = \$257.00. Invoice description is for turning on camera power.			X	Questioned need/amount of turning camera switch on. PO is dated subsequent to the Invoice date. No additional support provided by District, transaction deemed inconclusive.	See item #126 - Included tracing wire problem, testing and tuning camera's back on line (see invoice #79457)
742	511000219600000000	06-04776	6/22/2006	Industrial Appraisal Co.	\$ 950.00	\$ 950.00	PO attention to Tom Carter - prior purchasing agent for appraisal services and report of insurable values totaling \$950.00. PO states check #080403 paid 10/5/06 to Industrial Appraisal Co.		X		Appraisal fees appear reasonable	OK
743	515402100600120000	06-04784	6/23/2006	Nina Longer	\$ 490.83	\$ 490.83	PO attention to Director Special Services for travel reimbursement for mileage for 3 different PO line items totaling \$490.83.			X	Questioned need/appropriateness of mileage. Coded to 592 (Miscellaneous Purchased Services) and not 580 (travel).  Per Gloucester School District - "State mandated meetings, will recode." Transaction deemed inconclusive as a result of additional documentation or information was not provided	State mandated meetings, will recode.
744	515402100600120000	06-04792	6/23/2006	Camden Co. MUA	\$ 2,835.07	\$ 2,835.07	PO attention to Accounts Payable for 3rd Quarter sewer service for 4 separate line items on the PO totaling \$7,245.13. PO states check #079913 to Camden Co. Municipal Utilities Authority. Vendor address is PO Box. PO date is 6/23/06, Invoice date is 6/1/06.			X	Questioned if quarterly sewer service is too high. No support provided and vendor address a PO Box. PO is dated subsequent to the Invoice date.  Per Gloucester School District - "It is what is charged by government agency and that is their address." Transaction deemed inconclusive as a result of additional documentation or information was not provided	It is what is charged by government agency and that is their address.



**Appendix B**  
*Gloucester City*  
*Subgroup Analysis*

Control Number	Transaction Detail						Analysis Performed			Results of Analysis		
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Gloucester City School District Comments
745	515000240500300060	06-04806	6/28/2006	NJ PSA	\$ 700.00	\$ 700.00	PO attention to Curriculum Director for NJ PSA Dues with PO total = \$725.00 and hand-written update of \$700.00. PO states check #080144. PO Date is 6/28/06, Invoice Date is 4/21/06.			X	Questioned if dues are too costly and necessity of membership. PO is dated subsequent to the Invoice date. Per Gloucester School District, required per contract. Transaction deemed inconclusive as a result of additional documentation or information was not provided	Per administrative contract.
746	511000262420100000	06-04810	6/28/2006	Rutgers University	\$ 50.00	\$ 50.00	PO attention to Early Childhood Coach for "Under the Magnifying Glass" early childhood conference at Rutgers University totaling \$50.00. PO states check #080158. PO date was 6/28/06, Invoice date was 5/11/06.		X		Early Childhood seminar for Early Childhood Coach appears reasonable. PO is dated subsequent to the Invoice date.  Per Gloucester School District - "Required seminar by DOE"	Required seminar by DOE
747	515000222600340000	06-04840	6/28/2006	Tamie Hobbs	\$ 122.82	\$ 122.82	PO attention to member of Child Study Team for various mileage reimbursement totaling \$122.82. PO states check #079967. Coded to 592 - Misc. Purchased Services.			X	No evidence of the purpose of a New York of the trips is provided and no additional support was provided by the District. Transaction deemed inconclusive as a result of additional documentation or information was not provided	Child Study Team - Individualized Education Program driven.
748	515000222500270000	06-04841	6/28/2006	Christina Crocetti	\$ 30.39	\$ 30.39	PO attention to Special Education teacher for "camping supplies" from Wal-Mart and A.C. Moore purchased by Special Education Teacher. PO states check #079927. PO dated 6/28/06, Receipt dated 5/5/06.		X		Campus supplies appear Discretionary. Items include floss, baby wipes, sand paper and markers. PO is dated subsequent to the Invoice date. Per Gloucester School District - "Part of special education program - all items necessary to teach life skills to students." Transaction appears reasonable based on District response.	Part of special education program - all items necessary to teach life skills to students.
749	570000299800000029	06-04843	6/28/2006	Para Plus Translations, Inc.	\$ 138.80	\$ 138.80	PO attention to Director Special Services for Spanish Interpreter totaling \$138.80. PO states check #080005. Invoice date is 6/2/06 and PO date is 6/28/06.		X		Per Gloucester School District, translator is for parent teacher conferences for English 2nd Language parents. Transaction appears reasonable.	Translation for parent of ESL students. #86

**Appendix B**  
*Gloucester City*  
*Subgroup Analysis*

Control Number	Transaction Detail						Analysis Performed			Results of Analysis		Gloucester City School District Comments
	Original Chart of Accounts	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	
750	511000219600000000	06-04861			\$ -	\$ 398.50			X	No support provided by District.		

**Appendix C**  
*Gloucester City*  
*Statistical Sample Analysis*

Control Number	Transaction Detail				Analysis Performed			Results of Analysis			Gloucester City School District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
1	515190100610340000	05-00006	2004-07-23	SCHOOL SPECIALTY	\$ 225.96	\$ 225.96	8/24/04- Supplies (per quote) ordered by 1st Grade teacher and was delivered to Cold Springs		X		Amount and quantity of supplies ordered seems reasonable	
2	515190100610360000	05-00017	2004-07-23	SCHOOL SPECIALTY	\$ 15.00	\$ 60.17	8/3/04- Phys. Ed. teacher ordered supplies (per quote) and was delivered to Cold Springs		X		Supplies ordered seems reasonable	
3	515190100610350000	05-00017	2004-07-23	SCHOOL SPECIALTY	\$ 15.00	\$ 60.17	8/3/04- Phys. Ed. teacher ordered supplies (per quote) and was delivered to Cold Springs		X		Supplies ordered seems reasonable	
4	515190100610340000	05-00029	2004-07-23	SCHOOL SPECIALTY	\$ 547.24	\$ 547.24	9/3/04- 1st grade teacher ordered supplies for Cold Springs		X		Supplies seem reasonable with the exception of one rocking reader chair at \$87; chair is attention to a 1st Grade teacher. Questioned Gloucester as to the purpose of the order (new, replacement, usage). Per Gloucester School District, rocking chair was part of a SFA reading program. Transaction appears reasonable.	Needed to read to students - part of SFA program.
5	515190100610360001	05-00036	2004-07-23	SCHOOL SPECIALTY	\$ 234.83	\$ 939.30	8/24/04- Art teacher ordered supplies for Cold Springs		X		Amount and quantity ordered seems reasonable	
6	515190100610300216	05-00054	2004-07-23	SCHOOL SPECIALTY	\$ 73.51	\$ 73.51	8/3/04-1st grade teacher ordered supplies for Cold Springs		X		Supplies ordered seems reasonable	
7	515190100610210003	05-00058	2004-07-23	SCHOOL SPECIALTY	\$ 440.22	\$ 440.22	8/11/04- 6th grade teacher ordered supplies for Cold Springs			X	Supplies ordered seem reasonable with the exception of a \$159 portable projector. Questioned the necessity of the projector, per GLOUCESTER SCHOOL DISTRICT: "Instructional Tool". Further analysis required.	Instructional tool.
8	515190100610220001	05-00063	2004-07-23	SCHOOL SPECIALTY	\$ 549.66	\$ 549.66	8/8/04-Art Room ordered supplies for Mary Ethel Costello School.		X		Supplies ordered seems reasonable	
9	515190100610360000	05-00205	2004-07-27	LAKESHORE LEARNING MATERIALS	\$ 24.70	\$ 24.70	7/27/04-3rd Grade teacher ordered supplies for Cold Springs		X		Supplies ordered seems reasonable	
10	515190100610300216	05-00239	2004-07-28	SUPER DUPER SCHOOL CO.	\$ 534.95	\$ 534.95	8/2/04-Speech therapist at Cold Springs ordered supplies		X		Supply amount ordered seems reasonable	

**Appendix C**  
*Gloucester City*  
*Statistical Sample Analysis*

Control Number	Transaction Detail				Analysis Performed			Results of Analysis			Gloucester City School District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
11	515190100610300216	05-00244	2004-07-28	ACADEMIC COMMUNICATION ASSOC.	\$ 214.50	\$ 214.50	8/2/04-Speech therapist at Cold Springs ordered one copy of the captioned description		X		Software seems reasonable	Instructional supplies special ed. Program.
12	515190100610110003	05-00267	2004-07-28	THE PEOPLES PUBLISHING GROUP	\$ 3,897.08	\$ 3,897.08	8/26/04- Math Facilitator & Tutor ordered 160 workbooks and 12 Teacher editions for high school			X	Questioned the necessity of new texts and why so many teacher editions were ordered in comparison to the number of texts ordered. Per Gloucester School District: "All teachers need a teacher edition to plan lessons". No explanation for ratio provided, further analysis required.	All teachers need a teacher edition to plan lessons.
13	515190100610220003	05-00268	2004-07-28	ORIENTAL TRADING	\$ 61.45	\$ 61.45	8/6/04- Speech Therapist ordered supplies for Mary Ethel Costello School.		X		Expenditure seems reasonable	
14	515190100610110003	05-00275	2004-07-28	HIGHSMITH CO., INC.	\$ 378.26	\$ 378.26	8/6/04- English teacher ordered one service cart for high school		X		Requested the necessity of the cart purchase and if the cart was a replacement, approximately how often are carts replaced. Per Gloucester School District, carts are used for portable teachers to move between classrooms with their supplies. Transaction appears reasonable.	Teachers need to move between classrooms with their supplies, lack of classrooms.
15	515190100640120002	05-00318	2004-07-28	COURSE TECHNOLOGY	\$ 1,312.82	\$ 1,312.82	8/31/04-Business Department Leader ordered 25 books titled "Discovering Computers 2005" for high school		X		Expenditure seems reasonable	
16	515190100610330000	05-00389	2004-07-29	SCHOOL SPECIALTY	\$ 742.60	\$ 742.60	8/24/04-Kindergarten teacher ordered supplies for Cold Springs		X		Amount and supplies ordered seems reasonable	
17	511000262610300000	05-00467	2004-08-04	INDCO, INC.	\$ 6,274.20	\$ 6,274.20	8/30/04- Maintenance supervisor ordered supplies for Cold Springs, including light bulbs, ice melt, soap, toilet tissue, & floor finish		X		Expenditure seems reasonable	

**Appendix C**  
*Gloucester City*  
*Statistical Sample Analysis*

Control Number	Transaction Detail				Analysis Performed			Results of Analysis			Gloucester City School District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
18	515190100610340000	05-00506	2004-08-05	GOVCONNECTI ON	\$ 260.00	\$ 260.00	8/17/04- Secretary ordered one LaserJet 4100 Duplex printer for Cold Springs			X	Questioned the necessity of the printer. Per Gloucester School District, a printer was broken and needed to be replaced. However, no additional support was provided by district. Further analysis required.	Printer broken replacement necessary.
19	520452200600000001	05-00564	2004-08-06	TOTAL VIDEO PRODUCTS	\$ 714.00	\$ 714.00	9/29/04- Director of Curriculum ordered one camera with accessories (memory stick, case, battery, spare battery, and flash), delivered to Cold Springs			X	Questioned the need and usage of the camera as well as who has access to it. No response or additional support was provided by the District; further analysis required.	Quote not required - camera for instructional use.
20	515190100610110008	05-00574	2004-08-06	SHIRLEY OFFICE SUPPLIES	\$ 147.68	\$ 147.68	8/19/04-HS Math teacher ordered supplies for high school		X		Amount of supplies ordered seems reasonable	
21	515190100610110008	05-00576	2004-08-06	SCHOOL SPECIALTY	\$ 29.96	\$ 29.96	8/27/04-Secretary ordered (2) compasses and (1) protractor for high school		X		Expenditure seems reasonable	
22	515213100640100000	05-00707	2004-08-11	HOLT, RINEHART & WINSTON	\$ 444.33	\$ 444.33	8/31/04-Science Teacher at high school ordered 6 textbooks and 1 teacher's edition		X		Expenditure seems essential in student's learning initiative	
23	520211200600310000	05-00735	2004-08-11	NASH ENGRAVING	\$ 124.80	\$ 1,044.90	8/23/04-Principal at CSS ordered name plates, (4-2x8 plates, 50-1x6 plates, 16-6x6 plates)			X	Questioned the necessity and cost of the wall plates. Per Gloucester School District, plates were needed to label classrooms. Further analysis required.	Needed to label classrooms.
24	511000223500020000	05-00784	2004-08-12	KIMBERLEY J KAYE	\$ 1,253.00	\$ 1,253.00	9/20/03- Reimbursement for two Fall courses at Wilmington College.			X	Documentation did not include purchase order which would contain the signed approval. Additionally, questioned whether the courses taken are required to be reimbursed (union contract). Per Gloucester School District, reimbursement of the courses is contractual, but no further support was provided. Further analysis required.	Contractual

**Appendix C**  
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*Statistical Sample Analysis*

Transaction Detail							Analysis Performed			Results of Analysis		
Control Number	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Gloucester City School District Comments
25	511000223500030000	05-00793	2004-08-12	KELLY L BEEBE	\$ 256.50	\$ 256.50	11/7/03- Sociology of the family course at Gloucester County College			X	Purchase order was not approved. Additionally, questioned whether the courses taken are required to be reimbursed (union contract). Per Gloucester School District: "Tuition reimbursement is contractual. District reimburses with "Quick PO" which has documentation and approval as backup and is approved by BA & Board on bill list prior to payment". Additional support was not provided, further analysis required.	Tuition reimbursement is contractual. District reimburses with "Quick PO" which has documentation and approval as backup and is approved by BA & board on bill list prior to payment.
26	515402100500110000	05-00811	2004-08-12	KEITH COLLINS	\$ 51.00	\$ 51.00	No supporting documentation provided.			X	No signature for approval on PO. Per Gloucester School District, official fee payments have board and BA approval on the bill list prior to check disbursement and does not print out a 7-part PO for these to save time and money. No additional support provided, further analysis required.	Official Fee Payments have board & BA approval on the bill list prior to check disbursement. District does not print out a 7 part PO form for certain routine expenditures which are board approved, have all documentation and approval signatures in order to avoid waste of time and cost on unnecessary form.

**Appendix C**  
*Gloucester City*  
*Statistical Sample Analysis*

Control Number	Transaction Detail				Analysis Performed			Results of Analysis			Gloucester City School District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
27	515190100610220000	05-00912	2004-08-19	SPORTIME	\$ 840.32	\$ 840.32	10/3/04-Phys. Education teacher at Mary Ethel Costello School ordered various equipment (playground balls, beach balls, giant bopper bats, and 6 stop watches were among items ordered)			X	Questioned whether these were new supplies or replacement. Additionally, have noted that many stopwatches have been ordered throughout the district (at least 20) through our examination; please note requirement of all the stopwatches and whether stopwatches are shared or if one stopwatch is ordered per need each year. Per Gloucester School District: "Stop watches are part of approved PE curricula. They are shared and replaced as needed." No additional support was provided, further analysis required.	Stop watches are part of approved PE curricula. They are shared and replaced as needed.
28	515190100610120001	05-00943	2004-08-23	SAX ARTS & CRAFTS	\$ 78.96	\$ 78.96	3/30/04- Art teacher at high school ordered captioned item (Badge Parts 3" package of 500), remainder of original PO # 04-00463		X		Questioned what is meant by "Remainder of original PO # 04-00463" and if the purchase was split over 2 years. Per Gloucester School District, supplies from 2004 PO did not come in by 6/30/04. PO was closed out and a new PO for 04-05 was opened. Transaction appears reasonable.	Supplies ordered in 04 did not all come in by 6/30. 04 PO was closed out for 6/30. New PO in 05 was for remainder of requested order.
29	511190100270100000	05-00985	2004-08-25	PETER KOZA	\$ 9,284.32	\$ 9,284.32	7/13/04-Settlement Agreement between Vendor and BOE		X		PO is dated after the invoice.	
30	520211100610310000	05-01002	2004-08-30	PLAK SMACKER	\$ 318.58	\$ 318.58	9/21/04-Early Childhood Coach at Cold Springs ordered toothbrushes (576)and toothpaste.		X		Questioned whether purchase of these items were part of an educational initiative. Per Gloucester School District, purchase was part of the early childhood program, appears reasonable.	Part of early childhood program.

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Control Number	Transaction Detail				Analysis Performed			Results of Analysis			Gloucester City School District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
31	520501100640900000	05-01064	2004-09-02	SCOTT, FORESMAN AND CO.	\$ 4,936.03	\$ 5,015.90	9/21/04- St. Mary's Principal ordered various language arts and spelling textbooks (including teacher's editions) for St. Mary's School			X	Requested additional documentation detailing the arrangement with Gloucester Catholic with textbooks and whether these books were replacements or required for another reason. Per Gloucester School District: State requirement to handle flow through funds". No additional support was provided, further analysis required.	State requirement to handle flow through funds.
32	520501100640910000	05-01068	2004-09-02	PRENTICE HALL SCHOOL DIVISION	\$ 24,352.38	\$ 24,352.38	9/14/04- Administrator-Gloucester Catholic ordered textbooks for Gloucester Catholic High			X	Requested additional documentation detailing the arrangement with Gloucester Catholic with textbooks and whether these books were replacements or required for another reason. Per Gloucester School District: State requirement to handle flow through funds". No additional support was provided, further analysis required.	Flow-through funds required by state.
33	511000262610200000	05-01087	2004-09-07	BROUDY PRECISION	\$ 38.80	\$ 38.80	9/1/04- Maintenance supervisor ordered parts for Mary Ethel Costello School.		X		Expenditure seems reasonable	
34	511000262610100000	05-01122	2004-09-08	GENERAL CHEMICAL & SUPPLY	\$ 2,320.00	\$ 2,320.00	9/17/04-Director of Facilities ordered 16 fire resistant trash cans		X		Expenditure seems reasonable	
35	515000291270100000	05-01125	2004-09-08	NJSHBP	\$ 547,475.00	\$1,727,397.50	Payment of health benefits for various schools		X		Expenditure appears essential	
36	515190100340101000	05-01154	2004-09-09	P.C NETWORK INC.	\$ 406.00	\$ 406.00	Payment balance from PO 04-04933 For Cisco Smartnet package. Payment made for the remaining balance of Engineering Services provided.			X	Missing supporting documentation. Questioned reason for splitting of the original PO (04-04933). Per Gloucester School District, the purchase was for required wiring to do technology and work was not completed before 6/30/04. No additional support was provided, further analysis required.	Required wiring for school to do technology. Work not completed by end of 04 school year. New PO in early 05 to complete wiring work done after June 30.



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Control Number	Transaction Detail				Analysis Performed			Results of Analysis			Gloucester City School District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
37	511000262610100000	05-01174	2004-09-10	JOHN P. KENNEY	\$ 390.35	\$ 390.35	Facilities Director organized luncheon for custodians, date of event and attendees was not listed	X			Requested list of attendees and date of event. Per Gloucester School District, luncheon's purpose is to recognize custodians; luncheon deemed non-essential.	No attendance sheet exist. Annual luncheon to recognize
38	511190100610400000	05-01185	2004-09-10	SCHOOL SPECIALTY	\$ 22.48	\$ 22.48	9/22/04-Secretary ordered supplies for Highland Park School		X		Expenditure seems reasonable	
39	550910310890000001	05-01190	2004-09-10	NUTRI-SERVE FOOD MANAGEMENT	\$ 16,061.43	\$ 16,061.43	9/10/04-Billing for Cafeteria food and services for week of 8/27/04-9/2/04		X		Expenditure seems reasonable for food services	
40	515190100640210000	05-01228	2004-09-15	HARCOURT BRACE CO.SUBSIDIARIE	\$ 1,252.62	\$ 1,252.62	10/7/04-Special Education teacher at Mary Ethel Costello School ordered 14 science textbooks			X	Questioned the reason for purchasing 14 texts and whether they were replacements. Per Gloucester School District, texts were needed for academic level of the students, which implies they were new. No additional support was provided, further analysis required.	Needed for academic level of these students.
41	515190100610350000	05-01231	2004-09-15	CLASSROOM DIRECT	\$ 257.14	\$ 257.14	9/27/04-Spanish teacher ordered supplies for Cold Springs		X		Supplies ordered seem reasonable	
42	520211100610320000	05-01233	2004-09-15	LAKESHORE LEARNING MATERIALS	\$ 402.50	\$ 402.50	9/18/04- One 9x12 Oval Carpet ordered by Art teacher for art room at Cold Springs			X	Questioned necessity for area rug. Per Gloucester School District, rug was needed to allow students to sit on the floor for activities. Sitting on the floor does not appear to be a typical art class activity; further analysis required.	Rug needed so students could sit on floor for activities.
43	515204100610200000	05-01321	2004-09-22	SCHOOL SPECIALTY	\$ 734.88	\$ 734.88	3/8/05-Special Ed. Teacher ordered one board and storage cabinet			X	Documentation does not indicate necessity for these items. Per Gloucester School District, storage cabinet was for classroom storage, but no purpose for the magnetic board was provided. Additional documentation/support is necessary; further analysis required.	Needed for instruction - classroom storage.

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Control Number	Transaction Detail				Analysis Performed			Results of Analysis			Gloucester City School District Comments	
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44	615000223320200000	05-01342	2004-09-23	SUCCESS FOR ALL FOUNDATION, I N	\$ 20,025.00	\$ 89,150.00	Computer teacher at Cold Springs requested training and Support for staff at all schools, Blanket PO			X	Questioned who received the benefit of the training as well as what program is associated with it. Per Gloucester School District, this was for Success For All professional development for all staff. However, no additional support was provided; further analysis required.	Cost of SFA professional development for all staff.
45	511000262610300000	05-01353	2004-09-23	BEST UNIFORMS	\$ 735.21	\$ 735.21	9/30/04-Facilities Director ordered 36 uniforms for custodians		X		Purchase of uniforms appears reasonable	
46	515000223320200000	05-01390	2004-09-24	ETTC	\$ 90.00	\$ 90.00	10/7/04- 6th grade teacher attended Adobe Photo Workshop at Educational Technology Training Center - Camden County Technical Schools		X		Workshop seems reasonable to attend	
47	520211100610320000	05-01394	2004-09-24	LAKESHORE LEARNING MATERIALS	\$ 817.78	\$ 817.78	10/2/04-Principal ordered supplies for Cold Springs, including soft furniture for \$299.			X	Supplies ordered seem reasonable, however expenditure is deemed questionable for the amount paid for furniture. Per Gloucester School District, the furniture was budgeted in an approved program, however no additional support was provided. Further analysis required.	Budgeted in approved program.
48	515190100500120012	05-01470	2004-09-30	STARLITE PRODUCTION	\$ 205.00	\$ 205.00	10/26/04-Phys. Ed. teacher requested service at high school, expenditure is for visit and labor		X		Expenditure seems reasonable	
49	520506100101000000	05-01528	2004-10-05	CAMDEN CO. EDUC SER COMM	\$ 142,221.00	\$ 412,925.00	Blanket PO- For State Programs and Services		X		Expenditure is essential in student's education	
50	520502100101000000	05-01528	2004-10-05	CAMDEN CO. EDUC SER COMM	\$ 270,704.00	\$ 412,925.00	Blanket PO- For State Programs and Services		X		Expenditure is essential in student's education	

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51	515402100500110000	05-01578	2004-10-07	DOMENIC SANGINITI	\$ 61.00	\$ 61.00	9/17/04- Girls Varsity Soccer		X		Expenditure seems reasonable, however no signature listed on PO.	Official Fee Payments have board & BA approval on the bill list prior to check disbursement. District does not print out a 7 part PO form for certain routine expenditures which are board approved, have all documentation and approval signatures in order to avoid waste of time and cost on unnecessary form.
52	515402100500110000	05-01580	2004-10-07	JUDY CARLANTONIO	\$ 102.00	\$ 102.00	9/17/04-Junior Varsity and Varsity Field Hockey		X		Expenditure seems reasonable, however no signature listed on PO.	Official Fee Payments have board & BA approval on the bill list prior to check disbursement. District does not print out a 7 part PO form for certain routine expenditures which are board approved, have all documentation and approval signatures in order to avoid waste of time and cost on unnecessary form.

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	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
53	515402100500110000	05-01595	2004-10-07	YVONNE CAREY	\$ 59.00	\$ 59.00	9/2/04-Varsity Field Hockey		X		Expenditure seems reasonable, however no signature listed on PO.	Official Fee Payments have board & BA approval on the bill list prior to check disbursement. District does not print out a 7 part PO form for certain routine expenditures which are board approved, have all documentation and approval signatures in order to avoid waste of time and cost on unnecessary form.
54	511000223500010000	05-01633	2004-10-08	JAMES LAVENDER	\$ 1,125.50	\$ 1,125.50	4/22/04- Finance Structure in Educational Systems Course at Wilmington College		X		Expenditure seems reasonable, however PO is dated after invoice	
55	511000223500020000	05-01634	2004-10-08	REGINA R. UNDERWOOD	\$ 85.00	\$ 85.00	8/9/04- Microsoft Excel Introduction at Camden County Educational Technology Training Center.			X	No signature of approval on PO and PO is dated after invoice. Per Gloucester School District, approval occurs when the bill list to make the payments is processed. Further analysis required due to lack of approvals on the transaction.	Payment is approved by BA & Board on bill list prior to disbursement. Quick PO has all documentation and approvals required for payment. Employee is not entitled to tuition reimbursement until after they take the course & get the final grade.
56	515190100800120010	05-01781	2004-10-18	PHILADELPHIA ZOO	\$ 173.60	\$ 173.60	5/27/04- Science Teacher coordinated 9th grade trip to Philadelphia Zoo			X	Requested names and # of students attended. Gloucester School District does not have an attendance list, stating that the trip was 3 years ago. Further analysis required.	Attendance sheet no longer exists - 3 years ago.
57	515190100610120001	05-01785	2004-10-18	SAX ARTS & CRAFTS	\$ 953.21	\$ 953.21	10/28/04-Art teacher at high school ordered supplies		X		Supplies ordered seems appropriate for art classes	

**Appendix C**  
*Gloucester City*  
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Control Number	Transaction Detail				Analysis Performed			Results of Analysis			Gloucester City School District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
58	520211100610310000	05-01795	2004-10-18	ROBERTS BROTHERS, INC.	\$ 62.23	\$ 62.23	10/13/04- Paraprofessionals ordered certificates for Cold Springs.		X		Expenditure seems reasonable, however PO is dated after invoice.	
59	520211100610320000	05-01796	2004-10-18	SAM'S CLUB	\$ 127.93	\$ 127.93	10/13/04-Paraprofessional purchased snacks for Success For All.		X		Expenditure seems reasonable	
60	515190100610120009	05-01880	2004-10-27	GOVCONNECTI ON	\$ 119.00	\$ 119.00	11/23/04- PO attention to Shop Teacher for one VCR/DVD for the high school			X	Questioned the necessity of combination VCR/DVD. Per Gloucester School District: "Used for instruction", no additional support was provided. Further analysis required.	Used for instruction.
61	515190100610300030	05-01913	2004-10-27	ADELPHIA FURNITURE	\$ 3,341.14	\$ 3,341.14	1/28/05-Office furniture delivered to Early Childhood Coach at Cold Springs,		X		Transaction appears reasonable.	State Contract vendor
62	515000213500200000	05-01916	2004-10-27	NSO - NURSES SERVICE ORGANIZ	\$ 89.00	\$ 89.00	10/22/04-05- Annual insurance premium for school nurse at Mary Ethel Costello School.		X		Transaction appears reasonable.	
63	515190100610120001	05-01918	2004-10-28	AIRGAS EAST	\$ 41.75	\$ 41.75	9/30/04- Industrial Education teacher at high school rented one welding gas cylinder		X		Expenditure seems essential in student's learning initiative	Refer to #25
64	511000262610100000	05-01943	2004-10-28	TEK-TRON	\$ 351.19	\$ 1,016.13	10/6/04- Payment for labor and materials for radio for BOE.			X	Questioned the purpose of 10 service visits for the month of October. Per Gloucester School District: "2-way radios must work-security and safety issue." No explanation for the number of service visits was provided, further analysis required.	2-way radios must work - security and safety issue.
65	520211100610320000	05-01957	2004-10-28	ABC SCHOOL SUPPLY, INC	\$ 280.58	\$ 280.58	11/2/04-Invoice Date for 2 cots (pack of 4) for Early Childhood Center		X		Expenditure seems reasonable	Needed for students - nap times.
66	511000262610050000	05-02017	2004-11-01	NJDOT	\$ 25.00	\$ 25.00	For 04/05 Bus Inspection		X		Bus Inspection is essential, Expenditure is coded under Object Code which is equal to 610 General Supplies	

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	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
67	515402100800110000	05-02021	2004-11-01	BROOKS IRVINE FOOTBALL CLUB	\$ 150.00	\$ 150.00	Athletic Director organized luncheon-10 students attended		X		Per Gloucester School District, students were honored at County luncheon. Transaction appears reasonable.	Students are honored at the county luncheon it is essential
68	515190100610350000	05-02114	2004-11-09	GOPHER SPORTS EQUIPMENT	\$ 101.70	\$ 101.70	11/16/04-Instrumental Music Teacher ordered 6 yellow and blue basketballs for Cold Springs			X	Music teacher should not be ordering basketballs for elementary school.	
69	520211100610310000	05-02249	2004-11-18	ROBERTS BROTHERS, INC.	\$ 31.50	\$ 31.50	11/10/04-Paraprofessional purchased one portfolio	X			PO is dated after invoice. Portfolio does not appear essential in student's learning initiative. Per Gloucester School District: "Portfolio is required as part of program". Purchase considered non-essential due to apparent lack of necessity of the portfolio.	Portfolio is required as part of program. Person responsible for PO's let go for not doing job efficiently.
70	515190100610120008	05-02300	2004-11-23	SCHOOL SPECIALTY	\$ 282.88	\$ 282.88	12/3/04-Math Department Leader ordered supplies for high school		X		Supplies quantity and amount seems reasonable	
71	515190100800120003	05-02313	2004-11-24	NAT'L COUN. TEACHERS/EN G.	\$ 40.00	\$ 40.00	Annual membership to National Council of Teachers of English for high school English teacher		X		Membership seems reasonable	
72	515190100610120011	05-02411	2004-11-30	GOVCONNECTI ON	\$ 238.00	\$ 238.00	12/9/04- History teacher ordered 2 VCR/DVD combo for the high school			X	Questioned the necessity of combination VCR/DVD. Per Gloucester School District: "Used for instruction", no additional support was provided.	Used for instruction.
73	520211100610320000	05-02433	2004-11-30	ROBERTS BROTHERS, INC.	\$ 124.69	\$ 124.69	11/22/04-Paraprofessional ordered supplies for Early Childhood Center		X		Supplies ordered seems reasonable	
74	611000262610100000	05-02475	2004-12-01	US SILICA	\$ 749.99	\$ 749.99	12/15/04- Facilities Director ordered topsoil for high school		X		Expenditure appears essential for maintenance of grounds	
75	520211100610320000	05-02530	2004-12-06	AC MOORE	\$ 264.53	\$ 264.53	11/24/04-Paraprofessional ordered supplies for SFA		X		Supplies quantity and amounts appear reasonable	Approved instructional supplies
76	511000262610100000	05-02548	2004-12-07	CARR'S HARDWARE	\$ 643.70	\$ 1,906.97	No supporting documentation provided.			X	No additional support was provided.	
77	515401100600110072	05-02614	2004-12-10	EMPIRE MUSIC	\$ 44.75	\$ 44.75	1/26/05-Music teacher ordered 5 sets of sheet music and CD of classical music		X		Expenditure seems reasonable	

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Control Number	Transaction Detail				Analysis Performed			Results of Analysis			Gloucester City School District Comments	
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78	515190100610210008	05-02666	2004-12-10	TOTAL VIDEO PRODUCTS	\$ 2,302.00	\$ 2,302.00	1/3/05-Educational Technology Coach ordered a total of 8 replacement bulbs for 3 different projectors			X	Questioned whether the bulbs all needed at once or if some ordered as spares. Appears that due to the cost of these bulbs they should be ordered on an as needed basis. Per Gloucester School District, bulbs were needed as replacements. Further analysis required.	Needed as replacement spares.
79	515401100600100073	05-02701	2004-12-10	NASH ENGRAVING	\$ 243.00	\$ 243.00	12/20/04- English Teacher ordered awards and plaques for Senior Lion Ceremony. Awards were consisted of 1 Spirit King Award (\$45), 3 Spirit Court Awards (\$38 each), and 3 Spirit Cub Awards (\$28 each)	X			Requested additional support as to what awards are and who they're awarded to. Per Gloucester School District, plaques were academic awards for students. Transaction deemed non-essential due to cost of awards.	Academic awards for students.
80	515000270512121212	05-02734	2004-12-13	HOLCOMB FAMILY BUS SER.	\$ 150.00	\$ 150.00	12/4/04-Transportation for Future Business Leaders of America President from high school to Burlington County Institute of Tech.		X		Transaction appears reasonable for Tech Student transportation.	Part of FBLA club to transport students.
81	511000270512400000	05-02735	2004-12-13	MC GOUGH BUS COMPANY, INC.	\$ 710.00	\$ 710.00	12/17/04-Bowling bus trip, and 1/28/05- Blue Mountain. trip for Highland Park School			X	Requested attendance lists and educational purpose of bus trips. Per Gloucester School District: "Approved behavior modification program for alternative programs". Further analysis required.	Approved behavior modification program for alternative program.
82	520432200300000000	05-02840	2005-01-04	CAMDEN COUNTY COLLEGE (GRANTS)	\$ 10,000.00	\$ 25,640.00	12/21/04- Five (5) 2004 college courses at Camden County College			X	Questioned who benefited from these courses and their purpose as well as the reason for a \$10,000 Admin Fee. Per Gloucester School District: "Part of approved 21st Century Grant". No information on the grant was provided, further analysis required.	Part of approved 21st Century Grant.

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83	520432200500000000	05-02842	2005-01-04	SAL AND PAT'S	\$ 79.47	\$ 79.47	December pizza deliveries to Computer labathigh school and to Mary Ethel Costello School.			X	Questioned the necessity of ordering pizza 4 times in one month. Per Gloucester School District: "Part of 21st Century Grant program". No information on the grant was provided, further analysis required.	Part of 21st Century Grant program.
84	511000262620400000	05-02857	2005-01-05	ANYZEK FUEL	\$ 3,700.00	\$ 3,700.00	10/6/04-Facilities Director requested service for heating oil for Highland Park School		X		Expenditure is an essential service, however PO is dated after invoice	Refer to #16
85	515190100500210049	05-02861	2005-01-05	CITY MUSIC CENTER SOUTH	\$ 2,941.63	\$ 8,824.91	10/18/04- Lease of Musical Instruments		X		Expenditure is essential in student's learning initiative	
86	520211100610320000	05-02884	2005-01-05	SAM'S CLUB	\$ 54.68	\$ 54.68	12/17/04- Paraprofessionals purchased cookies and juice for Success For All.		X		Based on supporting documentation, support indicates parent involvement for kindergarten students	
87	511000223500200000	05-02906	2005-01-06	RONALD GARRISON	\$ 215.00	\$ 215.00	Maintenance Supervisor took Information Systems class at Rutgers University			X	No signature of approval on PO, coded to Object code=500 others were coded at 280. Questioned who benefited from these courses. Per Gloucester School District, the reimbursement of the course was contractual, but no further support was provided. Further analysis required.	Contractual
88	515402100500110000	05-02909	2005-01-06	CITY OF GLOUCESTER CITY	\$ 300.00	\$ 300.00	Two "Quick PO's" for \$150.00 each for Police service at the Boys Basketball game on 12/20/04. Both are signed by the receiving agent, but not the board secretary or BA.		X		Expenditure appears reasonable, however no signature of approval on PO. A "Quick PO" is defined by the District as a routine expenditure that is board approved and does not require the 7 part PO form.	Official Fee Payments have board & BA approval on the bill list prior to check disbursement. District does not print out a 7 part PO form for certain routine expenditures which are board approved, have all documentation and approval signatures in order t



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89	515402100500110000	05-02912	2005-01-06	KELLI COLFLESH	\$ 86.00	\$ 86.00	"Quick PO" in the amount of \$86.00 for official for officiating the varsity and junior varsity basketball games on 12/7/04 versus Burlington City. PO is signed by the Receiving Agent, but not by the Board Secretary/BA.		X		Expenditure appears reasonable, however no signature of approval on PO. A "Quick PO" is defined by the District as a routine expenditure that is board approved and does not require the 7 part PO form.	Official Fee Payments have board & BA approval on the bill list prior to check disbursement. District does not print out a 7 part PO form for certain routine expenditures which are board approved, have all documentation and approval signatures in order to avoid waste of time and cost on unnecessary form.
90	515402100500110000	05-02919	2005-01-06	FRANK NERNEY	\$ 43.00	\$ 43.00	"Quick PO" in the amount of \$43.00 for official for officiating the freshman basketball game on 12/9/04 versus Triton. PO signed by the Receiving Agent, but not by the Board Secretary/BA.		X		Expenditure appears reasonable, however no signature of approval on PO. A "Quick PO" is defined by the District as a routine expenditure that is board approved and does not require the 7 part PO form.	Official Fee Payments have board & BA approval on the bill list prior to check disbursement. District does not print out a 7 part PO form for certain routine expenditures which are board approved, have all documentation and approval signatures in order to avoid waste of time and cost on unnecessary form.

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91	515402100500110000	05-02929	2005-01-06	RAY DAIUTOLO	\$ 43.00	\$ 43.00	"Quick PO" in the amount of \$43.00 for official for officiating the varsity and junior varsity basketball games on 12/9/04 versus Triton. PO is signed by the Receiving Agent, but not the Board Secretary/BA.		X		Expenditure appears reasonable, however no signature of approval on PO. A "Quick PO" is defined by the District as a routine expenditure that is board approved and does not require the 7 part PO form.	Official Fee Payments have board & BA approval on the bill list prior to check disbursement. District does not print out a 7 part PO form for certain routine expenditures which are board approved, have all documentation and approval signatures in order to avoid waste of time and cost on unnecessary form.
92	520231100610900000	05-02956	2005-01-10	SRAMCGRAW-HILL	\$ 51.01	\$ 1,135.49	PO attention to St. Mary's Principal for 3 separate phonics kits and estimated shipping totaling \$1,203.02. Actual invoice came in at \$1,135.49. Specific line item for Grade 1 phonics kit = \$51.02.		X		Purchase appears essential.	Non-public funds - Corey is principal of St. Mary's.
93	515000223320100000	05-03017	2005-01-14	ENVISION TECHNOLOGY	\$ 350.00	\$ 350.00	PO attention to Principal CSS for "in service sessions" on 1/18/05 totaling \$350.00. Training Services provided by Envision Technology.		X		Service session training appears essential.	
94	511000291260000000	05-03130	2005-01-27	UNIVERSITY PHYSICIANS COOPER	\$ 283.00	\$ 283.00	PO attention to Facilities Director for ER visit on 10/12/04 totaling \$283.00. Insurance Claim date = 1/12/05, Invoice Date = 1/17/05, PO date = 1/27/05. Invoice has hand-written "Worker's Comp 5-11-000-291-260-00-0000"		X		Requested additional documentation supporting the claim and payment. PO date after Invoice date. Per Gloucester School District, no workman's comp claim was filed and District paid ER bill to avoid increase in insurance premium. Transaction appears reasonable.	No workers comp claim filed as emergency room charge was only expense. District paid bill directly in order to avoid premium rate and cost billed back to district over 3 year period.

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95	515209100800100000	05-03136	2005-01-27	SEAN GORMAN	\$ 47.25	\$ 136.25	PO attention to Guidance Counselor Jr. High for "Lowe's Movie Theatre" and "King of Pizza 1/11/05" totaling \$136.25.	X			Per Gloucester School District: "Part of special education behavior modification program." Purchase deemed non-essential.	Part of special education behavior modification program.
96	511000262620100000	05-03166	2005-01-28	SOUTH JERSEY ENERGY	\$ 4,451.18	\$ 7,543.80	Purchase Requisition for December energy charges totaling \$7,543.80 payable to South Jersey Energy.		X		There is no hard-copy PO provided with the support for PO # 05-03166. Otherwise, transaction appears reasonable.	Utility bills are paid when bill is received.
97	515402100500110000	05-03197	2005-02-01	DENNIS FELLONA	\$ 86.00	\$ 86.00	Two "Quick PO's" for official for \$43.00 each for officiating Jr. High and Freshman basketball games on 1/20/05. PO signed by Receiving Agent, but not the Board Secretary/BA.		X		Expenditure appears reasonable, however no signature of approval on PO. A "Quick PO" is defined by the District as a routine expenditure that is board approved and does not require the 7 part PO form.	Official Fee Payments have board & BA approval on the bill list prior to check disbursement. District does not print out a 7 part PO form for certain routine expenditures which are board approved, have all documentation and approval signatures in order t
98	515402100500110000	05-03207	2005-02-01	TOM MCLAUGHLIN	\$ 43.00	\$ 43.00	"Quick PO" for official for officiating the junior varsity girls basketball game on 1/6/05 for \$43.00. PO is signed by the Receiving Agent, but not the Board Secretary/BA.		X		Expenditure appears reasonable, however no signature of approval on PO. A "Quick PO" is defined by the District as a routine expenditure that is board approved and does not require the 7 part PO form.	Official Fee Payments have board & BA approval on the bill list prior to check disbursement. District does not print out a 7 part PO form for certain routine expenditures which are board approved, have all documentation and approval signatures in order to avoid waste of time and cost on unnecessary form.

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99	515190100500350000	05-03350	2005-02-14	LYNDA SPINGLER	\$ 67.09	\$ 67.09	PO attention to Paraprofessional for mileage reimbursement for shopping trip to Sam's, Acme, Shoprite and AC Moore between 1/5/05 & 1/26/05 totaling \$67.09.		X		Transaction appears reasonable.	Necessary for staff to purchase supplies on an ongoing basis, BOE policy for reimbursement.
100	520432200300000000	05-03354	2005-02-15	ETTC	\$ 45.00	\$ 45.00	PO attention to Coordinator of Special Projects for workshop on creating classroom newsletters totaling \$45.00.		X		Creating Classroom Newsletters Workshop appears essential.	
101	550910310890000001	05-03415	2005-02-17	NUTRI-SERVE FOOD MANAGEMENT	\$ 23,590.52	\$ 23,590.52	PO for weekly billing for Nutri-Service Food Management totaling \$23,590.52.		X		Weekly billing for cafeteria is essential.	
102	520364200580010001	05-03553	2005-03-01	LYNDA LATHROP	\$ 73.00	\$ 73.00	PO attention to Coordinator Special Projects for mileage reimbursement totaling \$73.00 for "tech prep meeting."			X	Questioned necessity and trips taken. Per DOE, this was in accordance with BOE policy; further analysis required.	BOE policy.
103	511000223500020000	05-03561	2005-03-02	JESSICA DEERY	\$ 1,253.00	\$ 1,253.00	"Quick PO" for Preschool teacher for tuition reimbursement attended New Jersey City University. Request is for \$4,500.00 but is hand-written "maximum \$1,253.00." PO is signed by Principal as Receiving Agent, but is not signed by the Board Secretary/BA.			X	Requested additional information on the listing of the maximum amount. Lacks Board Secretary/BA approval. Per Gloucester School District, transaction was approved when paid by BA review of the Bill List and the reimbursement is contractual. Further analysis required.	BA & Board approved this item on bill list prior to check disbursement. Tuition reimbursement is contractual (see contract for maximum).
104	511000223500030000	05-03571	2005-03-02	LINDA ELDER	\$ 160.00	\$ 160.00	"Quick PO" for Paraprofessional for Child Psychology Class at Camden County College totaling \$160.00. PO signed by Principal as Receiving Agent, but lacks Board Secretary/BA signature.		X		Transaction appears reasonable. Quick PO lacks Board Secretary/BA signature.	Contractual

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105	515402100500110000	05-03596	2005-03-02	DON DANSON	\$ 86.00	\$ 86.00	Two "Quick PO's" for offical for \$43.00 each. PO's are for officiating freshman boy's basketball on 2/15/05 and 1/28/05. PO signed by Receiving Agent, but not Board Secretary/BA.		X		Expenditure appears reasonable, however no signature of approval on PO. A "Quick PO" is defined by the District as a routine expenditure that is board approved and does not require the 7 part PO form.	Official Fee Payments have board & BA approval on the bill list prior to check disbursement. District does not print out a 7 part PO form for certain routine expenditures which are board approved, have all documentation and approval signatures in order to avoid waste of time and cost on unnecessary form.
106	515402100500110000	05-03599	2005-03-02	BOB DELAMBILY	\$ 43.00	\$ 43.00	"Quick PO" for offical for officiating the junior varsity boy's basketball game on 1/25/05 versus Pitman totaling \$43.00. PO is signed by Receiving Agent, but not Board Secretary/BA.		X		Expenditure appears reasonable, however no signature of approval on PO. A "Quick PO" is defined by the District as a routine expenditure that is board approved and does not require the 7 part PO form.	Official Fee Payments have board & BA approval on the bill list prior to check disbursement. District does not print out a 7 part PO form for certain routine expenditures which are board approved, have all documentation and approval signatures in order t

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107	515402100500110000	05-03627	2005-03-02	AL PFAFMAN	\$ 43.00	\$ 43.00	"Quick PO" for official for officiating the Jr. High girl's basketball game on 1/31/05 versus Audobon totaling \$43.00. PO signed by Receiving Agent, but not Board Secretary/BA.		X		Expenditure appears reasonable, however no signature of approval on PO. A "Quick PO" is defined by the District as a routine expenditure that is board approved and does not require the 7 part PO form.	Official Fee Payments have board & BA approval on the bill list prior to check disbursement. District does not print out a 7 part PO form for certain routine expenditures which are board approved, have all documentation and approval signatures in order to avoid waste of tie and cost on unnecessary form.
108	511000262610100000	05-03650	2005-03-03	NASH ENGRAVING	\$ 146.50	\$ 146.50	PO attention to Facilities Director for 5 signs totaling \$146.50. PO states signs are for "Administration Parking" and "Cat Walk access."		X		Purchase of signs appears essential.	
109	520211100610320000	05-03700	2005-03-10	LAKESHORE LEARNING MATERIALS	\$ 282.35	\$ 282.35	PO attention to Principal for various supplies totaling \$282.35.		X		Purchase of educational supplies for Early Childhood Center appear essential.	
110	520432200500000000	05-03701	2005-03-10	H.A. DE HART TRANSPORTATION C	\$ 156.00	\$ 156.00	PO attention to Coordinator of Special Projects for a bus to/from the Academy of Natural Science for \$156.00.		X		Questioned why District bus was not used for this trip. Per Gloucester School District, the bus was not available and trip was a part of 21st Century Grant. Transaction appears reasonable.	Not available this trip was through 21st Century grant.

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111	511000100566000000	05-03801	2005-03-17	DAYTOP	\$ 919.00	\$ 919.00	PO attention to Director of Special Services for tuition adjustment on 3/04 for \$919.00.			X	Vendor Invoice states final tuition rate is \$10.68 higher and thus billed for \$919.00. Questioned appropriateness of adjustment of Invoice dated 6/30/04 versus PO dated 3/17/05. Per Gloucester School District: "Bill for Tuition Adjustment is first evidence of liability. Tuition Adjustments for prior year are routine. Tuition is billed on estimated cost. Costs for that year are certified in a subsequent year. District are billed or refunded for difference between Certified Rates and Est Rates." Further analysis required.	Bill for Tuition Adjustment is first evidence of liability. Tuition Adjustments for prior year are routine. Tuition is billed on estimated cost. Costs for that year are certified in a subsequent year. District are billed or refunded for difference between Certified Rates and Est Rates.
112	520211100610310000	05-03832	2005-03-18	INTEGRATIONS	\$ 66.42	\$ 66.42	PO attention to Principals for 4 items totaling \$88.77. Item descriptions include: Latches board, magnetic hide and seek doors, feel and find and wonder blocks.		X		Transaction appears reasonable.	District paid for 3 items received only.
113	520361200516100000	05-03871	2005-03-21	HOLCOMB FAMILY BUS SER.	\$ 1,725.00	\$ 1,725.00	PO attention to Secretary for 6 bus trips to Atlantic City totaling \$2,100.00. Hand written lesser amount on PO of \$1,725.00. PO states bus trips for "Job Shadowing Program 2005."		X		Questioned why District bus not used for this trip. Per Gloucester School District, the bus was not available. Transaction appears reasonable.	Not available at this time.
114	515190100610120003	05-03901	2005-03-22	TOTAL VIDEO PRODUCTS	\$ 102.00	\$ 102.00	PO attention to English Teacher for 8 overhead projector light bulbs and shipping totaling \$102.00.		X		Questioned why an English Teacher needs 8 different projector light bulbs. Per Gloucester School District, English teacher who ordered item is Department Head and purchases items for all HS English teachers. Transaction appears reasonable.	McKibban is English Department Head and purchases for all HS English teachers.

**Appendix C**  
*Gloucester City*  
*Statistical Sample Analysis*

Control Number	Transaction Detail				Analysis Performed			Results of Analysis			Gloucester City School District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
115	515190100610120003	05-03919	2005-03-22	PERMABOUND	\$ 1,772.71	\$ 1,772.71	PO attention to English Teacher for miscellaneous books totaling \$1,619.06 with hand written "additional shipping" of \$153.65 making a new total \$1,772.71.		X		Questioned why quantities of various literature books vary so greatly. PO updated for greater price. Per Gloucester School District: "books of different reading levels are necessary to address student needs." Transaction appears reasonable.	Books of different reading levels are necessary to address student needs.
116	511000100561000000	05-03924	2005-03-22	MONROE TOWNSHIP PUBLIC SCHOOLS	\$ 4,991.20	\$ 4,991.20	PO attention to Director of Special Services for 7 separate billing adjustments for "Homeless Tuition Adjustments." PO total is equal to \$4,991.20.		X		Billing Adjustment Invoices are approved and dated as of 3/4/05 whereas the PO is dated 3/22/05. Otherwise, transaction appears reasonable.	Need the bill for Tuition adjustment to know amount. Tuition adjustments for prior year are routine. Tuition is billed on estimated cost. Costs for that year are certified in a subsequent year. Districts are billed or refunded for difference between Certified Rates and Est Costs.
117	550910310890000009	05-03940	2005-03-23	AMERICAN KITCHEN MACHINERY	\$ 442.00	\$ 442.00	PO for High school repairs dated 2/25/05 for repairs on fryer and service charge totaling \$442.00. PO date is 3/23/05, Invoice date is 3/17/05. PO states check #1235 paid 3/29/05.		X		PO date is after invoice date. Transaction appears reasonable.	Needed repair invoice date become amount for PO.



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Control Number	Transaction Detail				Analysis Performed			Results of Analysis			Gloucester City School District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
118	515402100500110000	05-04099	2005-04-06	MICHAEL WALSH	\$ 43.00	\$ 43.00	"Quick PO" for official for officiating junior varsity softball on 3/18/05 versus West Deptford for \$43.00. PO has signature from Receiving Agent, but not Board Secretary/BA.		X		Expenditure appears reasonable, however no signature of approval on PO. A "Quick PO" is defined by the District as a routine expenditure that is board approved and does not require the 7 part PO form.	Official Fee Payments have board & BA approval on the bill list prior to check disbursement. District does not print out a 7 part PO form for certain routine expenditures which are board approved, have all documentation and approval signatures in order to avoid waste of time and cost on unnecessary form.
119	515401100500100072	05-04119	2005-04-07	J.W.LUCKENBIL L III	\$ 490.00	\$ 490.00	PO attention to Fletcher Bennet - Music for Orchestra Member "Music Man" totaling \$490.00. PO date is 4/7/05, Invoice date = 3/22/05. Invoice approved by High School Principal.		X		PO date after invoice date. Transaction appears reasonable.	To pay orchestra staff - needed to wait for cost invoice to pay.
120	511000262610100000	05-04139	2005-04-11	PIONEER REVERE	\$ 212.50	\$ 212.50	PO attention to Facilities Director for ground supplies - paint totaling \$212.50. PO states 1 quantity versus invoice quantity 5 at \$42.50 each.		X		Purchase of 5 paint cans for grounds supplies appears essential.	
121	520432200580000000	05-04170	2005-04-14	KATHLEEN GENZANO	\$ 34.30	\$ 34.30	PO attention to Math Team Leader for reimbursement for travel for Princeton Review Course.			X	Requested description of what review course was for and whether or not it was approved. Per Gloucester School District, trip was for SAT prep. Still unclear why Math Team Leader attended.	SAT Prep
122	511000262610300000	05-04180	2005-04-14	BLUE STAR	\$ 937.00	\$ 937.00	PO attention to Maintenance worker for 5.00/CS blue nitrile gloves XL for \$700.00 and 3.00/CS squeekly cleaner for \$237.00.			X	Amount paid for gloves appears high, questioned reason for high expenditure. Vendor paid to PO Box. Per Gloucester School District: "Amount of supply off janitorial gloves." Further analysis required.	Amount of supply of janitorial gloves. CS means "Cold Springs" school.

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Control Number	Transaction Detail				Analysis Performed			Results of Analysis			Gloucester City School District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
123	515401100500100072	05-04194	2005-04-14	BOB MEYER	\$ 490.00	\$ 490.00	PO for Orchestra Member "Music Man" totaling \$490.00. PO date is 4/14/05, Invoice date is 3/22/05. Invoice approved by Principal.		X		PO date after invoice date. Transaction appears reasonable.	Musician required for HS Musical. "Invoice" dated 3/22/05 is actually a quote for service to be performed 4/14, 15, 16. PO is dated before service is performed and liability incurred.
124	520432200500000000	05-04204	2005-04-14	H.A. DE HART TRANSPORTATION C	\$ 63.00	\$ 63.00	PO attention to Coordinator of Special Projects for Bus to Cold Springs School on 4/15/05 for \$63.00.		X		Questioned why District bus was not used for this trip. Per Gloucester School District, the bus was not available and trip was a part of 21st Century Grant. Transaction appears reasonable.	Not available this trip was through 21st Century grant.
125	515190100610220003	05-04247	2005-04-19	INSECT LORE	\$ 62.90	\$ 62.90	PO attention to 6th Grade teacher for "Live School Kit-Larvae Replacement" with rush delivery for PO total of \$52.90 which was manually adjust upwards to \$62.90.		X		Transaction appears reasonable.	Purchase was for science instruction.
126	520211200800000000	05-04290	2005-04-21	DELCREST SIGN COMPANY	\$ 140.00	\$ 140.00	PO attention to Principal for change of date on banner for \$70.00 and manually adjusted upward to \$140.00. Invoice date is 4/18/05, PO date is 4/21/05.		X		Questioned why PO was manually adjusted upward and PO date after invoice date. Per Gloucester School District, there were two \$70 changes, one for the date change and the other to clean and perform vinyl repair to the banner. Transaction appears reasonable.	The bill paid for two sets of seervice for \$70 each. \$70 banner date change. \$70 to clean and do vinyl repair to banner. Same banner is used, pay for date change to be made to the banner for each use.

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	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
127	511000262610300000	05-04328	2005-04-27	PROMACO, INC.	\$ 1,684.02	\$ 1,684.02	PO attention to Maintenance worker for 4 Nylon US Flags (\$625.44), 4 bucket/wringers (\$271.12), 1 Rubbermaid tilt truck (\$658.17) and shipping and handling totaling \$1,654.73. PO manually adjust upward for additional shipping of \$29.29.		X		Questioned reason for manual upward adjustment of PO. Transaction appears reasonable.	District Purchasing Policy requires requisitioners to include est for shipping at 15% of purchase. Requisitioner did not include, accounts payable revised PO to include shipping.
128	511000262610050000	05-04380	2005-04-27	CHERRY VALLEY TRACTOR SALES	\$ 1,576.44	\$ 1,576.44	PO attention to Facilities Director for "Grounds Vehicle Supplies" totaling \$1,576.44. PO Date is 4/27/05, Invoice Date= 4/8/05. Invoice itemizes truck repairs for '93 Ford.		X		Purchase appears reasonable. Invoice date is prior to PO date	Refer to #34
129	511000262620400000	05-04392	2005-04-28	ANYZEK FUEL	\$ 1,040.00	\$ 1,040.00	PO attention to Facilities Director for Fuel Oil, 500 gallons at \$2.08/gallon totaling \$1,040.00. PO date = 4/28/05, Invoice date = 4/5/05.		X		PO date after invoice date. Transaction appears reasonable.	PO process was not effective - new staff member was hired.
130	515190100610120006	05-04423	2005-05-02	PETTY CASH - KATHLEEN MILLER	\$ 368.79	\$ 368.79	PO attention to Home Economics teacher for replenishment of Petty Cash for Home Economics. Department totaling \$368.79. Receipts indicate a book and groceries were purchased.		X		Transaction appears reasonable.	K.Miller retired in 2006 - purchases were for instruction.
131	520452200580000001	05-04441	2005-05-03	LINDA MCGLINCHEY	\$ 75.20	\$ 75.20	PO attention to Secretary to Curriculum Office for meal reimbursements for TAH conference.			X	Questioned purpose of Secretary to attend TAH conference. Receipts state restaurants in Pittsburgh, PA - out of state travel requires state approval which was not indicated in the support. One of the 4 receipts appears to have alcohol expensed, which would be non-essential. Per Gloucester School District: "Required attendance as per grant". Further analysis required.	Required attendance as per grant.

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132	520452200580000000	05-04442	2005-05-03	SUSAN MC COMB	\$ 989.81	\$ 1,064.42	No support provided, documentation is missing per Gloucester			X	No support was provided. Per Gloucester School District, this was not a General Fund purchase but rather a reimbursement from the American History Grant. No support was provided, further analysis required.	Not a General Fund Expense. American History Grant reimbursement for travel to Pittsburgh (Ck LL backup with grant reimbursement files).
133	515402100500110000	05-04466	2005-05-04	BART CRANSTON	\$ 49.00	\$ 49.00	"Quick PO" for starter/referee services performed for Junior High High Track on 4/27/05 versus Haddock Heights totaling \$49.00. PO has signature of Receiving Agent, but not Board Secretary/BA		X		Expenditure appears reasonable, however no signature of approval on PO. A "Quick PO" is defined by the District as a routine expenditure that is board approved and does not require the 7 part PO form.	Official Fee Payments have board & BA approval on the bill list prior to check disbursement. District does not print out a 7 part PO form for certain routine expenditures which are board approved, have all documentation and approval signatures in order to avoid waste of time and cost on unnecessary form.
134	515402100500110000	05-04470	2005-05-04	WILLIAM EPTING	\$ 122.00	\$ 122.00	"Quick PO" for official for umpiring Varsity Baseball games on 4/23/05 versus Penns Grove and Gateway for \$61.00 each. PO signed by Receiving Agent, but not Board Secretary or BA.		X		Expenditure appears reasonable, however no signature of approval on PO. A "Quick PO" is defined by the District as a routine expenditure that is board approved and does not require the 7 part PO form.	Official Fee Payments have board & BA approval on the bill list prior to check disbursement. District does not print out a 7 part PO form for certain routine expenditures which are board approved, have all documentation and approval signatures in order to avoid waste of time and cost on unnecessary form.

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135	515402100500110000	05-04494	2005-05-04	BRUCE M. SCHUMIN	\$ 61.00	\$ 61.00	"Quick PO" for official for umpiring softball game against Salem on 4/18/05 totaling \$61.00. Signature in the Board Secretary/BA field appears to be the signature of the person who usually signs as Receiving Agent.		X		Expenditure appears reasonable, however no signature of approval on PO. A "Quick PO" is defined by the District as a routine expenditure that is board approved and does not require the 7 part PO form.	Official Fee Payments have board & BA approval on the bill list prior to check disbursement. District does not print out a 7 part PO form for certain routine expenditures which are board approved, have all documentation and approval signatures in order t
136	520211100610320000	05-04549	2005-05-05	SAM'S CLUB	\$ 47.65	\$ 47.65	PO attention to Principal for miscellaneous items from Sam's Club including cheese, soil, crackers and film totaling \$47.65. Purchase Req. indicates "SFA Shopping."			X	Questioned need/use/approval of miscellaneous items purchased. Per Gloucester School District, "Part of SFA approved program." Further analysis required.	Part of SFA approved program.
137	515190100610200216	05-04566	2005-05-05	ORIENTAL TRADING	\$ 55.55	\$ 73.50	PO attention to Speech for miscellaneous items including paint sets, stick frogs, Chinese jump ropes, etc totaling \$55.55. PO manually adjusted to \$73.50 for \$17.95 shipping.		X		Questioned need for purchase and manual upward adjustment to PO price. Per Gloucester School District, manual adjustment was made to include shipping. Transaction appears reasonable.	District Purchasing Policy requires requisitions to include est for shipping at 15% or purchase. Requisitioner did not include, accounts payable revised PO to include shipping.
138	511000261610300000	05-04699	2005-05-17	GAME TIME/MARTURANO RECREATIO	\$ 2,193.00	\$ 2,193.00	PO attention to Facilities Director for "spiral slide/canopy assy" totaling \$2,193.00. Invoice states that slide is for playground equipment. Hand written description of need from Facilities Director as well as quote included in support.		X		Purchase of new slide based on need appears essential.	

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139	520280200320010000	05-04758	2005-05-24	KENNEDY LABORATORY SERVICES	\$ 429.00	\$ 429.00	PO attention to Accounts Payable for testing services for students on 3/9/05 for \$214.50 and 3/9/05 for \$214.50. Invoice date = 4/14/05, PO date = 5/24/05		X		PO date after invoice date. Transaction appears reasonable.	These are students we sent for drug testing.
140	615000213600200000	05-04804	2005-05-25	MED-FLEX, INC.	\$ 81.00	\$ 242.50	PO attention to Accounts Payable for pick-up of medical waste at Gloucester High School, Mary Ethel Costello School, and Cold Springs School totaling \$242.50.		X		Medical waste removal appears essential.	
141	520452200890000000	05-04831	2005-05-27	SUSAN MC COMB	\$ 46.26	\$ 426.85	PO attention to Director of Curriculum for mileage, supplies, trip tickets and lunch totaling \$426.85.	X			Questioned need and beneficiary of trip and "supplies" purchased which include jewelry box and mugs. Per Gloucester School District, supplies were required for instruction. Transaction deemed non-essential due to types of items purchased.	S. McComb was Director of Curriculum at time of PO - supplies required for instruction.
142	550910310890000009	05-04876	2005-06-02	AMERICAN KITCHEN MACHINERY	\$ 205.00	\$ 205.00	PO attention to Secretary for repairs to Cold Springs - service to Insinger dish machine on 4/28/05 totaling \$205.00. PO states check #1253 paid 6/6/05. PO date is 6/2/05, Invoice date is 5/25/05		X		PO date after invoice date. Transaction appears reasonable.	H. Giolda - retired. Repairs needed immediately invoice date is date of quote.
143	520280200320010000	05-04877	2005-06-02	KENNEDY LABORATORY SERVICES	\$ 374.00	\$ 374.00	PO attention to HS Principal for two students drug testing totaling \$374.00. PO date is 6/2/05, Invoice date is 5/27/05.		X		PO date after invoice date. Transaction appears reasonable.	Students are sent then the hospital bills us.
144	515190100640120006	05-04901	2005-06-03	GLENCOE/MC GRAW HILL	\$ 1,022.66	\$ 1,022.66	PO attention to Home Economics teacher for various books (including 25 textbooks on Discovering Food & Nutrition) totaling \$1,076.68.		X		Books appear essential	
145	520211100610320000	05-05049	2005-06-10	ACME MARKETS #7931	\$ 66.85	\$ 66.85	PO attention to Paraprofessionals for bubbles and mop from Acme totaling \$66.85.		X		Questioned the purchase of bubbles, per Gloucester School District, bubbles were part of an approved program. Transaction appears reasonable.	Part of approved program

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146	511000262610300000	05-05087	2005-06-14	FAIRLITE ELECTRIC SUPPLY CO.	\$ 563.52	\$ 563.52	PO attention to Facilities Director for electrical supplies on 5/23/05 and 5/16/05 totaling \$563.52. PO date is 6/14/05.		X		PO date after invoice date. Transaction appears reasonable.	Part of approved program.
147	511000262610300000	05-05089	2005-06-14	ALVA VACUUM CLEANER	\$ 53.97	\$ 53.97	PO attention to Facilities Director for Wet Floor Signs totaling \$53.97. Invoice indicates 3 signs. PO date is 6/14/05, Invoice date is 5/19/05.		X		PO date after invoice date. Transaction appears reasonable.	Needed signs immediately for safety - staff had fallen on the floor.
148	511000262610300000	05-05119	2005-06-14	CARR'S HARDWARE	\$ 200.00	\$ 814.01	PO attention to Facilities Director for 4 units of "Maintenance Supplies" totaling \$814.01. PO date is 6/14/05, Invoice date is 5/31/05.		X		PO date after invoice date. Transaction appears reasonable.	Refer to #34
149	615190100610200100	05-05134	2005-06-15	GOVCONNECTI ON	\$ 238.00	\$ 238.00	PO attention to Principal Mary Ethel Costello School for a portable desktop personal copier totaling \$238.00.			X	Questioned need for purchase and whether or not it was in the technology plan. Per Gloucester School District, printer was needed for principal's office use. Further analysis required.	Needed for principal's office use.
150	520211200590310000	05-05166	2005-06-16	SAM'S CLUB	\$ 179.83	\$ 179.83	PO attention to Paraprofessionals for a printer purchased from Sam's Club totaling \$179.83. PO states "No order needed receipt dated 6-8-05." PO date is 6/16/05.			X	Printer was purchased prior to creation of PO. Questioned why printer was not purchased as part of the technology plan or through the technology group. Per Gloucester School District, printer was a replacement for a broken printer. Further analysis required.	Printer replaced - broken printer - would not be in technology plan.
151	615190100610120006	05-05186	2005-06-20	NASCO	\$ 250.98	\$ 250.98	PO attention to Home Economics teacher for various Home Economics. items totaling \$286.25 PO total.		X		Transaction appears reasonable.	Pch Agent sent an email to Home Ec teacher asking if she received the supplies, she emailed back that she did receive them. Pch Agent processed this bill for payment.

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152	515190100610120009	05-05187	2005-06-20	GOVCONNECTI ON	\$ 234.00	\$ 327.00	PO attention to Industrial Education for 6 units of toner totaling \$327.00.		X		Questioned why order was not placed through the Technology Department. Per Gloucester School District, order was placed through Department Head budget. Transaction appears reasonable.	Placed through Department head budget.
153	520271200500910000	05-05263	2005-06-27	NJ COUNCIL FOR SOCIAL STUDIES	\$ 25.00	\$ 25.00	PO attention to Secretaries for 1-year membership to New Jersey Council for the Social Studies totaling \$25.00. Membership form lists recipient as Maintenance supervisor.		X		Transaction appears reasonable.	Non Public School expenditure - membership is for NP employee.
154	611000262610200000	05-05287	2005-06-27	PROMACO, INC.	\$ 658.17	\$ 658.17	PO attention to Maintenance Supervisor for 1 Rubbermaid tilt truck totaling \$658.17.		X		Questioned the use of the product and why it was ordered in addition to the Rubbermaid Tilt Truck ordered on PO #05-04328. Per Gloucester School District, the trucks were ordered for two different schools; transaction appears reasonable.	Tilt trucks are used for many things primarily removing trash from classrooms & offices. One was ordered for Cold Springs, One for MEC.
155	550910310890000009	05-05304	2005-06-27	SULLIVAN AIR CONDITIONING	\$ 120.00	\$ 120.00	PO attention to Secretary for service to Costello School to clean coils on all refrigerator units totaling \$120.00. PO Date is 6/27/05, Invoice date is 5/31/05.		X		PO date after invoice date. Transaction appears reasonable.	Refer to #32
156	613602100610000000	05-05345	2005-06-29	CITY SUPPLY COMPANY, INC.	\$ 332.13	\$ 332.13	PO attention to Secretary for various kitchen supplies (labeled "paper products" on the requisition).			X	Questioned the need/use of plates, napkins, tablecloths, utensils, etc. Per Gloucester School District, purchase was for a community outreach event. Further analysis required.	Community outreach event.
157	515190100500210000	05-05352	2005-06-30	GLENN J. MOTSON	\$ 105.75	\$ 105.75	PO attention to Music teacher for mileage reimbursement to South Jersey Band and Orchestra Directors Association auditions, selections, festival and spring meeting totaling \$105.75.		X		Based on description listed in the PO, South Jersey Band and Orchestra Directors mileage appears essential for Music Teacher.	



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158	611000262610100000	05-05369	2005-06-30	TANNER FURNITURE, INC.	\$ 644.49	\$ 644.49	No support provided, documentation is missing per Gloucester			X	No support was provided. Per Gloucester School District, purchase was for three tables ordered by facilities for HS cafeteria. Further analysis required due to lack of support provided.	Three tables ordered by facilities for HS cafeteria.
159	620280100610900000	05-05375	2005-06-30	KENDALL HUNT PUBLISHING COMP.	\$ 0.15	\$ 8,500.00	PO attention to St. Mary's Principal for 3 units of professional development training totaling \$8,500.00. While the PO lists 3 separate line items the invoice is for 1 training for \$8,500.00.		X		Questioned who was the beneficiary of development training and cost. Given the public school is required to pay this, transaction appears reasonable.	St. Mary's Parochial School flow-through funds.
160	515190100610330000	05-05405	2005-06-30	DISCOUNT SCHOOL SUPPLY	\$ 49.41	\$ 49.41	PO attention to Paraprofessionals for supplies for the pre-K classroom totaling \$49.41. PO date is 6/30/05, Invoice date is 6/6/05.			X	Requested additional support since neither the PO nor the Invoice provide descriptions of the items ordered. PO date after invoice date. Further analysis required.	Part of approved program.
161	615190100610200100	05-05431	2005-06-30	SCHOOL SPECIALTY	\$ 51.03	\$ 51.03	PO attention to 5th Grade teacher for 3 units of 3 types of folders totaling \$82.35.		X		Transaction appears reasonable.	PO names Chando - teacher supplies.
162	515402100500110000	05-05448	2005-06-30	JOHN AUGELLO	\$ 30.50	\$ 30.50	"Quick PO" for official for 1/2 fee of \$30.50 for umpiring the varsity baseball game on 6/5/05 versus Pennsville. PO signed by Receiving Agent, but not Board Secretary/BA.			X	No signature of approval on PO	Official Fee Payments have board & BA approval on the bill list prior to check disbursement. District does not print out a 7 part PO form for certain routine expenditures which are board approved, have all documentation and approval signatures in order to avoid waste of time and cost on unnecessary form.

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163	615213100610100000	06-00035	2005-07-01	GLOBE FEARON EDUCATIONAL PUB.	\$ 380.96	\$ 380.96	Math books and related workbooks & teacher's guide ordered by HS Special Ed teacher.		X		Math books & related supplies appear reasonable per purchaser.	
164	615190100610120003	06-00088	2005-07-01	SCHOLASTIC INC.	\$ 225.18	\$ 225.18	Subscription to the NY Times purchased by English Teacher.		X		Purchase of NY Times by HS English teacher appears reasonable.	
165	615190100610120003	06-00093	2005-07-01	THE WRITING COMPANY	\$ 355.30	\$ 355.30	Purchase of 20 copies of "Literary Theory: The Basics".		X		Purchase seems to have educational value, appears reasonable.	
166	615190100610350000	06-00103	2005-07-01	W.B.MASON COMPANY, INC.	\$ 139.72	\$ 139.72	Various school supplies such as notebooks, post-it notes, pencils, & crayons ordered by Tutor, Cold Springs School		X		Items ordered represent typical supplies used in an elementary school, appears reasonable.	
167	615190100610340001	06-00150	2005-07-01	NASCO	\$ 109.33	\$ 1,166.92	Various art supplies, PO made attention to Art Teacher at the Cold Springs School. PO amount less than Invoice amounts due to discounts received from vendor.			X	Transaction appears reasonable.	Bids not required. Bid threshold is 29000 with QPA, 21000 without QPA.
168	615190100610360000	06-00183	2005-07-01	CLASSROOM DIRECT	\$ 82.89	\$ 82.89	Various supplies such as a desk calendar, filing supplies, and storage items ordered by Tutor, Cold Springs School		X		Order of supplies for tutor appear reasonable.	
169	615190100610350000	06-00197	2005-07-01	ORIENTAL TRADING	\$ 28.75	\$ 28.75	Snowflake Photo Frames & wooden Christmas Tree Ornaments ordered as craft supplies for 2nd Grade.		X		Craft supplies appear reasonable for a 2nd grade class.	
170	615190100610340000	06-00276	2005-07-25	KAYE'S COMMUNICATIONS DBA	\$ 631.75	\$ 1,955.75	600 Student Planners ordered for the Cold Springs School; 550 for students and 50 for teachers.		X		Purchase of planners for students and teachers appears reasonable.	
171	615190100610200216	06-00295	2005-07-25	SUPER DUPER SCHOOL CO.	\$ 469.94	\$ 469.94	Various speech supplies and books ordered attention to Speech teacher at Mary Ethel Costello School.		X		Based on materials purchased and position of purchaser, transaction appears reasonable.	
172	611190100610400000	06-00359	2005-07-27	SCHOOL HEALTH CORPORATION	\$ 625.05	\$ 625.05	Various supplies that appear to be for the school nurse. PO is made attention to Secretary, Highland Park School		X		Products purchased appear to be standard items stocked in a school nurse's office, appear reasonable.	

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Control Number	Transaction Detail				Analysis Performed			Results of Analysis			Gloucester City School District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
173	611000223280030000	06-00399	2005-07-27	LISA M. MUNN	\$ 657.00	\$ 657.00	Tuition reimbursement paid to Aide, Cold Springs. Reimbursement was for a Psychology class at Rutgers-Camden. Purchase not signed off on by Board President as Form requires.			X	Questioned why a school aide is receiving tuition reimbursement from the school district and if the individual pre-authorized for the class and reimbursement prior to enrolling. Per Gloucester School District, reimbursement was contractual. Further analysis required due to position of employee.	Contractual
174	615190100610120010	06-00423	2005-07-28	HIGHSMITH CO., INC.	\$ 790.38	\$ 790.38	Various teacher and student supplies ordered by Science Department Leader, Gloucester High School.		X		Purchased items appear reasonable.	
175	615190100610360000	06-00527	2005-08-01	STEWART INDUSTRIES, INC.	\$ 119.00	\$ 1,096.80	4 ink cartridges and 2 toners costing \$119 & \$310, respectively. Order placed attn to Principal, Cold Springs School		X		Purchase of ink and toner by school principal appears reasonable.	
176	615190100610200100	06-00529	2005-08-01	PREMIER	\$ 3,124.40	\$ 3,124.40	Order of 540 Student Agenda Books ordered by Principal, Mary Ethel Costello School. Invoice amount slightly higher than PO amount due to add-ons. Order came in just under \$3k before shipping, no bid documentation was provided.		X		Purchase of student agenda books appears reasonable.	
177	615190100610220009	06-00534	2005-08-01	TEACHERS VIDEO COMPANY	\$ 122.98	\$ 122.98	Purchase of 5 videos related to music history by Music Teacher, Mary Ethel Costello School.		X		All videos ordered relate to music history and appear reasonable.	
178	615190100610230003	06-00543	2005-08-01	SCHOLASTIC TEACHING RESOURCES	\$ 59.46	\$ 59.46	History related books ordered by Gifted & Talented Instructor, Mary Ethel Costello School.		X		Purchase of books appear reasonable.	
179	615190100610200100	06-00562	2005-08-01	SCHOOL SPECIALTY	\$ 200.68	\$ 200.68	Various general supplies ordered attn: Nurse, Mary Ethel Costello School		X		Purchase of general supplies for Nurse appears reasonable.	
180	615190100610340000	06-00647	2005-08-03	SCHOOL SPECIALTY	\$ 226.53	\$ 226.53	Various general supplies ordered attn: kindergarten teacher at Cold Springs.		X		Purchase of general supplies for a teacher appears appropriate	

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Control Number	Transaction Detail				Analysis Performed			Results of Analysis			Gloucester City School District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
181	615190100610360000	06-00661	2005-08-04	SCHOOL SPECIALTY	\$ 18.76	\$ 18.76	Holiday related and decorative pencils purchased attn: 3rd Grade teacher at Cold Springs.		X		Purchase of pencils appears reasonable.	
182	615190100610360000	06-00665	2005-08-04	SCOTT, FORESMAN AND CO.	\$ 6,672.50	\$ 23,662.00	Purchase of Social Studies Textbooks for Grades 1-3. Books ordered attn: Principal, Cold Springs School. 200 books ordered per grade level.		X		Transaction coded to object code 610 General supplies, most likely should have been charged to 640-Textbooks. Otherwise, transaction appears reasonable.	
183	615190100610110010	06-00705	2005-08-08	TEACHER'S DISCOVERY	\$ 989.51	\$ 989.51	Purchase of various science supplies sent attn: Science teacher is listed on the Invoice, but is no longer on the Employee roster in Gloucester.		X		Items ordered represent typical supplies used in a science class, appears reasonable.	
184	620211100610310000	06-00732	2005-08-08	SUCCESS FOR ALL FOUNDATION, INC	\$ 5,672.15	\$ 5,672.15	Educational materials (stories, books, teacher's manuals for books, etc) shipped attn: Principal. Purchase represents various books & kits. Purchase for \$5600 and no quotes were provided.			X	No bid process was followed. Otherwise, purchase of materials appears reasonable. Per Gloucester School District: "SFA-proprietary instructional supplies-bid not appropriate". Further analysis required.	SFA - proprietary instructional supplies - bid not appropriate.
185	620432100610000000	06-00752	2005-08-09	ORIENTAL TRADING	\$ 458.56	\$ 458.56	Misc. fun supplies such as sport ball notepads, Halloween tattoos, etc. purchased attn: Coordinator of Special Projects at the Mary Ethel Costello School .		X		Purchase of these items appears reasonable for Coordinator of Special Projects of an elementary school.	
186	615190100610220000	06-00758	2005-08-09	MACMILLAN/MCGRAW-HILL	\$ 134.18	\$ 134.18	Purchase of 12 handwriting notebooks, order made attn: Secretary.		X		Order of handwriting notebooks appears reasonable.	
187	611000262610300000	06-00810	2005-08-11	EAGLE MAINTENANCE	\$ 8,296.00	\$ 8,296.00	Various maintenance supplies such as toilet paper, trash bags, and ice melt ordered on behalf of the maintenance Department Order of just over \$8k was put out to bid for various maintenance items and was approved by the Board.		X		Purchase of Maintenance supplies appears reasonable.	

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Control Number	Transaction Detail				Analysis Performed			Results of Analysis			Gloucester City School District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
188	615190100640210000	06-00850	2005-08-22	SCOTT, FORESMAN AND CO.	\$ 772.52	\$ 772.52	Purchase of 15 Social Studies Textbooks (Regions) for 4th Graders. Order sent attn: Secretary.		X		Purchase of social studies textbooks appears reasonable, however, the next PO (06-00851) is for 25 of the same books. Questioned why there are 2 PO's for an order of the exact same thing. Per Gloucester School District, first PO was for special education students and ordered by Special Ed. teacher. Transaction appears reasonable, although books should be ordered on the same PO.	First PO was for special education students - Sobolowski is special ed. Teacher.
189	615190100640210000	06-00851	2005-08-22	SCOTT, FORESMAN AND CO.	\$ 1,289.00	\$ 1,289.00	Purchase of 25 Social Studies Textbooks (Regions) for 4th Graders. Order sent attn: Secretary.		X		Purchase of social studies textbooks appears reasonable, however, the next PO (06-00851) is for 25 of the same books. Questioned why there are 2 PO's for an order of the exact same thing. Per Gloucester School District, first PO was for special education students and ordered by Special Ed. teacher. Transaction appears reasonable, although books should be ordered on the same PO.	First PO was for special education students - Sobolowski is special ed. Teacher.
190	620271200200010001	06-00880	2005-08-22	NJ DEPARTMENT OF EDUCATION	\$ 8,527.00	\$ 99,305.00	Payment of taxes on Pension contributions. The state pays the pension contributions and the school district reimburses the state for the payments. Payment amount is calculated based on budgeted salaries of all personnel.		X		The pension contributions are required by the state, transaction and estimates appear reasonable.	

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Control Number	Transaction Detail				Analysis Performed			Results of Analysis			Gloucester City School District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
191	611000270511300000	06-00884	2005-08-23	H.A. DE HART TRANSPORTATION C	\$ 93,568.22	\$ 236,879.08	Blanket PO- For bus services provided by H.A. De Hart. Costs based on a fixed cost per day for each specific route, which is then estimated over 180 days for the 9 routes. Total charges vary from PO by only 2 cents.		X		Blanket PO properly executed, transaction appears reasonable.	
192	615190100610120011	06-00923	2005-08-31	GOVCONNECTION	\$ 160.00	\$ 160.00	Purchase of one HP Desk Jet 6122 Printer. PO was made attn: Social Studies Teacher at Gloucester HS. Cost of printer was \$160.			X	Printer was purchased prior to creation of PO. Questioned why printer was not purchased as part of the technology plan or through the technology group. Per Gloucester School District, printer was a replacement for a broken printer. Further analysis required.	Replacement of broken printer.
193	615190100610120010	06-00928	2005-08-31	PRENTICE HALL/PEARSON EDUC.	\$ 93.71	\$ 1,461.71	Purchase of 24 textbooks titled "Introduction to Health Occupations". PO made attn: Science teacher at Gloucester HS.		X		Purchase coded to Object code 610-General Supplies. Object Code 640-Textbooks appears to be more appropriate. Otherwise	
194	620231100610900001	06-00941	2005-08-31	NASCO	\$ 75.59	\$ 204.48	9/20/05-Supplies ordered for St. Mary's School		X		Supplies quantity and amount seem reasonable; supplies are being purchased for the Parochial School.	Flow through funds from State - required.
195	611000223280020000	06-00964	2005-08-31	EVELYN ANTHONY	\$ 1,380.00	\$ 1,380.00	Documentation not provided			X	No support was provided. Per Gloucester School District: "Contractual verification." Further analysis required due to lack of support provided.	Contractual verification
196	611000223280020000	06-00967	2005-08-31	GISELLE BENNETT	\$ 65.00	\$ 65.00	Documentation not provided			X	No support was provided. Per Gloucester School District: "Contractual verification." Further analysis required due to lack of support provided.	Contractual verification
197	615190100610350000	06-01057	2005-09-09	CARSON-DELLOSA PUBLISHING CO.	\$ 10.93	\$ 10.93	9/21/05-2 orders of writing paper were delivered for Cold Springs School		X		Purchase appears reasonable.	

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	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
198	620452200103800000	06-01097	2005-09-14	CAMDEN COUNTY COLLEGE (GRANTS)	\$ 6,039.20	\$ 9,923.20	Camden County College- Program "At History's Doorstep (yr.3) "- Honoraria, Wages, Fringe, Secretarial Support, Supplies/Materials		X		Expenditure seems reasonable	
199	620452200103800000	06-01098	2005-09-14	CAMDEN COUNTY COLLEGE (GRANTS)	\$ 4,818.88	\$ 14,816.36	Camden County College- Program "At History's Doorstep (yr.3) Honoraria, Wages, Fringe, Supplies/Materials, Travel, Purch. Prof. Services		X		Expenditure seems reasonable	
200	611000262610400000	06-01129	2005-09-20	CARR'S HARDWARE	\$ 200.00	\$ 1,758.24	August maintenance supplies for various schools		X		Expenditure is essential for maintenance of schools	
201	615190100640101000	06-01141	2005-09-21	MC DOUGAL LITTELL	\$ 1,793.96	\$ 1,793.96	9/27/05-Social Studies teacher at high school ordered 24 "Health World History Perspectives on the Past"		X		Expenditure is essential in student's learning	
202	615190100610110003	06-01147	2005-09-21	RIVERSIDE PUBLISHING CO.	\$ 4,591.64	\$ 4,591.64	9/27/05-English Teacher ordered reusable test booklets		X		Expenditure is essential in student's learning initiative	
203	615000270512330000	06-01169	2005-09-22	H.A. DE HART TRANSPORTATION C	\$ 600.00	\$ 600.00	November 15-18- 4 Bus trips to Johnson's Farm for Kindergarten Field Trip		X		Field trip for Kindergarten seems reasonable	
204	613601100610000000	06-01296	2005-10-03	SUNSHINE FLOWER SHOP	\$ 223.00	\$ 223.00	6/13/05- Secretary ordered fresh flowers for Highland Park School	X			Purchase of flowers is considered non-essential. Per Gloucester School District: "Flowers for graduation are essential." Transaction deemed non-essential.	Flowers for graduation are essential.

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Control Number	Transaction Detail				Analysis Performed			Results of Analysis			Gloucester City School District Comments	
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205	615402100500110000	06-01345	2005-10-05	BEVERLY NIEMAN	\$ 106.00	\$ 106.00	"Quick PO" for official for officiating the Varsity and Junior Varsity field hockey games on 9/12/05 versus Schalick. PO total equal to \$106.00. PO has signature of Receiving Agent, but not Board Secretary/BA.		X		No signature of approval on PO	Official Fee Payments have board & BA approval on the bill list prior to check disbursement. District does not print out a 7 part PO form for certain routine expenditures which are board approved, have all documentation and approval signatures in order t
206	620211100610310000	06-01389	2005-10-05	LAKESHORE LEARNING MATERIALS	\$ 141.55	\$ 141.55	PO attention to Principal for 1 Classroom CD & Cassette Player totaling \$163.00 on the PO.			X	Questioned the purpose and beneficiary of the CD player. Per Gloucester School District, player was needed for classroom instruction. Further analysis required.	Needed for classroom instruction.
207	615401100600100070	06-01419	2005-10-05	TARLAN CUSTOM CLEANERS	\$ 100.00	\$ 100.00	PO attention to Music teacher for cleaning of band uniforms totaling \$100.00. PO date is 10/5/05, Receipt date is 9/19/05.		X		PO date after receipt date. Transaction appears reasonable.	Refer to #16
208	611000262610300000	06-01506	2005-10-13	SWEATY'S CUSTOM APPLIED GRAPHI	\$ 313.50	\$ 313.50	PO attention to Maintenance supervisor for 30 fire extinguisher labels totaling \$313.50.		X		Purchase appears essential	
209	620211200330310000	06-01510	2005-10-13	LAKESHORE LEARNING MATERIALS	\$ 142.02	\$ 142.02	PO attention to Principal for 10 peel & stick collage frames totaling \$164.50.			X	Questioned the use of product purchased. Per Gloucester School District: "Instructional supply-approved program." Further analysis required.	Instructional supply - approved program.
210	620211200516310000	06-01566	2005-10-20	H.A. DE HART TRANSPORTATI ON C	\$ 475.00	\$ 475.00	PO attention to Principal for 5 separate buses to Unos Pizza totaling \$475.00.			X	Per Gloucester School District, trip was a part of approved social skills curricula. Further analysis required.	Part of approved social skills curricula.



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211	620432200500000000	06-01667	2005-10-31	SAL AND PAT'S	\$ 114.00	\$ 114.00	PO attention to Coordinator of Special Projects for 4 separate orders for pizza totaling \$114.00.			X	Per Gloucester School District, pizza was a part of the approved grant program. Further analysis required.	Part of approved grant program.
212	615000211500100080	06-01670	2005-10-31	SHIRLEY CLEARY	\$ 123.58	\$ 123.58	PO attention to Attendance Officer for mileage reimbursement for the month of September, 2005 totaling \$123.58.			X	Questioned the purpose of the trips for the Attendance Officer. Per Gloucester School District, reimbursement is per BOE policy, but no indication of purpose of trips was provided. Further analysis required.	BOE policy
213	615402100500110000	06-01687	2005-11-02	RUTGERS UNIVERSITY	\$ 2,760.00	\$ 26,458.50	PO for 4 units of "Graduate Course Fall 2005" totaling \$26,458.50. Support includes invoices for two different courses. The first course had 3 attendees and the 2nd had 15 attendees. Also attached spreadsheet of attendees, but not all are in the directory.			X	Questioned whether graduate courses were within policy and coding to Object Code 280. No support for grades in classes provided. Per Gloucester School District, District is required to code reimbursement to Object Code 280. No support for grades provided, further analysis required.	Per GAAP, object 280 = tuition GAAO reimbursement (Ck w/ Liz \$2760 paid for 3 only - aids?)
214	611000223280030000	06-01687	2005-10-31	RUTGERS UNIVERSITY	\$ 2,760.00	\$ 26,458.50	PO for 4 units of "Graduate Course Fall 2005" totaling \$26,458.50. Support includes invoices for two different courses. The first course had 3 attendees and the 2nd had 15 attendees. Also attached spreadsheet of attendees, but not all are in the directory.			X	Questioned whether graduate courses were within policy and coding to Object Code 280. No support for grades in classes provided. No response or additional support was provided by the District; further analysis required.	Per GAAP, object 280 = tuition GAAO reimbursement (Ck w/ Liz \$2760 paid for 3 only - aids?)
215	611190100890400000	06-01868	2005-11-07	BLUE MOUNTAIN SKI AREA	\$ 650.00	\$ 650.00	PO attention to Secretary for 50 students and 10 staff for "Physical Ed Trip" on 1/27/06 to Blue Mountain Ski Area totaling \$900.00. Order confirmation indicates \$645.00 paid.			X	Per Gloucester School District, this trip was part of an alternative secondary curriculum behavior modification program. Further analysis required.	Alternative secondary curriculum. Behavior modification program.

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216	615190100610120007	06-01937	2005-11-17	ANNE FRYLAND	\$ 70.62	\$ 70.62	PO attention to Secretary for reimbursement of school supplies totaling \$70.62. Receipt indicates binders, tabs, etc.		X		Questioned why supplies were not ordered through the school. Per Gloucester School District, Department head ordered the supplies. This was not indicated in the support. Transaction appears reasonable.	Kuczynski is current Department head - supplies are for graphics course.
217	615190100800200022	06-01943	2005-11-17	POSITIVE PROMOTIONS	\$ 497.68	\$ 497.68	PO attention to Principal MEC for 90 stainless steel travel mugs totaling \$497.68.	X			"I'm appreciated" stainless steel travel mugs appear non-essential. Per Gloucester School District, mugs were a part of teacher recognition. Transaction deemed non-essential.	Teacher recognition - one of district goals.
218	615190100610330000	06-01965	2005-11-21	BROWN'S SUPERSTORE, INC.	\$ 46.04	\$ 46.04	PO attention to Paraprofessionals for supplies from Shop Rite including yellow apples, egg plant, corn, peppers and squash totaling \$46.04.			X	Questioned necessity/beneficiary of purchase. Per Gloucester School District, supplies were part of an approved curriculum. Further analysis required.	Part of approved curriculum.
219	611000262610100000	06-02056	2005-12-01	GLOUCESTER PAINT & HARDWARE	\$ 1,733.75	\$ 1,733.75	PO attention to Facilities Director for 35 - 5 gallon cans of field paint totaling \$1,733.75. No invoice included in the support. Sales order date is 10/21/05, PO date is 12/1/05.			X	Requested additional support since no support was provided other than purchase requisition and PO. PO date after Sales Order date. No response or additional support was provided by the District; further analysis required.	Refer to #34
220	615190100610330000	06-02065	2005-12-02	BROWN'S SUPERSTORE, INC.	\$ 181.57	\$ 181.57	PO attention to Paraprofessionals for various "kindergarten supplies" which are primarily for food items from Shop Rite totaling \$181.57.			X	Questioned the need of food supplies for Kindergarten. Per Gloucester School District, purchase was a part of an approved program, but no further support was provided. Further analysis required.	Part of approved program.
221	620211100610310000	06-02118	2005-12-07	AC MOORE	\$ 60.71	\$ 60.71	PO attention to Principal for various supplies from AC Moore including stickers and lace balls totaling \$60.71.		X		Questioned purpose of the purchase. Per Gloucester School District, purchase was part of the Curiosity Corner program, appears reasonable.	Part of approval "Curiosity Corner" program.

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222	615402100500110000	06-02134	2005-12-07	LAUREN FUCHS	\$ 106.00	\$ 106.00	"Quick PO" for official for officiating the varsity and junior varsity field hockey games on 10/24 versus Collingswood totaling \$106.00. PO signed by Receiving Agent, but not Board Secretary/BA.		X		Expenditure appears reasonable, however no signature of approval on PO. A "Quick PO" is defined by the District as a routine expenditure that is board approved and does not require the 7 part PO form.	Official Fee Payments have board & BA approval on the bill list prior to check disbursement. District does not print out a 7 part PO form for certain routine expenditures which are board approved, have all documentation and approval signatures in order to avoid waste of time and cost on unnecessary form.
223	615402100500110000	06-02138	2005-12-07	KEN GILLESPIE	\$ 66.00	\$ 66.00	"Quick PO" attention to official for officiating the varsity football game on 11/24/05 versus Gloucester Catholic totaling \$66.00. PO signed by Receiving Agent, but not Board Secretary/BA		X		Expenditure appears reasonable, however no signature of approval on PO. A "Quick PO" is defined by the District as a routine expenditure that is board approved and does not require the 7 part PO form.	Official Fee Payments have board & BA approval on the bill list prior to check disbursement. District does not print out a 7 part PO form for certain routine expenditures which are board approved, have all documentation and approval signatures in order to avoid waste of time and cost on unnecessary form.
224	615190100610120005	06-02169	2005-12-07	SPORTIME	\$ 3,699.93	\$ 3,835.46	No original PO provided. Screenshots from Edmund's indicate various supplies from Sportime totaling \$3,999.20. Items include step cart, scooter, mats, whistles, ball inflator, cd/boombox, etc. No invoice provided.			X	Requested additional support since no PO or invoice were provided. Per Gloucester School District, supplies were for Health & Phys Ed for grades 9-12. Further analysis required.	Required Health & Physical Education supplies for grades 9-12. District has signed confirmation of receipt of receipt of order 3/8/06.

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225	615402100500110000	06-02210	2005-12-07	ROBERT J GIOSIA	\$ 54.00	\$ 54.00	"Quick PO" to official for officiating the basketball game on 12/2/05 versus Haddon Twp. With an extra period totaling \$54.00. PO signed by Receiving Agent, but not Board Secretary/BA.		X		Expenditure appears reasonable, however no signature of approval on PO. A "Quick PO" is defined by the District as a routine expenditure that is board approved and does not require the 7 part PO form.	Official Fee Payments have board & BA approval on the bill list prior to check disbursement. District does not print out a 7 part PO form for certain routine expenditures which are board approved, have all documentation and approval signatures in order to avoid waste of time and cost on unnecessary form.
226	650910310890000009	06-02297	2005-12-15	NATIONAL WHOLESALE SUPPLY LLC.	\$ 419.12	\$ 419.12	PO attention to Maintenance Supervisor for gum remover, cleaner for baseboard, scraper and scraper blades totaling \$419.12. PO quantities and prices do not match Invoice quantities and prices, but the total amount is the same.		X		Transaction appears reasonable. PO quantities do not agree to invoice quantities.	OK - requisitioner put in amount to be spent for each item letting amount on requisition default to "1". Requisition should have said "2" chewing gum removers & "2" baseboard strippers.
227	611000262610200000	06-02297	2005-12-15	NATIONAL WHOLESALE SUPPLY LLC.	\$ 419.12	\$ 419.12	PO attention to Maintenance Supervisor for gum remover, cleaner for baseboard, scraper and scraper blades totaling \$419.12. PO quantities and prices do not match Invoice quantities and prices, but the total amount is the same.		X		Transaction appears reasonable. PO quantities do not agree to invoice quantities.	Requisitioner put in amount to be spent for each item letting amount on requisition default to "1" for all items. Requisition should have reflected "2" chewing gum removers & "2" baseboard strippers.

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Control Number	Transaction Detail				Analysis Performed			Results of Analysis			Gloucester City School District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
228	615000223320200000	06-02316	2005-12-16	RUTGERS CENTER FOR MSCE	\$ 700.00	\$ 700.00	PO attention to Math Coach for two workshops as well as two workshops attended by 4th Grade and Resource PO total = \$700.00. PO date is 12/16/05, Invoice Date is 12/6/05.		X		PO date after invoice date. Transaction appears reasonable.	Refer to #34
229	611000262610100000	06-02411	2005-12-23	BLUE STAR	\$ 901.95	\$ 901.95	PO attention to Maintenance Supervisor for miscellaneous maintenance items totaling \$901.95. PO date is 12/23/05, Invoice date is 12/14/05.		X		PO date after invoice date. Transaction appears reasonable.	See 34
230	615190100610360001	06-02431	2005-12-28	SUCCESS FOR ALL FOUNDATION, I N	\$ 622.40	\$ 1,956.40	PO attention to Math Facilitator for various reading/phonics supplies totaling \$2,104.00 (hand written \$1,956.40).		X		Transaction appears reasonable.	N. Fiorini is the LAL district coach - supplies needed for SFA program.
231	615204100610200000	06-02441	2005-12-28	SCHOOL SPECIALTY	\$ 104.55	\$ 104.55	PO attention to special education teachers for miscellaneous supplies totaling \$155.72 (hand-written "discount" on PO adjusting amount to \$104.55).		X		Purchase appears essential.	
232	615190100610330000	06-02443	2005-12-28	FLAGHOUSE, INC.	\$ 69.00	\$ 1,512.14	PO attention to Principal CSS for miscellaneous supplies with a PO total of \$1,588.75 (hand-written on PO discount bringing total to \$1,512.14).		X		Purchase appears essential.	

**Appendix C**  
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Control Number	Transaction Detail				Analysis Performed			Results of Analysis			Gloucester City School District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
233	615402100500110000	06-02480	2006-01-04	THELMA FAGAN	\$ 44.00	\$ 44.00	"Quick PO" to official for officiating the varsity and junior varsity boys basketball games on 12/6/05 versus Shawnee totaling \$44.00. PO signed by Receiving Agent, but not by Board Secretary/BA.		X		Expenditure appears reasonable, however no signature of approval on PO. A "Quick PO" is defined by the District as a routine expenditure that is board approved and does not require the 7 part PO form.	Official Fee Payments have board & BA approval on the bill list prior to check disbursement. District does not print out a 7 part PO form for certain routine expenditures which are board approved, have all documentation and approval signatures in order to avoid waste of time and cost on unnecessary form.
234	620NON41200000000	06-02513	2006-01-11	BROWN'S SUPERSTORE, INC.	\$ 24.07	\$ 24.07	PO attention to Principal for reimbursement of Shop Rite purchase for marshmallows and shaving cream totaling \$24.07.	X			Purchase of marshmallows and shaving cream appears non-essential. Per Gloucester School District, purchase a part of approved program. No additional support was provided, transaction appears non-essential.	Part of approved program
235	620211100610310000	06-02513	2006-01-06	BROWN'S SUPERSTORE, INC.	\$ 24.07	\$ 24.07	PO attention to Principal for reimbursement of Shop Rite purchase for marshmallows and shaving cream totaling \$24.07.	X			Purchase of marshmallows and shaving cream appears non-essential. Per Gloucester School District, purchase a part of approved program. No additional support was provided, transaction appears non-essential.	Part of approved program.
236	611000262610100000	06-02551	2006-01-11	ENVIROTROL, INC.	\$ 311.54	\$ 311.54	PO attention to Maintenance Supervisor for 2 units of floor cleaner and 2 units of bathroom cleaner totaling \$311.54.		X		Purchase of cleaning supplies appears essential.	

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Transaction Detail				Analysis Performed			Results of Analysis					
Control Number	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Gloucester City School District Comments
237	611000261610200000	06-02556	2006-01-11	EVERYDAY MATHEMATICS CORP.	\$ 1,929.75	\$ 3,462.13	PO attention to Math Coach for 3rd and 5th grade supplies totaling \$3,609.28 (hand-written discount adjusted PO down to \$3,462.13). Supplies include 3rd and 5th grade journals and study links as well as play money coin sets and spinners.			X	Questioned need for products ordered and whether or not three quotes were obtained for purchase since it was in excess of \$3,150. Per Gloucester School District, this was part of an approved program, but no explanation on lack of quotes provided. Further analysis required.	Part of approved program.
238	615190100610210008	06-02556	2006-01-11	EVERYDAY MATHEMATICS CORP.	\$ 1,929.75	\$ 3,462.13	PO attention to Math Coach for 3rd and 5th grade supplies totaling \$3,609.28 (hand-written discount adjusted PO down to \$3,462.13). Supplies include 3rd and 5th grade journals and study links as well as play money coin sets and spinners.			X	Questioned need for products ordered and whether or not three quotes were obtained for purchase since it was in excess of \$3,150. Per Gloucester School District, this was part of an approved program, but no explanation on lack of quotes provided. Further analysis required.	Part of approved program.
239	615190100800200216	06-02570	2006-01-12	COLLEEN OTT	\$ 101.06	\$ 101.06	PO attention to Speech for reimbursement for "field trip" expenses for such places as McDonald's, Sbarro, Burger King and Salad Works totaling \$101.06.	X			Fast-food purchases during field trips appear non-essential. Per Gloucester School District, purchases were a part of a social skills program. Transaction deemed non-essential.	Part of social skills program.
240	615190100610120012	06-02617	2006-01-17	GOVCONNECTI ON	\$ 212.00	\$ 212.00	PO attention to Technology Director for 2 Sony Studio Monitor Headphones totaling \$212.00.		X		Questioned need/beneficiary of the headphones. Per Gloucester School District, headphones were purchased for TV production class. Transaction appears reasonable.	Needed for TV production class.
241	615401100500100078	06-02621	2006-01-17	JOHN ROMANO	\$ 200.00	\$ 200.00	PO attention to Principal for disc jockey services for a dance on 1/21/06 totaling \$200.00.			X	Purchase appears reasonable; requested need verification of appropriateness of paying individual to PO Box. Per Gloucester School District, this is the mailing address of vendor, but no additional support was provided. Further analysis required.	That is mailing address of vendor.

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Control Number	Transaction Detail				Analysis Performed			Results of Analysis			Gloucester City School District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
242	615190100610120007	06-02678	2006-01-25	TECH ED CONCEPTS	\$ 94.12	\$ 94.12	PO attention to Secretary for a cadkey project book and cadkey cookbook totaling \$94.12.			X	Questioned necessity/beneficiary of purchase. No response or additional support was provided by the District; further analysis required.	Refer to #25
243	615190100610210004	06-02703	2006-01-25	GPN	\$ 500.00	\$ 695.50	PO attention to Mathematics teacher for "Saludos" DVD Series with various Spanish DVDs totaling \$500.00 initial PO amount. PO was manually adjusted upwards to \$695.50.			X	Questioned why PO was manually adjusted upwards and why a person in the math department is ordering Spanish DVD's. Per Gloucester School District: "Supplies to teach Spanish." Further analysis required.	Supplies to teach Spanish.
244	615204100800100000	06-02716	2006-01-25	SANDY HUGHES	\$ 231.88	\$ 231.88	PO attention to Business Education for Spanish Class Luncheon on 1/17/06 totaling \$231.88.	X			Spanish class luncheon for the business education is considered non essential. No list of recipients attached. Per Gloucester School District, this purchase was a part of a special education behavior modification program, however no additional support was provided. Deemed non-essential.	Part of special education behavior modification program.
245	611000270512400000	06-02760	2006-01-30	MC GOUGH BUS COMPANY, INC.	\$ 242.00	\$ 242.00	PO attention to Secretary for 2 buses for "Physical Ed Trip" on 2/24/06 totaling \$242.00.			X	Questioned why District bus not used for this trip. Per Gloucester School District, bus was not available at this time, transaction appears reasonable.	Not available at this time.
246	615190100610101000	06-02825	2006-02-02	AIRGAS EAST	\$ 45.44	\$ 45.44	PO attention to Secretary for welding gases totaling \$45.44. PO date is 2/2/06, Invoice date is 12/31/05.		X		PO date after invoice date. Transaction appears reasonable.	Needed for Industrial Arts course. Teacher is currently employed and is in email directory.
247	620211200600310000	06-02833	2006-02-03	BRUNSWICK ZONE DEPTFORD	\$ 264.00	\$ 264.00	PO attention to Secretary for "Physical Education Trip" on 2/24/06 totaling \$300.00. PO manually adjusted to be lower at \$264.00. Receipt indicates that the trip was for bowling at Brunswick Lanes.	X			Bowling trip appears non-essential. Per Gloucester School District, this was a requested PE curricula for alternative school program, however no additional support was provided. Transaction deemed non-essential.	Requested PE curricula for alternative program.



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Control Number	Transaction Detail				Analysis Performed			Results of Analysis			Gloucester City School District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
248	611190100890400000	06-02833	2006-02-03	BRUNSWICK ZONE DEPTFORD	\$ 264.00	\$ 264.00	PO attention to Secretary for "Physical Education Trip" on 2/24/06 totaling \$300.00. PO manually adjusted to be lower at \$264.00. Receipt indicates that the trip was for bowling at Brunswick Lanes.	X			Bowling trip appears non-essential. Per Gloucester School District, this was a requested Physical Education curricula for alternative school program, however no additional support was provided. Transaction deemed non-essential.	Required for alternative program - Phys. Ed. Program.
249	611000262610100000	06-02846	2006-02-03	ALVA VACUUM CLEANER	\$ 54.03	\$ 54.03	PO attention to Maintenance Supervisor for mop supplies totaling \$54.03. PO date is 2/3/06, Invoice date is 1/27/06.		X		PO date after invoice date. Transaction appears reasonable.	needed supplies to clean areas immediately.
250	613601100500010000	06-02869	2006-02-03	PITNEY BOWES	\$ 711.00	\$ 1,344.50	PO payable to Pitney Bowes for various "postage meter rentals" totaling \$1,344.50. PO date is 2/3/06, Invoice Date is 12/31/05.		X		PO date after invoice date. Transaction appears reasonable.	Refer to #34
251	615190100610330009	06-02878	2006-02-03	MARTIN T. O'CONNOR	\$ 54.06	\$ 54.06	PO attention to Principal for reimbursement for prizes for "Kindercorner" program totaling \$54.06.		X		Prizes were purchased from dollar store and appear to be for a game for the kid's-appears reasonable.	
252	615402100500110000	06-02921	2006-02-08	WILLIAM BRIAN CONNELLY	\$ 44.00	\$ 44.00	"Quick PO" for Brian Connelly for officiating the JV boys basketball game on 1/5/06 versus Schallick totaling \$44.00. PO signed by Receiving Agent, but not Board Secretary/BA.		X		Expenditure appears reasonable, however no signature of approval on PO.	Official Fee Payments have board & BA approval on the bill list prior to check disbursement. District does not print out a 7 part PO form for certain routine expenditures which are board approved, have all documentation and approval signatures in order to avoid waste of time and cost on unnecessary form.

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Control Number	Transaction Detail				Analysis Performed			Results of Analysis			Gloucester City School District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
253	615402100500110000	06-02923	2006-02-08	HARRY COOK	\$ 44.00	\$ 44.00	"Quick PO" payable to official for officiating the freshman boy's basketball game on 1/5/06 versus Schalick totaling \$44.00. PO signed by Receiving Agent, but not Board Secretary/BA.		X		Expenditure appears reasonable, however no signature of approval on PO. A "Quick PO" is defined by the District as a routine expenditure that is board approved and does not require the 7 part PO form.	Official Fee Payments have board & BA approval on the bill list prior to check disbursement. District does not print out a 7 part PO form for certain routine expenditures which are board approved, have all documentation and approval signatures in order to avoid waste of time and cost on unnecessary form.
254	615402100500110000	06-02955	2006-02-08	PETER J. MURACCO	\$ 44.00	\$ 44.00	"Quick PO" attention to official for officiating the junior varsity boy's basketball game on 1/17/06 versus Pitman totaling \$44.00. PO signed by Receiving Agent, but not Board Secretary/BA.		X		Expenditure appears reasonable, however no signature of approval on PO. A "Quick PO" is defined by the District as a routine expenditure that is board approved and does not require the 7 part PO form.	Official Fee Payments have board & BA approval on the bill list prior to check disbursement. District does not print out a 7 part PO form for certain routine expenditures which are board approved, have all documentation and approval signatures in order to avoid waste of time and cost on unnecessary form.

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Transaction Detail							Analysis Performed			Results of Analysis		
Control Number	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	Gloucester City School District Comments
255	615402100500110000	06-02961	2006-02-08	AL PFAFMAN	\$ 142.00	\$ 142.00	Three "Quick PO's" payable to official for officiating boy's basketball games on 12/21/05, 1/6/6, and 1/10/06 totaling \$142.00. PO's signed by Receiving Agent, but not Board Secretary/BA.		X		Expenditure appears reasonable, however no signature of approval on PO. A "Quick PO" is defined by the District as a routine expenditure that is board approved and does not require the 7 part PO form.	Official Fee Payments have board & BA approval on the bill list prior to check disbursement. District does not print out a 7 part PO form for certain routine expenditures which are board approved, have all documentation and approval signatures in order.
256	615402100500110000	06-02970	2006-02-08	STEPHEN SOLOMONE	\$ 88.00	\$ 88.00	Two "Quick PO's" payable to official for officiating girl's basketball games on 1/14/06 and 1/31/06 totaling \$88.00. PO's signed by Receiving Agent, but not Board Secretary/BA.		X		Expenditure appears reasonable, however no signature of approval on PO. A "Quick PO" is defined by the District as a routine expenditure that is board approved and does not require the 7 part PO form.	Official Fee Payments have board & BA approval on the bill list prior to check disbursement. District does not print out a 7 part PO form for certain routine expenditures which are board approved, have all documentation and approval signatures in order to avoid waste of time and cost on unnecessary form.

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Control Number	Transaction Detail				Analysis Performed			Results of Analysis			Gloucester City School District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
257	615402100500110000	06-02976	2006-02-08	VINCENT WOLF	\$ 62.00	\$ 62.00	"Quick PO" payable to official for officiating the boy's basketball game on 1/7/06 versus Woodstown totaling \$62.00. PO signed by Receiving Agent, but not Board Secretary/BA.		X		No signature of approval on PO. A "Quick PO" is defined by the District as a routine expenditure that is board approved and does not require the 7 part PO form.	Official Fee Payments have board & BA approval on the bill list prior to check disbursement. District does not print out a 7 part PO form for certain routine expenditures which are board approved, have all documentation and approval signatures in order to avoid waste of time and cost on unnecessary form.
258	611000262610100000	06-02987	2006-02-08	GENERAL CHEMICAL & SUPPLY	\$ 100.00	\$ 100.00	PO attention to Facilities Director for "Sightglass & O-ring" totaling \$100.00. PO date is 2/8/06, Invoice date is 1/24/06.		X		PO date after invoice date. Transaction appears reasonable.	Refer to 620
259	615190100610200100	06-03001	2006-02-08	CASCIO INTERSTATE MUSIC SUPPLY	\$ 794.15	\$ 794.15	PO attention to Music teachers for a bulk order of various musical supplies totaling \$889.40. Actual amount adjusted downward to \$794.15.		X		Transaction appears reasonable.	Part of approved music budget supply account.
260	615000223320300000	06-03031	2006-02-09	EDUCATIONAL RESOURCE SERVICES	\$ 338.00	\$ 338.00	PO attention to Kathleen Schoener - Computer Teacher for "Managing Disruptive Classroom" workshop attended by Kindergarten and Special Education teachers attended 3/28/06 totaling \$338.00.		X		Workshop appears essential.	
261	620432200300000000	06-03068	2006-02-13	BOARD GAMES EXPRESS	\$ 175.00	\$ 175.00	Only support is system printout of purchase requisition indicating "Professional Development In-service" from vendor - Board Games Express totaling \$175.00.			X	No support was provided by the District, further analysis required.	Professional development for staff.

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262	615213100610100000	06-03093	2006-02-14	EAI EDUCATION	\$ 848.82	\$ 848.82	PO for TI - 73 calculators and teachers pack totaling \$860.20. PO manually adjusted downward to \$848.82.			X	Questioned who the beneficiary of products were and timing of purchase. Per Gloucester School District: "Part of approved program." However, no additional support was provided. Further analysis required.	Part of approved program.
263	620432200580000000	06-03104	2006-02-14	CATHERINE GEORGE	\$ 68.98	\$ 68.98	PO attention to Coordinator of Special Projects for mileage reimbursement totaling \$68.98.		X		Mileage and supporting documentation appear essential.	
264	611000262610100000	06-03131	2006-02-17	JOHN C. MAGEE, LOCKSMITH	\$ 72.00	\$ 72.00	PO attention to Maintenance Supervisor for various purchases of keys on 2/7/06, 2/8/06 and 2/16/06 totaling \$72.00. PO date = 2/17/06.		X		PO date after purchase date. Transaction appears reasonable.	Refer to 620
265	615190100610110005	06-03173	2006-02-22	NASCO	\$ 49.54	\$ 49.54	PO attention to PE Department Head for a poster kit and shipping totaling \$46.50. PO manually adjusted upward to \$49.54 (hand-written).		X		PO manually adjusted upward in amount. Transaction appears reasonable	District Purchasing Policy requires requisitions to include est for shipping at 15% or purchase. Requisitioner did not include, accounts payable revised PO to include shipping.
266	615401100600100070	06-03178	2006-02-22	GUARDCLOSET .COM	\$ 600.00	\$ 600.00	PO attention to Music teacher for guard uniforms totaling \$600.00.			X	Questioned need and timing of purchase. Per Gloucester School District, purchase was for marching band uniforms; further analysis required.	Marching band uniforms for students.
267	620231200500010000	06-03185	2006-02-22	GLOUCESTER high school CAF.	\$ 2,251.39	\$ 2,251.39	5/13/06-Grand opening HS Gym/Health Fair athigh school cafeteria for 75 people	X			Lunches are non-essential and the PO amount is different than what was found in Edmunds. Per Gloucester School District, this was part of a community outreach program. Transaction deemed non-essential.	Part of community outreach
268	615140100730120070	06-03358	2006-02-28	STEVE WEISS MUSIC	\$ 3,372.00	\$ 3,372.00	3/30/06-Music Teacher ordered one vibraphone and was delivered to high school		X		Coded to Object code = 730, expenditure seems reasonable since it is a musical instrument	

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269	620211100610320000	06-03401	2006-03-01	W.B.MASON COMPANY, INC.	\$ 253.14	\$ 253.14	3/24/06- Early Childhood Coach ordered supplies for Early Childhood			X	Supplies seems reasonable however expenditure is deemed questionable due to the CD AM/FM radio. Per Gloucester School District, purchase part of SFA program. Further analysis required.	Part of SFA program.
270	620211100610320000	06-03433	2006-03-01	LAKESHORE LEARNING MATERIALS	\$ 299.75	\$ 299.75	3/8/06-Principal ordered supplies for Early Childhood Center		X		Supplies quantity and amounts seems reasonable	
271	620211100610320000	06-03435	2006-03-01	LAKESHORE LEARNING MATERIALS	\$ 299.55	\$ 299.55	3/8/06-Principal ordered supplies for Early Childhood Center		X		Supplies ordered seems reasonable	
272	615190100610210010	06-03471	2006-03-03	OFFICE BASICS, INC	\$ 35.70	\$ 35.70	3/9/06-Secretary at Mary Ethel school ordered one box of 500 envelopes		X		Envelopes are essential	
273	620231100610900000	06-03486	2006-03-03	CATHOLIC PURCHASING SERVICES	\$ 500.00	\$ 500.00	3/9/06- St. Mary's Principal ordered copy paper for St. Mary's School		X		Paper is essential	
274	615000270512121212	06-03489	2006-03-03	SHEPPARD BUS SERVICE	\$ 3,500.00	\$ 3,500.00	4/20-4/23 Bus trip to NYC for Music Class organized by Vocal Music teacher at high school		X		Transaction appears reasonable.	No attendance list exists. List no kpet after school year.
275	611000223280030000	06-03498	2006-03-06	KEVIN HAGAN	\$ 224.00	\$ 224.00	Reimbursement for one course (school name is unknown)			X	Requested additional documentation showing grade received and pre-approval of class. Per Gloucester School District, this was contractual but no additional support was provided. Further analysis required.	Contractual
276	611000223280020000	06-03511	2006-03-06	WALTER LAFONTAINE	\$ 337.17	\$ 337.17	9/30/05-Computer for Teacher course at Wilmington College			X	Requested additional documentation showing grade received and pre-approval of class. Per Gloucester School District, this was contractual but no additional support was provided. Further analysis required.	Contractual

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277	611000223280020000	06-03515	2006-03-06	SUSANN SOBOLEWSKI	\$ 967.17	\$ 967.17	Reimbursement for graduate tuition at Cabrini College			X	Requested additional documentation showing grade received and pre-approval of class. Per Gloucester School District, this was contractual but no additional support was provided. Further analysis required.	Contractual
278	615190100500120007	06-03521	2006-03-06	PRESSTEK INC.	\$ 512.70	\$ 512.70	3/8/06-Payment for labor and materials for paper cutter in graphic arts Department		X		Expenditures seems reasonable	
279	615190100610101000	06-03522	2006-03-06	AIRGAS EAST	\$ 45.44	\$ 45.44	1/31/06-Art teacher rented one welding gas cylinder for high school		X		Expenditure seems reasonable.	Art curricula
280	615190100610120006	06-03556	2006-03-07	PETTY CASH - MARY ELLEN LANE	\$ 341.69	\$ 341.69	Home Economics teacher at high school purchased food supplies for Family and Consumer Sciences course		X		Supplies purchased seems reasonable and necessary	
281	615402100500110000	06-03567	2006-03-08	NICK COVELLO	\$ 44.00	\$ 44.00	2/25/06- Officiate Freshman Boys Basketball		X		Expenditure appears reasonable, however no signature of approval on PO.	Official Fee Payments have board & BA approval on the bill list prior to check disbursement. District does not print out a 7 part PO form for certain routine expenditures which are board approved, have all documentation and approval signatures in order to avoid waste of time and cost on unnecessary form.

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282	615402100500110000	06-03582	2006-03-08	DENNIS JABLONOSKI	\$ 44.00	\$ 44.00	2/16/06- Officiate Girls JV Basketball		X		Expenditure appears reasonable, however no signature of approval on PO.	Official Fee Payments have board & BA approval on the bill list prior to check disbursement. District does not print out a 7 part PO form for certain routine expenditures which are board approved, have all documentation and approval signatures in order to avoid waste of time and cost on unnecessary form.
283	615402100500110000	06-03588	2006-03-08	TIMOTHY MALLOY	\$ 124.00	\$ 124.00	Officiate 2 Varsity Boys Basketball		X		Expenditure appears reasonable, however no signature of approval on PO.	Official Fee Payments have board & BA approval on the bill list prior to check disbursement. District does not print out a 7 part PO form for certain routine expenditures which are board approved, have all documentation and approval signatures in order to avoid waste of time and cost on unnecessary form.



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284	615402100500110000	06-03600	2006-03-08	JOHN D. SHAW	\$ 44.00	\$ 44.00	Officiate Freshman Boys Basketball		X		Expenditure appears reasonable, however no signature of approval on PO.	Official Fee Payments have board & BA approval on the bill list prior to check disbursement. District does not print out a 7 part PO form for certain routine expenditures which are board approved, have all documentation and approval signatures in order to avoid waste of time and cost on unnecessary form.
285	615190100610210003	06-03638	2006-03-09	MUSIC TIME, INC.	\$ 10.00	\$ 43.30	3/22/06- Music Teacher ordered "Christmas...in about 3 minutes" CD for Mary Ethel Costello School.		X		Per Gloucester School District, CD was needed for concert performance; transaction appears reasonable.	Needed for the concert performance.
286	620211200330310000	06-03683	2006-03-09	AC MOORE	\$ 39.28	\$ 39.28	2/22/06-Principal purchased supplies for parent involvement		X		Supplies ordered seems reasonable, Object code =330 for supplies?	Approved instructional supplies
287	620211200516310000	06-03687	2006-03-09	H.A. DE HART TRANSPORTATION C	\$ 840.00	\$ 840.00	5/31/06- 4 buses used for transportation of Cold Springs Students To and From Storybook Land		X		Expenditure seems reasonable, object code= 516 for bus transportation another PO for same vendor was coded to object code 500	
288	615190100610230009	06-03719	2006-03-16	MUSIC TIME, INC.	\$ 35.61	\$ 35.61	4/5/06- Music Teacher at Mary Ethel Costello School ordered sheet music		X		Expenditure is essential in student's learning	
289	613601200800000000	06-03783	2006-03-22	SUNSHINE FLOWER SHOP	\$ 275.00	\$ 275.00	6/9/06-Flowers ordered for graduation and graduation dinner at Highland Park School	X			Purchase of flowers appears non-essential. Object Code =800	Flowers for graduation are essential.

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Control Number	Transaction Detail				Analysis Performed			Results of Analysis			Gloucester City School District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
290	613601200600000000	06-03785	2006-03-22	GLOUCESTER high school CAF.	\$ 35.00	\$ 1,235.00	6/15/06-Senior High School Dinner for Highland Park Graduation held at Cold Springs Annex			X	Questioned why there are two separate dinner purchases on the PO and number of students attending. Per Gloucester School District, second PO was for \$35 (one additional student). Further analysis required.	Second PO for \$35 for one additional student.
291	615190100800200216	06-03796	2006-03-22	PHILADELPHIA ZOO	\$ 36.00	\$ 36.00	4/11/06-5th grade trip to Phila Zoo. 20 students and 6 adults attended		X		Based on supporting documentation, trip appears to have educational value	
292	611000262610050000	06-04047	2006-04-11	CHERRY VALLEY TRACTOR SALES	\$ 2,162.38	\$ 2,162.38	3/30/06-Replace engine and clutch and labor		X		Expenditure seems reasonable	
293	620501100640900000	06-04055	2006-04-11	MACMILLAN/MC GRAW-HILL	\$ 1,566.54	\$ 1,566.54	5/19/06-St. Mary's Principal ordered test booklets and workbooks		X		Expenditure is essential in student's learning initiatives	
294	615000223320300000	06-04064	2006-04-13	DEIRDRE DRISCOLL	\$ 155.00	\$ 155.00	3/31/06-SFA Coach at Cold Springs attended Annual Conference on Reading and Writing at University of NJ, Rutgers, NJ		X		Workshop seems reasonable	
295	615401100600100072	06-04111	2006-04-24	JEAN KAYE	\$ 277.00	\$ 277.00	2/28/06-Parent purchased costumes for high school Musical		X		Expenditure seems reasonable	
296	611000291290000000	06-04128	2006-04-28	AMERICAN GENERAL LIFE INS. CO.	\$ 1,922.30	\$ 1,922.30	5/30/06-Annual premium for disability insurance for Facilities Director			X	Questioned the necessity for the district to pay for disability insurance for beneficiary. Per Gloucester School District, this payment is contractual, but no additional support was provided. Further analysis required.	Contractual
297	615190100500110008	06-04149	2006-04-28	KATHLEEN GENZANO	\$ 48.50	\$ 48.50	3/30/06-Roundtrip from high school to Egg Harbor Twp, NJ for Southern Regional Education Board Conference at Clarion Hotel		X		Expenditure seems reasonable	
298	611000262610300000	06-04195	2006-05-02	CARR'S HARDWARE	\$ 110.00	\$ 371.96	Facilities Director ordered maintenance supplies for April 06		X		Expenditure seems reasonable for maintenance of schools	

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299	611000262610100000	06-04195	2006-05-02	CARR'S HARDWARE	\$ 110.00	\$ 371.96	Facilities Director ordered maintenance supplies for April 06		X		Expenditure seems reasonable for maintenance of schools	
300	615402100500110000	06-04218	2006-05-03	JAMES S HALL	\$ 191.00	\$ 191.00	4/24/06- Officiating two (2) Boys and Girls Varsity Track		X		Expenditure appears reasonable, however no signature of approval on PO.	Official Fee Payments have board & BA approval on the bill list prior to check disbursement. District does not print out a 7 part PO form for certain routine expenditures which are board approved, have all documentation and approval signatures in order to avoid waste of time and cost on unnecessary form.
301	615402100500110000	06-04220	2006-05-03	CARLTON HAZZARD	\$ 75.00	\$ 75.00	"Quick PO" to official for officiating the track event on 4/3/06 for \$75.00. PO signed by Receiving Agent, but not Board Secretary/BA		X		Expenditure appears reasonable, however no signature of approval on PO. A "Quick PO" is defined by the District as a routine expenditure that is board approved and does not require the 7 part PO form.	Official Fee Payments have board & BA approval on the bill list prior to check disbursement. District does not print out a 7 part PO form for certain routine expenditures which are board approved, have all documentation and approval signatures in order t

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302	615402100500110000	06-04224	2006-05-03	ED JUNIKKA	\$ 75.00	\$ 75.00	4/3/06- Officiate Boys and Girls Varsity Track		X		Expenditure appears reasonable, however no signature of approval on PO.	Official Fee Payments have board & BA approval on the bill list prior to check disbursement. District does not print out a 7 part PO form for certain routine expenditures which are board approved, have all documentation and approval signatures in order to avoid waste of time and cost on unnecessary form.
303	611000262610300000	06-04297	2006-05-09	W.W. GRAINGER, INC.	\$ 424.75	\$ 424.75	3/29/06-Facilities Director ordered electrical supplies		X		Expenditure seems reasonable for maintenance of schools	
304	615190100800200022	06-04316	2006-05-09	PETTY CASH - NANCY THOMAS	\$ 46.40	\$ 151.03	Misc. purchases for Mary Ethel Costello School from March 2006-May 2006		X		Based on the review of receipts from various retail stores, the purchases seem reasonable	
305	615204100610200000	06-04435	2006-05-23	HOME DEPOT	\$ 138.66	\$ 138.66	PO attention to Facilities Director for a 10k port air conditioner totaling \$499.00. Invoice date is 5/8/06, PO date is 5/23/06.		X		Questioned beneficiary of air conditioner and noted PO date after invoice date. Per Gloucester School District, the air conditioner was needed for an asthmatic student. Transaction appears reasonable.	Needed for asthmatic student.
306	611000262610300000	06-04452	2006-05-23	FAIRLITE ELECTRIC SUPPLY CO.	\$ 227.50	\$ 227.50	PO attention to Facilities Director for electrical supplies totaling \$227.50. PO date is 5/23/06, Invoice Date is 5/5/06.		X		PO date after invoice date. Transaction appears reasonable.	Refer to 34
307	620361200600100000	06-04471	2006-05-24	BEVERLY SUE PALAIA	\$ 205.73	\$ 205.73	PO attention to Secretary for various supplies including wood, fabric, paint and locks totaling \$205.73. PO date is 5/24/06, Purchase date is 5/5/06.		X		PO date after purchase date. Transaction appears reasonable.	Needed supplies for student instruction.

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308	620364200600010000	06-04475	2006-05-24	W.B.MASON COMPANY, INC.	\$ 486.82	\$ 548.00	PO attention to Secretary for miscellaneous office supplies including pens, lanyards for ID badges, etc. totaling \$904.58.		X		Purchase of office supplies appears essential.	
309	620231200500010000	06-04527	2006-06-01	GLOUCESTER CITY NEWS	\$ 312.00	\$ 312.00	PO attention to Secretary for "Health Fair/Ribbon Cutting Ad" for \$312.00. PO date is 6/1/06, Invoice date is 5/31/06.		X		PO date after invoice date. Transaction appears reasonable.	Required. Needed bill to have actual cost of advertisement which is billed by space required.
310	620364200600010000	06-04589	2006-06-06	LYNDA LATHROP	\$ 22.54	\$ 22.54	PO attention to Secretary for reimbursement to Public Information Officer for flowers and disposable camera for "Job Shadow" totaling \$22.54. PO date is 6/6/06, purchase date is 6/5/06.	X			Questioned need for purchase and noted PO after purchase. Transaction appears non-essential. No response or additional support was provided by the District.	For students being honored.
311	615402100500110000	06-04609	2006-06-07	CHAD ARMSTRONG	\$ 75.00	\$ 75.00	"Quick PO" to official for officiating the track event on 5/11/06 totaling \$75.00. PO signed by Receiving Agent, but not Board Secretary/BA.		X		Expenditure appears reasonable, however no signature of approval on PO. A "Quick PO" is defined by the District as a routine expenditure that is board approved and does not require the 7 part PO form.	Official Fee Payments have board & BA approval on the bill list prior to check disbursement. District does not print out a 7 part PO form for certain routine expenditures which are board approved, have all documentation and approval signatures in order t

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Control Number	Transaction Detail				Analysis Performed			Results of Analysis			Gloucester City School District Comments	
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312	615402100500110000	06-04629	2006-06-07	LARRY LANG	\$ 91.00	\$ 91.00	Two "Quick PO's" to official for officiating the baseball game on 5/24/06 (\$46.00) and softball game on 4/27/06 (\$45.00). PO's signed by Receiving Agent, but not Board Secretary/BA.		X		Expenditure appears reasonable, however no signature of approval on PO. A "Quick PO" is defined by the District as a routine expenditure that is board approved and does not require the 7 part PO form.	Official Fee Payments have board & BA approval on the bill list prior to check disbursement. District does not print out a 7 part PO form for certain routine expenditures which are board approved, have all documentation and approval signatures in order to avoid waste of time and cost on unnecessary form.
313	615402100500110000	06-04639	2006-06-07	MICHAEL SANGARLO	\$ 180.00	\$ 180.00	Four "Quick PO's" to official for officiating softball games on 4/26/06, 5/1/06, 5/2/06, and 5/23/06 totaling \$180.00. PO's signed by Receiving Agent, but not Board Secretary/BA.		X		Expenditure appears reasonable, however no signature of approval on PO. A "Quick PO" is defined by the District as a routine expenditure that is board approved and does not require the 7 part PO form.	Official Fee Payments have board & BA approval on the bill list prior to check disbursement. District does not print out a 7 part PO form for certain routine expenditures which are board approved, have all documentation and approval signatures in order to avoid waste of time and cost on unnecessary form.
314	620211100610320000	06-04705	2006-06-14	BROWN'S SUPERSTORE, INC.	\$ 30.28	\$ 30.28	PO attention to Principal for sugar, salt, ice, candy etc totaling \$30.28. PO date is 6/14/06, purchase date 5/31/06.			X	Questioned purpose of purchase. Per Gloucester School District, purchase was part of an approved program, but no additional support was provided. Further analysis required.	Part of approved program.

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315	620231200500010000	06-04712	2006-06-14	DELCREST SIGN COMPANY	\$ 70.00	\$ 70.00	PO attention to Secretary and Community Outreach for 2 date changes to a health fair banner totaling \$70.00. PO date is 6/14/06, Invoice date is 5/17/06.		X		Questioned reason for date change and why purchase was required. PO date after invoice date. Per Gloucester School District, the same banner was used and paid to have the date changed for each use. Transaction appears reasonable.	Same banner is used, pay for date change to be made to the banner for each use.
316	615216100610310000	06-04719	2006-06-14	LAKESHORE LEARNING MATERIALS	\$ 81.76	\$ 81.76	PO payable to Lakeshore learning materials for a sorting box, beads and colored sand totaling \$86.85.		X		Items ordered appear essential.	
317	620271100101910000	06-04775	2006-06-21	GLOUCESTER CATHOLIC high school	\$ 1,500.00	\$ 1,500.00	PO attention to Secretary and for reimbursement for Sub Salaries from 9/29/05 to 6/1/05 for \$1,500.00.		X		Questioned why this is coded to 101. Reimbursement for substitute teachers appears essential.	
318	615190100610330000	06-04818	2006-06-28	SAM'S CLUB	\$ 10.88	\$ 10.88	PO attention to Paraprofessional for reimbursement for brown bags totaling \$10.88.		X		Transaction appears reasonable.	Part of approved program.
319	615190100610350000	06-04821	2006-06-28	ACME MARKETS #7931	\$ 121.23	\$ 121.23	PO attention to Principal for "donuts and chex" totaling \$121.23. Date on receipt not visible.	X			No description provided. PO states receipt date 6/12/06 - thus before PO. Per Gloucester School District, purchase was part of an approved program. Transaction deemed non-essential.	Part of approved program
320	611000262610300000	06-04848	2006-06-28	UNIVERSAL WHOLESALE DIST.	\$ 257.27	\$ 257.27	PO attention to Facilities Director for "plumbing supplies" totaling \$257.27. PO date is 6/28/06, Invoice date is 6/14/06.		X		PO date after invoice date. Transaction appears reasonable.	Refer to #16