



State of New Jersey
Department of
Education

Performance Audit of
Keansburg School District

April 9, 2008

ADVISORY



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345 Park Avenue
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April 9, 2008

Department of Education
State of New Jersey

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

Audit Objective

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

Audit Scope

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

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

KPMG LLP



State of New Jersey

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JON S. CORZINE
Governor

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Commissioner

Department of Education Response to Performance Audits

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

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

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

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

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

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

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

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

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

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



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Executive Summary





Executive Summary

The scope of this performance audit involved two parts: a review of historical expenditures for the period between July 1, 2004 and June 30, 2006 and an assessment of the Keansburg School District's (the District) current internal controls over key functions as of the time of fieldwork. This report presents the results of these two components. Specifically, the Executive Summary provides our approach as well as briefly discusses the overall results.

Historical Expenditure Analysis

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

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

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

Purchase Order Review

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

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

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

Account Subgroup	Number of Transactions/ Pos	Total Expenditure Amount	Number of Transactions Selected for Testwork	Dollar Value of Sample Selected
Subgroup Analysis (Total for Subgroups 1–6 Presented Below)	3,507	\$6,100,837	751	\$2,529,351
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	1,796	\$4,695,879	323	\$1,837,689
2. Noninstructional Miscellaneous Purchases	736	\$424,102	123	\$125,745
3. Noninstructional Supplies and Materials	806	\$531,600	220	\$222,122
4. Regular Instructional Purchased Professional Educational Services	49	\$60,997	23	\$35,871
5. School-Sponsored Athletic Supplies and Materials	90	\$67,453	41	\$38,691
6. Capital Outlay	30	\$320,806	21	\$269,233
Statistical Sample of Remaining Accounts	5,275	\$27,677,221	321	\$1,790,339
Total PO Review	8,782	\$33,778,058	1,072	\$4,319,690

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

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

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

The answers to the framing questions were used to classify 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 computers and technology supplies; registration fees and mileage for workshops attended by District employees in which supporting documentation, such as approval for attendance and location of the event, was provided; legal fees incurred by the District; and repairs to the boilers located in the schools.

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 floral arrangements, water cooler service for the District, and food for faculty and employees.

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 registration fees and reimbursements for workshops attended by District employees in which supporting documentation was not provided. For purchases identified in this category, further analysis and discussion between the Department and the District are 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)	391	\$1,534,229	87	\$55,217	273	\$939,904
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	217	\$1,118,160	11	\$19,169	95	\$700,360
2. Noninstructional Miscellaneous Purchases	54	\$56,690	30	\$17,531	39	\$51,524
3. Noninstructional Supplies and Materials	97	\$112,336	40	\$15,447	83	\$94,338
4. Regular Instructional Purchased Professional Educational Services	14	\$28,645	–	–	9	\$7,226
5. School-Sponsored Athletic Supplies and Materials	2	\$428	6	\$3,070	33	\$35,193
6. Capital Outlay	7	\$217,970	–	–	14	\$51,263
Statistical Sample of Remaining Accounts	228	\$843,413	15	\$7,281	78	\$939,646
Total PO Review	619	\$2,377,642	102	\$62,498	351	\$1,879,550

13 Point Analysis

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

The results of these queries were summarized and stratified to aid in the selection of a representative, subjective sample to be reviewed. A high-level breakdown of the 13 points considered and 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>	Not Applicable	Not Applicable	No anomalies or potential irregularities were identified and hence no follow-up was conducted.
	2. Possible Questionable Payroll Payments – <i>No Benefits Deducted from Paycheck</i>	190	45	Explanation provided and documentation reviewed appeared reasonable; as such, further analysis not considered necessary.
	3. Possible Questionable Payments – <i>Payments made to Potential Ghost Employees</i>	15	15	We noted that all deceased employees reviewed remain active in the payroll system.
	4. Possible Questionable Payments – <i>Payments Made to Employees after Termination Date</i>	2	2	We noted the Board-approved termination letter was not retained in the personnel file for one terminated employee.
	5. Possible Questionable Payments – <i>Payments Made to Employees Greater than 30 Days after Termination Date</i>	36	30	Based on our follow-up, we could not determine the reason as to why five employees received payments after their termination date.
	6. Payroll Payments Analyses – <i>Anomalies in Number of Paychecks Received</i>	3	3	Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.
	7. Possible Questionable Employees/Payments – <i>Large Gross Pay Increase</i>	43	35	Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.
	8. Possible Questionable Employees/Payments – <i>Large Salary Increase</i>	19	18	Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.
	9. Possible Questionable Employees/Payments – <i>Large Portion of Gross Pay in Stipends</i>	242	65	We noted that six employees received stipend pay, but their personnel files did not indicate the employee was Board-approved to receive a stipend.
	10. Possible Questionable Employees/Payments – <i>Large Portion of Gross Pay in Overtime</i>	Not Applicable	Not Applicable	No anomalies or potential irregularities were identified and hence no follow-up was conducted.
Vendor Disbursement ^s	11. Possible Questionable Payments – <i>Invoices Paid in Excess of Purchase Order</i>	781	117	We noted that 67 POs did not have the proper supporting documentation to determine if the increased amount was appropriate.
	12. Possible Questionable Payments – <i>Invoice Date prior to Purchase Order Date</i>	Not Applicable	Not Applicable	No anomalies or potential irregularities were identified and hence no follow-up was conducted.
	13. Possible Questionable Vendors – <i>Post Office Mail Drop Box Addresses</i>	21	20	We noted that 20 vendors did not have the proper supporting documentation to determine if the vendor's address is valid.

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
General Observation 1 observation 1 short term 1 high risk	Standard Operating Procedures		√	√		
Inventory 3 observations 3 short term 3 high risk	Tracking Inventory and Formal Ordering Process		√	√		
	Segregation of Duties		√	√		
	Disposal of Fixed Assets		√	√		
Facilities Management 4 observations 4 short term 3 high risk 1 low risk	Tracking Inventory		√	√		
	Formal Purchasing Process		√	√		
	Purchases That Circumvent the Purchasing Process		√	√		
	Monitoring of Vehicle/Gasoline Usage		√			√
Purchasing/ Accounts Payable 9 observations 9 short term 6 high risk 3 medium risk	Approval on the Purchase Order		√	√		
	Review over System Access		√	√		
	Supporting Documentation		√		√	
	Monitoring of the Use of Signature Stamps		√	√		
	Monitoring Petty Cash Purchases		√		√	
	Review and Approval over Adjustments to Purchase Orders		√	√		
	Segregation of Duties		√	√		
	Monitoring over the Vendor Master File		√	√		
	Review of Returns and Credits		√		√	

Section	Area	Timing		Potential Risk		
		Long Term	Short Term	High	Med	Low
Human Resources/Payroll 8 observations 2 long term 6 short term 4 high risk 2 medium risk 2 low risk	Segregation of Duties		√	√		
	Reliance on Manual Processes	√			√	
	Safeguards of Checks		√	√		
	Monitoring Check Distribution		√		√	
	Management Review		√	√		
	Safeguard for Signature Stamps		√	√		
	Controls over Tracking Employee Attendance	√				√
	Drug Tests for New Employees		√			√
General Operations/Accounting 5 observations 4 short term 1 long term 3 high risk 1 medium risk 1 low risk	Segregation of Duties		√	√		
	Management Oversight		√	√		
	Controls over Budget Transfers		√	√		
	Review over Petty Cash	√				√
	Centralized Grants Department		√		√	

Section	Area	Timing		Potential Risk		
		Long Term	Short Term	High	Med	Low
Food Services 3 observations 3 short term 2 high risk 1 medium risk	Control over Food Services Inventory		√	√		
	Review over System Access		√	√		
	Review over Collection of Lunch Money		√		√	
Transportation 1 observation 1 short term 1 high risk	Competitive Process on Vendor Contracts		√	√		
Technology 9 observations 9 short term 6 high risk 3 medium risk	Password Requirements for Network and Key Applications		√	√		
	No Evidence of Periodic Access Review		√	√		
	Segregation of Duties		√	√		
	No Formal Change Management Process		√	√		
	Backup Procedures		√	√		
	Backup Media		√		√	
	Backup Media Restores are not Performed on a Periodic Basis		√	√		
	Monitoring Batch Jobs		√		√	
No Documentation over Batch Jobs		√		√		
Student Activities 1 observation 1 long term 1 medium risk	Centralized Student Activities Department	√			√	





Project Overview

KPMG was engaged by the State of New Jersey Department of Education (the Department) to conduct a performance audit of the Keansburg 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 the KPMG team and the Department, and discussed other key stakeholders
- Discussed individual roles and responsibilities for each of the project team members
- Discussed the scope and purpose of the audit in detail and any specifics related to the District
- Confirmed the anticipated time line stipulated in the RFQ issued by the Department.

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

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

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

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

Information Gathering and Analysis

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

District Entrance Conference – We conducted an entrance conference with the superintendent and business administrator on March 19, 2007. 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 the KPMG 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 employees.

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:

- Organizational Charts
- Fixed Asset Listings
- Employee Manual and Handbook
- School Board Minutes
- Audited Financial Statements
- Consolidated Budget
- Collective Bargaining Agreements
- Professional Services Contracts
- Board Secretary Reports
- State Approved Budget
- District Bank Accounts

Internal Control Questionnaire – An ICQ was developed and presented to the Department for review and acceptance. This ICQ was distributed to the District electronically on March 23, 2007. We requested 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 as explained below.

Structured Interviews – Approximately 20 interviews were conducted with District employees responsible for supervising the business processes included in the scope of our audit. The interviews followed a structured agenda, but also allowed for open-ended discussion. KPMG conducted interviews with the following key process owners:

District Personnel Interviewed*	
Superintendent	Director of State and Federal Funds
Business Administrator	Director of Human Resources
Interim Business Administrator	Curriculum Coordinator
Payroll Specialist	Director of Technology
Accounts Payable Clerk	Secretary to Director of State and Federal Funds
Staff Accountant	Personnel Secretary
Executive Secretary for the Business Office	Transportation Coordinator

* This is not an all-inclusive list of interviewees

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, which are further described in the body of the report, as follows:

- Appears Reasonable
- Discretionary
- Inconclusive

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

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

Validation and Reporting

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

- **Validation** – We shared our summary of the processes and key controls with each process owner and management for validation to help ensure our understanding of the processes and key controls were valid.
- **Sharing Observations** – We shared observations of potential control weaknesses as well as results of our analysis of expenditures deemed 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 Analysis

In order to facilitate the Purchase Order Review and 13 Point Analysis, KPMG provided the Department with a detailed data request document. The data request document outlined the specific accounts payable, human resources, and payroll data elements KPMG would need to facilitate the review.

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

Description of Data Review Process

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

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

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

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

In addition to the data files themselves, KPMG asked the District to provide the code or programming language they used to extract the data, which was reviewed for exclusionary statements.

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

Description of Normalization and Quality Assurance

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

Based on the mapping document, scripts were created to perform the appropriate data import of the District's data into our common model. After the data 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 included the following comparisons:

Accounts Payable Data

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

Human Resource Data

- Distinct employee counts

- Summed payroll amounts
- Paycheck counts
- Employee counts between the master file and the payroll data

Finally, we tested the District data for any further anomalies that would potentially impact the 13 Point Analysis. For example, we reviewed how the District represented the original amount of a purchase order in a subsequent fiscal year and flagged purchase orders that are handled differently than the norm.

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

Specific Assumptions Relative to the Keansburg School District

Accounts Payable/Purchase Order Files

- The original purchase order amounts are recorded as the sum of transactions coded as 700, 701, 702, and 703. The values were summed from a history file.
- The purchase order adjustment amounts were recorded as the sum of transactions coded as 10, 12, 14, 112, 212, 312, 412, 114, 214, 314, 414 and 514. The values were summed using a history file.

Human Resource/Payroll Files

- System 3000 does not break out overtime data within their system. Employees who work overtime are paid through their regular salary or through a stipend. Within the payroll transaction details, an overall categorization of its transaction type was defined by the [Definition/Deduction Code] field. The field defined code 1 as generic deductions, code 2 as imputed income, code 3 as additional earnings, code 7 as benefits, and code 8 as tax deductions.
- As a result of the data analysis normalization process, the engagement team noted the following:
 - Invoice dates are not captured within the District's system. As a result, we could not complete the analysis for invoice dates that are earlier than the corresponding purchase order date.
 - There were instances where an "original amount" was provided for multiple dates in the purchase order file.
 - Purchase orders do not comply with expected rules related to rolling over outstanding amounts to a new fiscal year. We noted rollover purchase order amounts that do not equal the remaining balance of the original purchase order.

Purchase Order Review

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

- **Subgroup of Accounts** (*referred to as the Subgroup Analysis*) – this analysis focused on a series of six account codes identified in the RFQ, including:
 1. Noninstructional Purchased Professional Educational, Technical, and Other Services – includes program code 000 with object codes between 300 and 599 excluding functions 100, 211, 213, 216, 217, 223, and 270
 2. Noninstructional Miscellaneous Purchases – includes program code 000 with object codes between 800 and 999
 3. Noninstructional Supplies and Materials – includes program code 000 with function codes 218, 219, 221, 222, 223, 230, 240, 251, 252, and 290 and object codes between 600 and 699
 4. Regular Instructional Purchased Professional Educational Services – includes program code 1XX with an object code 320
 5. School-Sponsored Athletic Supplies and Materials – includes program code 402 with an object code 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 POs/ Transactions	Total Expenditure Amount	Number of Transaction Selected for Testwork	Dollar Value of Sample Selected
Subgroup Analysis <i>(Total for Subgroups 1–6 Presented Below)</i>	3,507	\$6,100,837	751	\$2,529,351
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	1,796	\$4,695,879	323	\$1,837,689
2. Noninstructional Miscellaneous Purchases	736	\$424,102	123	\$125,745
3. Noninstructional Supplies and Materials	806	\$531,600	220	\$222,122
4. Regular Instructional Purchased Professional Educational Services	49	\$60,997	23	\$35,871
5. School-Sponsored Athletic Supplies and Materials	90	\$67,453	41	\$38,691
6. Capital Outlay	30	\$320,806	21	\$269,233
Statistical Sample of Remaining Accounts	5,275	\$27,677,221	321	\$1,790,339
Total PO Review	8,782	\$33,778,058	1,072	\$4,319,690

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>	391	\$1,534,229	87	\$55,217	273	\$939,904
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	217	\$1,118,160	11	\$19,169	95	\$700,360
2. Noninstructional Miscellaneous Purchases	54	\$56,690	30	\$17,531	39	\$51,524
3. Noninstructional Supplies and Materials	97	\$112,336	40	\$15,447	83	\$94,338
4. Regular Instructional Purchased Professional Educational Services	14	\$28,645	–	–	9	\$7,226
5. School-Sponsored Athletic Supplies and Materials	2	\$428	6	\$3,070	33	\$35,193
6. Capital Outlay	7	\$217,970	–	–	14	\$51,263
Statistical Sample of Remaining Accounts	228	\$843,413	15	\$7,281	78	\$939,646
Total PO Review	619	\$2,377,642	102	\$62,498	351	\$1,879,550

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

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

- *General supplies* – includes a variety of items ranging from ordinary office supplies like pens, pencils, and paper, to furniture and other general supplies. 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 four transactions with a dollar value of \$4,809 that were discretionary and 22 transactions with a dollar value of \$40,702 that were inconclusive. Some examples of these transactions were:
 - \$10,000 for prepaid postage
 - \$3,442 for a personal agendas for students and teachers
 - \$886 for custom ID badge holders
 - \$640 for personalized pencils.
- *Student Activities/Expenditures on Students* – includes any expenses related to athletics, activity clubs, trips, student fundraisers, awards, and any other items paid for by the District that benefit students but either lack supporting documentation, appeared excessive in nature, or related to expenditures that did not provide educational enrichment. In summary, we identified 17 transactions with a dollar value of \$9,800 that were discretionary and 14 transactions with a dollar value of \$14,723 that were inconclusive. Some examples of these transactions were:
 - \$1,590 for jackets and thermal fleeces
 - \$2,500 for youth and adult tee shirts
 - \$1,800 for cross country championship rings
 - \$1,000 for 50 senior award tee shirts.
- *Technology* – includes desktops/laptops, networking equipment, software, and digital cameras. These purchases were either identified as unnecessary, excessive, or lacking sufficient support. In summary, we identified 10 transactions with a dollar value of \$17,343 that was discretionary and 25 transactions with a dollar value of \$60,257 that were inconclusive. Some examples of these were:
 - \$5,316 for optical mouse, laser printer, toner, and a laptop
 - \$4,277 for a wireless ceiling mount
 - \$2,474 for 25 USB's, 1 computer, 3 surge protectors and 1 flat screen monitor.

- *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 upkeep on boilers, landscaping, and utility bills (including phone) that either lack supporting documentation or appeared excessive in nature. In summary, we identified six transactions with a dollar value of \$10,497 that were discretionary and six transactions with a dollar value of \$16,459 that were inconclusive. Some examples of these were:
 - \$1,039 for replacement of two amplifiers
 - \$1,995 to reconditioning of four pitching machines
 - \$6,000 for lawn cutting and trimming for the high school
 - \$260 for geese chasers to remove geese from the high school football field.

- *Tuition and Other Purchase Services* – includes items such as tuition for regular and special education students as well as miscellaneous purchased services. Examples of miscellaneous purchased services are pick-up and delivery of voting books and election duties. In summary, we identified five transactions with a dollar value of \$1,718 that were discretionary and 21 transactions with a dollar value of \$3,429 that were inconclusive. For example:
 - \$1,150 for school election ballot design and printing out absentee ballots, machine scan provisional ballots, machine ballots, emergency ballots and tally sheets, which are the ballots and equipment used for the Board elections.

- *Meals and Entertainment* – includes any meals not related to activities that would fall under expenditures for students or workshops and training. For example, breakfast and lunch for faculty and staff. In summary, we identified 24 transactions with a dollar value of \$12,347 that were discretionary and no transactions that were inconclusive. Some examples of these were:
 - \$5,520 for a catered kick-off breakfast for faculty and staff
 - \$506 for lunch for teachers on a staff development day
 - \$450 for a retirement and negotiation committee dinners.

- *Workshops and Training* – includes items such as registration fees for workshops and training, and any mileage or meal reimbursements incurred as a result of the event that either lack supporting documentation (such as state approval for out-of-state workshops) or appeared excessive in nature. In summary, we identified eight transactions with a dollar value of \$6,006 that were discretionary and four transactions with a dollar value of \$1,369 that were inconclusive. Some examples of these were:
 - \$2,244 for 12 Board of Education member's hotel stays for three nights for the New Jersey School Board Annual (NJSBA) meeting in Atlantic City
 - \$595 for a cash advance for the NJSBA conference in Atlantic City
 - \$245 for airfare to Orlando for the ASCD conference
 - \$237 for two rooms and dinner for the director of HR to go to the Greater Philadelphia Career Fair.

In addition to the above, we noted the following exceptions when conducting the purchase order review.

Area	No. of Instances
<p>Missing Proper Approvals – Either a purchase requisition, vendor invoice, or purchase order was not provided for review; the amount paid against the PO exceeded the original PO amount; the PO date was after the invoice or payment date; or manual changes were made to the PO without support of an additional approval.</p>	<p>1062</p>
<p>Improperly Coded – The transaction was coded to an incorrect Account Code.</p>	<p>305</p>

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

13 Point Analysis

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

Payroll

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

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

Vendor Disbursements

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

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

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
1	Analyzed payroll records to identify incomplete or missing hire date, birth date, status, address information, and other key data elements	No anomalies or potential irregularities were identified and hence no follow-up was conducted.	Not Applicable	Not Applicable
2	Employees that do not have the applicable benefits deductions	<p>We noted 190 instances where an employee received a paycheck without any benefit deductions. The total amount paid to these employees was \$606,286.33. Of the 190 instances:</p> <ul style="list-style-type: none"> • 177 received a total net pay of less than \$10,000 • 13 received a total net pay greater than \$10,000 and less than \$50,000. 	<ul style="list-style-type: none"> • Ascertained through interview of the payroll personnel the reason for payroll disbursements without any deductions. • Selected a sample of 45 from the listing of employees who received a payroll disbursement without any benefit deductions. • For each sample item, we: <ul style="list-style-type: none"> – Requested supporting documentation to determine the nature of the check (i.e., payroll, reimbursement, pension) – Identified the employee's: <ul style="list-style-type: none"> • Job title • Salaried or hourly • Full time or part time – Requested the employee's HR file and reviewed the W-4 	<p>As per our interviews with HR and Payroll personnel, all employees, within the District, complete and forward the health and benefits enrollment form to HR. The Benefits Coordinator is responsible for entering all employees in the benefits system and maintaining the completed benefits form. Employees that do not elect medical coverage are given a credit each year that they do not elect the coverage. They are reimbursed 50% of the costs the District would have paid for the medical benefits. For 2006, each employee who did not elect benefits coverage received a payment of approximately \$6,695.</p> <p>As per our interviews with HR and the benefits coordinator, eligible employees may decline benefits. In addition, the following employees are not eligible to receive benefits: hourly employees; substitute teachers; part-time employees who work less than 20 hours; and employees who are paid by stipend.</p> <p>We reviewed employee files, benefit forms, and substitute certifications to verify the employees approved positions.</p> <p>We noted the following:</p> <ul style="list-style-type: none"> • Thirty-three of the 45 employees were substitute teachers and they were not eligible for benefits. • Eight of the 45 employees only received stipend pay and were not eligible for benefits. • Three of the 45 employees were teacher assistants and did not elect to have District benefits. However, there is no completed benefits form on file for these three employees. • One of the 45 employees was a summer school teacher and was not eligible for benefits. Per inquiry with the District, summer school teachers do not receive benefits as they are part-time employees <p>Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
3	Employee matches to the Social Security Administration death master file	<p>We noted 15 employees whose termination date was after their date of death as recorded in the Social Security Administration's death master file. Of the 15 instances:</p> <ul style="list-style-type: none"> ● 13 were deceased but still active in the system ● 2 were paid after the recorded death date and active in the system. 	<ul style="list-style-type: none"> ● Conducted interviews with the HR personnel to ascertain why the anomalies would exist. ● Selected a sample 15 from the listing of employees noted in the results column. ● For each sample item, we: <ul style="list-style-type: none"> – Attempted to verify that the date of the termination agreed to the supporting documentation per the employee's personnel file – Matched employee's name from the death master file to the employee's personnel file – Compared the Social Security Number per the system to the number listed on the copy of the Social Security Card or other supporting documentation in the personnel file if HR did not have a copy of the Social Security Card (i.e., I-9 form). 	<p>Per discussion with the payroll coordinator, the personnel data is updated in the payroll/personnel system upon receiving appropriate documents from HR.</p> <p>For the 15 employees who were reviewed, the payroll/personnel system shows the employee status as "active" even though the termination date was entered into the system.</p> <p>Per discussion with the payroll specialist, a termination date in the system would prevent paychecks to the employee from being processed.</p> <p>We noted the following:</p> <ul style="list-style-type: none"> ● Thirteen of the 15 employees did not receive payments after their date of death. ● Two of the 15 employees received payments after their date of death. Per the personnel files, additional payments were due to the estate of the employees upon the employee's date of death. <p>We noted that employees remain active within the payroll system even though termination dates are entered.</p> <p>We recommend that the District archive former employees so that records are maintained for pension benefits and any potential IRS inquiries, but are removed from the payroll system.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
4	<p>Employees that have been hired and terminated within a short period of time (e.g., one month) and paid after their termination date</p>	<p>We noted two employees that were terminated within 30 days of their hire date and received pay after their termination date. Of the two instances:</p> <ul style="list-style-type: none"> ● One received a total gross pay less than 30 days after termination ● One received a total gross pay greater than 30 days but less than 90 days after termination. 	<ul style="list-style-type: none"> ● Ascertained through interview of HR employee personnel examples of when employees are terminated within 90 days of their hire date and are paid after their termination date. ● Selected the two employees from the results column. ● For each item selected, we: <ul style="list-style-type: none"> – Reviewed HR employee personnel files to confirm the actual termination dates, hire dates, and rehire dates where applicable. – Reverified termination dates, hire dates, and rehire dates, where applicable, for the employees in the system. – Identified the number of pay periods after termination that the employee was paid to determine if the payment served as a final payment for services performed. 	<p>Per our interviews with HR personnel, employees being hired and terminated within a short period of time could occur for a few reasons. An employee could resign or an employee may be terminated for conduct problems.</p> <p>After reviewing the employees' personnel file, we noted the following:</p> <ul style="list-style-type: none"> ● One employee resigned within the first weeks of employment. The employee was a substitute teacher and the District pays substitutes on a one month lag. The payment was paid the following month. ● One employee was terminated on the first day of employment. The employee was a substitute teacher and the District pays substitutes on a one month lag. The payment was paid the following month. <p>We noted that in one of the employee personnel files, a termination letter or other documented evidence of date of a termination was not present.</p> <p>We recommend that the District establish procedures to maintain documentation regarding termination in each personnel file.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
5	<p>Employees paid greater than 30 days after their termination date</p>	<p>We noted 36 employees that received pay after their termination date totaling \$276,982.13. The breakdown is as follows:</p> <ul style="list-style-type: none"> ● 13 employees were paid between 30 and 90 days after termination totaling \$11,922.27. ● 5 employees were paid between 90 and 365 days after termination totaling \$14,632.82. ● 18 employees were paid greater than 365 days after termination totaling \$250,427.04. 	<ul style="list-style-type: none"> ● Ascertained through interview of HR personnel examples of when employees may receive pay after termination. ● Selected a sample 30 from the results column. ● For each sample item selected, we: <ul style="list-style-type: none"> – Reviewed HR employee personnel files to confirm the actual termination dates, hire dates, and rehire dates where applicable. – Reverified termination dates, hire dates, and rehire dates, where applicable, for the employees in the system. ● Identified the number of pay periods after termination that the employee was paid to determine if the payment served as a final payment for service performed. ● Inquired about potential settlement payments owed to the employees. 	<p>As per our interviews with HR and payroll personnel, the most common reason an employee paid after their termination is retirement payments. The District offers a retirement incentive, which is paid over a three-year period after the employee's date of retirement. In addition, if an employee was terminated at the end of the fiscal year, they may have worked during summer school and therefore received pay after their termination date. Also, when an employee is terminated then rehired as a substitute teacher, the District does not remove the original termination date from the system.</p> <p>We noted the following:</p> <ul style="list-style-type: none"> ● For five employees, we could not determine the reason the employee was paid after their termination date as the District could not provide supporting documentation for the payments. ● Fifteen employees received the retirement incentive pay after their termination. ● Four employees were rehired as substitute teachers. ● Four employees had termination dates per the personnel employee file that did not agree to the date of termination in the system. The dates of the last paycheck were consistent with the termination date in their employee personnel file. ● Two employees were terminated on June 30th, but taught summer school and were paid over the summer. <p>Based on the above, we note that further analysis should be considered on the exceptions noted.</p> <p>We recommend that the District implement procedures to review the system when updates are made to personnel employee records to help ensure that the correct termination dates are input.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
6	Employees who received greater than 52 checks within the two-year period covering 2004–2005 and 2005–2006	We noted three employees received between 53 and 59 checks in the two-year period covering 2004–2005 and 2005–2006 totaling \$225,194.63 in gross pay.	<ul style="list-style-type: none"> ● Ascertained through interview of the payroll personnel why an employee may receive greater than 52 checks over the span of two fiscal years (i.e., overtime, stipends, and expense reimbursement). ● Sampled the three employees who received more than 52 checks over a two-year period. ● For each sample item, we: <ul style="list-style-type: none"> – Verified that supporting documentation exists for the additional disbursements (i.e., approved overtime form, expense reimbursement request/approval, contract to coach a sports team). 	<p>Based upon our interviews with payroll personnel, we noted that it is not uncommon for an employee to receive more than 52 checks over two fiscal years.</p> <p>Payroll cited that the following pay is provided on separate checks: general or alternative stipends, coaching stipends, retroactive payments, and medical and dental reimbursements. As a result, employees that have additional responsibilities will receive multiple checks per pay period.</p> <p>Based on our review, we noted the following:</p> <ul style="list-style-type: none"> ● All three employees received additional pay checks for stipend payments, which were Board approved. <p>Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
7	<p>Employees whose gross pay increased by greater than \$7,500 from 2004–2005 to 2005–2006</p>	<p>We noted 43 employees that received gross pay increases greater than \$7,500. The breakdown is as follows:</p> <ul style="list-style-type: none"> ● 22 employees received gross pay increases between \$7,501 and \$12,500 ● 10 employees received gross pay increases between \$12,501 and \$25,000 ● 11 employees received gross pay increases greater than \$25,001 	<ul style="list-style-type: none"> ● Ascertained through interview of the payroll personnel the salary increases by job grade. ● Considered Board Resolution for percentage increases. ● Selected a sample of 35 employees receiving high gross pay increase to further understand the salary increase. ● For the sample selected, we reviewed the employee personnel files for: <ul style="list-style-type: none"> – Indication of a promotion – Indication of sick/vacation days cashed in – Indication that the employee performed an additional job function requiring a stipend – Overtime approval forms – Other documentation supporting a large gross pay increase. 	<p>Based on our interviews with HR and payroll personnel, an increase in an employee’s gross salary can be the result of an annual salary increase, an employee receiving a master’s degree or additional college credits, an employee receiving a new stipend, or an employee starting work at the District in the middle of the previous year (the employee only receives a partial salary the previous year, but the full salary in the next year).</p> <p>All annual pay increases are based on the employee’s contract and approved by the Board. For an employee to receive an increased salary due to obtaining a higher degree or additional college credits, the employee must submit their original college transcripts. Also, the employee submits a letter stating what degree they received. Employee’s receiving stipend payments are required to be Board approved, either at the beginning of the school year or prior to the payment being made.</p> <p>Based on our review, we noted the following:</p> <ul style="list-style-type: none"> ● Eight employees received additional stipend pay throughout the 2005–2006 school year, which was Board approved. ● Fifteen employees received a promotion and a larger pay increase due to this. ● Three employees received a master’s degree or additional college credits. ● Three employees took an unpaid leave of absence in the 2004–2005 school year and returned in the 2005–2006 school year. ● Six employees began working full time midway through the 2004–2005 school year. <p>Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
8	<p>Employees whose salary increased by an amount greater than \$7,500 from 2004–2005 to 2005–2006</p>	<p>We noted 19 employees that received a salary increase greater than \$7,500. The breakdown is as follows:</p> <ul style="list-style-type: none"> ● 11 employees received a salary increase between \$7,501 and \$12,500 ● 3 employees received a salary increase between \$12,501 and \$25,000 ● 5 employees received a salary increase greater than \$25,001 	<ul style="list-style-type: none"> ● Ascertained through interview of the payroll personnel the salary increases by job grade. ● Considered Board Resolution for percentage increases. ● Selected a sample of 18 employees whose salary increased by an amount greater than \$7,500. ● For the sample selected, we reviewed the employee personnel file for: <ul style="list-style-type: none"> – Indication of a promotion – Indication that the employee performed an additional job function with an agreed-upon salary increase – Other documentation supporting the salary increase. 	<p>Based on our interviews with the HR and payroll personnel, each time a pay increase is made, the payroll specialist performs a review to assess if the correct salary increase was applied. In general, an increase in salary greater than \$7,500 is due to a promotion or a change in positions.</p> <p>All annual pay increases are based on the employee's contract and approved by the Board. For an employee to receive an increased salary due to obtaining a higher degree or additional college credits, the employee must submit their original college transcripts. Also, the employee submits a letter stating what degree they received. Employees receiving stipend payments are required to be Board approved, either at the beginning of the school year or prior to the payment being made.</p> <p>Based on our review, we noted the following:</p> <ul style="list-style-type: none"> ● Six employees were promoted for the 2005–2006 school year. ● Nine employees received a master's degree or additional college credit. ● Two employees received an annual pay increase and additional stipend pay. ● One employee took on additional responsibilities and was compensated for it. <p>Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
9	Employees who received greater than 10% of base salary in stipends	<p>We noted 242 employees that received a stipend that was greater than 10% of their base pay. The breakdown is as follows:</p> <ul style="list-style-type: none"> ● 65 employees received a stipend percentage greater than 25%, totaling \$1,043,793 ● 98 employees received a stipend percentage between 10% and 15% totaling \$3,114,106 ● 79 employees received a stipend percentage between 10% and 10%, totaling \$3,309,054. 	<ul style="list-style-type: none"> ● Ascertained through interview of the Payroll personnel a listing of all positions paid via stipend and the corresponding amount. ● Inquired about the District's policy for employing people to perform positions paid via stipend who are not salaried employees. ● Selected a sample of 65 employees receiving stipends in excess of 10% of their base salary. . ● For the sample selected, we: <ul style="list-style-type: none"> – Confirmed the employee was identified on the list of employees receiving pay via stipend – Confirmed the amount of the stipend – Compared the stipend amount paid to the employment contract – Confirmed that the employee was eligible for the stipend pay per review of Board minutes and the employee personnel file. 	<p>Based on our interviews with the HR and Payroll personnel, there are several positions that are paid via stipend, such as athletic coaches, academic and student club advisors, school band and chorus leader, and employees assuming additional responsibilities, such as Department assistant managers.</p> <p>In addition, substitute and summer school teachers' pay is consider stipend pay.</p> <p>Based on our review, we noted the following:</p> <ul style="list-style-type: none"> ● Thirty-five employees received stipend pay for positions as noted above. The stipend payments were Board approved prior to payments being made. ● Nine employees received medical and dental reimbursements. ● Twelve employees received substitute teacher pay. ● Five employees received stipend pay and medical and dental reimbursements. ● Four employees received substitute teacher and stipend pay. <p>Also, six of the 65 employees received stipend pay, but their HR employee file did not indicate the employee was Board approved to receive the stipend.</p> <p>We recommend that personnel and payroll files maintain approved documentation stating an employee is eligible to receive stipend pay.</p>
10	Employees who received greater than 25% of base salary in overtime	No anomalies or potential irregularities were identified and hence no follow-up was conducted.	Not Applicable	Not Applicable

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
11	Payments that exceed the original purchase order amount	<p>We noted 781 payments totaling \$42,050,015 in excess of the original purchase order amount. The breakdown is as follows:</p> <ul style="list-style-type: none"> ● 363 purchases were made where the payment amount exceeded the original purchase order amount by less than 5% totaling \$132,470 in excess. ● 130 purchases were made where the payment amount exceeded the original purchase order amount by between 5% and 10% totaling \$82,902 in excess. ● 214 purchases were made where the payment amount exceeded the original purchase order amount by between 10% and 25% totaling \$496,075 in excess. ● 74 purchases were made where the payment amount exceeded the original purchase order amount by greater than 25% totaling \$41,338,568 in excess 	<ul style="list-style-type: none"> ● Ascertained through interview of the purchasing and accounts payable personnel why certain disbursements would be processed in excess of the PO. ● Inquired as to why new POs are not issued when an increase is required. ● Selected a sample of 117 POs from the listing of disbursements that exceeded the PO amount. ● For each sample item, we: <ul style="list-style-type: none"> – Traced and agreed the disbursement to supporting documentation (e.g., contract, vendor invoice, purchase requisition, etc.) to assess if the disbursement was properly approved and processed – Noted if the increased amount caused the purchase to exceed a bid or quote threshold 	<p>Based on our review, we noted that it is common for POs to be adjusted after they were generated. Adjustments are made for miscalculations (such as shipping and handling charges) and typographical errors, as well as adjustments for blanket POs to reflect actual costs. In some instances, adjustments were not made in the system. Instead, a PO is regenerated under the old PO number to reflect the revised costs. It was also noted that balances are rolled over from previous years rather than being closed out.</p> <p>We selected 117 POs to review and we noted the following:</p> <ul style="list-style-type: none"> ● For 43 of the 117 POs reviewed, the increase was due to rounding. ● For 35 of the 117 POs reviewed, the amounts from system dump and PO analysis do not reconcile. ● For 19 of the 117 POs reviewed, an adjustment was made in the system; however, additional checks were cut with the total amount reflecting the adjustment. ● For 11 of the 117 POs reviewed, an additional PO was generated using the same PO, which reflects a different amount than the original PO. The adjustment does not appear in the PO analysis. ● For 9 of the 117 POs reviewed, the balances were rolled over from a previous year. <p>In addition, in several instances, the documentation provided to support the purchase was not complete. For example, invoices and POs were missing in some cases.</p> <p>We recommend the District develop a formal process for approving adjustments made to purchase order payments. Adjustments made to the purchase order amount should be approved by the business administrator and the approval should be noted on the purchase order.</p>
12	Invoice dates that are prior to purchase order dates	No anomalies or potential irregularities were identified and hence no follow-up was conducted.	Not Applicable	Not Applicable

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
13	Vendors paid at known mail drops (e.g., P.O. Box, commercial mail receiving agencies, etc.)	We noted 21 vendors that have addresses at known mail-drop locations. All 21 vendors are marked as active within the purchasing system.	<ul style="list-style-type: none"> ● Selected a sample of 20 vendors who received payment(s) at mail-drop locations. ● Traced and agreed a disbursement to supporting documentation (e.g., contract, vendor invoice, etc.). ● Requested business certification forms and W-9 forms to confirm vendor existence and the address. 	<p>We were unable to verify the existence of the 20 vendors via formal documentation.</p> <p>Upon further review, only one of the vendors had a W-9 on file; however, the address on the W-9 form is not the same as the address listed in the vendor master file.</p> <p>During our review, we noted the following:</p> <ul style="list-style-type: none"> ● One vendor had no activity with the District for more than five years. ● Nineteen of the vendors did not have W-9 forms on file. After receiving our request, the District contacted the vendors to obtain the W-9 form, but received only three of them. In addition, on one vendor's W-9 form, the address didn't agree to the vendor master file. ● One vendor had a W-9 form on file; however, the address did not agree to the vendor master file. <p>In addition:</p> <ul style="list-style-type: none"> ● For six of the 20 vendors reviewed, the PO package was missing the invoice. ● For two of the 20 vendors reviewed, the District's copy of the PO was missing. ● For nine of the 20 vendors reviewed, a purchase requisition was missing in the PO package. ● For one of the 20 vendors reviewed, the purchase requisition was incomplete. <p>We recommend that the District implement policies and procedures to require all vendors to submit a W-9 form. In addition, we recommend that the District review all vendors on the master file list and consider removing or deactivating those that have not done business with the District for a long period of time. Further, the District should require all PO packages to be complete including the vendor invoice, purchase requisition, and District copy of the PO.</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 they are 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 90 certified teachers and 10 nonteaching certified staff representing a cross section of school locations and job functions. We selected 90 teachers and 10 nonteachers because the District’s certified staff is comprised of approximately 75% teachers. The following table summarizes the cross section of job functions reviewed.

Level	School	Reviewed
Certified Teachers	Elementary School	29
	Middle School	30
	High School	31
Nonteaching Certified Staff	Principals	4
	Department Chair	1
	Other	5

We performed the following for each employee:

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

Based on our review, all of the employees reviewed were performing the job function identified by the District. We noted one instance in which a teacher did not have his employee ID badge with him.



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 ICQ completed by the District and other documentation as well as interviews with District professionals, we gained an understanding of the processes and controls in place. We were able to identify gaps or control weaknesses and develop recommendations for potential improvement. In addition, for each functional area except for Technology, we selected a sample to test based on the population size, generally 25 items, 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.

General Observation

Standard Operating Procedures

Written policies and procedures codify management's criteria for executing an organization's operations. They document business processes, personnel responsibilities, departmental operations, and promote uniformity in executing and recording transactions. Thorough policies and procedures can also serve as an effective training tool for employees. If written policies and procedures are inaccurate, incomplete, or simply not current, the following could result:

- Inaccurate and unreliable financial records due to inappropriate recording of transactions
- Inconsistent practices among employees and/or departments

- Processing errors due to lack of knowledge

Standard Operating Procedures (SOPs) are not documented for the District's key function and processes, which are: (1) Inventory, (2) Facilities Management, (3) Purchasing/Accounts Payable, (4) Human Resources/Payroll, (5) General Operations/Accounting, (6) Food Services, (7) Transportation, and (8) Student Activities. Although the District has a policies manual and bylaws, these do not describe the daily requirements, activities, and related controls.

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

Inventory

Overview

The business administrator (BA) is also the purchasing agent for the District. The BA manages and maintains a central list of the District's fixed assets (fixed assets are valued at \$2,000 or greater). Fixed assets valued at \$2,000 or greater typically include computers, cars, and equipment.

The Fixed Asset function is outsourced to a third-party vendor (American Appraisal). The BA acts as the liaison between the District and the vendor. Every three years, the vendor performs a full physical inventory of all fixed assets. In the interim, the BA is responsible for notifying the vendor, on an annual basis, of a fixed asset purchase or disposal. On an annual basis, the vendor provides an updated list of fixed assets owned by the District.

The District does not have a warehouse to store normal inventory (e.g., office supplies). Items requested by the schools are shipped directly to and stored at the requesting school/Departments. The inventory is monitored directly by the requestors. Each school has a supply room, where office supplies ordered in bulk are stored.

The Information Technology (IT) Department is responsible for placing District-wide central IT (e.g., equipment, infrastructure, large volume purchases) orders and IT supplies are ordered directly by the IT technology coordinators at the schools. A fixed asset inventory list is maintained by the IT department and forwarded to the BA annually.

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

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

We identified key controls within the inventory process based on interviews with the BA, who oversees the process. We considered the following to select a sample of 13 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:

- All items on Fund 12 (Capital Expenditures) report for FY 2006–2007 are appropriately categorized as fixed assets.
- All Purchase Orders (POs) that were filed to be recorded by the vendor as fixed assets belong in the folder.
- All fixed asset items from the POs that were filed to be recorded as fixed assets have been charged to Fund 12 (Capital Expenditures).
- Any purchases that have a single item over \$2,000 and have been charged to the Fund 12 account, have been filed in the Fixed Asset folder to be recorded as a fixed asset.

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.

Tracking Inventory and Formal Ordering Process

Each school is responsible for ordering their own school and educational supplies. The ordering of supplies is not based on a documented inventory log; rather, it is done on an as-needed basis. The Business Office is unaware of the supplies needed by each school as there is no formal inventory tracking log.

Technology purchases are requested by the Technology Coordinator at each school. The Director of IT creates the purchase requisition and the purchased items are sent directly to the requesting school. The Director of IT records the purchase as technology inventory, but no physical inventory checks are completed by the IT Department.

We recommend that the District utilize a standard inventory log. The District should implement an inventory system to include the tracking of supplies received and distributed to schools. The inventory log should be reviewed by the principal prior to purchasing supplies. This would allow for more accurate ordering by the District for supplies. Also, we recommend that the District conduct periodic physical inventory checks at the schools. This would help reduce the risk of supplies being misappropriated.

Segregation of Duties

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

In the course of our review, we noted segregation of duties concerns relating to the recording, tracking, reconciling, and disposing of the District's assets. The BA is responsible recording, tracking, reconciling, and disposing of the District's assets. Also, the BA is responsible for providing the list of new fixed assets to the third-party vendor. The IT inventory is tracked by IT, but there is no monitoring done by any function outside of IT. Reconciliation of inventory is not performed by any central office. Additionally, the BA is responsible for requesting supplies needed for the District office. The BA also approves the request and can approve the receiving document. Finally, the BA approves all POs.

Without proper segregation of duties, there is the potential for assets to be taken from the District for personal use without the disposition of the asset being recorded or without the asset ever having been recorded as part of inventory.

Each of these situations could result in an intentional or unintentional error or irregularity going undetected. We recommend such conflicting responsibilities be separated to the extent possible. The superintendent and Board should segregate or limit the duties and responsibilities of the BA. We would recommend possibly having the staff accountant take over some of the responsibilities to eliminate the segregation of duties concern.

Disposal of Fixed Assets

In instances where an asset needs to be disposed, the superintendent or BA is notified by the school. Requests for disposal usually occur due to impairment, irreversible damage or if the item is fully depreciated and outdated. The request to dispose IT assets is made by the technology coordinator for that school.

The District does not verify that the item in question is necessarily irreversibly damaged or outdated. This may lead to items being disposed of prematurely and/or items being misappropriated.

We recommend that the District utilize a formal process to determine all disposal requests prior to obtaining the approval of the Board. A formal process allows the District to determine if the item can be repaired and reduces the risk that items may be misappropriated.

Facilities Management

Overview

The Facilities and Maintenance function at the District is fully outsourced to a third-party vendor (the Vendor). The Vendor provides custodial and general maintenance services for all four District buildings and grounds. The BA acts as the liaison between the District and the Vendor.

The Vendor's staff is comprised of one facilities director, one assistant director, one administrative assistant, four head custodians, four maintenance workers, 20 custodians, 20 after-hours custodians (begin at 3 p.m.), one night supervisor and one groundskeeper.

As per their contract, the Vendor is not responsible for completing any jobs that require a professional license (e.g., electrical or plumbing). Supplies used by the facilities staff are either provided by the District or purchased directly by the Vendor and charged to the District. Additionally, the Vendor utilizes four pickup trucks and a mini-truck, which are property of the District. Due to security and vandalism, these vehicles are taken off-site every night by the employees of the Vendor and parked at their private homes. Gas for the vehicles is purchased using an account that the District has with Shell gas station.

The District spends approximately \$1 million per year for the services provided by the Vendor.

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:

- Purchasing Equipment and Maintenance Supplies
- District Vehicles
- Gasoline Purchases
- Payment to Vendor

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:

- Gasoline receipts are given to the accounts payable (A/P) clerk by the Vendors Facilities Director and reconciled with the Shell invoices.
- The BA reviews the Vendor's payroll and verifies that the payments are accurate and complete.

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.

Tracking Inventory

The District does not have a formal process for tracking facilities inventory. The Vendor does not provide the District with an inventory log. Also, the District does not maintain an inventory log of facilities purchases.

We recommend that the District require the Vendor to provide a facilities inventory log on a periodic basis. We also recommend that the District track all facilities purchases and reconcile the Vendor's facilities inventory log to the internal tracking document. By tracking and monitoring purchases, it will help safeguard the District from purchasing the items unnecessarily and from the items being misappropriated.

Formal Purchasing Process

Per the facilities contract, the Vendor is responsible for purchasing the equipment used by the facilities employees and the District is responsible for purchasing the supplies used. During our review of POs, we noted that equipment was purchased by the Vendor and paid for by the District. The equipment was purchased by the District on behalf of the Vendor; however, the Vendor did not reimburse the District for these purchases.

We recommend the District monitor all purchases and verify that no equipment is being purchased by the District for use by the Vendor, as per the contracted agreement. Additionally, we recommend that the District review the contract with the Vendor and verify that the terms of the contract are being fulfilled.

Purchases that Circumvent the Purchase Process

Per inquiry with the District and review of facilities purchases, the purchases made for facilities circumvents the PO process. Facilities purchases do not require documented District approval prior to the purchase. A verbal approval is given by the Director of Facilities, who is an employee of the third-party vendor. Approval by the District is given after the purchase is made. The lack of documentation and a formal approval process prior to the purchase elevates the risk of misappropriation and fraudulent purchases.

We recommend the District enforce the purchasing process for all facilities and maintenance purchases. The purchase order requisition process is necessary to obtain approvals for the purchase, prior to the purchase, by the first line approver (Director of Facilities) in addition to second and third line approvers (from the District).

Monitoring of Vehicle/Gasoline Usage

The District does not track mileage or vehicle usage. All four District schools are located within one square mile of each other and the vehicles are taken off-site to the residence of the Vendor's employees. Due to the relatively short distances, the mileage on these vehicles should not increase significantly.

The District does not have a system in place to track the usage of gasoline purchased using the Shell account. The A/P clerk reviews the monthly gas account statement to reconcile the amounts to the gas receipts submitted by the Vendor. However, the District cannot identify which vehicle the gasoline was purchased for and who purchased the gas.

We recommend that the District establish a process for monitoring and tracking the vehicles and gasoline usage, linking the use to specific District-owned vehicles. The District should consider requiring a log to include the vehicle and by whom the gas purchase was made.

Purchasing/Accounts Payable

Overview

The Purchasing and Accounts Payable (A/P) Departments at the District consist of the BA and one A/P clerk. The BA is also the purchasing agent. The District utilizes Systems 3000 (the system) for the purchasing process, including generating purchase requisitions and POs.

The District follows the New Jersey State bid requirements, which state that the bid threshold for a district with a Certified Purchasing Agent is \$29,000 (the threshold for districts without a Certified Purchasing Agent is \$21,000); so, any goods or services more than \$29,000 for the entire fiscal year must go through the bid process. Any goods or services more than \$4,350 but less than \$29,000 require quotes to be received by the District.

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

- Purchase Requisitions and Purchase Orders
- Purchasing Facilities/Maintenance Equipment and Supplies
- Board Approval
- Receiving
- Payments to Vendors
- Adjusting PO Amounts
- Returns and Credits
- Vendor Master File
- Petty Cash
- Bid Process

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

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

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

- A requisition order cannot be generated in the system if there are not sufficient funds available to cover the purchase.
- All PO information is complete and all approvals are obtained.
- The petty cash invoices agree to the payment amounts.

Summary of Observations and Recommendations

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

Approval on the Purchase Order

The PO process requires the approval of the Superintendent, the BA and the Board. Per our review of POs, we noted that approval from the superintendent and the Board was not evidenced on the PO. Board approval is documented in the Board meeting minutes.

We recommend the District consider modifying the PO forms to reflect the approvals that are manually necessary as per the process. Additionally, a copy of the Board minutes including Board Approval within the system should be attached to the PO.

Review over System Access

Per our review, all Systems 3000 users at the schools have access to create purchase order requisitions. This access is excessive, as not all users have the need to do so.

All Business Office employees can modify, close, and delete a vendor in the vendor master file. This access is excessive, as some of the employees do not have a Purchasing or A/P function and do not need this level of access.

The IT Department does not maintain this system; however, they have a super user ID, which gives them full access to the system. A super user can approve purchase order requisitions, modify, delete and close them. This access is excessive, as IT does not manage this system. The IT Department only needs to have a regular user ID in order to submit IT related purchase order requisitions.

We recommend a comprehensive system access review be completed and any unnecessary access be revoked. The District should identify what access level each user of the system should have in accordance with their job function. All employee system access should be reviewed to confirm that there are no instances where an employee has access that could violate segregation of duty and/or system access controls.

Supporting Documentation

Effective controls should be properly documented with a clear indication of the procedures performed and the corresponding approval. Supporting documentation for each disbursement should be maintained in an orderly manner.

There is no list of required items to be included in a PO package, such as invoice, receiving document verifying that the goods or services were received, and a copy of the PO, in order for it to be deemed complete for processing a vendor payment. Upon review of a number of POs, it was noted that proper documentation is not maintained to support requests for disbursements. For those that the District provided some level of documentation, it was often insufficient to support the educational need for the purchase. Refer to the Results of the Historical Expenditure Analysis for additional information.

The District should establish documentation requirements to help prevent disbursements without proper support.

Monitoring of the Use of Signature Stamps

The Business Office maintains a signature stamp for the Board president, the treasurer of monies, and the BA. The signature stamps are kept in a locked drawer in the desk of the BA. The stamps are not signed out by the A/P clerk or staff accountant when they are removed from the BA's desk.

The District should require that the signature stamps be signed out and maintain a log of who requested it and when it was signed in and out.

Monitoring Petty Cash Purchases

Petty cash purchases are not approved by the Board until the end of the fiscal year. At the end of the fiscal year, the BA creates a petty cash PO to replenish the petty cash account. Petty cash invoices and supporting documentation for the purchases made throughout the year are not included in the PO package submitted to the Board.

We recommend that the Board approve any petty cash purchases which exceed a predefined amount, at regular Board meetings during the year. In instances where a check needs to be generated immediately, such as for an emergency, the Board should approve at the following Board meeting.

Review and Approval over Adjustments to Purchase Orders

We noted that the A/P clerk has the ability to manually adjust PO amounts. The A/P clerk can manually increase or decrease the amount on the PO and in the system. The BA does not review the manual and electronic adjustments made to the PO.

The A/P clerk is authorized to make any necessary adjustments to the PO. In cases where the discrepancy is large, the BA reviews the vendor invoice and informs the A/P clerk to either create another PO or notify the Vendor that the invoice and PO amounts do not agree.

In instances where a blanket PO is generated, payments are made monthly in accordance with the invoices received. When the amount exceeds the original estimate, the A/P clerk is responsible for paying the invoice, and does not need to obtain additional approval for the difference in amount.

Informal intervention in the ordering process can potentially create errors in the ordering process. In addition, unapproved charges to POs could result in unauthorized or inappropriate payments to vendors.

The District should establish a policy that requires approval of adjustments to POs, similar to the purchasing policy. The District should review, and if necessary revise, access controls to limit access and opportunity to adjust the PO and payment amounts. Lastly, a reconciliation between the Board-approved list and the list received from A/P for payment to vendors should be performed by Data Processing.

Segregation of Duties

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

In the course of our review of purchasing, we noted segregation of duties concerns relating to the request and approval of purchases. The BA is responsible for requesting any supplies needed for the District office, as well as for the approval of these requests. The BA can also approve the delivery of the goods or services.

We recommend such conflicting responsibilities be separated to the extent possible. The District should segregate the duties and responsibilities of the BA in terms of the approval of the purchase order requisitions and the receiving of the goods or services. Also, all accounts should have more than one authorized signer, in order to ensure that funds are not misappropriated.

Monitoring over the Vendor Master File

All users within the Business Office have access to create, modify, and delete vendors from the vendor master file. Users may add a new vendor without management approval. There is no review of the new vendors added to the system. Vendors are asked to provide W-9 forms; however, the District does not require the W-9 form to be submitted as a condition for payment. Additionally, requests for the addition of a new vendor do not go through a formal approval process.

Vendors may be added that have not gone through the appropriate approval process to confirm quality, reliability, stability, and competitive pricing. The addition of inappropriate vendors may lead to vendors receiving payments for goods never received and for services never performed or services performed that do not meet the District's requirements for quotations, bids, and quality.

We recommend the District consider a formal process for adding and deleting vendors to the vendor master file. Also, the ability to add and delete vendors should be limited to the A/P clerk and the BA. The District should determine if the current system can generate periodic reports of new vendors. If so, these reports should be reviewed by the BA.

Review of Returns and Credits

In order to receive a reimbursement, purchasers must provide a receipt. Both original and copies of a receipt are accepted by the Purchasing Department. There are no controls in place to verify that the purchased goods were not returned and a credit was not applied to the purchasers' personal account.

We recommend that the District accept only original receipts for reimbursements and implement an inventory system to track purchases made and goods received.

Human Resources/Payroll

Overview

The Human Resources (HR) Department has three full-time staff members, an HR director and two HR clerks. The personnel secretary in the Superintendent's office is also part of HR as well as the Superintendent's office.

The main functions of HR are recruitment, hiring employees, personnel file retention and training District personnel. HR schedules interviews with candidates, conducts background checks, serves as the liaison between staff and benefits vendors and conducts exit interviews. All HR employee files are maintained in the personnel secretary office, which is separate from the HR office.

The Payroll Department consists of one payroll specialist. The payroll specialist prepares check runs, utilizing Systems 3000. Check runs are completed twice a month, at the middle and the end of the month. Approximately 450 checks are processed each pay cycle. All District employees are handled by the payroll specialist.

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

- New Hire Process
- Salary Increases
- Check Runs
- Tracking Employee Attendance
- Professional Development
- Substitute Teachers
- Tracking Certifications
- Termination Process

We identified key controls within the human resources/payroll processes based on interviews with business process owners for each of the subprocesses. We considered the following to select a sample of 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. Comparison of the controls/policies should be compared with:
 - 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:

- Employees contracts were approved with the proper job title.
- Job codes in the payroll system were consistent with the signed employee contract.
- Superintendent approval was provided on termination letter.
- Existence of personnel files.
- A background check was performed on employees.
- The District conducted fingerprinting on employees.
- The termination date per the personnel file matches the date per the HR and payroll systems.

Summary of Observations and Recommendations

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

Segregation of Duties

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

The payroll specialist enters and records payroll information for all District employees within Systems 3000. The payroll specialist also prepares the checks for distribution and reconciles the total check count to the payroll checks. In addition, the payroll specialist is able to activate and deactivate an employee in Systems 3000 and also process payroll transactions.

Each of these situations could result in an intentional or unintentional error or irregularity going undetected. We recommend such conflicting responsibilities be separated to the extent possible. The District should segregate or limit the duties and responsibilities of the payroll specialist. We recommend that these responsibilities be segregated to an employee within HR to help reduce the risk of lack of segregation of duties.

Reliance on Manual Processes

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

- The payroll specialist manually enters the new hires' payroll information into the system. The system does not generate a new hires report, so the payroll specialist has to manually review all new hires.
- Terminated employees are manually removed from the payroll system by the payroll specialist. The system does not generate a termination report, so the payroll specialist has to manually review all terminated employees.
- The payroll specialist manually stamps each pay check with the signature of the treasurer of school monies.
- The personnel secretary maintains a manual list of employees who are retiring at year end and need to be marked inactive in the system at that time. The system does not allow for a termination date to be set at the end of the year, so the personnel secretary has to manually track termination dates.

Manual processes present a high risk for intentional or unintentional misstatements. Payroll payments may be inaccurate and result in expenses that are not justified.

We recommend the District assess if manual processes can be automated through existing HR and payroll systems. The District should assess the system's ability to generate additional payroll reports to help reduce manual reviews.

Safeguard of Checks

The payroll check stock is maintained and printed at the desk of the payroll specialist. The check stock is stored in an unlocked drawer in the desk of the payroll specialist. Since the check stock is not safeguarded, there is potential that intentional misuse or fraud could exist. Payroll check numbers are not computer generated, but are prenumbered. Also, the printing area is not secured to authorize personnel as the checks are printed at the desk of the payroll specialist.

We recommend that the check stock be maintained in a secure location and be regularly tracked for usage. During the check printing process, we also recommend that the Business Office be accessed only by authorized personnel. Also, we recommend that check numbers also be computer generated and tracked. This would help reduce the likelihood of payroll checks being misappropriated.

Monitoring Check Distribution

Approximately 350 employees are paid through direct deposit. The remaining 100 employees are paid via live checks. The distribution of checks is manual and time consuming. Additionally, checks are delivered by the Business Office assistant to each school, where employees pick up their checks. The Business Office assistant does not sign the checks out at the Business Office. In addition, the checks are not signed for when they are delivered to the school.

We recommend that the District enhance communication efforts to increase awareness of the direct deposit payment option. In addition, we recommend the District establish a policy to require live checks to be signed out at the Business Office and signed for upon delivery at each school.

Management Review

We noted that management does not formally review and/or approve the following procedures:

- Entering of new employees into the payroll system – The payroll specialist enters new employees into the payroll system and no documented management review is conducted before or after new hires are entered into the system.
- Terminating employees in the HR and payroll system – The payroll specialist terminates the employee in the Payroll system and no documented management review is conducted before or after employees are terminated in the system. The personnel secretary terminates the employee in the HR system and no documented management review is conducted before or after employees are terminated in the system.
- Changes in salaries – The BA informally reviews all salary changes prior to being input into the payroll system by the payroll specialist. The review is not documented by the BA and management does not review the salary changes once they have been made in the system.

- Substitute teacher attendance – The payroll specialist receives and inputs the attendance for substitute teachers. There is no management review to verify the accuracy of the attendance input into the system.

Formal review of procedures performed provides an increased sense of security over the accuracy of the work and accountability. Lack of review allows for the possibility that terminated employees may receive compensation after their termination, employees may receive the wrong pay, and that fraudulent employees may exist within the payroll system.

We recommend that management reviews and approve all changes to HR and payroll data. Such reviews should be documented. Additionally, the HR Director should review all new hire information entered into the system to help ensure data integrity and accuracy.

Safeguard for Signature Stamps

The payroll specialist stamps all Payroll checks with the signature stamp of the treasurer of school monies. The signature stamp is maintained in an unlocked drawer in the desk of the payroll specialist. This increases the risk that the stamp may be misplaced or misused.

Safeguarding Employee Personal Information

Currently, the computer screen of the payroll specialist faces towards the front door of the Business Office. This allows for confidential information to be viewed by anyone who walks into the Business Office. Also, there is no privacy screen on the computer screen.

We recommend that the signature stamp for the treasurer of school monies be maintained by the BA in a locked drawer. Also, the payroll specialist should sign out the signature stamp when it is required for payroll checks. The BA should maintain the sign-out sheet and require the payroll specialist to sign in the stamp when it is returned. Access to the locked drawer should be restricted to BA.

The District should consider moving the desk or computer screen of the payroll specialist to a more secure and private location. This will help limit the unauthorized viewing of confidential payroll information. Also, the District should consider utilizing privacy screens for all employees in the Business Office.

Controls over Tracking Employee Attendance

The personnel secretary receives the daily attendance e-mails from each school and department indicating employees that are absent. The personnel secretary enters the sick, personal, and vacation days into Systems 3000 based on the daily attendance e-mails. The daily attendance e-mails are matched to the attendance information maintained in Systems 3000 by the personnel secretary. HR management does not conduct a formal review over the attendance process.

The District does not have a standard attendance process for each school. District employees are required to sign in on a manual attendance sheet everyday. The District utilizes electronic ID card to open building doors, but does not use the ID cards to track attendance.

We recommend that the District assess whether the attendance processes can be automated through the existing system. This would eliminate the manual attendance process and likelihood of human error in tracking employee attendance.

Drug Tests for New Employees

Per inquiry, it was noted that the District does not conduct drug tests on new hires. Performing drug tests is a better practice for hiring individuals who will be working in close proximity to children.

We recommend that the District start conducting drug tests on new employees as a requirement for employment. Test results should be reviewed by the HR director and maintained in the employee's personnel file as part of the background check performed by the District.

General Operations/Accounting

Overview

The Financial Department consists of a staff accountant and the BA. The Department utilizes Systems 3000 for all accounting and financial reporting. The staff accountant is responsible for completing bank reconciliations, reviewing the automated journal entries, and other accounting procedures necessary. The BA is responsible for the budget process, reviewing/approving bank reconciliations, reviewing the automated journal entries, and other accounting and financial procedures necessary.

The Grants Department consists of three District personnel; the secretary to the director of state and federal funds, director of state and federal funds, and the curriculum coordinator. The secretary to the director of state and federal funds maintains the list of grants and tracks the grants. The District does not have a full-time grant writer or researcher. Currently, the District is considering forming a grant committee starting in the 2007–2008 school year.

The District utilizes the school-based budget system. It is the responsibility of each school to create purchase requisitions in the system. The purchase requisitions are forwarded to the Business Office where they are approved by the A/P clerk and the BA.

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:

- Financial Accounting

- Budget
- Deposits
- Bank Reconciliation
- Grants Process

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

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

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

- Bank reconciliations are performed
- Approval of the bank reconciliations is completed
- Existence of review over system generated journal entries

Summary of Observations and Recommendations

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

Segregation of Duties

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

The BA and the staff accountant are responsible for preparing the bank reconciliations. The BA also reviews and approves all bank reconciliations. The BA and staff accountant are also responsible for reviewing and editing automated journal entries. There is no formal review or approval for edits made to journal entries. The lack of segregation of duties may lead to funds being misappropriated and concealed and intentional or unintentional errors or irregularities going undetected.

We recommend such conflicting responsibilities be separated to the extent possible. The District should segregate the duties and responsibilities of the BA. The BA should take on an oversight role so that responsibilities may be segregated to eliminate the segregation of duties concern.

Management Oversight

We noted that there is no documented review and approval conducted by the BA over bank reconciliations and journal entries in the system. The BA reviews the bank reconciliations prepared by the staff accountant, but does not initial or sign off on the review.

Journal entries are automatically generated in the system. Journal entries are manually reviewed by both the BA and the staff accountant. The review of journal entries is not documented by either the staff accountant or BA. Both the staff accountant and BA have system access to edit journal entries and the BA does not review edits made in the system by the staff accountant.

A lack of management review and approval may result in an error or irregularity going undetected. We recommend that the BA document his or her review of all bank reconciliations. Also, the BA should review and approve all journal entry edits prior to the journal entry being posted.

Controls over Budget Transfers

Schools may request a budget transfer, transferring the funds from one line item of the budget to another line item. The District does not use a standard budget transfer form. The transfer of funds is completed by the staff accountant after the BA informally approves the transfer. The transfer is put on the Board agenda and approved by the Board. Without a standard budget transfer form or a formal approval, errors or fraudulent transfers may occur and go undetected.

We recommend the District create a standard budget transfer form to be completed by the school and approved by the BA. The budget transfer form should be retained after the budget transfer is completed and provided to the Board for approval.

Review over Petty Cash

We noted the District maintains a petty cash fund. The petty cash fund is a separate bank account that is managed by the BA and the beginning balance each year is approximately \$5,000. The use of the petty cash fund is at the discretion of the BA. All items paid through petty cash are paid via check and the check requires only the signature of the BA. The petty cash fund checks are maintained in the desk of the BA. There is a lack of oversight over the account and a bank reconciliation is not completed. Without a formal process, the opportunity for misappropriation of funds is increased.

We recommend the District consider creating a formal petty cash request form. The form should be completed by the requestor and approved by the Business Office. The request form will help limit the possibility of the petty cash funds being misappropriated. Additionally, the District should review the petty cash transaction on a periodic basis and conduct monthly bank reconciliations.

Centralized Grants Department

Currently, the Grants Department management consists of the director of state and federal funds and the curriculum coordinator. The director of state and federal funds is not responsible for researching and applying for new grants. The director of state and federal funds and the secretary research the majority of grants, but District employees can also identify grants that the District may consider applying for. Applying for federal and state grants is not solely the responsibility of the director of state and federal funds. Other District employees may apply for grants after they receive approval from the director of state and federal funds. The decentralization of the grants process may result in the misallocation of funds, nonuse of funds, and reduction in future funding. The District indicated that the director of state and federal funds is trying to create a central Grants Department with a full-time grants researcher and writer.

We recommend that the District consider the cost and benefit of creating a central Grants Department to research, apply, and oversee all of the District's grants. This analysis would provide insight as to whether a centralized Grants Department may potentially increase the amount of grants awarded.

Food Services

Overview

The Food Services function at the District is fully outsourced to a third-party vendor. The vendor manages four kitchens, one at each District school. The BA acts as the liaison between the District and the vendor. The vendor is responsible for providing the appropriate cafeteria staff each school.

The vendor is responsible for four school cafeterias that produce approximately 1.6 million breakfasts and approximately 3.1 million lunches per year. It is also responsible for the summer feeding and after-school snack programs. Approximately 63% of the students in the District are eligible for free or reduced fare lunches. The Vendor uses the Café Terminal Enterprise system to track food sales.

The Vendor is responsible for purchasing the commodities and noncommodities used for the preparation of the food. The charges are billed directly to the District.

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

- Cafeteria Registers
- System Access
- Tracking Meals
- Ordering and Receiving
- Payments to the Vendor
- Inventory
- Cash Collections and Deposits

We identified key controls within the food services process based on interviews with the BA, who oversees the process. 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:

- Eligibility forms for free and reduced lunches are completed and returned to the District for verification and approval.
- The District receives the cash receipts from the vendor on a weekly basis and the staff accountant then reconciles the deposit slips to the bank statement.
- There is an automated control within “Café Terminal Enterprise,” which automatically identifies which students are eligible for free or reduced lunches.

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.

Control over Food Services Inventory

The District does not track the inventory used by the vendor. Food service purchases are made by the third-party vendor, and it is the responsibility of the vendor to track the inventory. The amounts of the purchases are included in the monthly bill to the District. The vendor does not itemize each food purchase and the vendor does not provide the District with an inventory log. Food orders may be inaccurate resulting in excess food being purchased that may be misappropriated. Also, the District does

not monitor the use of food supplies used by the vendor to perform catering for the monthly Board meetings and other events.

We recommend that the District require the vendor to provide an itemized bill for food purchases and maintain an inventory log for each school. The District should also consider reconciling the inventory log to food service purchase orders. This would allow the District to track food purchases and limit the risk of fraudulent purchases.

Review over System Access

Access to the Café Terminal Enterprise system, which is used to track food sales and generate reports on free and reduced lunches, is excessive. We noted that eight of the 13 IDs with access to the Café Enterprise system are generic and shared by all of the cafeteria staff working at the registers. The use of generic accounts in a system removes accountability, potentially resulting in unauthorized access and intentional misuse.

The Café Terminal Enterprise has a “Dealer” ID, which has powerful access and can perform all of the functions available in the system. The password to this ID is known to both the Director of IT and the IT Technician. This ID is a superuser ID and having two people with access to its password limits the accountability for its use.

We recommend the District assign unique user IDs to each user and eliminate any generic IDs. Also, we recommend the District review all access to this system and remove or disable all IDs that are not used. Additionally, we recommend the District verify that all access levels are appropriate in accordance to job functions, and any unnecessary access be revoked. System access should be monitored and reviewed on a periodic basis.

Review over Collection of Lunch Money

The cafeteria employees, employed by the third-party vendor, are responsible for collecting the money for prepaid lunches and posting the money to the students’ accounts. The amount received for prepaid meals is not verified, tracked or reconciled at the end of the day. There is a risk of funds being misappropriated by cafeteria employees.

We recommend that the monies be given to the school main office or to the homeroom teacher. After the school receives and verifies the amount, it should then be applied to the students’ account. This would help reduce the risk of funds being misappropriated by cafeteria employees.

Transportation

Overview

The District provides transportation for nonpublic high schools, pre-K, kindergarten, and special education students and eligible first and second grade students. In addition, the District provides transportation for District children attending nonpublic

high schools. The District outsources pupil transportation to two vendors. The transportation liaison is the Executive Secretary.

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
- Regular Students
- Special Education Students

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

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

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

- The District has a signed contract with the third-party vendors as appropriate.
- Proper Board approval was obtained for the contract.
- Necessary approvals are obtained prior to payment of invoices.
- Payments made to external vendors are in accordance with the contract stipulations.

Summary of Observations and Recommendations

On the following page, 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.

Competitive Process on Vendor Contracts

Currently, the District maintains one-year contracts with two bus vendors. The District renews the vendor contracts each year without conducting a formal bid process and the contract amount is increased based on the consumer price index.

The District should perform a formal bid process at the end of each contract term to help ensure that the District is getting the lowest cost and quality service. Also, the District should conduct a formal cost-benefit analysis of multiyear contracts versus the cost of renewing contracts each year. The District should consider offering the

incentive of multiyear contracts to additional vendors to increase competition and better pricing.

Technology

Overview

The District's IT Department is responsible for maintaining and supporting the IT needs of instructional and administrative operations. The District supports one local area network. The Technology Department supports software, hardware, and network infrastructure for more than 900 computers.

The IT Department is supported by four employees, including a director of technology and three computer technicians. The District has a reliable IT environment, which has enabled the District to have minimum downtime during the recent past.

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

- System 3000 – This application is a package solution used by the District to manage business functions like fund accounting, payroll, and personnel. This application is used by approximately 53 staff members.
- Rediker Software's Administrator's Plus – This application is a package application used by the District for all student information, including report cards, attendance, and scheduling. This application is hosted internally, and there are approximately 104 users with access to the application.
- TrackIt – This application is a package application used by the District as a help desk. This application is currently used by approximately four staff members within the District.

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

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

Summary of Observations and Recommendations

On the following pages, we present a summary of observations and recommendations related to the IT subprocesses listed previously. For each observation, we have provided a discussion of the circumstances surrounding the observation, and have presented a potential recommendation for consideration. These observations and recommendations are based on discussions with District

Management. KPMG did not perform detailed procedures to verify the existence or effectiveness of the technology controls included in our scope. KPMG did not hold discussions with vendors or visit vendor sites throughout this process.

Password Requirements for Network and Key Applications

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

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

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

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

Periodic Access Review

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

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 management that the review has taken place, that it was performed adequately, and that issues were rectified.

We recommend that for each review the employee performs, documentation be kept to provide an audit trail for review. This documentation could simply be a spreadsheet of the active accounts, employed employees, and the resulting comparison between the two, along with an e-mail to senior employee 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 employee members who have access to the application have appropriate 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 an audit of individual's rights based on job functions.

Without a periodic review, employees may have additional access rights not needed by the employee to perform his or her job.

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

Change Management Process

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 employees 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.

Backup Procedures

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

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

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

We recommend that the District formally document a backup process and outline the backup procedures to be implemented using this process. In addition, this document should outline the process to be followed in the case of an emergency.

Backup Media

The backup of key applications is generally performed through the use of online data transfer or backup tapes. In these processes, there is also generally a rotation period being daily, weekly, monthly, and yearly.

During discussion with management about media used for backups, management described the use of memory keys and CDs.

Backup tapes provide sound control of data, as the data may be verified upon write, and the tapes allow flexibility of the size of applications and data. The use of CDs and memory keys does not easily support these controls.

While backups are being performed through this process, we recommend that the District investigate the use of backup tapes or online data storage with a third-party vendor.

Periodic Backup Media Restores

Backup devices should be tested periodically, in order to validate that media is functioning appropriately, and that the employees performing the restore are capable of performing the process of restoring data in the event that it may be required.

During discussions with IT management, it was determined that backup restores are not being performed on a periodic basis, and that management has not defined a procedure to perform such restores of backups.

The lack of testing increases the risk that data may not be recoverable during an emergency, tape drives may prove to be inoperable, or employees responsible for performing the restore function may not know how to restore data.

We recommend that IT management implement a procedure to test the validity of backup media and data and test the procedure of restoring data from backup media that are sent off-site. This would help ensure that the quality of data backed up onto media is appropriate, and that the employees performing this function are aware of the proper procedures required.

Monitoring Batch Jobs

There are batch job procedures which run periodically within the District, such as reports. Details relating to batch jobs should be documented to indicate the time these jobs are scheduled, the employees 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.

We recommend that batch job reports be run in the District and the schedule documented as well as the employee authorized to perform the job.

No Documentation over Batch Jobs

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

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

Student Activities

The District does not have a central student activities department. Each school is responsible for overseeing their own student activities account. The student activities function consists of four secretaries and the four principals at each school, and the athletic director at the high school. Student activities oversees athletic events, fundraisers, and student clubs (e.g., student council).

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

- Deposits and Receipts
- Fundraising
- Payments

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:

- Existence and timeliness of necessary approvals on expenditures
- Cash collected resulting from student activities is logged and reconciled appropriately
- The person(s) responsible for collecting cash for student activities from schools is not the same person responsible for the deposits and reconciliations

Summary of Observations and Recommendations

On the following page, 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.

Centralized Student Activities Department

Each school is responsible for overseeing their own student activities fund. The District does not have a centralized student activities department to oversee all the student activities funds. The decentralization of the student activities process may result in errors or misappropriation of funds.

We recommend that the District consider creating a central students activities department to oversee the student activities for all schools. A centralized students activities department may allow for the District to determine how funds should be spent.





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

KEANSBURG PUBLIC SCHOOLS
BOARD OF EDUCATION
100 PALMER PLACE, KEANSBURG, NJ 07734

732-787-2007 EXT. 2400
FAX 732-787-4399

BERNARD S. BIESIADA
Business Administrator/
Board Secretary

BARBARA TRZESZKOWSKI
Superintendent

09/07/2007

Ms. Marcella Junco
KPMG, L.L.P.
345 Park Avenue
New York, NY 10154

Dear Ms. Marcella,

This letter serves as comments to the draft report and cover letter dated July 25, 2007 for the Keansburg School District.

I apologize for the delay in the response as the Keansburg School District has gone through a transition in the Board of Education office resulting in my appointment as Business Administrator Board Secretary effective July 1, 2007.

In reviewing the draft report, overseeing the cleanup of boxes and boxes of requested information by KPMG, and speaking to my current staff in regards to the audit, I agree the audit could serve as a comprehensive review of the operations of Keansburg School District over the course of three fiscal years 2004 through 2006.

Attached please find responses to a large amount of purchases deemed inconclusive. Although I was not involved with the audit while representatives from your firm were in district, I have concerns with the amount of purchase orders left in the inconclusive column, including purchase orders that were questioned, responded to, then, left inconclusive. I am also concerned with the discretionary comments made on some of the purchase orders tested, when in fact these purchases are governed by state and federal statute. In fact some of the same purchases at different times appear in the inconclusive column and also appear in the reasonable column. These concerns are noted in the comments column of the spread sheet attached to this letter.

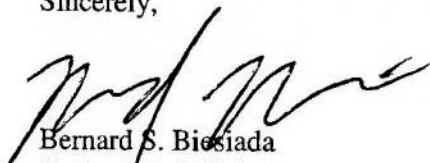
In many instances I feel your firm was way off in its opinion and discretionary comments listed in the report. For instance, your firm consistently lists the purchase of library books as inconclusive, and also list catered meetings as having no educational value. If your

firm would have looked further at these purchase orders for "catered meetings", it would have seen that many of these food purchases directly benefited the students. Several of these meals were provided on the mornings of state required testing. The comments your firm provided does not indicate that meal might be the only meal that child has that day.

Lastly I feel it is important to indicate in your report the condition of our facilities. I am unsure if your audit allowed you the opportunity to visit all of the school sites. The Keansburg School District has been short changed by the State of New Jersey for many years. We have 37 year old temporary classroom units with brick facade. The boilers in the Keansburg High School were built in 1969. Only one of the boilers is currently functioning. This one boiler took 8 hours to make it operational in February 2007. Not only does this boiler support the High School, but also provides heat for the Port Monmouth Road School. If it fails, students of both Port Monmouth Road School and the Keansburg High School would be displaced. Caruso School was built in 1921. It has far outlived its educational life expectancy, yet still has the ability to win a best practice award as it did in 1994. We already have 2 modular classrooms on the Port Monmouth road site that are condemned because of mold, and have just confirmed mold in 9 of 13 temporary classrooms at the Port Monmouth Road Pre-K program. This confirmed mold has now caused the Keansburg School District to move 120 students from Port Monmouth to the Caruso site for approximately four weeks. I feel it is important have on record the time and money involved in maintaining our substandard facilities.

Thank you in advance for your anticipated review of the comments provided in repose to the draft report presented by your firm, and I look forward to finalizing this report.

Sincerely,



Bernard S. Biesiada
Business Administrator
Board Secretary

Control Number
APPENDIX B

Response

1	Comments state po was deemed discretionary yet appears in the inconclusive column, further clarification by KPMG is needed.
2	This is for maintenance of athletic fields. Above and beyond the regular lawn cutting.
6	Payments are made based on the contract amount and a divisor, once again a contract is on file.
8	Adjustment of PO is approved by the business administrator and board of education prior to payment being sent via the bills list
9	Adjustment of PO is approved by the business administrator and board of education prior to payment being sent via the bills list. Closing out the PO at year end is final approval.
10	Adjustment of PO is approved by the business administrator and board of education prior to payment being sent via the bills list. Closing out the PO at year end is final approval.
18	Adjustment of PO is approved by the business administrator and board of education prior to payment being sent via the bills list. Closing out the PO at year end is final approval.
19	Adjustment of PO is approved by the business administrator and board of education prior to payment being sent via the bills list. Closing out the PO at year end is final approval.
22	Lease schedule is presented in the CAFR yearly.
27	Waste and recycling is based on tonnage dumped
31	Mandated fee by the State of New Jersey
36	This repair is not in the solicitation to bidders, (scope of work) therefore it is not included in the fee
37	This repair is not in the solicitation to bidders, (scope of work) therefore it is not included in the fee
39	Unspecified what is missing.
44	Adjustment of PO is approved by the business administrator and board of education prior to payment being sent via the bills list. Closing out the PO at year end is final approval.
46	There are purchased professional technical services and are not required to be bid. Just like hiring an accounting firm.
48	Purchase order and signed declaration is on file
50	Mandated by special education and educational statutes. (State and Federal Law)
52	There is no explanation as why found inconclusive.
69	Registration serves as invoice.
72	No explanation as to why inconclusive.
92	Maintenance supplies is not included in the Aramark contracts and this would become a safety issue if not corrected.

99 Automotive supplies used in the course of facilities
 106 operations which include motor oil, transmission fluid, and
 starting fluid.
 Dodge Ram truck as specified in the description
 115 Purchase order (contract) identifies, what, where, how, etc.
 124 Comments state seems reasonable based on supporting
 128 documentation, but, po remains in inconclusive column.
 As indicated in po description 1996 Ford.
 135 Object Code 580 is for district employee travel. Object
 code 580 is collapsed to 500.
 150 IEP, state, federal mandate driven KPMG's explanation is
 discretionary.
 153 This is for maintenance of athletic fields. Above and
 beyond the regular lawn cutting.
 155 to properly classify expenditures in the cafeteria account
 158 discretionary comments
 169 mandated by the State of New Jersey
 170 mandated by the State of New Jersey
 185 payment is required to be able to roll over the year and
 enter purchase orders.
 191 discretionary comments, this vendor has been awarded
 both state contracts and federal contracts through the GSA
 275-291 These fee's are mandated by the Board of Elections. There
 is backup documentation attached to other purchase
 orders associated with these payments. Running off copies
 to attach the documentation to all of the purchase orders in
 question is a waste of time and money.
 299 co-operative purchasing agreement approved in the board
 minutes, copy on file, now mandated by legislation
 312 comments state appears reasonable, but appears in
 discretionary column
 320 As stated in the description, breakfast is for free and
 reduced students at Caruso school whom are taking the
 NJASK. This absolutely benefits the students.
 Original PO is made 5 months in advance of conference,
 purchase order and payment is adjusted at conclusion of
 conference based on invoice from hotel. Why inconclusive
 324 is unclear.
 325 Lease schedule is presented in the CAFR yearly.
 326 Lease schedule is presented in the CAFR yearly.
 332 payment made in accordance with negotiated contract.
 346 Contract on file
 348 discretionary comments

As with most software packages, users are associated with terminals, therefore, if there are 10 "users", 10 terminals have access to this reading program. If 7 periods use these terminals throughout the day, 70 children benefit from these "10" users/licenses.

339, 362

368 This is common practice, a Board of Education supports
 384 it's booster club by taking out an ad in a publication.
 discretionary comments
 contractually obligated, registration on file, expense report
 389 on file
 t-shirts purchased for the student of Caruso school, part of
 393 curriculum.
~~396~~ **discretionary comments**
 inquiry confirmed **what's listed in the description, there is**
 402 **no comments as to why this is inconclusive**
"catered meals" miscellaneous food purchases is included
in the uniform minimum chart of accounts. Object 610.
These "catered meals" include water and a tray of cookies
for board of education members while serving on behalf of
the board of education.

408-409

411 scholarships for students have no educational value?
 419 misc. food, in-service staff training

422 resource for transportation function of the school district.
 dry erase board was purchased "when needed" and went
 424 through all appropriate approvals
 441 resource for administration
 442 office equipment from state contract vendor
 444 office equipment from state contract vendor
 magazine subscription renewals for library; library books
 inconclusive?? These are books that go on the library
 456-461 shelves that students sign out to read
 464 discretionary comments
 misc food for incoming 5th grade students, this is not a
 466 catered meal

468-469 misc food for students, this is not a catered meal
 471 **chairs were purchased when the need arose**
 477 new staff training, in-service
 482 discretionary comments
 483 misc food for students, this is not a catered meal
 484 discretionary comments
 493 no reason given for being inconclusive
 502 gift cards for kindness award curriculum related
 504 discretionary comments
 506 items purchased when needed
 final approval is made when payment is presented to board
 507 and approved by board
 517 purchased when needed part of current curriculum
 diploma covers are purchased prior to diploma's being
 522 handed out to students at graduation

530 misc food as indicated in the minimum chart of accounts
 533 in-service, teacher staff training
 535 in-service, teacher staff training
 Phone's are needed for the day to day operations of
 536 running a school district
 Unclear as to why the invoice is inconclusive, a mistake
 was made, corrected, goods were ordered received and
 538 paid for
 computers are part of the district technology plan as
 539 required by the doe
 this software is part of the curriculum, licenses are required
 540 to be renewed on a yearly basis
541 items are needed for the daily operation of the district
 543 **chairs were purchased when the need arose**
 544 in-service, teacher staff training
 547 misc food for students, this is not a catered meal
 549 pencils were for students

552 misc food as indicated in the minimum chart of accounts
 553 booklets were purchased when needed as part of
 558 curriculum of the guidance department
 Library books are inconclusive??????? Please explain
 562 magazine subscription renewals for library; library books
 inconclusive??
 563 daily newspapers that are apart of curriculum do not
 provide educational value?
 567 magazine's are used as part of the curriculum

572 misc food as indicated in the minimum chart of accounts

 PO encumbers money for referee's at sports events, the
 referee's are then paid out of student activities, and this po
 reimburses the student activities account, this is common
 practice throughout the state. Signed time sheet appear
 573 with payment in the student activity account
 Agenda's used to be one of the acceptable items for
577 character education, a state grant
 581 discretionary comments
 589 in-service, teacher staff training
 591 Library books are inconclusive??????? Please explain
 594 Discretionary comments
 596 in-service, teacher staff training
 597 in-service, teacher staff training
 600 chairs were purchased when the need arose
 601 instructional supplies CST, ordered when needed
 for safety and security, the id holders are breakaway so
 that they would break prior to choking someone if they
 602 were caught in a machine, they hold district id
 606 in-service, teacher staff training
 611 Library books are inconclusive??????? Please explain
 622 misc food for students, this is not a catered meeting

631	maintenance of facilities
632	part of district technology plan
	discretionary comments if they had a cord, purchase would be ok?
637	
656	misc food for student, this is not a catered meeting
	Advertisement supports and advertises the parade, giving the students of Keansburg a place to go
659	
664	discretionary comments
678	Part of curriculum
680	microscopes are part of the district curriculum
691	part of district technology plan
692-698	athletic uniforms
700	athletic training videos
701	athletic uniforms
702	athletic training videos
704,706,707	athletic uniforms
705	athletic supplies
709	athletic training videos
710-717	athletic uniforms
718	athletic training videos
719-729	athletic supplies
730	health and safety issue, geese droppings
734,735	part of district technology plan

Appendix C

	comments indicate appears reasonable, but, po appears in inconclusive column
6	
19	IEP driven, required by statute
38	health and safety
47	discretionary comments
	students are organized and supervised rather than being out on the streets
58	
69	safety and security issue
	chairs are used for instructional lessons on classroom floors
70,71	
	floppy disks are still used throughout the district,
73	discretionary comments
92	supplies ordered as needed part of curriculum
	comments indicate appears reasonable, but, po appears in inconclusive column
110	
	purchase of math books and vocabulary books are inconclusive?
112	
117	purchase of math books are inconclusive?
138	Student recognition
182	purchase part of the math curriculum
189	purchase part of the music curriculum
227	discretionary comments
	the purchase of a Cisco ip phone has appeared both in appears reasonable and inconclusive, which is it?
237	

Appendix B
Keansburg Subgroup Analysis

Control #	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
1	P10002405000080000	04-1305	10/31/2003	STEWART INDUSTRIES	\$ 367.69	\$ 3,000.00	Estimated usage for Xerox at PPS Office for Sep 03-June 04			✓	There is no PO or invoice to support this. Based on lack of supporting documentation, this PO has been deemed discretionary.	
2	110002624200071000	04-2911	4/30/2004	P V & SONS LANDSCAPING INC.	\$ 4,000.00	\$ 4,000.00	Lawn cutting at Port Monmouth Road School and the Preschool trailers for the months April though June 2004	✓			The Maintenance company is contracted to do this as part of their contract. Per inquiry, the maintenance contract included one groundskeeper and the Board determined that this is too much work for one person and they wanted better upkeep.	
3	110002215000060000	04-2995	4/30/2004	OFFICE BUSINESS SYSTEMS	\$ 2,860.00	\$ 2,860.00	Eight access point updates, installations, two patch panel upgrades		✓		Purchase of the technical supplies helps to support District programs.	
4	110002624200010000 , 110002624200030000 , 110002624200020000 & 110002624200040000	04-2999	4/30/2004	PROFESSIONAL SOFTWARE FOR	\$ 199.00	\$ 796.00	SNAP Health support and maintenance contract for each school		✓		Purchase appears reasonable based on the supporting documentation.	
5	150002403000030000	04-3509	6/30/2004	COLLEGE OF NEW JERSEY	\$ 275.00	\$ 275.00	Registration fee for July 8-9 workshop on Click Discipline Program		✓		The professional training supports school programs.	Robert Dunn,
6	110002614200055000	05-0026	7/1/2004	ARAMARK	\$ 490,000.00	\$ 934,837.00	Annual contract for custodial and maintenance services for 2004-2005 as per bid award April 6, 2004			✓	Purchase appears to be reasonable, but no vendor invoice was attached.	contract on file with bid specs
7	110002305300055000	05-0027	7/1/2004	A T & T	\$ 456.78	\$ 1,360.00	Blanket PO for long distance charges based on 2004-2005		✓		Federal taxes paid by the District.	
8	110002305300055000	05-0034	7/1/2004	VERIZON	\$ 283.91	\$ 288.00	Charges for the emergency phone in the elevator at Bolger School			✓	The annual expense is estimated and a blank PO is generated at the beginning of the year. Bills/invoices are sent and paid monthly and applied against the PO. At year end, the PO is adjusted to reflect the correct amount. Per inquiry of purchasing process, the adjustment of a PO does not go through an additional approval process.	

Appendix B
Keansburg Subgroup Analysis

Control #	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
9	110002305300055000	05-0035	7/1/2004	VERIZON	\$ 294.88	\$ 288.00	Charges for the phone in the elevator at the guidance dept at Keansburg HS			✓	The annual expense is estimated and a blank PO is generated at the beginning of the year. Bills/invoices are sent and paid monthly and applied against the PO. At year end, the PO is adjusted to reflect the correct amount. Per inquiry of purchasing process, the adjustment of a PO does not go through an additional approval process.	closed out end of year by BA
10	110002305300055000	05-0036	7/1/2004	VERIZON	\$ 43,691.80	\$ 46,800.00	Estimated cost for 7/1/04-6/30/05 for two district phone lines			✓	The bills/invoices are sent monthly and paid monthly, but a blanket PO is generated once a year. The annual amount is estimated. At year end, the PO is adjusted to reflect the correct amount. Per inquiry of purchasing process, the adjustment of a PO does not go through an additional approval process.	closed out end of year by BA
11	P10002305300055000	05-0044	7/1/2004	CINGULAR WIRELESS	\$ 1,281.45	\$ 21,800.00	Estimated charges for 2004-2005 school year based on prior year billing		✓		One month payment on wireless bill	
12	110002624200055000 & 110002624200055000	05-0047	7/1/2004	PBCC	\$ 1,890.00	\$ 3,780.00	Quarterly charge for postage equipment located in board office.		✓		Lease of the postage machines and postage charges are necessary for the District.	
13	110002303400055000	05-0058	7/1/2004	TALX CORPORATION	\$ 600.00	\$ 600.00	Unemployment services for the 2004/2005 school year		✓		District is responsible for unemployment fees	
14	150002225000040000	05-0074	7/1/2004	AXIOM PRESS	\$ 505.25	\$ 505.25	Site license for Culture grams 2004 Online Edition, Photo Gallery, Recipe Collection, Famous People Index and IP authentication Ordered by High School Library		✓		Purchase of the services supports District programs.	

Appendix B
Keansburg Subgroup Analysis

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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
15	110002624900055000	05-0087	7/1/2004	N J AMERICAN WATER COMPANY	\$ 6,509.64	\$ 6,800.00	Water and sewer fees		✓		Aug 2004 bills showed over 24,000 gallons and 40,000 of water used for two meters. Prior months and average months are under 12,000 gallons for one meter and the amount used for July and Sept had under 10,000 gallons for the second meter. Per inquiry with A/P Clerk, the high water usage was due to upkeep of the grounds before the school year.	
16	P10002624900055000	05-0088	7/1/2004	KMUA	\$ 16,182.90	\$ 65,200.00	Estimated water / sewerage charges for the 04-05 school year based on prior year payments for 4 buildings plus trailers.		✓		The actual amounts were manually written on the PO after the invoices were received from the vendor. Per inquiry with the A/P Clerk, KMUA is the other water supply vendor for Keansburg.	
17	110002614200073000	05-0089	7/1/2004	OTIS ELEVATOR CO	\$ 2,083.58	\$ 2,083.58	Elevator repairs		✓		Appears reasonable as maintenance will help protect assets.	
18	150002403000040000	05-0101	7/1/2004	XEROX/THE DOCUMENT COMPANY	\$ 1,986.27	\$ 4,080.00	Maintenance usage on copier in main office and guidance office			✓	PO was paid from two separate accounts. \$1846.73 was paid against the PO from this account and \$1986.27 was paid from 150002403000040000. There are 2 additional charges to this PO from 2 fund P1 accounts. The total sum paid was \$3958.60. There are amounts changes manually on the PO.	
19	P10002405000040000 & P10002185000040000	05-0102	7/1/2004	XEROX/THE DOCUMENT COMPANY	\$ 376.27	\$ 5,818.91	Xerox payments Main office and guidance office.			✓	PO was paid from two separate accounts. \$2924.74 was paid against the PO from 150002185000040000 and \$2894.17 was paid from 150002405000040000. There are 2 additional charges to this PO from 2 fund P1 accounts. The total sum paid was \$6571.45. There are amounts changes manually on the PO.	closed out end of year by BA
20	150002405000040000	05-0103	7/1/2004	PITNEY BOWES	\$ 3,265.15	\$ 3,216.00	Rental payment on postage machine.		✓		Lease of the postage machines and postage charges are necessary for the District.	

Appendix B
Keansburg Subgroup Analysis

Control #	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
21	150002225000040000	05-0104	7/1/2004	SUSQUEHANN A MUNICIPAL FINANCE	\$ 605.48	\$ 7,265.76	60 month lease for a copier		✓		The annual expense is estimated and a blank PO is generated at the beginning of the year. Bills/invoices are sent and paid monthly and applied against the PO. At year end, the PO is adjusted to reflect the correct amount. Per inquiry of purchasing process, the adjustment of a PO does not go through an additional approval process.	
22	110002303400055000	05-0106	7/1/2004	SUSQUEHANN A MUNICIPAL FINANCE	\$ 316.96	\$ 4,226.16	Payments for Savin 2575 copier located in board office (quarterly payments of \$1056.54)			✓	Expenditure appears reasonable, but no vendor invoice was attached.	
23	110002303400055000	05-0106	7/1/2004	SUSQUEHANN A MUNICIPAL FINANCE	\$ 3,909.20	\$ 4,226.16	Payments for Savin 2575 copier located in board office		✓		Lease of the copiers are necessary for the District.	
24	110002303310055000	05-0115	7/1/2004	DILWORTH PAXSON LLP	\$ 1,305.00	\$ 50,000.00	Legal Services for Special Education Litigation		✓		Payments for legal services are required.	
25	110002303310055000	05-0116	7/1/2004	SCHWARTZ SIMON EDELSTEIN CELSO	\$ 4,656.25	\$ 5,000.00	Legal Services for Special Education Litigation		✓		District is responsible for legal expenses	
26	110002303320055000	05-0118	7/1/2004	COWAN, GUNTESKI & CO., P.A.	\$ 1,000.00	\$ 40,000.00	Audit of the 2003-04 school year as of June 30, 2004 and audit of the October 15, 2004 application for state school aid		✓		Purchase of the audit services provided to the District appear reasonable	
27	110002624200010000 , 110002624200020000 , 110002624200030000 & 110002624200040000	05-0238	7/1/2004	WASTE MANAGEMENT OF N.J. INC.	\$ 7,215.15	\$ 28,860.60	Trash and recycling services for the 2004-05 school year.			✓	It is unclear why the fee for the service is not a flat fee and changes on a monthly basis. According to the dump from the system, a total of \$7215.15 was paid against a \$28860.60 PO. According to the payment records, the amounts were paid in full.	total paid equalled 28,860.60
28	110002305900055000	05-0239	7/1/2004	NJSBA INSURANCE GROUP	\$ 78,259.00	\$ 141,714.04	Annual insurance premium for Liability, Errors and Omission and Umbrella Liability policies f and Automobile and Property Insurance for the 2004-05 school year		✓		Insurance premiums paid are required to be paid by the District.	

Appendix B
Keansburg Subgroup Analysis

Control #	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
29	110002614200074000	05-0275	7/31/2004	ATLAS SEPTIC INC.	\$ 3,275.00	\$ 3,275.00	May 15, 2004 emergency - four men for eight hours of cleaning & pumping of pump station. Repaired abs piping in pump station		✓		Purchase of the service supports the safety of the District.	
30	110002303400060000	05-0313	7/31/2004	EDSOLUTIONS INC	\$ 4,500.00	\$ 4,500.00	First of four payments for District Database, July 2004-September 2004		✓		Per inquiry with Director of IT and Supervisor of Language Arts, EdSolutions performs data analysis of student test scores and allows teachers access to longitudinal and aggregate analysis.	
31	110002623000055000	05-0326	7/31/2004	TREASURER STATE OF N.J.	\$ 250.00	\$ 250.00	Air quality permitting program			✓	Purchase appears reasonable, but no vendor invoice was attached.	permit fee
32	150002405000020000	05-0358	7/31/2004	XEROX/THE DOCUMENT COMPANY	\$ 7,980.06	\$ 8,200.00	Monthly charges for school year for three copiers		✓		Lease of the copiers are necessary for the District.	
33	P10002624200060000	05-0368	7/31/2004	XEROX CORPORATION	\$ 300.11	\$ 9,000.00	Copier costs and meter usage		✓		Lease of the copiers are necessary for the District.	
34	110002614200074000 & 110002614200072000	05-0377	7/31/2004	WASAK/CQi	\$ 540.00	\$ 1,350.00	Hot water boiler treatment for 2 boilers KHS, 1 boiler BMS and 2 boilers CES.		✓		Appears reasonable as maintenance will help protect assets.	
35	150002183900040000	05-0408	7/31/2004	UNITED PARCEL SERVICE	\$ 386.95	\$ 386.95	Shipping of testing materials	✓			The original invoice was missing. Instead there was a letter date July 3, 2004 from UPS notifying of outstanding balance of \$386.95. The PO was generated 7/31/04.	
36	110002624200072000	05-0449	7/31/2004	J & B SALES & SERV	\$ 249.25	\$ 339.25	Rental of sod cutter for football field. Toro rider engine repair and reassembly			✓	Facilities is outsourced and should already be included in the fee.	for repair of fields
37	110002624200074000	05-0465	7/31/2004	REID SOD FARM	\$ 102.00	\$ 102.00	600 sq ft sod for football field			✓	Aramark is an outsourced vendor for facilities and maintenance. When a service is not performed by Aramark, the work is contracted out to other vendors.	same as above
38	110002193200080000	05-0485	7/31/2004	ACADEMIC TESTING & TUTORING	\$ 904.00	\$ 1,456.00	Ordered by Pupil Personnel Services		✓		Learning evaluations for special education students.	student evaluations total paid 1456.00
39	110002614200074000	05-0513	7/31/2004	TECOGEN INC.	\$ 2,428.22	\$ 2,428.22	Facilities work			✓	Lack of supporting documentation	to assist operation of boiler

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Control #	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
40	110002405000080000	05-0563	7/31/2004	SUSQUEHANN A MUNICIPAL FINANCE	\$ 5,812.38	\$ 5,670.60	Copy machine		✓		Lease of the copiers are necessary for the District.	
41	110002513300055000	05-0581	7/31/2004	STATE OF NEW JERSEY	\$ 2,360.00	\$ 2,360.00	Employment taxes, Disability, Catastrophic Illness		✓		Appears reasonable based on the supporting documentation.	
42	110002623000055000	05-0582	7/31/2004	N J DIVISION FIRE SAFETY	\$ 664.00	\$ 664.00	Annual Life Hazard use Registration Fee Under Uniform Fire Safety Act (P.L. 1983, c.383) N.J.S.A 52:27D-192		✓		Purchase of the training directly benefits students.	
43	110002614200074000	05-0593	7/31/2004	ENVIRONMENTAL CONTRACTORS INC.	\$ 3,350.00	\$ 3,350.00	Repair of deteriorated asbestos containing pipe insulation with Gypsum fabric at the HS as per proposal		✓		Appears reasonable as maintenance will help protect assets.	
44	150002403000010000	05-0594	7/31/2004	STRIKE FORCE OF NEW JERSEY INC	\$ 34,656.00	\$ 269,720.50	Attendance Officer			✓	The annual expense is estimated and a blank PO is generated at the beginning of the year. Bills/invoices are sent and paid monthly and applied against the PO. At year end, the PO is adjusted to reflect the correct amount. Per inquiry of purchasing process, the adjustment of a PO does not go through an additional approval process.	closed out end of year by BA
45	110002403000055000	05-0594	7/31/2004	STRIKE FORCE OF NEW JERSEY INC	\$ 10,000.00	\$ 269,720.50	Security personnel		✓		Purchase of security helps to ensure safety within the District	
46	110002305900055000	05-0595	7/31/2004	TAYLOR, WHALEN & HYBBENETH	\$ 13,950.95	\$ 17,500.00	Fee for professional service as labor negotiator for the BOE to negotiate contracts with the Keansburg Teachers Association and the Keansburg Administrators Association for school years 2005-2008			✓	There are a total of 8 invoices from the vendor totaling \$18002.24. It appears that Keansburg paid \$175000 (the maximum allowed per the board decision) in school yr 04-05 and the balance of \$502 in school year 05-06. PO 05-0595 is for \$17500. There is another PO numbered 06-0300 for \$502.24. PO 06-0300 was manually changed to 05-0595.	service vendor, does not have to be bid

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Control #	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive		Comments
47	P10002305900055000	05-0599	7/31/2004	MONMOUTH COUNTY TREASURER	\$ 1,354.89	\$ 1,400.00	Estimated itemized costs and expenses for annual school BOE election.		✓		The District paid for postage for sample ballots, processing the sample ballots, poll books, voting machines, and compensation for 23 employees.	
48	110002193200080000	05-0644	7/31/2004	GILBERT ROGER	\$ 364.00	\$ 364.00	Two psychological evaluations			✓	Purchase appears reasonable, but there is no vendor invoice to support it.	Child Study Team evaluations
49	110002513300055000	05-0658	7/31/2004	RK OCCUPATIONAL &	\$ 2,205.40	\$ 3,000.00	Safety materials and literature		✓		Purchase of the safety supplies and books helps support District programs	
50	110002513300055000	05-0661	7/31/2004	M O E S C	\$ 14,400.00	\$ 14,400.00	Non-public textbooks, 2004/2005 AID Administrative Fees			✓	Although the purchase appears reasonable, the expenditure is deemed inconclusive as we cannot determine the reason for the purchase.	
51	150002405000010000	05-0678	7/31/2004	SUSQUEHANN A MUNICIPAL FINANCE	\$ 316.96	\$ 4,226.16	Savin 2572 copier located in Port Monmouth Road School		✓		Lease of the copiers are necessary for the District.	
52	110002303390052000	05-0682	7/31/2004	BOYAR & SANDLER	\$ 3,000.00	\$ 3,000.00	School Communications Communication Services - August 2004			✓	Per inquiry with the District, this vendor creates and sends the "Beacon" newsletter to every resident in the district. The Beacon newsletter is published by Monmouth County.	
53	110002614200072000 , 110002614200073000 , 110002614200071000 & 110002614200074000	05-0699	8/31/2004	AMERICAN POWER CLEANING CO.	\$ 318.75	\$ 1,275.00	All schools power washed and sanitized kitchen fans, ducts, filters, hoods and backsplashes (Ordered by Aramark)		✓		Purchase of the services helps to support a clean kitchen area.	
54	110002303310055000	05-0703	8/31/2004	RICHARD E. SHAPIRO, LLC	\$ 4,600.95	\$ 10,000.00	Legal Service For Abbott Litigation		✓		District is responsible for legal expenses	
55	110002624200073000	05-0784	8/31/2004	ALLIED FIRE & SAFETY INC.	\$ 1,670.55	\$ 1,670.55	Fire extinguisher, halon, CO2, and fire inspections for Bolger Middle School		✓		Purchase of the supplies supports school safety.	
56	110002215000060000	05-0813	8/31/2004	OFFICE BUSINESS SYSTEMS	\$ 8,325.00	\$ 8,325.00	3 Cisco WS-C Switch and 1 year warranty		✓		Purchase of the technical supplies helps to support District programs.	

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Control #	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive		Comments
57	110002614200072000	05-0822	8/31/2004	SUPERIOR ENVIRONMENTAL	\$ 1,400.00	\$ 3,550.00	Boiler cleanings for State inspection at three schools		✓		Appears reasonable as maintenance will help protect assets.	
58	110002624200010000	05-0825	8/31/2004	OFFICE BUSINESS SYSTEMS	\$ 2,080.00	\$ 2,080.00	Computer installation training/implementation and cabling in Port Monmouth library.		✓		Purchase of the technical supplies and installation helps to support District programs.	
59	150002215000040000	05-0838	8/31/2004	REYNOLDS JUDITH	\$ 66.64	\$ 66.64	Reimbursement for 49 trips to purchase groceries for home economics		✓		The reimbursement appears reasonable as the employee purchased goods for the District.	
60	110002624200071000	05-0843	8/31/2004	ALLIED FIRE & SAFETY INC.	\$ 16.25	\$ 1,235.85	Fire extinguisher, halon, CO2, and fire inspections for Keansburg High School		✓		Purchase of the supplies supports school safety.	
61	110002614200074000	05-0909	8/31/2004	JEFF YOUNGS WATER & SEWER	\$ 1,700.00	\$ 1,700.00	Raised storm drain in the parking lot and repaired.			✓	Missing voucher page of PO.	quote to repair storm drain
62	110002303390052000	05-0968	9/30/2004	BOYAR & SANDLER	\$ 3,025.00	\$ 3,025.00	School Communication Services - September 2004 NJSBA Communications Competition Entry			✓	Purchase appears reasonable, but there is a lack of supporting documentation.	
63	150002405000010000	05-0971	9/30/2004	STRIKE FORCE OF NEW JERSEY INC	\$ 35.45	\$ 35.45	Payment for security coverage for 9/14/04, "Back to School Night" 2.5 hours		✓		Purchase of security helps to ensure safety within the District	
64	110002195000080000	05-1019	9/30/2004	PHONIC EAR INC	\$ 341.25	\$ 341.25	Maintaince agreement for 5 phonic ear headets for various models for 7 to 12 months. Cost range from \$54 to \$99.		✓		Annual maintenance renewal for 5 phonic ear headsets.	
65	150002403000040000	05-1044	9/30/2004	RESERVE ACCOUNT	\$ 5,000.00	\$ 5,000.00	High School Postage meter account			✓	There is no invoice for this amount. Per inquiry, the District prepays the postage. In 2004-5 the machine did not print out usage report.	replenishment purchase orders
66	150002225000020000	05-1070	9/30/2004	EMANJ CONFERENCE	\$ 130.00	\$ 130.00	Registration of one person for conference on Dec 2 and 3, 2004		✓		Appears reasonable based on the supporting documentation.	

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Control #	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable		Inconclusive
67	110002213900060000	05-1083	9/30/2004	ACHIEVE 3000	\$ 6,170.00	\$ 40,570.00	Site license for 565 students and teachers. Ordered by Curriculum Coordinator, Bolger Middle School		✓		Site licenses for students and teachers for an educational program	
68	110002405000080000	05-1086	9/30/2004	KREG'S OFFICE MACHINES	\$ 520.00	\$ 520.00	Maintenance contracts for two word processors and two monitors		✓		Per inquiry with the Supervisor of Language Arts, the word processors are typewriters that are used for filling out non electronic forms	
69	110002193200080000	05-1089	9/30/2004	SDW	\$ 155.00	\$ 155.00	Registration for workshop "Coping with the defiant & disruptive student" on 12/10/04 for one person.			✓	Purchase appears to be reasonable, but the vendor invoice was not attached.	registration form mailed in
70	110002624200074000	05-1112	9/30/2004	DIAMOND AUTO GLASS	\$ 385.00	\$ 385.00	Replace vandalized windshield for 1992 Dodge Ram 50 Pickup and 1987 Ford pickup truck		✓		Appears reasonable as maintenance will help protect assets.	
71	110002614200072000	05-1114	9/30/2004	PASTOR REFRIGERATION, INC.	\$ 1,354.00	\$ 1,354.00	Replacement of an evaporator fan and motor, including labor and materials			✓	PO did not indicate the school for which the work was performed	repair to freezer at Caruso
72	110002305300080000	05-1137	9/30/2004	RESERVE ACCOUNT	\$ 10,000.00	\$ 10,000.00	Postage for the 2004-2005 school year			✓	There is no invoice for this amount. Per inquiry, the District prepays the postage. In 2004-5 the machine did not print out usage report.	postage meter
73	150002405000040000	05-1143	9/30/2004	NHS/NASC/NA SSP	\$ 131.00	\$ 131.00	2004-2005 NHS & NASC Membership		✓		Purchase of the membership helps to support District programs.	
74	110002513300055000	05-1165	9/30/2004	AMERICAN APPRAISAL ASSOCIATES	\$ 250.00	\$ 250.00	Fixed Asset Inventory Report as of June 30, 2004 on diskette in Excel Format		✓		The vendor is contracted to track the District's fixed assets	
75	110002193200080000	05-1172	9/30/2004	MEDS-PDN	\$ 205.00	\$ 205.00	Registration for one teacher to attend the Standards, Education Reform and Students with Disabilities.		✓		The training appears reasonable as it supports District programs	

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	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive		Comments
76	110002614200072000	05-1196	9/30/2004	MOBILITY ELEVATOR & LIFT CO	\$ 246.25	\$ 246.25	PO was for a call/send button to be replaced on the wheelchair lift.		✓		Appears reasonable based on the supporting documentation.	
77	110002215000060000	05-1207	9/30/2004	DELL SERVICE SALES	\$ 10,170.80	\$ 10,170.80	Renew service contract for two years on 38 Dell Computers		✓		Per inquiry with the Director of IT, there was a change in IT depreciation schedule from 3 years to 5 years. Warranties were extended from 3 to 5 years.	
78	110002193200080000	05-1253	9/30/2004	UNIV. BEHAVIORAL HEALTHCARE	\$ 1,000.00	\$ 3,500.00	Two days of bridges training for District staff			✓	The Professional Services Agreement was not signed by the representative of the vendor. The supporting documentation did not include the original attendance list.	
79	150002403000040000	05-1356	10/31/2004	INSTITUTIONAL SYSTEMS SERV	\$ 602.50	\$ 602.50	Repairs to the KHS intercom system and clock.		✓		Appears reasonable as maintenance will help protect assets.	
80	110002624200071000	05-1485	10/31/2004	ALLIED FIRE & SAFETY INC.	\$ 115.75	\$ 123.25	Fire extinguisher, halon, CO2, and fire inspections Port Monmouth School		✓		Purchase of the supplies supports school safety.	
81	110002614200074000	05-1490	10/31/2004	TECOGEN INC.	\$ 1,737.75	\$ 1,737.75	Facilities work			✓	Lack of supporting documentation	
82	110002624200072000	05-1500	10/31/2004	J & B SALES & SERV	\$ 125.00	\$ 373.60	Toro Powerlite repair, Power Pruner repair, new chain, valve stem and tires. Labor		✓		Appears reasonable as maintenance will help protect assets.	
83	110002614200073000	05-1513	10/31/2004	TED HALL	\$ 16.75	\$ 1,383.67	Keys and locks		✓		Appears reasonable as maintenance will help protect assets.	
84	110002303310055000	05-1518	10/31/2004	RICHARD E. SHAPIRO, LLC	\$ 16,246.56	\$ 16,246.56	Legal Service For Abbott Litigation		✓		District is responsible for legal expenses	

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85	150002223000030000	05-1554	10/31/2004	FACTS ON FILE NEWS SERVICES	\$ 2,060.53	\$ 2,060.53	Facts for Learning - Middle School Module and The Reference Suite module			✓	Original PO was for the wrong vendor. That PO was used to place the order with the proper vendor. A new PO was not created.	produced by Library
86	110002213900060000	05-1559	10/31/2004	AMERICAN RED CROSS	\$ 694.00	\$ 694.00	CPR training - re-certification & certification CPR & AED		✓		Purchase of the services supports school safety.	
87	110002193200080000	05-1562	10/31/2004	ST BARNABAS BEHAVIORAL	\$ 1,400.00	\$ 1,400.00	Registration for 7 employees to receive special education training			✓	Lack of supporting documentation	related to special ed and 504 training
88	110002625900055000	05-1565	10/31/2004	SONNENFELD & TROCCHIA	\$ 632.50	\$ 50,000.00	Preparation of long range facilities plan for the 2005-2010 school years		✓		Payment should have been applied to Capital Outlays, Fund 12 but was applied to Fund 55 which is the Business Office Fund. Per inquiry with the BA, the payment will be transferred and ultimately paid by the School construction fund.	
89	110002624200074000	05-1587	10/31/2004	CORPORATE AUTO SERVICES	\$ 192.97	\$ 192.97	General maintenance on 1996 Ford (tag number MG23801) including oil change, check fluids, winterizing, and flush and refill cooling system.		✓		Appears reasonable as maintenance will help protect assets.	
90	110002614200074000	05-1589	10/31/2004	FJW WELDING	\$ 760.00	\$ 1,050.00	Cut clips off sliding gates at Keansburg High School, table welding, and fixed doors, Ordered by Aramark		✓		Appears reasonable as maintenance will help protect assets.	

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91	110002625900055000	05-1591	10/31/2004	P V & SONS LANDSCAPING INC.	\$ 11,400.00	\$ 11,400.00	Installation of grass infield, removal of existing infield clay, installation of 6" topsoil rolled and raked level, installation of 8000 sq ft sod and removing grass down 1st and 3rd baselines and installing new sod.		✓		Appears reasonable as maintenance will help protect assets.	
92	110002625900055000	05-1592	10/31/2004	HOLMDEL NURSERIES	\$ 3,729.80	\$ 3,729.80	Topsoil for varsity baseball field renovations	✓			Facilities is outsourced and should already be included in the fee.	
93	110002623000055000	05-1604	10/31/2004	ENVIRONMENTAL CONNECTION	\$ 1,000.00	\$ 1,000.00	AHERA three year reinspection		✓		Appears reasonable based on the supporting documentation.	
94	110002195920080000	05-1621	10/31/2004	CES	\$ 5,610.00	\$ 5,610.00	Maintenance contract for CES IEP Computer Program from 12/14/04-12/13/05		✓		Purchases of the service helps to support District programs. Per inquiry with the Director of IT, this program manages the IEP program	
95	110002513300055000	05-1622	10/31/2004	RK OCCUPATIONAL &	\$ 1,800.00	\$ 1,800.00	Hazard training classes for new PEOSH rules in place.			✓	Purchase appears reasonable, but there is no vendor invoice to support it.	Right to Know training mandated for new employee
96	110002193200080000	05-1677	11/30/2004	GILBERT ROGER	\$ 1,092.00	\$ 1,092.00	6 psychological evaluations			✓	Purchase appears reasonable, but there is no vendor invoice to support it.	psychological evaluations kept in students folder
97	110002614200074000	05-1734	11/30/2004	ROBERT KELLEY PLUMBING	\$ 1,265.00	\$ 1,265.00	Installed new circulating pump for co-gen unit in boiler room		✓		Appears reasonable as maintenance will help protect assets.	
98	110002215000060000	05-1738	11/30/2004	OFFICE BUSINESS SYSTEMS	\$ 1,180.00	\$ 1,180.00	Cable runs in Bolger Technology room		✓		Purchase of the technical supplies helps to support District programs.	
99	110002624200074000	05-1739	11/30/2004	HAZLET AUTO PARTS, INC.	\$ 40.00	\$ 40.00	Car parts			✓	Although the purchase appears reasonable, the expenditure is deemed inconclusive as we cannot determine the reason for the purchase.	
100	150002405000020000	05-1812	11/30/2004	GANN LAW BOOKS	\$ 130.75	\$ 130.75	Copies of NJ Statues Title and NJ Administrative Code		✓		Purchase of the codes and titles assist the District's knowledge of the administrative codes	
101	110002624200060000	05-1821	11/30/2004	PROGRAMMER S PARADISE	\$ 25,139.25	\$ 25,139.25	Electronic and technical supplies		✓		Purchase of the electronic and technical supplies helps support District programs	

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102	110002305300055000	05-1862	11/30/2004	XTEL COMMUNICATIONS INC.	\$ 3,760.33	\$ 6,620.00	Estimated costs for long distance charges for the balance of 2004-2005 school year.		✓		Purchase appears reasonable based on the supporting documentation.	closed out end of year by BA
103	110002614200074000	05-1906	12/31/2004	JEFF YOUNGS WATER & SEWER	\$ 7,650.00	\$ 7,650.00	Installation of storm drain to correct flooding problems.		✓		Appears reasonable as maintenance will help protect assets.	
104	110002614200073000	05-1915	12/31/2004	DA-LOR SERVICE CO., INC.	\$ 1,212.76	\$ 3,714.76	HVAC repair work including labor and parts		✓		Aramark is an outsourced vendor for facilities and maintenance. When a service is not performed by Aramark, the work is contracted out to other vendors.	
105	150002403000030000	05-1924	12/31/2004	GEMS BAGEL SHOP	\$ 308.75	\$ 308.75	Staff luncheon, December 10, 2004	✓			Catered meetings are discretionary and do not benefit the students	
106	110002624200074000	05-1926	12/31/2004	J & B SALES & SERV	\$ 227.00	\$ 227.00	Dodge Ram truck repair, including parts and labor			✓	Unable to determine which car	maintenance department
107	110002614200071000	05-2065	12/31/2004	GEORGE B. TREVETT PLUMBING &	\$ 2,397.15	\$ 2,397.15	Plumbing repairs and maintenance. Ordered by Aramark		✓		Appears reasonable as maintenance will help protect assets.	
108	110002303310055000	05-2073	12/31/2004	WOLFF, HELIES, DUGGAN, SPAETH	\$ 1,813.41	\$ 1,813.41	Professional Services regarding litigation (Pecora v. Keansburg BOE)		✓		Purchase of the professional services helps support District programs	
109	110002624200074000	05-2094	12/31/2004	WERNER DODGE	\$ 535.80	\$ 535.80	Snow plow repair, auto parts for 1996 red ford F250 pick up truck		✓		Appears reasonable as maintenance will help protect assets.	
110	150002405000010000	05-2132	1/31/2005	STEWART INDUSTRIES	\$ 1,004.97	\$ 1,004.97	Maintenance coverage - cost for copier for period of 9/30 - 12/30/04		✓		Appears reasonable as maintenance will help protect assets.	
111	110002614200073000	05-2200	1/31/2005	DA-LOR SERVICE CO., INC.	\$ 172.50	\$ 2,217.00	HVAC repair work including labor and parts		✓		Aramark is an outsourced vendor for facilities and maintenance. When a service is not performed by Aramark, the work is contracted out to other vendors.	
112	150002403000030000	05-2217	1/31/2005	FOWLIN MICHAEL	\$ 516.25	\$ 2,700.00	Performance of "Even Small Crayons Make Big Marks" on 1/28/07	✓			Payment date was prior to PO date. In addition, committee approval was received after payment	

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113	110002614200073000	05-2263	1/31/2005	PALMER HEATING LLC	\$ 1,145.00	\$ 3,350.84	Three invoices for removal of thermostats which are no longer in use and installation of new 120v thermostat and protection cover. Installation of new blower motor and coupling. Labor and materials costs. Wired motor for air handler in the weight room disconnected heating side to "thru wall" HVAC units (2).		✓		Supporting documentation does not indicate for which school the work was performed.	
114	110002193200080000	05-2332	1/31/2005	LORMAN EDUCATION SERVICES	\$ 867.00	\$ 867.00	A registration fee for three teachers to attend "Writing Behavioral Plans for Aggressive Children in NJ."		✓		The three teachers were identified and two of the teachers are psychologists and the third is a social worker.	
115	110002624200074000	05-2367	1/31/2005	VESPIA'S TIRE CENTERS, INC.	\$ 162.72	\$ 162.72	Four new tires and labor for Dodge pickup truck, including balancing and disposal.			✓	Although the purchase appears reasonable, the expenditure is deemed inconclusive due to a lack of supporting documentation.	maintenance dept.
116	150002405000020000	05-2387	1/31/2005	STEWART INDUSTRIES	\$ 1,541.29	\$ 1,700.00	Caruso share for copier maintenance cost - Period 1/1/05 - 6/30/05		✓		Lease of the copiers are necessary for the District.	
117	110002305900055000	05-2443	1/31/2005	INOCENCIO CHERYL ANN	\$ 125.03	\$ 125.03	Annual April 1, 2005 BOE Election - pickup and return of books for District 1			✓	The district consists on one sq mile. A pickup/delivery fee is discretionary.	
118	110002305900055000	05-2444	1/31/2005	BODEN ANGELINA C.	\$ 100.03	\$ 100.03	Annual April 2005 BOE election - District 4			✓	Purchase appears to be reasonable, but the vendor invoice was not attached.	voucher produced by County of Monmouth
119	110002305900055000	05-2447	1/31/2005	ROBERTELLI CONCETTA A.	\$ 100.03	\$ 100.03	Election Fees for Election Clerk			✓	Purchase appears to be reasonable, but the vendor invoice was not attached.	County voucher attached
120	110002305900055000	05-2451	1/31/2005	TRAPASSO VICTORIA	\$ 150.03	\$ 150.03	Annual April 2005 BOE election - Districts 2 and 6			✓	Purchase appears to be reasonable, but the vendor invoice was not attached.	same as above
121	110002305900055000	05-2456	1/31/2005	LEAHY DORIS	\$ 125.03	\$ 125.03	Annual April BOE election and pickup and return of election books for district.			✓	Although the purchase appears reasonable, the expenditure is deemed inconclusive as there is a lack of supporting documentation	fee set by legislation
122	110002305900055000	05-2460	1/31/2005	TAYLOR EILEEN	\$ 125.03	\$ 125.03	Election fees paid to Judge of Elections			✓	Purchase appears to be reasonable, but the vendor invoice was not attached.	as above

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	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive		Comments
123	110002305900055000	05-2461	1/31/2005	ROY PRESS INC	\$ 510.00	\$ 525.00	Estimated costs for sample ballots for annual April BOE election		✓		Purchase appears reasonable based on the supporting documentation.	
124	110002305900055000	05-2462	1/31/2005	CUSICK THOMAS P	\$ 231.66	\$ 250.00	Estimated costs for April 2005 BOE election (based on prior year costs/ PO number 04-1147)			✓	Appears reasonable based on the supporting documentation.	
125	110002305900055000	05-2463	1/31/2005	O'BRIEN JO-ANN	\$ 118.44	\$ 175.00	Election duties of 4/19/05. Six hours of work at \$19.74/hour.			✓	The supporting documentation does not break down the six hours and provide detail of work performed.	election worker
126	110002305900055000	05-2464	1/31/2005	RELIANCE GRAPHICS	\$ 1,075.00	\$ 1,100.00	Estimated costs for annual school BOE elections (based on prior year costs)			✓	Supporting documentation does not indicate quantities.	County election board submits bill
127	110002303390055000	05-2474	1/31/2005	SONNENFELD & TROCCHIA	\$ 5,980.00	\$ 5,980.00	General architectural services		✓		Appears reasonable as maintenance will help protect assets.	
128	110002624200074000	05-2490	1/31/2005	CORPORATE AUTO SERVICES	\$ 488.96	\$ 488.96	Emergency Sunday repair on 1996 Ford service - replace coupler, and hose assembly.			✓	Unable to determine which car	maintenance truck
129	110002624200060000	05-2512	1/31/2005	OFFICE BUSINESS SYSTEMS	\$ 7,529.00	\$ 7,529.00	Three Cisco Switches with warranty		✓		Purchase of the technical supplies helps to support District programs.	
130	110002305300055000	05-2534	1/31/2005	RESERVE ACCOUNT	\$ 1,500.00	\$ 1,500.00	Postage needed for board office mailing			✓	There is no invoice for this amount. Per inquiry, the District prepays the postage. In 2004-5 the machine did not print out usage report.	postage meter tracks amount spent
131	110002305300060000	05-2537	1/31/2005	RESERVE ACCOUNT	\$ 1,000.00	\$ 1,000.00	Postage for 2004/2005 school year (based on prior year)			✓	There is no invoice for this amount. Per inquiry, the District prepays the postage. In 2004-5 the machine did not print out usage report.	same as above
132	110002624200074000	05-2551	2/28/2005	CEGLIA TRANSMISSION, INC.	\$ 2,150.00	\$ 2,150.00	Rebuilt transmission installed in 2001 Dodge Ram 350 Truck, mileage 12759, license number MG-50417		✓		Appears reasonable as maintenance will help to protect assets.	maintenance vehicle
133	150002405000040000	05-2577	2/28/2005	PBCC	\$ 1,864.00	\$ 1,864.00	Lease on Pitney Bowes mailing system		✓		Lease of the postage machines and postage charges are necessary for the District.	Board office - lease agreement
134	110002614200072000	05-2644	2/28/2005	LIGHTNING BOLT ELECTRIC INC	\$ 1,039.75	\$ 1,039.75	Replacement of two amp breakers, one misc item, and labor.	✓			No supporting documentation to indicate the breakers needed repair.	

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135	110002215000060000	05-2647	2/28/2005	RAPP KATHY	\$ 339.33	\$ 339.33	Reimbursement of mileage to training and workshops			✓	There was no evidence of approval of her attending the conferece. Also, this was coded as other professional services rendered by personnel who is not on the payroll of the district.	superintendent approval, mileage reimbursement
136	150002213200030000	05-2717	2/28/2005	NEW JERSEY PUBLIC BROADCASTING	\$ 2,250.00	\$ 9,650.00	One server and antenna equipment and Installation, four Annual Service Fees, for training for teachers and administrators		✓		Appears reasonable as the supplies and training helps to support District programs.	
137	110002215000060000	05-2718	2/28/2005	OFFICE BUSINESS SYSTEMS	\$ 20,410.00	\$ 20,410.00	SGS firewall renewal and 1000 Symantec licenses		✓		Purchase of the technical supplies helps to support District programs.	
138	110002614200071000	05-2733	2/28/2005	DA-LOR SERVICE CO., INC.	\$ 1,516.10	\$ 1,516.10	HVAC repair work including labor and parts		✓		Aramark is an outsourced vendor for facilities and maintenance. When a service is not performed by Aramark, the work is contracted out to other vendors.	
139	110002624200074000	05-2734	2/28/2005	MONMOUTH TRUCK COMPANY	\$ 35.00	\$ 35.00	Salt spreadher belt		✓		Appears reasonable as maintenance will help protect assets.	
140	110002624200060000	05-2771	2/28/2005	Master Solutions changed to Geneva Logic	\$ 796.00	\$ 796.00	Annual support and upgrade protection for a vision for windows lab license.			✓	Appears reasonable, but there is a lack of supporting documentation.	
141	110002305300055000	05-2791	2/28/2005	PITNEY BOWES	\$ 1,521.06	\$ 1,521.06	Postage needed in business office			✓	The invoice was missing. Attached to the PO was a piece of paper that says that the total amount due is \$1521.06. However, the name or logo of the vendor was not on the paper and it did not look like an invoice.	Post Office - bulk mailing receipt
142	110002624200074000	05-2827	3/31/2005	WERNER DODGE	\$ 150.10	\$ 150.10	Auto parts for plow			✓	the supporting documentation does provide detail regarding the exact parts ordered. In addition, the payment was made before the PO was generated.	PO printed on 3/9/05 check mailed 3/31/05
143	110002624200071000	05-2833	3/31/2005	LIGHTNING BOLT ELECTRIC INC	\$ 267.33	\$ 267.33	An exit sign and labor to put up the sign.	✓			No supporting documentation to indicate an exit sign was required to be installed.	local code enforcement
144	110002624200074000	05-2867	3/31/2005	CORPORATE AUTO SERVICES	\$ 985.00	\$ 985.00	One long shaft pump for plow (red pickup truck) including labor plus one discount for prior repairs from Inv 3826 paid on PO 05-2735 (\$379)		✓		Appears reasonable as maintenance will help protect assets.	

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145	110002195920080000	05-2869	3/31/2005	ADAM DIANE	\$ 223.12	\$ 223.12	Mileage from 11/15/04 to 3/7/05 and tolls			✓	Purpose of the mileage was not noted on the supporting documentation	social work travels out of district for special ed. Students
146	110002193200080000	05-2913	3/31/2005	SEDDON KATHLEEN	110.00	110.00	Reimbursement for Workshop Registration "Strategies for Teaching Expressive Language Skills"		✓		Purchase of the workshop helps support District programs	
147	110002213900060000	05-2919	3/31/2005	BAYSHORE JOINTURE COMMISSION	\$ 3,000.00	\$ 3,000.00	Membership dues for 2004-2005		✓		Per inquiry with the Supervisor of Language Arts, vendor specializes in professional development versus Monmouth-Ocean Educational Services Commission (MOESC) deals with services.	
148	110002624200074000	05-2920	3/31/2005	PAXTON/PATTERSON	\$ 33.00	\$ 33.00	Center dead cup for wood shop		✓		Appears reasonable. However, a letter was noted indicating the District had an outstanding balance.	
149	110002624200073000	05-2921	3/31/2005	AMERICAN TIME & SIGNAL CO	\$ 155.95	\$ 155.95	Allsync non-warranty repair Cinc 12" rd/FI 110v		✓		Purchase of the service supports the District.	
150	110002193200080000	05-3010	3/31/2005	OXFORD CONSULTING SERVICES	\$ 1,332.00	\$ 2,600.00	Four bilingual evaluations for HS student			✓	Amount appears excessive	foreign speaking child, bilingual evaluations
151	110002193200080000	05-3021	3/31/2005	SMITH ANNE	182.00	182.00	Learning evaluation for one student		✓		Appears reasonable based on the supporting documentation.	
152	110002614200074000	05-3072	3/31/2005	FERRARA FENCE INC	\$ 1,100.00	\$ 1,100.00	Emergency repairs on the softball field due to vandalism.		✓		Appears reasonable as maintenance will help protect assets.	
153	110002624200074000	05-3124	4/30/2005	P V & SONS LANDSCAPING INC.	\$ 6,000.00	\$ 7,320.00	Lawn cutting and trimming for HS football field, baseball field, practice fields and softball field including Lawn Chemical program.	✓			The Maintenance company is contracted to do this as part of their contract. Per inquiry, the maintenance contract included one groundskeeper and the Board determined that this is too much work for one person and they wanted better upkeep.	we still outsource work due to volume

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154	110002614200074000	05-3128	4/30/2005	NICKERSON NEW JERSEY INC	\$ 2,187.00	\$ 2,187.00	Locker repairs - 50 recessed cups for boys team room and 32 recessed cups for boys locker room prepared for padlocks		✓		Per inquiry with the Principal of Keansburg High School, the repairs were made and were cheaper than replacing the whole door.	
155	150002223000020000	05-3131	4/30/2005	KEANSBURG BOARD OF EDUCATION	\$ 363.50	\$ 363.50	Breakfast for the week of testing for the NJ Ask test			✓	PO was classified as technical or professional services instead of food. In addition, the nvoice is from Pomptonian Food services but check is made out to Keansburg Board of Education.	
156	110002303390052000	05-3152	4/30/2005	BOYAR & SANDLER	\$ 3,225.00	\$ 3,225.00	School Communication Services for April 2005, NJSBA Communications Competition Entry (Invoice number 854)			✓	Purchase appears reasonable, but there is a lack of supporting documentation.	
157	110002614200073000	05-3162	4/30/2005	AMBIDEXTRIO US SPORTS	\$ 3,230.57	\$ 3,230.57	Bolger Middle School Repairs to basketball backstops - two trips made: first emergency trip to stabilize backstops and second trip to fix motor and side court backstop		✓		Purchase of the supplies supports school safety and helps support the sporting program.	
158	150002183900040000	05-3191	4/30/2005	QUILL CORPORATION	\$ 609.98	\$ 609.98	Furniture for the District			✓	Amount appears excessive. In addition. PO had handwritten changes.	
159	110002624200072000	05-3213	4/30/2005	COMMERCIAL KITCHEN REPAIRS INC	\$ 184.00	\$ 184.00	Fix Hobart slicer at Caruso School (1 hour for labor and 1 hour for travel/mileage)		✓		Purchase of the supplies helps to support the food services function.	
160	110002614200073000	05-3256	4/30/2005	KELLY'S APPLIANCE	\$ 69.95	\$ 69.95	Checked icemaker in Nurse's office and cleaned condenser.		✓		Appears reasonable based on the supporting documentation.	
161	110002195920080000	05-3284	4/30/2005	PRC/ PRENTKE ROMICH COMPANY	\$ 542.01	\$ 542.01	Repair for springboard for an out of district student			✓	Supporting documentation does not provide detail	out of district
162	110002305300055000	05-3357	4/30/2005	ASBURY PARK PRESS	\$ 40.88	\$ 40.88	Announcement for Board meeting May 3rd reorganization			✓	Purchase appears to be reasonable, but the vendor invoice was not attached.	legal notice

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163	110002625900055000	05-3366	4/30/2005	OFFICE BUSINESS SYSTEMS INC	\$ 11,595.48	\$ 11,595.48	Convert 10 existing analog security cameras to digital and install 6 new digital video cameras in the Caruso School.		✓		Purchase of the cameras helps to support District programs and school safety.	each piece of equipment is under \$2000
164	110002513300055000	05-3389	5/31/2005	AMERICAN APPRAISAL ASSOCIATES	\$ 1,250.00	\$ 1,250.00	Annual Update to Fixed Asset Inventory for 2004-05 as of June 30, 2005		✓		The vendor is contracted to track the District's fixed assets	only equipment appraised is over \$2000
165	110002195000080000	05-3480	5/31/2005	COMMERCIAL INVESTIGATIONS	\$ 570.00	\$ 570.00	Residency Investigation including hourly video surveillance (\$480), travel (\$55) and DMV Inquiries (\$35)		✓		Per inquiry with the Supervisor of Language Arts, residency is performed by the district to prove that a child's family has moved and yet kept the child enrolled in the school district.	if not a resident, we would try to collect tuition and have them removed from district
166	150002403000020000	05-3495	5/31/2005	RIVERVIEW MEDICAL CENTER	\$ 49.00	\$ 49.00	"Nutrition Across the Curriculum" training		✓		Purchase of the training helps support District programs	
167	110002614200074000	05-3533	5/31/2005	COMPLETE SECURITY SYSTEM INC	\$ 413.00	\$ 413.00	Two and a half hours of labor for service provided as per work order number 23312. Service request due to ground fault on alarm.		✓		Purchase of the supplies helps to support the food services function.	
168	110002614200072000	05-3581	5/31/2005	ROTO-ROOTER SEWER & DRAIN	\$ 445.00	\$ 445.00	Clear out main sewer line due to blockage of paper & grease		✓		Appears reasonable as maintenance will help protect assets.	
169	110002303390053000	05-3679	6/30/2005	HARTZELL MYLISSA	\$ 391.00	\$ 391.00	State reimbursement of mentor fee paid in 2004-05 school year			✓	Purchase appears to be reasonable, but the vendor invoice was not attached.	
170	110002303390053000	05-3682	6/30/2005	MORRIS NANCY	\$ 712.00	\$ 712.00	State reimbursement of mentor fee paid in 2004-05 school year			✓	This PO does not have any supporting documentation.	list provided to us by the State
171	110002193200080000	05-3733	6/30/2005	WELLESLEY INN - HAZLET	\$ 190.00	\$ 475.00	Hotel reservation for 5 days for Orton-Gillingham trainer.			✓	Lack of supporting documentation	housing for an outside trainer
172	150002183900040000	05-3847	6/30/2005	UPS- UNITED PARCEL SERVICE #27	\$ 200.53	\$ 200.53	Pick up test packages			✓	The voucher page of PO was missing. There appears to be multiple accounts for UPS. The payment date is prior to the date the PO was generated	
173	110002303390055000	05-3848	6/30/2005	BORO OF KEANSBURG	\$ 1,304.50	\$ 1,304.50	Municipal Planning Board Review by Engineer of New Caruso Elementary School Early Childhood Center			✓	Purchase appears to be reasonable, but the vendor invoice was not attached.	fee for permit for facility project
174	110002215000060000	05-3896	6/30/2005	OFFICE BUSINESS SYSTEMS	\$ 3,000.00	\$ 3,000.00	25 site licenses and installation video system for computers		✓		Purchase of the licenses and installation helps to support District programs.	required for security system

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175	P10002195920080000	05-3965	6/30/2005	WALLING BONNIE	244.80	244.80	Mileage from 10/04/04 to 6/22/05			✓	Lack of supporting documentation	attendance officer
176	P10002195920080000	05-3967	6/30/2005	ADAM DIANE	\$ 215.84	\$ 215.84	Mileage from 3/9/05 to 6/16/05 and tolls			✓	Purpose of the mileage was not noted on the supporting documentation	
177	P10002305300055000	05-3985	6/30/2005	COURIER THE	\$ 164.25	\$ 164.25	AD 2005 Summer Food Service		✓		Summer food program for students	
178	110002624200055000	06-0001	7/31/2005	ARAMARK	\$ 368,225.50	\$ 968,420.00	Services for 2005-2006 school year \$969,045 (\$80753 per month)		✓		Based on the vendor contract, the payment was for contracted maintenance services.	
179	150002223000030000	06-0031	7/31/2005	SAGEBRUSH BOOKS	\$ 614.95	\$ 614.95	Subscription to InfoCentre for the 2005-2006 school year		✓		Per inquiry with the Director of IT, Sagebrush is partially paid by a grant and used by the library.	
180	150002223000030000	06-0035	7/31/2005	CJRLC	\$ 360.00	\$ 360.00	3400 Spectrum CIRC/CAT (software support) renewal for user number 5834 from 10/05 - 9/06 at Bolger Middle School		✓		Purchase of the services supports school programs and systems.	
181	150002223000030000	06-0036	7/31/2005	PROQUEST INFORMATION	\$ 2,735.00	\$ 2,735.00	Electronic and technical supplies		✓		Purchase of the electronic and technical supplies helps support District programs	
182	150002223000030000	06-0037	7/31/2005	NOODLE TOOLS	\$ 160.00	\$ 160.00	Library books		✓		Purchase of library books helps to support District programs	
183	150002225000040000	06-0040	7/31/2005	CURTIS COMPANY	\$ 239.86	\$ 225.50	96-wdlb 96" x96" dalite class-rite wall screens and 12" wall brackets including 10% s/h		✓		Appears reaosnable as maintenance will help to protect assets.	
184	150002225000040000	06-0041	7/31/2005	CENTRAL JERSEY OFFICE	\$ 565.00	\$ 565.00	Annual Service Contracts for aCanon AP 160 Typewriter, a HP 5Si Printer and a HP 4100N Printer		✓		Purchases of the supplies helps to support District programs.	
185	110002305900055000	06-0055	7/31/2005	SYSTEMS 3000 INC	\$ 7,617.00	\$ 7,617.00	Annual support license for Systems 3000 software for Payroll, Accounting, and Personnel			✓	Payment date was prior to PO date.	check was mailed out after vender signature annual renewal of computer system for accounting

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186	150002225000030000	06-0067	7/31/2005	CABLEVISION LIGHTPATH INC	\$ 3,660.00	\$ 23,760.00	DS1 monthly subscription		✓		The annual expense is estimated and a blank PO is generated at the beginning of the year. Bills/invoices are sent and paid monthly and applied against the PO. At year end, the PO is adjusted to reflect the correct amount. Per inquiry of purchasing process, the adjustment of a PO does not go through an additional approval process.	BA closes out blanket purchase orders at end of year
187	150002225000040000	06-0225	7/31/2005	PROQUEST INFORMATION	\$ 1,505.00	\$ 1,505.00	Electronic and technical supplies		✓		Purchase of the electronic and technical supplies helps support District programs	
188	150002225000040000	06-0227	7/31/2005	GALE	\$ 550.00	\$ 550.00	Lit Finder for Schools - Unlimited for 08/01/05 - 07/31/06		✓		Appears reasonable as maintenance will help protect assets.	
189	150002225000040000	06-0233	7/31/2005	GROLIER EDUCATIONAL CORP.	\$ 452.00	\$ 452.00	Books: Encyclopedia Americana, Grolier Multimedia Encyclopedia, and Lands & People		✓		Purchases of the books helps to support District programs	
190	110002213200060000	06-0288	7/31/2005	EDSOLUTIONS INC	\$ 4,500.00	\$ 4,500.00	First of four payments for District Database for 2005-2006 school year		✓		Per inquiry with Director of IT and Supervisor of Language Arts, EdSolutions performs data analysis of student test scores and allows teachers access to longitudinal and aggregate analysis.	
191	150002405000010000	06-0310	7/31/2005	OFFICE BUSINESS SYSTEMS	\$ 925.00	\$ 15,715.08	Video Safety System for Port Monmouth Road School and integrate door release hardware and installation			✓	Amount appears excessive	installation of security system
192	110002303320055000	06-0312	7/31/2005	COWAN, GUNTESKI & CO., P.A.	\$ 7,175.00	\$ 7,175.00	Professional audit services rendered through 6/30/05. Installment 1 of 4 for the year end June 30, 2005		✓		Purchase of the audit services provided to the District appear reasonable	
193	150002403000030000	06-0346	7/31/2005	LLTEACH	\$ 2,500.00	\$ 2,500.00	Math workshop for 5-8 grade teachers on October 15th, 2005 to be held at Bolger			✓	The supporting documentation does not provide detail regarding the sessions such as a syllabus or agenda.	In house workshop on algebra for grades 5-8 teachers

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194	110002305900055000	06-0350	7/31/2005	NEW JERSEY SCHOOL BOARDS	\$ 35,271.00	\$ 323,803.00	Insurance - Errors and Omissions Package, Umbrella, and Worker's Comp		✓		Appears reasonable based on the supporting documentation.	
195	150002405000030000	06-0352	7/31/2005	NPS CENTERS	\$ 800.00	\$ 800.00	Machine repairs, cleaning, and conditioning		✓		Appears reasonable as maintenance will help protect assets.	
196	110002193200080000	06-0355	7/31/2005	CROSS COUNTRY SEMINARS INC	\$ 516.00	\$ 516.00	Registration for four people to attend the "Play Therapy and Beyond" Workshop on 8/4/05 at Toms River:		✓		The seminar helps to support District programs.	
197	110002193200080000	06-0361	7/31/2005	GILBERT ROGER	\$ 182.00	\$ 182.00	Psychological evaluation for special education student on 6/16/05			✓	Purchase appears to be reasonable, but the vendor invoice was not attached.	
198	150002405000030000	06-0402	7/31/2005	SUSQUEHANN A MUNICIPAL FINANCE	\$ 580.15	\$ 580.15	Savin 2555 Digital Copier located at Bolger Middle School		✓		Lease of the copiers are necessary for the District.	blanket PO closed end of school year
199	110002305900055000	06-0406	7/31/2005	MONMOUTH COUNTY TREASURER	\$ 187.62	\$ 187.62	Annual BOE elections. Absentee ballots		✓		Appears reasonable based on the supporting documentation.	
200	110002305900055000	06-0411	7/31/2005	MONMOUTH COUNTY TREASURER	\$ 236.30	\$ 200.00	Annual BOE elections. Absentee ballots		✓		Appears reasonable based on the supporting documentation.	
201	110002193200080000	06-0430	7/31/2005	CROSS COUNTRY SEMINARS INC	\$ 149.00	\$ 129.00	Registration for one teacher to attend the "Play Therapy and Beyond" Workshop on 8/4/05 at Toms River:		✓		The professional workshop helps to support District programs.	
202	150002403000040000	06-0473	7/31/2005	RESERVE ACCOUNT	\$ 8,000.00	\$ 8,000.00	High School Postage meter account			✓	There is no invoice for this amount. Per inquiry, the District prepays the postage. In 2004-5 the machine did not print out usage report.	not interest bearing necessary postage meter
203	150002405000040000	06-0502	7/31/2005	PBCC	\$ 2,796.00	\$ 5,592.00	Lease on Pitney Bowes Mailing System July 2005 - June 2006		✓		PO is for fixed lease payments. Variable portion of contract are in other PO's	
204	150002405000040000	06-0503	7/31/2005	XEROX/THE DOCUMENT COMPANY	\$ 1,861.08	\$ 4,515.24	Leases for two copiers		✓		Lease of the copiers are necessary for the District.	r
205	110002193200080000	06-0506	7/31/2005	GILBERT ROGER	\$ 182.00	\$ 182.00	Psychological Evaluation for special education at PMRS on 6/16/05			✓	Purchase appears reasonable, but there is no vendor invoice to support it.	

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Control #	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
206	150002225000040000	06-0509	7/31/2005	SUSQUEHANN A MUNICIPAL FINANCE	\$ 7,000.00	\$ 7,265.76	60 month lease for a copier		✓		Lease of the copiers are necessary for the District.	lease payment and overage paid monthly
207	150002183200040000	06-0510	7/31/2005	XEROX CORPORATION	\$ 352.97	\$ 4,080.00	Lease on copy machines		✓		Lease of the copiers are necessary for the District.	
208	110002614200071000	06-0558	7/31/2005	A/C PLUS INC	\$ 792.00	\$ 2,611.00	30 amp fuses and contactors, one gallon of condenser cleaner		✓		Replacing amplifier fuses and condenser cleaner at the high school.	
209	110002614200071000	06-0567	7/31/2005	TED HALL	\$ 152.00	\$ 152.00	Service charge don voc latch protectors stainless steel labor		✓		Appears reasonable as maintenance will help protect assets.	
210	110002305900055000	06-0590	7/31/2005	STATE OF NEW JERSEY	\$ 2,384.00	\$ 2,384.00	Taxes paid		✓		Appears reasonable based on the supporting documentation.	
211	110002305300055000	06-0638	8/31/2005	BAYSHORE PRESS T/A THE COURIER	\$ 109.50	\$ 109.50	Advertisement for accepting resumes		✓		Purchase appears reasonable as the District public posts open positions.	
212	110002515300053000	06-0666	8/31/2005	ASBURY PARK PRESS	\$ 631.40	\$ 631.40	Notice of vacancy Asbury Park Press, Home News Tribune, Observer		✓		Purchase appears reasonable as the District public posts open positions.	
213	110002305900055000	06-0686	8/31/2005	TAYLOR, WHALEN & HYBBENETH	\$ 1,595.00	\$ 1,595.00	Services rendered for July 2005			✓	Payment date was prior to PO date.	
214	110002303320055000	06-0687	8/31/2005	COWAN, GUNTESKI & CO., P.A.	\$ 8,175.00	\$ 8,175.00	Professional audit services rendered through 6/30/05 Installment 2 of 4 for the year end June 30, 2005		✓		Purchase of the audit services provided to the District appear reasonable	
215	110002614200071000	06-0688	8/31/2005	IMMACULATE CONSTRUCTION INC.	\$ 18,975.00	\$ 18,975.00	PMRS structural repairs in accordance with the results of a report from Hoy Structural Services, Inc		✓		Per inquiry with the Business Administrator, approval memos were drafted between the County, State, and Board approving the repairs.	

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Control #	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive		Comments
216	110002213200060000	06-0696	8/31/2005	EDSOLUTIONS INC	\$ 4,500.00	\$ 4,500.00	Second of four payments for District Database for 2005-2006 school year		✓		Per inquiry with Director of IT and Supervisor of Language Arts, EdSolutions performs data analysis of student test scores and allows teachers access to longitudinal and aggregate analysis.	
217	150002403000030000	06-0701	8/31/2005	OFFICE BUSINESS SYSTEMS	\$ 5,150.00	\$ 5,150.00	Computer installation training/implementation including cable run to trailer at Bolger Middle School		✓		Per inquiry with the Director of IT, Office Business Solutions does network installations and cable runs when the District's IT department does not have time (i.e. school year) to perform those duties.	
218	150002405000030000	06-0706	8/31/2005	ALLCOMM TECHNOLOGIES	\$ 2,450.00	\$ 2,450.00	UHF 16 channel CP 200 radios with 3 year warranty		✓		The portable walkie-talkie radios are used by the school administration and security. The items are used for safety purposes.	
219	150002225000020000	06-0716	8/31/2005	PROFESSIONAL SOFTWARE FOR	\$ 200.00	\$ 900.00	SNAP School Health Records Program, Annual Support/Maintenance Contract Renewal for all four schools		✓		Purchase appears reasonable based on the supporting documentation.	
220	110002305300055000	06-0734	8/31/2005	GANNETT NJ NEWSPAPERS	\$ 1,136.52	\$ 1,641.64	Notice of vacancy in Asbury Park Press, Home News Tribune, and Observer		✓		The District publicly posts vacancy positions.	
221	110002614200072000	06-0759	8/31/2005	GARDEN STATE ALARM	\$ 142.50	\$ 634.00	Monitoring service contract, fire, burglary for all schools for the month of Sept 2005		✓		Purchase of the services assists the District with their safety.	
222	110002614200071000	06-0765	8/31/2005	TED HALL	\$ 75.00	\$ 75.00	Service charge to remove key stuck in lock		✓		Appears reasonable as maintenance will help protect assets.	
223	110002614200071000	06-0795	8/31/2005	A/C PLUS INC	\$ 952.00	\$ 1,196.00	HVAC work at PMRS		✓		HVAC system work at one of the schools	
224	110002614200071000	06-0821	8/31/2005	IMMACULATE CONSTRUCTION INC.	\$ 82,000.00	\$ 96,000.00	PMRS Structural Repairs Approved emergency contract item BS-07. Approved at Board meeting of August 30, 2005. Two payments: \$82,000 and \$14,000		✓		Emergency contract awarded, start of payments, ties in with PO# 05-0821 & 05-0688. Per inquiry with the Business Administrator, approval memos were drafted between the County, State, and Board approving the repairs.	

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Control #	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable		Inconclusive
225	110002614200071000	06-0824	8/31/2005	TED HALL	\$ 240.00	\$ 275.00	Rehung doors at TCU after new floors installed		✓		Appears reasonable as maintenance will help protect assets.	
226	110002213200060000	06-0826	8/31/2005	PEARSON EDUCATION TECHNOLOGIES	\$ 50,000.00	\$ 95,000.00	Site licenses provided by Success Maker Enterprises for Caruso and Bolger School.		✓		Software licenses. Per inquiry with Director of IT and Supervisor of Language Arts, Success Makers is paid for by a grant as part of NCLB Title 1, to track student achievements.	
227	110002195000080000	06-0837	8/31/2005	PITNEY BOWES	\$ 372.00	\$ 372.00	Quarterly charges for postage machine		✓		Lease of the postage machines and postage charges are necessary for the District.	
228	150002225000040000	06-0876	9/30/2005	CENTRAL JERSEY REGIONAL	\$ 400.00	\$ 400.00	Wilson Biographies Plus Online Database renewal Member CJRLC Library		✓		Purchases of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase appears reasonable.	
229	110002614200073000	06-0886	9/30/2005	ALLIED GLASS AND MIRROR, L.L.C	\$ 2,904.40	\$ 2,904.40	Services rendered for August 2005			✓	The purchase appears reasonable but the payment date is prior to the PO date.	
230	110002614200071000	06-0901	9/30/2005	QUALITY CONCRETE / PERTH AMBOY	\$ 572.00	\$ 572.00	Concrete for maintenance		✓		Per observation while at KHS, there was new concrete poured near the modular's	
231	110002614200071000	06-0942	9/30/2005	A/C PLUS INC	\$ 164.00	\$ 760.00	AC repairs, ice maker installation in the nurses office		✓		Repairs in the nurse's office of the ice maker and the AC.	
232	110002193200080000	06-0976	9/30/2005	ASPEN	\$ 130.00	\$ 130.00	Registration for one teacher to attend Aspen Fall Conference - "Effective Intervention Strategies for parents and teachers of students with ASP and related disorders" on 10/28/05		✓		Purchase appears reasonable based on the supporting documentation.	
233	110002193200080000	06-0979	9/30/2005	M O E S C	\$ 884.00	\$ 884.00	Start up and implementation costs for the Wilson Level 1 Training		✓		The training appears reasonable as it supports District programs	
234	110002195000080000	06-0982	9/30/2005	KREG'S OFFICE MACHINES	\$ 520.00	\$ 520.00	Two word processors and monitors.		✓		Per inquiry with Supervisor of Language Arts, the word processors are used to type up applications and documents when electronic versions are not available	

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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
235	150002225000040000	06-0995	9/30/2005	INFOLINK OFFICE	1,500.00	1,500.00	Overdrive ebooks and downloadable audio book Incubator Initiative to begin service on 1/1/06 for a 12 month period.		✓		Purchases of the supplies helps to support District programs	
236	110002303320055000	06-1054	9/30/2005	COWAN, GUNTESKI & CO., P.A.	\$ 8,175.00	\$ 8,175.00	Professional audit services rendered through 6/30/05 Installment 3 of 4 for the year end June 30, 2005		✓		Purchase of the audit services provided to the District appear reasonable	
237	150002213200020000	06-1087	9/30/2005	INSTITUTE FOR PREVENTION	\$ 600.00	\$ 600.00	Intervention and referral services N.J.A.C. (new code) PAC/504 Team training on Nov 15,16,17,2005 for two staff members		✓		Purchase appears reasonable based on the supporting documentation.	
238	150002183200040000	06-1146	9/30/2005	OLD NATIONAL BANK	\$ 2,255.00	\$ 4,500.00	Two Savin copiers and monthly payments		✓		Lease of the copiers are necessary for the District.	
239	150002213200040000	06-1165	9/30/2005	LOBOZZO DIANA	\$ 5,000.00	\$ 8,000.00	Distance learning services 2005-06 agreement with the Roselle School District, Course Title: Health Careers		✓		Purchase appears reasonable based on the supporting documentation.	
240	150002213200020000	06-1183	9/30/2005	THE EDUCATION COMPANY, INC.	\$ 139.00	\$ 139.00	Registration fee for one person to attend "No Child Left on their Behind" workshop on 11/18/05		✓		Purchase of the workshop helps to support District programs.	
241	150002225000040000	06-1184	9/30/2005	CHECKPOINT SYSTEMS, INC.	\$ 250.00	\$ 250.00	EAS repair - 1 hour of labor to diagnose problem with Checkpoint Theft Detection System		✓		Purchase of the supplies supports school safety.	
242	110002614200071000	06-1226	9/30/2005	DA-LOR SERVICE CO., INC.	\$ 1,362.35	\$ 2,356.19	HVAC repair work including labor and parts		✓		Aramark is an outsourced vendor for facilities and maintenance. When a service is not performed by Aramark, the work is contracted out to other vendors.	
243	110002305850055000	06-1233	9/30/2005	ETZKORN CINDY B.	595.00	595.00	Cash advance for Board members to attend conference			✓	Although the purchase appears reasonable, the expenditure is deemed inconclusive.	
244	150002405000030000	06-1240	9/30/2005	AMBIDEXTRIO US SPORTS	\$ 4,500.00	\$ 4,500.00	Work performed on Gymnasium floor			✓	Purchase appears reasonable, but there is no vendor invoice to support it.	

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Control #	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
245	150002225000020000	06-1255	9/30/2005	MON. CTY. AUD/VISUAL AIDS	\$ 835.90	\$ 5,681.10	2005-2006 audio visual assessments at \$2.75/student. Number of students per NJ Law 18A:51		✓		Purchase of the service directly benefits students.	
246	110002614200071000	06-1285	9/30/2005	DA-LOR SERVICE CO., INC.	\$ 820.70	\$ 820.70	HVAC repair work including labor and parts		✓		Aramark is an outsourced vendor for facilities and maintenance. When a service is not performed by Aramark, the work is contracted out to other vendors.	
247	110002614200071000	06-1289	9/30/2005	G.S. ROOFING AND SIDING INC	\$ 1,060.00	\$ 1,060.00	Labor and material to repair leaks in roof		✓		Appears reasonable as maintenance will help protect assets.	
248	110002193200080000	06-1316	9/30/2005	DDDC- RUTGERS STATE UNIV.	\$ 325.00	\$ 325.00	Registration fee CST Social Worker to attend "Shadowing: Classroom support for Students with Autism Spectrum Disorder" on 10/20 and 10/21/05		✓		Appears reasonable based on the supporting documentation.	
249	110002193200080000	06-1342	9/30/2005	INSTITUTE FOR MULTI-SENSORY	\$ 900.00	\$ 900.00	One day follow-up training and in-class observations on 12/14/05 for previously trained personnel			✓	Supporting documentation did not include an attendance list verifying attendance	31 teachers attended
250	150002225000040000	06-1347	9/30/2005	QUILL CORPORATION	\$ 618.52	\$ 618.53	Computer and supplies			✓	The District has many copies and fax machines.	
251	150002405000040000	06-1370	10/31/2005	INSTITUTIONAL SYSTEMS SERV	\$ 1,916.30	\$ 1,916.30	Repairs to the KHS intercom system and clock.		✓		Appears reasonable as maintenance will help protect assets.	
252	110002614200071000 & 110002614200074000	06-1415	10/31/2005	ALERT TRAFFIC LINES, LLC	1,350.00	2,700.00	Repainting curbing for fire lane for KHS and BMS		✓		Repainting for the high school and middle school	
253	150002213200020000	06-1430	10/31/2005	PASSAIC CTY COMMUNITY COLLEGE	\$ 150.00	\$ 150.00	Registration fee for one teacher to attend "Rubric's Cube: Solving the Assessment Puzzle"		✓		Purchase of the workshop helps to support District programs.	

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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
254	110002303320055000	06-1470	10/31/2005	COWAN, GUNTESKI & CO., P.A.	\$ 8,175.00	\$ 8,175.00	Installation 4 of 4 for audit services for the year ending June 30, 2005		✓		Purchase of the audit services provided to the District appear reasonable	
255	110002614200071000	06-1482	10/31/2005	GARDEN STATE ALARM	263.00	634.00	Inspection and monitoring of the alarm system		✓		Purchase of the services assists the District with their safety.	
256	110002614200074000	06-1533	10/31/2005	BAYPOINT ELECTRIC LLC	5,338.93	11,160.65	Electrical repair		✓		Purchase appears reasonable based on the supporting documentation.	
257	110002624200074000	06-1557	10/31/2005	P V & SONS LANDSCAPING INC.	1,200.00	1,200.00	Removal of branches and vines growing over the fence line and behind the visitors bleachers.	✓			The Maintenance company is contracted to do this as part of their contract. Per inquiry, the maintenance contract included one groundskeeper and the Board determined that this is too much work for one person and they wanted better upkeep.	
258	150002223000020000	06-1566	10/31/2005	HIGHSMITH CO INC	\$ 617.37	\$ 872.06	Odyssey video display shelf medium oak		✓		Item listed on PO does not match item on invoice/purchased. The District changed display types.	
259	110002195920080000	06-1576	10/31/2005	CES	\$ 5,610.00	\$ 5,610.00	Maintenance contract for CES IEP Computer Program for 12/14/05-12/13/06		✓		Purchases of the service helps to support District programs. Per inquiry with the Director of IT, this program manages the IEP program	
260	150002403000040000	06-1641	10/31/2005	XEROX CORPORATION	\$ 2,147.14	\$ 4,030.76	Return of two copiers at end of their lease and replaced with Savin Copiers		✓		Purchase appears reasonable based on the supporting documentation.	
261	110002195920080000	06-1729	11/30/2005	PRC/ PRENTKE ROMICH COMPANY	\$ 285.30	\$ 285.30	Repair of screen on springboard device		✓		Appears reasonable as maintenance will help protect assets.	
262	110002515300053000	06-1741	11/30/2005	ASBURY PARK PRESS	\$ 267.34	\$ 267.34	Notice of vacancy in Asbury Park Press, Home News Tribune, and the Observer - Internet listing		✓		Purchase appears reasonable as the District public posts open positions.	
263	150002403000030000	06-1755	11/30/2005	BTIC-ROWAN UNIVERSITY	\$ 220.00	\$ 220.00	Registration for workshop on Mentoring for two teachers on November 29, 2006		✓		Participation in the training supports District programs.	
264	110002213200060000	06-1807	11/30/2005	EDSOLUTIONS INC	\$ 4,500.00	\$ 4,500.00	Third of four payments for District Database for 2005-2006 school year		✓		Per inquiry with Director of IT and Supervisor of Language Arts, EdSolutions performs data analysis of student test scores and allows teachers access to longitudinal and aggregate analysis.	

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	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive		Comments
265	110002515300053000	06-1819	11/30/2005	ASBURY PARK PRESS	\$ 294.40	\$ 294.40	Notice of vacancy for two teachers		✓		Purchase appears reasonable as the District public posts open positions.	
266	150002213200020000	06-1845	11/30/2005	BTIC-ROWAN UNIVERSITY	\$ 110.00	\$ 110.00	Registration fee for one teacher to attend mentor teaching training on 12/8/05		✓		Participation in the training supports District programs.	
267	110002195920080000	06-1884	11/30/2005	DYNAVOX SYSTEMS	\$ 845.00	\$ 845.00	Two year deferred warranty for Dynacare Minimo Part number: 450039 for out of district student		✓		Appears reasonable as maintenance will help protect assets.	
268	110002623000055000	06-1906	11/30/2005	PMK GROUP	\$ 6,000.00	\$ 17,000.00	Indoor air quality testing at Port Monmouth Road School after structural repairs.		✓		Appears reasonable as maintenance will help protect assets.	
269	150002223000020000	06-1982	11/30/2005	KEANSBURG BOARD OF EDUCATION	\$ 220.00	\$ 220.00	Setup for 80 people on 11/18/05	✓			Items do not provide educational value or otherwise benefit the students.	
270	150002183900040000	06-2006	12/31/2005	MCGRAW HILL	\$ 2,500.00	\$ 3,430.02	Testing materials for high school		✓		Purchase appears reasonable based on the supporting documentation.	
271	110002303320055000	06-2072	12/31/2005	COWAN, GUNTESKI & CO., P.A.	\$ 8,440.00	\$ 8,440.00	ASSA compliance testing - Professional services rendered through 11/30/05		✓		Purchase of the audit services provided to the District appear reasonable	
272	110002215000060000	06-2093	12/31/2005	PROGRAMMER S PARADISE	\$ 25,468.50	\$ 25,474.50	Electronic and technical supplies		✓		Purchase of the electronic and technical supplies helps support District programs	
273	150002223000020000	06-2103	12/31/2005	McGINNIS' PRINTING	\$ 140.00	\$ 140.00	General supplies		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, appears reasonable.	
274	110002213900060000	06-2111	12/31/2005	INTERNTL. ACADEMY OF SCIENCE	\$ 4,500.00	\$ 4,500.00	Acellus Site License - 25 seats @ \$100 each Training for Acellus Technology Grant		✓		Purchase of the licenses supports the Districts grants program	
275	110002305900055000	06-2128	12/31/2005	FOULKS DOUGLAS F.	\$ 100.03	\$ 100.03	Annual April BOE election - Districts 2 and 6		✓		District is required to provide clerks for BOE elections	
276	110002305900055000	06-2130	12/31/2005	RAHNER NORMA JEAN	\$ 125.03	\$ 100.03	Annual April BOE election - Districts 2 and 6 to pick-up and return book for election			✓	Purchase appears to be reasonable, but the vendor invoice was not attached.	county voucher in purchase order
277	110002305900055000	06-2131	12/31/2005	KABONGO ROSE T.	\$ 125.03	\$ 100.03	Annual April BOE election - District 3			✓	Purchase appears to be reasonable, but no vendor invoice was attached.	county voucher in purchase order fees set by legislation
278	110002305900055000	06-2132	12/31/2005	ROBINSON AGATHA	\$ 100.03	\$ 100.03	Election fee for Inspector			✓	Purchase appears to be reasonable, but the vendor invoice was not attached.	same as above

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	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive		Comments
279	110002305900055000	06-2133	12/31/2005	GROSSMAN JOAN	\$ 100.03	\$ 125.03	Annual April BOE election - District 4 to pick-up and return book for election			✓	Purchase appears to be reasonable, but the vendor invoice was not attached.	same as above
280	110002305900055000	06-2134	12/31/2005	INOCENCIO CHERYL ANN	\$ 125.03	\$ 125.03	Annual April BOE election - District 1			✓	Purchase appears to be reasonable, but the vendor invoice was not attached.	same as above
281	110002305900055000	06-2135	12/31/2005	LEAHY DORIS	\$ 125.03	\$ 125.03	Annual April BOE election - District 4 to pick-up and return book for election			✓	Purchase appears to be reasonable, but the vendor invoice was not attached.	same as above
282	110002305900055000	06-2136	12/31/2005	KRYSCNSKI LORRAINE	\$ 100.03	\$ 100.03	Annual April BOE election - District 5			✓	Purchase appears to be reasonable, but the vendor invoice was not attached.	same as above
283	110002305900055000	06-2137	12/31/2005	KAFKA JOHANNA	\$ 100.03	\$ 100.03	Annual April BOE election - District 3			✓	Purchase appears to be reasonable, but the vendor invoice was not attached.	same as above
284	110002305900055000	06-2138	12/31/2005	HUDSON LOUISE	\$ 100.03	\$ 100.03	Annual April BOE election - District 4 to pick-up and return book for election			✓	Purchase appears to be reasonable, but the vendor invoice was not attached.	same as above
285	110002305900055000	06-2139	12/31/2005	McGOWEN JOAN A.	\$ 100.03	\$ 100.03	Annual April BOE election - Districts 2 and 6			✓	Purchase appears to be reasonable, but the vendor invoice was not attached.	same as above
286	110002305900055000	06-2140	12/31/2005	STIESI LOUIS J.	\$ 100.03	\$ 100.03	Annual April BOE election - Districts 2 and 6			✓	Purchase appears to be reasonable, but the vendor invoice was not attached.	same as above
287	110002305900055000	06-2141	12/31/2005	TAYLOR EILEEN	\$ 100.03	\$ 125.03	Annual April BOE election - District 5			✓	Purchase appears to be reasonable, but the vendor invoice was not attached.	same as above
288	110002305900055000	06-2142	12/31/2005	TOMBLIN PATRICIA	\$ 125.03	\$ 125.03	Annual April BOE election - District 5 to pick-up and return book for election			✓	Purchase appears to be reasonable, but the vendor invoice was not attached.	same as above
289	110002305900055000	06-2143	12/31/2005	CUSICK THOMAS P	\$ 153.84	\$ 250.00	Estimated costs for April, 2006 BOE election (based on PO number 05-2462/prior year costs)			✓	Appears reasonable based on the supporting documentation.	same as above
290	110002305900055000	06-2144	12/31/2005	OLSKI CATHERINE T.	\$ 100.03	\$ 100.03	Election fee for Clerk of Elections			✓	Purchase appears to be reasonable, but the vendor invoice was not attached.	same as above
291	110002305900055000	06-2145	12/31/2005	GEE CHARLES E.	\$ 125.03	\$ 100.03	Annual April BOE election - Districts 2 and 6			✓	Purchase appears to be reasonable, but no vendor invoice was attached.	same as above
292	110002305900055000	06-2147	12/31/2005	O'BRIEN JO-ANN GOV	\$ 120.84	\$ 175.00	Estimated costs for April, 2006 BOE election		✓		Purchase appears reasonable based on the supporting documentation.	
293	150002225000040000	06-2177	12/31/2005	CONNECTIONS INC	\$ 540.56	\$ 540.56	Eight Edge 1GB flash drives		✓		Purchases of the supplies helps to support District programs	computer parts

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Control #	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive		Comments
294	150002213200020000	06-2224	12/31/2005	ROMANO CHERYL	\$ 60.63	\$ 60.63	Mentor teacher training in Hunterdon County for one teacher		✓		Purchase of the training helps support District programs	
295	110002305300055000	06-2290	1/31/2006	AFB ONLINE	\$ 4,250.00	\$ 4,250.00	Keansburg USF Program: USF Filing Services		✓		Per inquiry with the Director of IT, USF is program that fills out the eRate program application. The eRate grant pays for networking services provided to the District.	
296	110002305300055000	06-2306	1/31/2006	TRANSNET CORPORATION	\$ 1,078.00	\$ 1,078.00	Three IP Phone's and one IP Phone Manager Set		✓		Purchase of the technical supplies helps to support District programs.	
297	150002405000040000	06-2326	1/31/2006	INSTITUTIONAL SYSTEMS SERV	\$ 1,125.00	\$ 1,125.00	Repairs to clock		✓		Appears reasonable as maintenance will help protect assets.	
298	110002515300053000	06-2357	1/31/2006	ASBURY PARK PRESS	\$ 736.84	\$ 736.84	Notice of vacancy		✓		Purchase appears reasonable as the District public posts open postions.	
299	110002305900055000	06-2619	1/31/2006	M O E S C	\$ 3,661.00	\$ 3,661.00	Cooperative purchasing services 2006-2007			✓	Appears reasonable, but there is a lack of supporting documentation.	custodial supplies
300	110002193200080000	06-2768	2/28/2006	MEDS-PDN	\$ 175.00	\$ 175.00	Registration for one person to attend workshop on 2/23/06 "NJ Special Education Reauthorization"		✓		The workshop appears reasonable as it supports District programs	
301	110002213200060000	06-2815	2/28/2006	EDSOLUTIONS INC	\$ 4,500.00	\$ 4,500.00	Fourth of four payments for District Database for 2005-2006 school year		✓		Per inquiry with Director of IT and Supervisor of Language Arts, EdSolutions performs data analysis of student test scores and allows teachers access to longitudinal and aggregate analysis.	
302	150002225000040000	06-2853	2/28/2006	GOV CONNECTIONS INC	\$ 499.75	\$ 499.75	25 256 DiskGo! USB 2.0 flash drives		✓		Purchases of the supplies helps to support District programs	
303	150002223000040000	06-2856	2/28/2006	CENTRAL JERSEY REGIONAL	\$ 1,760.74	\$ 1,760.74	Regional conference fees/dues for Keansburg High School		✓		Based on supporting documenation, the purchase appears reasonable	
304	150002223000030000	06-2897	2/28/2006	LORMAN EDUCATION SERVICES	\$ 299.00	\$ 299.00	Registration for workshop on March 9, 2006, Developing Behavior Plans for Aggressive Children in New Jersey, East Brunswick, NJ		✓		The workshop appears reasonable as it supports District programs	
305	110002193200080000	06-2927	2/28/2006	HOLIDAY INN HAZLET	\$ 595.00	\$ 595.00	Hotel reservations for five days for Orton-gillingham trainer.			✓	Supporting documentation did not provide details.	housing for outside speaker

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306	150002213200020000	06-3003	2/28/2006	ZIELINSKI AMY	\$ 160.00	\$ 160.00	NJMEA Membership for \$110 and pre-registration for conference for \$50		✓		Purchase of the membership helps to support District programs.	
307	110002624200074000	06-3163	3/31/2006	FERRARA FENCE INC	2,275.00	2,275.00	Furnish and install new fencing, assemble bleachers		✓		Appears reasonable as maintenance will help protect assets.	
308	150002403000030000	06-3178	3/31/2006	M O E S C	\$ 86.14	\$ 108.00	Payment for 36 Bolger Staff taking the Online Training for Instructional Service (OTIS) on Child Abuse Neglect		✓		The training appears reasonable as it supports District programs	
309	110002195920080000	06-3182	3/31/2006	PHONAK LLC	\$ 253.11	\$ 253.11	Service Contract for FM radio units		✓		Purchase of the electronic and technical supplies helps support District programs	
310	110002215000060000	06-3221	3/31/2006	NUMARA SOFTWARE	\$ 3,350.00	\$ 4,600.00	Track-IT software support renewal		✓		Purchase of the technical supplies helps to support District programs.	
311	150002225000040000	06-3246	3/31/2006	IPARADIGMS,LC-DEV.OF TURNITIN	\$ 200.00	\$ 200.00	Turitin Secondary Education Pilot License: Plagiarism Prevention, Peer Review, & Grading Package		✓		Purchase of the licenses supports Districts programs	
312	110002305900055000	06-3309	3/31/2006	EDUCATION LAW CENTER	\$ 1,500.00	\$ 1,500.00	Full page advertisement in program journal annual benefit concert	✓			Appears reasonable based on the supporting documentation.	
313	110002195000080000	06-3361	3/31/2006	KUPCZAK OLGA	\$ 877.42	\$ 877.42	Reimbursement for hotel room to attend National convention (Council for Exceptional Children)		✓		Purchase appears reasonable based on the supporting documentation.	
314	110002305300055000	06-3468	3/31/2006	ASBURY PARK PRESS	\$ 796.84	\$ 796.84	Public disclosure of budget		✓		Purchase appears reasonable as the District publicly discloses their budget.	
315	110002303310055000	06-3545	4/30/2006	NEW JERSEY SCHOOL BOARDS ASSOC	\$ 175.00	\$ 1,275.00	Registration fee for Board members, Superintendent, Board Attorney and Board Secretary for the NJSBA annual workshop in Atlantic City.		✓		Purchase of the training directly benefits the District's programs.	

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316	110002195000080000	06-3577	4/30/2006	STEWART INDUSTRIES	\$ 876.18	\$ 1,815.21	Copies for Pupil Services at Caruso school		✓		The annual expense is estimated and a blank PO is generated at the beginning of the year. Bills/invoices are sent and paid monthly and applied against the PO. At year end, the PO is adjusted to reflect the correct amount. Per inquiry of purchasing process, the adjustment of a PO does not go through an additional approval process.	lease payments and overages are paid monthly
317	150002223000020000	06-3585	4/30/2006	CTB MC-GRAW HILL	\$ 602.60	\$ 602.60	124 TCS2 Level 1 Book Service and 124 Cal-Stick Label (labels for cum file)		✓		Purchase of the supplies helps to support District programs	
318	110002305900055000	06-3600	4/30/2006	RELIANCE GRAPHICS	\$ 1,150.00	\$ 1,150.00	2006 school election design and print absentee ballots, machine scan provisional ballots, machine ballots, emergency ballots and tally sheets			✓	Supporting documentation does not indicate quantities.	ordered by County not district
319	110002305300055000	06-3718	4/30/2006	PITNEY BOWES	\$ 3,983.32	\$ 4,983.32	New activity / account number 487699700208 Estimated postage needed for balance of 05/06 school year		✓		Lease of the postage machines and postage charges are necessary for the District.	
320	150002223000020000	06-3752	5/31/2006	KEANSBURG BOARD OF EDUCATION	\$ 402.70	\$ 402.70	NJ ASK testing breakfast for JCCS reduced & paid students			✓	Catered meetings are discretionary and do not benefit the students	
321	150002405000040000	06-3819	5/31/2006	COSKEY'S ELEC SYSTEMS	\$ 385.00	\$ 385.00	Service call for clocks and bells		✓		Appears reasonable based on the supporting documentation.	
322	150002405000030000	06-3865	5/31/2006	PRESENTATION SYSTEMS INC	\$ 67.27	\$ 754.70	Various TP paper (poster board paper used by the poster board machine)		✓		Lease of the postage machines and postage charges are necessary for the District.	
323	110002195000080000	06-4028	6/30/2006	PITNEY BOWES POSTAGE BY PHONE	\$ 1,116.00	\$ 1,116.00	Quarterly charges for postage machine from 2/28/06 to 5/30/06		✓		Lease of the postage machines and postage charges are necessary for the District.	
324	110002308900055000	04-3048	5/31/2004	TROPICANA CASINO AND RESORT	\$ 2,244.00	\$ 3,744.00	Hotel reservation for NJSBA workshop for 12 people			✓	Per inquiry with AP clerk, the District only obtained invoices for 9 people.	
325	110002518320055000	05-0024	7/1/2004	TATONKA CAPITAL CORPORATION	\$ 10,152.29	\$ 145,519.00	Payment on lease purchase and interest for Caruso/HS and Bolgers trailers for 2004-2005			✓	Purchase appears reasonable, but no vendor invoice was attached.	

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326	110002518320055000	05-0025	7/1/2004	SUNTRUST LEASING CORPORATION	\$ 2,404.84	\$ 70,380.00	Payment on lease purchase and interest for Caruso trailers for 2004-2005			✓	Purchase appears reasonable, but no vendor invoice was attached.	
327	110002308900055000	05-0078	7/1/2004	N J SCHOOL BOARDS ASSOC.	\$ 199.00	\$ 15,144.00	2004-2005 membership dues for NJSBA		✓		Purchase of the membership helps to support District programs.	
328	110002308900060000	05-0083	7/1/2004	ASSOC. FOR SUPERVISION &	\$ 189.00	\$ 189.00	Membership renewal for Director of IT		✓		Purchase appears reasonable based on the supporting documentation.	
329	110002308900055000	05-0137	7/1/2004	JACQUES EXCLUSIVE CATERER	\$ 5,520.00	\$ 5,520.00	Kickoff breakfast for faculty and staff	✓			Catered meetings are discretionary and do not benefit the students	
330	110002218000060000	05-0164	7/1/2004	CENTRAL N.J. URBAN SCHOOLS	\$ 2,500.00	\$ 2,500.00	Membership for 2004-05 in Central New Jersey Urban Schools Improvement Council (CNJUSIC)			✓	Purchase appears reasonable, but no vendor invoice was attached.	
331	110002308900060000	05-0213	7/1/2004	KEANSBURG BOARD OF EDUCATION	\$ 113.00	\$ 113.00	Food for Gifted and Talented meeting on June 4, 2004	✓			PO was generated by the Keansburg Board of Education and the vendor listed on the PO is the Keansburg Board of Education. The invoice is from Aramark but the check is made out to Keansburg Board of Education. In addition, the Aramark invoice notes that checks should be made out to Aramark, and the PO says to make it out to Keansburg Board of Education.	
332	11002308900052000	05-0225	7/1/2004	TRZESZKOWSKI BARBARA	\$ 1,800.00	\$ 1,800.00	Monthly auto allowance for the Superintendent for July 2004 to June 2005.			✓	The district paid \$150 a month for 12 months against the same PO for a total of \$1800 for the auto allowance which is consistent with the Superintendent's contract.	

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333	110002308900052000 & 110002308900055000	05-0263	7/31/2004	WATCHUNG SPRING WATER CO., INC	\$ 244.40	\$ 733.20	Water cooler for the Principal's office, the Superintendents office and Business office and water delivery/bottle returns	✓			Items do not provide educational value or otherwise benefit the students.	
334	110002308900052000	05-0285	7/31/2004	FALCO RENEE	\$ 35.46	\$ 35.46	Expenses incurred for attendance at Criminal History Workshop, provided on an expense report.			✓	It is noted in handwriting that the PO was cancelled for the 04 school year and used as 05 PO. Purchase appears reasonable, but no supporting documentation was attached.	
335	110002308900060000	05-0314	7/31/2004	SUPREME COMPUTER RECYCLING INC	\$ 550.00	\$ 550.00	Removal of 300 computers, printers and monitors from storage facility at Bolger Middle School		✓		Purchase appears reasonable based on the supporting documentation.	
336	110002308900060000	05-0459	7/31/2004	NJDOE	\$ 800.00	\$ 800.00	Registration for conference for the Superintendent and 7 staff members		✓		Purchase of the training directly benefits the District's programs.	
337	110002408900080000	05-0482	7/31/2004	N J P S A	\$ 650.00	\$ 650.00	NJPSA dues for Pupil Services		✓		Purchase of the membership helps to support District programs.	
338	110002308900055000	05-0495	7/31/2004	BUSINESS ESSENTIALS	\$ 392.50	\$ 392.50	Copier paper (50 at \$4.55 each and 50 at \$3.30 each)			✓	Purchase appears reasonable, but no vendor invoice was attached.	
339	150002228000010000	05-0618	8/1/2004	ORDERS, READING A-Z	\$ 180.00	\$ 180.00	Renewal of license for 5 users.			✓	Unclear on what license is for	
340	150002408000010000	05-0675	7/31/2004	GAGLIARDI CELESTE	\$ 63.44	\$ 63.44	Reimbursement for parking and supplies for meeting in Atlantic City (30/60 day ERAS for \$16.78, VIS-VIS Overhead for \$4.79, Folder 1/3cut ltr A for \$9.98 and three Taxi receipts totaling: \$30.02)			✓	Supporting documentation did not show reason other than meeting in Atlantic City	
341	110002308900052000	05-0684	7/31/2004	URBAN SCHOOLS SUPTS. OF N.J.	\$ 3,500.00	\$ 3,500.00	USSNJ Comprehensive Membership Dues for Special Needs District		✓		Per inquiry, these dues are necessary to order to take part in any class action lawsuits by Abbott Districts in the future.	
342	110002518900053000	05-0698	7/31/2004	THOMPSON PUBLISHING GROUP INC.	\$ 84.50	\$ 84.50	Books		✓		Purchase of the books helps to support District programs.	
343	110002308900055000	05-0792	8/31/2004	KIPLINGER TAX LETTER	\$ 38.00	\$ 38.00	26 biweekly issues of The Kiplinger Tax Letter.	✓			Items do not provide educational value or otherwise benefit the students.	
344	110002308900055000	05-0803	8/31/2004	BUSINESS ESSENTIALS	\$ 49.95	\$ 49.95	Signature stamp for Edith L. Chmiel		✓		The signature stamp is used to approve purchases.	

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345	110002518900055000	05-0908	8/31/2004	ECONOMY OFFICE FURNITURE	\$ 3,300.00	\$ 3,300.00	Two Fire King legal size black fireproof filing cabinets		✓		Appears reasonable as maintenance will help protect assets.	
346	150002408000030000	05-0922	8/31/2004	JOSTENS	\$ 3,611.60	\$ 3,611.60	Deposit made for the yearbook			✓	Although the purchase appears reasonable, the expenditure is deemed inconclusive.	
347	110002308900060000	05-0956	9/30/2004	AMTNJ	\$ 135.00	\$ 135.00	Registration/Banquet fee for 17th Annual AMTNJ Conference Registration on October 14, 2004		✓		Appears reasonable based on the supporting documentation.	
348	110002308900055000	05-0997	9/30/2004	MAT-KEY PRESS	\$ 431.00	\$ 431.00	Three boxes of business envelops.			✓	Cost appears excessive	
349	110002308900052000	05-1027	9/30/2004	MURPHY TRANSPORTATION INC	\$ 180.00	\$ 180.00	Transportation services			✓	Purchase appears to reasonable, but no vendor invoice was attached.	
350	110002518900055000	05-1046	9/30/2004	FINGER ROBERT S.	\$ 500.00	\$ 500.00	Cash advance for NJSBA workshop on Oct 20-22, 2004 in Atlantic City			✓	Purchase appears to be reasonable, but no supporting documentation was attached.	
351	110002308900055000	05-1050	9/30/2004	FRANKLIN MARYANN	\$ 595.00	\$ 595.00	Cash advance for NJSBA workshop on Oct 20-22, 2004 in Atlantic City			✓	Although the purchase appears reasonable, the expenditure is deemed inconclusive.	
352	110002308900060000	05-1073	9/30/2004	NCTE	\$ 125.00	\$ 130.00	Secondary membership and additional journals for one person for 2004-05 school year.		✓		Purchase of the membership helps to support District programs.	

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353	110002308900060000	05-1078	9/30/2004	TRZESZKOWSKI HENRY	\$ 847.40	\$ 847.40	Reimbursement for airfare to the AASA Convention			✓	The PO indicates that this was a reimbursement for airfare for the Director of IT. However, the Eticket receipt shows that two round trip tickets were purchased, not one. Both tickets were reimbursed. Per inquiry, the Director of IT purchased tickets for himself and the Superintendent. However, the charge was to one account and not two.	
354	110002408900080000	05-1090	9/30/2004	COUNCIL/EXCEPTIONAL CHILDREN	\$ 255.00	\$ 255.00	CEC member dues		✓		Appears reasonable based on the supporting documentation.	
355	110002308900060000	05-1181	9/30/2004	MEDS-PDN	\$ 205.00	\$ 175.00	Registration for the Supervisor of Special Education to attend the Standards, Education Reform and Students with Disabilities.		✓		The training appears reasonable as it supports District programs	
356	150002408000040000	05-1201	9/30/2004	MORRIS-UNION JOINTURE	\$ 120.00	\$ 120.00	Registration for Adaptive PE for Special Needs Children on Nov 16, 2004 for one person		✓		Purchase of the special education training directly benefits students.	
357	110002218000060000	05-1274	10/31/2004	BROOKDALE COLLEGE	\$ 1,500.00	\$ 1,500.00	Trip for 7 6th grade students to Sandy Hook (Brookdale College)		✓		The field trip appears reasonable as it supports District programs.	
358	150002188000030000	05-1328	10/31/2004	MUSEUM OF JEWISH HERITAGE	\$ 300.00	\$ 300.00	Five group tours		✓		Purchase of the trip helps to support District programs	
359	150002408000040000	05-1339	10/31/2004	ALEXANDER HAMILTON INSTITUTE	\$ 126.00	\$ 126.00	Subscription for 13 issues of School Principal's Legal Alert		✓		Purchase of the subscription assists the Principal's in legal issues.	
360	110002308900052000 & 110002308900055000	05-1363	10/31/2004	AMERICAN SCHOOL BOARD JOURNAL	\$ 57.00	\$ 114.00	Subscription renewal for BA and Superintendent		✓		Purchase of the journal supports District knowledge of school programs	
361	110002308900055000	05-1365	10/31/2004	NATIONAL SCHOOL BOARDS ASSOC.	\$ 2,000.00	\$ 2,000.00	NSBA's National Affiliate membership dues		✓		Purchase of the membership helps to support District programs.	
362	150002228000010000	05-1380	10/31/2004	ORDERS, READING A-Z	\$ 479.40	\$ 479.40	12 licenses for on-line subscriptions			✓	Unclear on who the users are and why they need subscriptions.	

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363	150002408000040000	05-1427	10/31/2004	KEANSBURG HIGH SCHOOL	\$ 500.00	\$ 500.00	One third of the cost for moving weight equipment from Holmdel High School	✓			Per inquiry with the BA, the items were purchased from the Holmdel High School and the cost of the equipment including moving costs was significantly cheaper than purchasing new equipment. However, charge appears excessive	
364	110002308900052000	05-1434	10/31/2004	KEANSBURG BOARD OF EDUCATION	\$ 48.75	\$ 48.75	Catering for 13 people on October 19, 2004	✓			PO was generated by the Keansburg Board of Education and the vendor listed on the PO is the Keansburg Board of Education. Invoice is from Pomptonian but the check is made out to Keansburg Board of Education. In addition, the Pomptonian invoice notes that checks should be made out to Keansburg Board of Education.	
365	110002308900055000	05-1436	10/31/2004	BUSINESS ESSENTIALS	\$ 476.85	\$ 476.85	Miscellaneous supplies including envelopes, correction fluid, Post-It notes, and facial tissue.		✓		Purchases of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase appears reasonable.	
366	110002308900052000	05-1642	11/30/2004	BOYAR & SANDLER	\$ 3,000.00	\$ 3,000.00	Communication Services - November 2004			✓	Per inquiry with the District, this vendor creates and sends the "Beacon" newsletter to every resident in the district. The Beacon newsletter is published by Monmouth County.	
367	110002308900060000	05-1745	11/30/2004	NJAFPA	\$ 175.00	\$ 175.00	Membership for one person for 2004-05 to NJAFPA and NJFEPA			✓	Purchase of the membership helps to support District programs.	
368	110002308900055000	05-1764	11/30/2004	KEANSBURG HS BOOSTER CLUB	\$ 100.00	\$ 100.00	Full page advertisement for the Fall Sports Journal Booster club / Keansburg High School			✓	Although the purchase appears reasonable, the expenditure is deemed inconclusive.	
369	110002308900060000	05-1773	11/30/2004	ASCD	\$ 199.00	\$ 199.00	Registration for National Convention in Orlando, FL for one person			✓	Purchase appears reasonable based on the supporting documentation.	

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370	110002308900052000	05-1778	11/30/2004	KOCH FLORIST	\$ 100.00	\$ 100.00	Fall flower arrangements for secretaries	✓			Flowers do not provide educational value or benefits to the students.	
371	110002218000060000	05-1811	11/30/2004	SHORE CONSORTIUM FOR THE G&T	\$ 350.00	\$ 350.00	Shore Convocation for Gifted and Talented for 7 students.		✓		Appears reasonable based on the supporting documentation.	
372	110002218000060000	05-1868	12/31/2004	DELL MARKETING L.P	\$ 678.56	\$ 678.56	Replacement computer batteries		✓		Purchases of technical supplies helps support District programs.	
373	110002308900055000	05-1913	12/31/2004	CAMERON'S KEANS. FLORIST	\$ 350.00	\$ 350.00	Floral arrangements	✓			Items do not provide educational value or otherwise benefit the students.	
374	110002308900060000	05-1972	12/31/2004	LRP	\$ 595.00	\$ 595.00	Registration for the Supervisor of Special Education to attend the National Institute on Legal Issues of Educating Individuals with disabilities.		✓		The workshop appears reasonable as it supports District programs	
375	110002308900055000	05-2018	12/31/2004	SCALZO GENE	\$ 200.00	\$ 200.00	KTA Retirement Party	✓			Items do not provide educational value or otherwise benefit the students.	
376	110002518900053000	05-2111	12/31/2004	NEUMANN COLLEGE/DVE C	\$ 175.00	\$ 175.00	Greater PA. Teacher Job Fair registrations form March 23, 2005 and Delaware Valley Education Consortium. Fee covers two recruiters and one table			✓	Although the purchase appears reasonable, the expenditure is deemed inconclusive based on the lack of supporting documentation.	
377	150002228000040000	05-2134	1/31/2005	CDW GOVERNMENT INC	\$ 617.91	\$ 616.99	Printer cartridges for KHS		✓		Purchases of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase appears reasonable.	
378	150002228000040000	05-2137	1/31/2005	CDW GOVERNMENT INC	\$ 23.88	\$ 307.91	Printer cartridges		✓		Purchases of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase appears reasonable.	
379	110002308900060000	05-2167	1/31/2005	QUIRK PAUL	\$ 245.40	\$ 245.40	Reimbursement for airfare to the ASCD Conference in Orlando			✓	Although the purchase appears reasonable, the expenditure is deemed inconclusive as there is a lack of supporting documentation	
380	110002308900055000	05-2251	1/31/2005	QUILL CORPORATION	\$ 212.00	\$ 212.00	General supplies		✓		Purchase of supplies helps to support District programs.	

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381	15000223800010000	05-2323	1/31/2005	KEANSBURG BOARD OF EDUCATION	\$ 520.00	\$ 520.00	Food for three staff development days	✓			PO was generated by the Keansburg Board of Education and the vendor listed on the PO is the Keansburg Board of Education. Invoice is from Pomptonian but the check is made out to Keansburg Board of Education. In addition, the Pomptonian invoice notes that checks should be made out to Keansburg Board of Education.	
382	150002228000040000	05-2338	1/31/2005	TRANSNET CORPORATION	\$ 4,277.76	\$ 4,277.76	Four Cisco Wireless dbi omni ceiling mount, routers		✓		Purchase of the technical supplies helps to support District programs.	
383	110002308900052000	05-2431	1/31/2005	GLOBAL COMPUTER SUPPLIES	\$ 1,266.11	\$ 1,196.51	HP Scanner and scanning software upgrade		✓		Purchases of the supplies helps to support District programs	
384	110002308900055000	05-2509	1/31/2005	BALFOUR	\$ 1,800.00	\$ 1,800.00	12 Silver Cross Country Championship Rings			✓	Purchase amount seems excessive for 12 championship rings.	
385	110002308900055000	05-2523	1/31/2005	LONGS ELECTRONICS INC	\$ 549.95	\$ 549.95	Wireless mic system for BOE meeting for \$529 and \$20 for shipping and handling.	✓			BOE meetings are not held in an auditorium.	
386	110002308900055000	05-2545	1/31/2005	EDUCATION LAW CENTER	\$ 1,500.00	\$ 1,500.00	Full page advertisement in brochure	✓			There is no invoice from the vendor for an ad. There is a letter inviting Keansburg to be honored at a reception.	
387	110002308900060000	05-2559	2/28/2005	CISAR MICHELLE	\$ 291.90	\$ 291.90	Reimbursement for eTicket for National Convention on 4/29/05-5/7/05 in Las Vegas, NV			✓	Supporting documentation did not provide detail including name of the convention.	
388	110002308900055000	05-2650	2/28/2005	QUILL CORPORATION	\$ 216.28	\$ 216.28	General supplies and toner		✓		Purchase of supplies helps to support District programs.	
389	110002518900055000	05-2671	2/28/2005	BALLY'S ATLANTIC CITY HOTEL	\$ 330.00	\$ 330.00	Room reservation for three nights for BA for the NJASBO Convention on May 10,11,12,2005			✓	Purchase appears reasonable, but there is a lack of supporting documentation.	
390	110002308900055000	05-2747	2/28/2005	PITNEY BOWES SUPPLY LINE	\$ 41.57	\$ 41.57	EZ Seal (64 oz) bottles (4/box)			✓	Payment date is prior to the PO date.	
391	110002308900055000	05-2793	2/28/2005	CAMERON'S KEANS. FLORIST	\$ 476.00	\$ 400.00	Estimated costs for floral arrangements / fruit baskets / 'junk' baskets for sympathy/ get well gifts for the balance of the 2004/2005 school year	✓			Items do not provide educational value or otherwise benefit the students.	

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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
392	110002308900055000	05-2794	2/28/2005	MGL FORMS - SYSTEMS	\$ 110.50	\$ 110.50	Balance for P/R time sheets purchase			✓	Appears reasonable, but there is a lack of supporting documentation.	
393	150002408000020000	05-2851	3/31/2005	TRIMSTYLES INC.	\$ 2,500.00	\$ 2,721.00	588 printed shirts for Caruso School	✓			Items do not provide educational value or otherwise benefit the students.	
394	110002308900055000	05-2896	3/31/2005	QUILL CORPORATION	\$ 269.92	\$ 273.43	General supplies		✓		Purchase of supplies helps to support District programs.	
395	110002518900055000	05-2911	3/31/2005	NJSBAIG	\$ 100.00	\$ 100.00	Spring Risk Management Seminar at Foresgate Country Club for BA and Facilities Director		✓		Approval for PO was obtained via email and not through the purchasing process.	
396	150002408000040000	05-2937	3/31/2005	DI VINCENZO GERARD	\$ 1,807.49	\$ 1,805.83	Reimbursement of expenses for one person for the National Association of Secondary School Principals in San Francisco on 02/25/2005 to 02/28/2005. Expenses included meals for \$14.64, registration for \$275, flight for \$286.90, Villa Florence Hotel for \$213.18, Holiday Inn for \$528.94, car rental for \$342.04, train to and from for \$25 (copy is illegible), cab to & from train station for \$20, food for \$117.75.			✓	Purchase appears reasonable, but the amount for two hotels and a rental car appears excessive.	
397	150002188000030000	05-2965	3/31/2005	COVERT JOHN	\$ 32.22	\$ 32.22	Cash advance / expense reimbursement for mileage November and December 2004		✓		Appears reasonable based on the supporting documentation.	
398	110002518900053000	05-3070	3/31/2005	SEIDEL ROBERT F.	\$ 237.13	\$ 237.13	Two rooms at the Holiday Inn for the Greater Philadelphia Career Fair for two people.			✓	Lack of supporting documentation	

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399	150002408000030000	05-3978	6/30/2005	KEYPORT AUTO BODY	\$ 1,661.00	\$ 1,786.00	School trips field trips		✓		Supporting documentation did not include an attendance list for trip to Algonquin Theatre. Per inquiry with Business Office Secretary, the Algonquin Theatre trip was a school trip. Other trips are moving sports team members to games.	
400	1100023089000055000	05-3133	4/30/2005	NEW JERSEY SCHOOL BOARDS ASSOC	\$ 175.00	\$ 1,275.00	Registration fees for NJSBA Workshop for October 26-28, 2005 Atlantic City, NJ for 9 Board Members (\$1,000 for group), the BA, the Superintendent and the Board Attorney		✓		Appears reasonable as the workshop is mandatory.	
401	1100023089000052000	05-3153	4/30/2005	AASA	\$ 366.00	\$ 366.00	Membership dues for the Superintendent		✓		Appears reasonable as it is required by the State.	
402	150002408000040000	05-3158	4/30/2005	STARK THOMAS	\$ 511.40	\$ 511.40	National Athletic Director Conference - hotel room for 3/21 - 3/24			✓	Per inquiry with the A/P clerk, the conference was a National Athletic Directors conference. Appears reasonable based on the supporting documentation.	
403	150002408000040000	05-3170	4/30/2005	PLANNED PARENTHOOD OF	\$ 25.00	\$ 25.00	Workshop fee for "My choices, My life: Sex and Relationships -- Beyond the Bedroom" on May 16, 2006 at Rutgers University for one employee.		✓		Appears reasonable based on the supporting documentation.	
404	150002188000040000	05-3178	4/30/2005	MCGRAW HILL	\$ 1,900.00	\$ 7,293.44	Tests materials for grade 9 and 10.		✓		Appears reasonable as test materials are required.	
405	150002408000030000	05-3266	4/30/2005	VILLAGE OFFICE SUPPLY	\$ 2,423.90	\$ 4,179.63	Administrative, school, and general supplies		✓		Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase appears reasonable.	
406	1100023089000052000	05-3283	4/30/2005	ECONOMY OFFICE FURNITURE	\$ 1,663.99	\$ 1,663.99	Office supplies including labels and fax toner cartridge		✓		Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase appears reasonable.	
407	1100025189000053000	05-3334	4/30/2005	MID ATLANTIC ASSOC.EMPL. EDUCA	\$ 60.00	\$ 60.00	Membership Renewal for the 05-06 school year		✓		Appears reasonable as the documentation supported the expenditure	

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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
408	110002308900055000	05-3367	4/30/2005	PETTY CASH	\$ 693.30	\$ 745.30	Christmas Luncheon for BA and another person, Cross Country Brunch tickets for board members, Dinner for negotiations meeting with KTA, Bus trip to NJSCC board meeting, and dinner for negotiations meeting with KTA.	✓			There are no invoice or receipts for these purchases. Catered meals are discretionary and do not benefit the students.	
409	110002518900055000	05-3367	4/30/2005	PETTY CASH	\$ 52.00	\$ 745.30	Christmas Luncheon for BA and another person, Cross Country Brunch tickets for board members, Dinner for negotiations meeting with KTA, Bus trip to NJSCC board meeting, and dinner for negotiations meeting with KTA.	✓			There are no invoice or receipts for these purchases. Catered meals are discretionary and do not benefit the students.	
410	110002518900053000	05-3379	4/30/2005	OAKSTONE LEGAL & BUSINESS PUBL	\$ 145.00	\$ 145.00	School Employment Legal Alert		✓		Appears reasonable based on the supporting documentation.	
411	110002308900055000	05-3383	5/31/2005	EDITH L. CHMIEL SCHOLARSHIP	\$ 100.00	\$ 100.00	Memorial donation from the District	✓			Item(s) do not provide educational value or otherwise benefit students.	
412	150002228000040000	05-3408	5/31/2005	PC CONNECTION	\$ 171.19	\$ 171.19	Electronic supplies plus shipping and handling			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	

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Control #	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			District Comments	
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413	110002308900055000	05-3420	5/31/2005	WATCHUNG SPRING WATER CO., INC	\$ 286.01	\$ 419.72	Water cooler for the Principal's, Superintendent's, and Business office.	✓			A water cooler is a discretionary purchase and does not provide educational benefits to the students.	
414	110002218000060000	05-3430	5/31/2005	QUILL CORPORATION	\$ 5,922.08	\$ 7,716.18	General Office and IT Supplies purchased by the elementary school			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
415	110002308900055000	05-3448	5/31/2005	CAMERON'S KEANS. FLORIST	\$ 162.00	\$ 400.00	Estimated costs for floral arrangements, fruit baskets, junk baskets and get well gifts	✓			Item(s) do not provide educational value or otherwise benefit students.	
416	110002308900052000	05-3518	5/31/2005	KOCH FLORIST	\$ 198.00	\$ 198.00	Cut spring flower arrangements for teacher recognition award	✓			Item(s) do not provide educational value or otherwise benefit students.	
417	110002308900052000 & 110002518900055000	05-3546	5/31/2005	TROPICANA CASINO AND RESORT	\$ 104.00	\$ 3,640.00	NJSBA workshop Oct 26-28 for 9 board members, BA, Superintendent and Board Attorney.		✓		Appears reasonable as the workshop is mandatory.	
418	110002308900055000	05-3584	5/31/2005	KEANSBURG BOARD OF EDUCATION	\$ 200.00	\$ 200.00	Catering set up for two events dated 5/3 and 5/4	✓			PO was generated by the Keansburg Board of Education and the vendor listed on the PO is the Keansburg Board of Education. There is no description of the amount of attendees and the reason for the event	
419	110002308900055000	05-3599	5/31/2005	JACQUES EXCLUSIVE CATERER	\$ 1,500.00	\$ 5,520.00	Kickoff breakfast for faculty and staff	✓			Catered meetings are discretionary and do not benefit the students.	
420	150002408000030000	05-3641	5/31/2005	RESERVE ACCOUNT	\$ 750.00	\$ 750.00	Additional postage for school year 2004/2005 for the Middle School			✓	Per inquiry with the A/P clerk, the Reserve account is paid as required. For the \$8000 postage is for Keansburg High School which pays for postage in full.	

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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
421	150002408000030000	05-3644	5/31/2005	KEANSBURG BOARD OF EDUCATION	\$ 350.00	\$ 350.00	May 2, 6, 2005 Teacher Appreciation breakfasts, Feb March, April 2005 breakfasts, and beverages for events on 4/29/2005 and 4/19/2005	✓			Catered meetings are discretionary and do not benefit the students.	
422	110002708000055000	05-3661	5/31/2005	SCHOOL TRANSPORTATION SUPVSRS	\$ 60.00	\$ 60.00	Associate Membership for Board Secretary			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
423	150002188000030000	05-3662	5/31/2005	KEYPORT AUTO BODY	\$ 229.00	\$ 229.00	Bus from the Middle School to Trenton for a field trip		✓		Based on the supporting documentation, the field trip appears reasonable	
424	150002238000030000	05-3774	6/30/2005	ECONOMY OFFICE FURNITURE	\$ 279.28	\$ 279.28	A new dry erase display board			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
425	150002408000040000	05-3842	6/30/2005	BILLINGS RAYMOND D.	\$ 2,491.20	\$ 2,491.20	Air fare from Newark, NJ to Nashville, TN for the HSTW Conference		✓		Appears reasonable based on the supporting documentation.	
426	110002308900055000	05-3886	6/30/2005	SKILLPATH SEMINARS	\$ 199.00	\$ 199.00	Seminar on Managing Multiple Projects, Objectives and Deadlines for BA			✓	Purchase appears reasonable, but no vendor invoice was attached.	

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Control #	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive		Comments
427	110002518900055000	05-3903	6/30/2005	FINGER ROBERT S.	\$ 446.23	\$ 446.23	Mileage, tolls and parking for school related activities		✓		Appears reasonable based on the supporting documentation.	
428	110002308900055000	05-3905	6/30/2005	PETTY CASH	\$ 450.00	\$ 490.00	Retirement and negotiation committee dinners and retirement dinner for KTA members	✓			There are no invoice or receipts for these purchases.	
429	110002308900055000	05-3928	6/30/2005	RAHWAY FOUNDATION	\$ 50.00	\$ 50.00	Donation made to Rahway Hospice in memory of an employee's grandfather	✓			Item(s) do not provide educational value or otherwise benefit students.	
430	150002408000030000	05-3118	4/30/2005	KEYPORT AUTO BODY	\$ 347.08	\$ 2,045.00	Field trips from the Middle School to Oak Tree Lodge, Wall/Neptune NJ, and to Medieval Times, Lyndhurst NJ			✓	Based on the lack of supporting documentation, this school trip is inconclusive	
431	P10002408000030021	05-3979	6/30/2005	CAMERON'S KEANS. FLORIST	\$ 148.82	\$ 300.00	Floral arrangements	✓			Item(s) do not provide educational value or otherwise benefit students.	
432	P10002408000040000	05-3980	6/30/2005	CASEY MARY	\$ 136.68	\$ 136.68	Travel reimbursement to school for career meetings		✓		Appears reasonable based on the supporting documentation.	
433	P10002408000040000	05-3993	6/30/2005	METRO PAINT & DESIGN, INC.	\$ 5,500.00	\$ 5,500.00	Painting the high school gymnasium			✓	Purchase appears reasonable, but no vendor invoice was attached.	
434	P10002518900053000	05-4026	6/30/2005	KEANSBURG BOARD OF EDUCATION	\$ 68.75	\$ 68.75	Interview lunch meeting with the Vice Principal	✓			Catered meetings are discretionary and do not benefit the students.	
435	110002308950055000	06-0058	7/31/2005	N J SCHOOL BOARDS ASSOC.	\$ 16,659.00	\$ 16,659.00	NJSBA membership		✓		Appears reasonable as the association is mandatory	
436	110002308950055000	06-0060	7/31/2005	MONMOUTH COUNTY SCHOOL	\$ 150.00	\$ 150.00	Yearly dues for Monmouth County School Boards Association		✓		Appears reasonable as it is required to be part of the MOESC co-op.	

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	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive		Comments
437	110002308900055000	06-0613	8/31/2005	QUILL CORPORATION	\$ 683.12	\$ 729.02	Office and general supplies		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
438	110002518900053000	06-0667	8/31/2005	NEW JERSEY PRINCIPALS	\$ 885.00	\$ 885.00	NAESP and NJPSA dues for Director of HR		✓		Appears reasonable as the association is mandatory	
439	110002308950055000	06-1436	10/31/2005	NATIONAL SCHOOL BOARDS ASSOC.	\$ 2,100.00	\$ 2,100.00	NSBA's National Affiliate Membership		✓		Appears reasonable as the workshop is mandatory.	
440	110002308950055000	06-1437	10/31/2005	KEANSBURG HIGH SCHOOL	\$ 275.00	\$ 275.00	KHS Yearbooks Advertisement for Board members	✓			Item(s) do not provide educational value or otherwise benefit students.	
441	110002518900053000	06-1743	11/30/2005	QUINLAN PUBLISHING GROUP	\$ 147.00	\$ 147.00	Education Employment Law Bulletin			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
442	110002518900053000	06-1787	11/30/2005	DELL MARKETING L.P	\$ 1,232.61	\$ 1,232.61	Laptop computers			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
443	110002308950055000	06-2595	1/31/2006	KEANSBURG HIGH SCHOOL	\$ 120.00	\$ 160.00	Cross Country Awards Brunch	✓			Catered meetings are discretionary and do not benefit the students.	

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444	110002518900053000	06-3444	3/31/2006	DELL MARKETING L.P	\$ 1,516.84	\$ 1,516.84	Laptop computers			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
445	110002518900053000	06-3493	3/31/2006	AMSTERDAM PRINTING GOV	\$ 217.34	\$ 196.90	Name and desk plate	✓			Item(s) do not provide educational value or otherwise benefit students.	
446	110002518900053000	06-3762	5/31/2006	CONNECTIONS INC	\$ 1,082.00	\$ 1,082.00	Computer printer			✓	Purchase appears reasonable, but no vendor invoice was attached.	
447	110002516000055000	04-1344	10/31/2003	STEWART INDUSTRIES	\$ 302.04	\$ 1,500.00	Maintenance overage/cost per copy (estimated for the balance of the 2003-4 school year)		✓		Appears reasonable as maintenance will help to protect assets.	
448	110002186100050000	04-2121	1/31/2004	LRP PUBLICATIONS	\$ 91.35	\$ 91.35	Copies of "Understanding HIPAA - A guide to understanding school district privacy obligations" books.		✓		Appears reasonable as the books allow the District to better understand privacy within the school district.	
449	P10002406000040000	04-3306	5/31/2004	CDW GOVERNMENT AL SALES	1,556.00	1,556.00	Purchase of laser jet printer and wireless mouse			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
450	P10002186000030017	04-3315	6/30/2004	SCANTRON	199.00	771.20	Purchase of scantron test sheets		✓		Appears reasonable based on the supporting documentation.	
451	110002196000080000	05-0001	7/1/2004	CENTRAL LEWMAR	213.96	213.96	Paper supplies purchased by Pupil Personnel services		✓		Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase appears reasonable.	

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452	110002196000080000	05-0005	7/1/2004	CENTRAL LEWMAR	\$ 891.50	\$ 891.50	Paper supplies purchased through MOESC		✓		Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase appears reasonable.	
453	110002196000080000	05-0011	7/1/2004	SCHOOL SPECIALTY	\$ 274.78	\$ 281.78	Misc office supplies ordered by Pupil Services for Caruso School		✓		Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase appears reasonable.	
454	150002406000020000	05-0013	7/1/2004	CENTRAL LEWMAR	1,210.85	1,210.85	Paper supplies purchased through MOESC for the elementary school		✓		Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase appears reasonable.	
455	150002406000020000	05-0014	7/1/2004	SCHOOL SPECIALTY	\$ 1,271.95	\$ 1,287.24	Misc office supplies ordered for Caruso School		✓		Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase appears reasonable.	
456	150002226000040000	05-0079	7/1/2004	UNIV SUBSCRIPTIO N SVS	\$ 735.97	\$ 735.97	36 magazine subscriptions			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
457	150002226000030000	05-0082	7/1/2004	FOLLETT LIBRARY RESOURCES	\$ 2,222.92	\$ 2,232.07	Order of 139 library books			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
458	110002516000055000	05-0108	7/1/2004	GANN LAW BOOKS	\$ 132.00	\$ 132.00	Edition NJ Statutes Title 18A and Admin Code Titles 6 & 6A		✓		Appears reasonable based on the supporting documentation.	

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459	150002226000010000	05-0113	7/1/2004	PRESENTATION SYSTEMS INC	\$ 3,588.06	\$ 3,588.32	White poster paper and supplies			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
460	150002226000010000	05-0122	7/1/2004	FOLLETT LIBRARY BOOK CO	\$ 1,286.27	\$ 1,507.61	Order of library books			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
461	150002226000010000	05-0129	7/1/2004	WORLD ALMANAC EDUCATION	\$ 948.91	\$ 948.91	Order of 47 titles			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
462	150002226000030000	05-0287	7/31/2004	ECONOMY OFFICE FURNITURE	\$ 819.72	\$ 819.72	Order of binders		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
463	150002226000030000	05-0304	7/31/2004	VALIANT INT. MULTIMEDIA	\$ 1,180.40	\$ 1,714.35	Cooperative bid for multimedia services.			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	

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	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
464	150002186000040000	05-0376	7/31/2004	DELL MARKETING L.P	\$ 1,445.67	\$ 1,445.67	Laptop computer	✓			This is a newly designed innovative business PC, which is a desktop medal, but is only twice the size of a laptop. A less innovative model would serve the purpose just as well, at a lower price	
465	150002406000040000	05-0384	7/31/2004	SQUIBB ALVAH	\$ 370.55	\$ 371.00	Binders and general supplies		✓		Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase appears reasonable.	
466	150002406000030000	05-0404	7/31/2004	KEANSBURG BOARD OF EDUCATION	\$ 116.00	\$ 116.00	Food for orientation of incoming fifth graders	✓			Catered meetings are discretionary and do not benefit the students.	
467	110002196000080000	05-0411	7/31/2004	CDW GOVERNMENTAL SALES	\$ 848.84	\$ 848.84	Dymo label writer for the Middle School		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
468	150002186000030000	05-0446	7/31/2004	KEANSBURG BOARD OF EDUCATION	\$ 510.00	\$ 510.00	Breakfast for 8th Grade for 4 days of GEPA testing	✓			PO was generated by the Keansburg Board of Education and the vendor is the Keansburg Board of Education	
469	150002186000030000	05-0447	7/31/2004	DAMIEN'S PIZZA	\$ 290.00	\$ 290.00	Pizza, soda and paper plates for GEPA celebration on March 10, 2005	✓			Catered meetings are discretionary and do not benefit the students.	
470	150002186000030000	05-0448	7/31/2004	CTB MC-GRAW HILL	\$ 3,643.20	\$ 3,643.20	GEPA test booklets, packets, materials		✓		Required test materials for students.	
471	150002186000030000	05-0472	7/31/2004	ECONOMY OFFICE FURNITURE	190.40	190.40	Chairs for the Middle School			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	

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472	110002196000080000	05-0496	7/31/2004	LRP PUBLICATIONS	\$ 980.50	\$ 980.50	Renewal of five subscriptions of education magazines and newsletters.		✓		Appears reasonable as the documentation supported the expenditure	
473	110002196000080000	05-0518	7/31/2004	PSYCHOLOGICAL CORPORATION	\$ 1,155.50	\$ 1,204.50	Record forms and response booklets			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
474	150002406000030000	05-0546	7/31/2004	BOLGER MIDDLE SCHOOL	\$ 2,500.00	\$ 2,500.00	Winter/Fall Sports payment for referees		✓		The District is required to pay referees for sporting activities.	
475	150002406000010000	05-0575	7/31/2004	BREHENY MAUREEN	\$ 44.30	\$ 44.30	Reimbursement for mailing labels		✓		Appears reasonable based on the supporting documentation.	
476	150002406000030000	05-0585	7/31/2004	ANDERSON'S MIDDLE ZONE	\$ 4,093.07	\$ 4,093.07	ID holders and straps			✓	Purchase appears reasonable, but no vendor invoice was attached.	
477	150002406000040000	05-0625	7/31/2004	GEMS BAGEL SHOP	\$ 112.96	\$ 112.96	Lunch for new employees orientation	✓			Catered meetings are discretionary and do not benefit the students.	
478	110002516000053000	05-0639	7/31/2004	ASBURY PARK PRESS	\$ 2,127.16	\$ 2,127.16	Posting multiple job vacancies in local newspaper.		✓		Appears reasonable as the District is required to post to the public vacant positions.	
479	150002216000020000	05-0649	7/31/2004	HAWTHORN EDUCATIONAL SERV.	\$ 237.60	\$ 241.00	Intervention manuals			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
480	110002196000080000	05-0656	7/31/2004	SMILE MAKERS	\$ 104.20	\$ 121.70	Classroom supplies		✓		Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase appears reasonable.	
481	150002406000030000	05-0672	7/31/2004	GEMS BAGEL SHOP	\$ 132.80	\$ 132.80	Lunch for new teacher orientation held August 5	✓			Catered meetings are discretionary and do not benefit the students.	

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482	110002196000080000	05-0725	8/31/2004	DELL MARKETING L.P	\$ 1,721.56	\$ 1,721.56	Laptop computer	✓			The Optiplex is a newly designed innovative business PC, which is a desktop medal, but is only twice the size of a laptop. A less innovative model would serve the purpose just as well, at a lower price	
483	150002406000030000	05-0734	8/31/2004	SHEEPSHEAD BAYGELS	\$ 95.00	\$ 95.00	17 dozen bagels for students	✓			Catered meetings are discretionary and do not benefit the students.	
484	150002406000040000	05-0756	8/31/2004	CULTURAL ASSISTANCE PRODUCTS	\$ 140.22	\$ 140.22	40 Hall Passes	✓			The purchase seems excessive as the District does not require custom made hall passes.	
485	110002216000060000	05-0759	8/31/2004	ECONOMY OFFICE FURNITURE	\$ 643.02	\$ 643.02	General and school supplies		✓		Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase appears reasonable.	
486	150002406000040000	05-0796	8/31/2004	TOSHIBA BUSINESS SOLUTIONS	\$ 412.00	\$ 412.00	Data card maintenance agreement			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
487	150002406000040000	05-0798	8/31/2004	KEANSBURG HIGH SCHOOL	\$ 650.00	\$ 650.00	10 Keansburg High School Yearbooks for Students Awards/Incentives			✓	Purchase appears reasonable, but no vendor invoice was attached.	
488	150002406000030000	05-0884	8/31/2004	TRETINA PRINTING COMPANY	\$ 917.00	\$ 917.00	Positive and discipline referral forms. Also, forms for home visit evaluations.		✓		Appears reasonable based on the supporting documentation.	
489	150002406000030000	05-0885	8/31/2004	PREMIER SCHOOL AGENDA	\$ 3,187.50	\$ 3,442.50	750 School Agendas and 100 Teacher edition agendas		✓		Purchase of the supplies helps to support District programs. The purchase appears reasonable.	
490	110002196000080000	05-0904	8/31/2004	AUDIO ENHANCEMENT	63.00	63.00	Packs of rechargeable batteries		✓		Appears reasonable based on the supporting documentation.	
491	150002406000030000	05-0928	8/31/2004	PARENT INSTITUTE	\$ 831.60	\$ 832.60	Purchase of school publications		✓		Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase appears reasonable.	

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492	150002226000020000	05-0951	8/31/2004	DEMCO PERIODICAL SUB.SERVCS.	\$ 605.65	\$ 605.65	Books for elementary and middle school		✓		Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase appears reasonable.	
493	110002196000080000	05-1015	9/30/2004	AUDIO ENHANCEMENT	\$ 1,830.00	\$ 1,830.00	IR PAL Infred System			✓	Headset/headphones for students to enhance learning	
494	110002196000080000	05-1017	9/30/2004	KUPCZAK OLGA	\$ 221.66	\$ 221.66	Employee was reimbursed for \$125 for food purchases	✓			Catered meetings are discretionary and do not benefit the students.	
495	150002226000030000	05-1039	9/30/2004	BRODART ORDER CENTER	\$ 870.10	\$ 870.10	Overhead projectors		✓		Appears reasonable as the documentation supported the expenditure	
496	110002196000080000	05-1063	9/30/2004	GOV CONNECTIONS INC	\$ 820.00	\$ 820.00	Laser Printers and toner cartridges		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
497	150002406000040000	05-1071	9/30/2004	OFFICE MAX	\$ 782.20	\$ 782.20	Office Supplies		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
498	110002196000080000	05-1096	9/30/2004	NCIP, EDC, INC.	175.99	175.99	Set of 6 videos to support students with disabilities.		✓		Purchase was for special education students to assist them in learning how to deal with different disabilities.	
499	110002196000080000	05-1161	9/30/2004	OMEGA GRAPHICS	\$ 1,936.00	\$ 1,943.00	Printing of files			✓	Obtained an email from the requestor detailing which forms were ordered. This email does not serve as sufficient evidence that these forms are the ones that were originally ordered.	
500	150002226000040000	05-1237	9/30/2004	BAKER & TAYLOR INC.	1,478.13	1,500.00	Library books for the high school		✓		Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase appears reasonable.	
501	150002226000020000	05-1239	9/30/2004	BARNES & NOBLE	\$ 376.89	\$ 475.08	Library books		✓		Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase appears reasonable.	

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502	150002406000020000	05-1276	10/31/2004	FEYEREISEN ELAINE	\$ 100.00	\$ 100.00	20 \$5 Gift cards for students who received the kindness award	✓			Item(s) do not provide educational value or otherwise benefit students.	
503	150002406000040000	05-1288	10/31/2004	NORMILE THOMAS	\$ 85.76	\$ 85.76	Mileage reimbursement to Rider University for a Workshop on two occasions			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
504	110002516000053000	05-1311	10/31/2004	DELL MARKETING L.P	\$ 2,492.45	\$ 2,491.64	Laptop computer and a laser printer	✓			The Optiplex is a newly designed innovative business PC, which is a desktop medal, but is only twice the size of a laptop. A less innovative model would serve the purpose just as well, at a lower price	
505	110002516000053000	05-1312	10/31/2004	TRANSNET CORPORATION	\$ 661.50	\$ 661.50	IP Phones		✓		Purchase was for IP Phones orders. Per inquiry with the Director of IT, there are no bulk discounts so the district purchases IP phones as needed.	
506	110002216000060000	05-1338	10/31/2004	ECONOMY OFFICE FURNITURE	\$ 2,619.52	\$ 2,619.52	General and office supplies			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
507	110002516000055000	05-1431	10/31/2004	STEWART INDUSTRIES	\$ 592.34	\$ 1,500.00	Copier			✓	Noted variable fees associated with PO, base + usage. The annual expense is estimated and a blank PO is generated at the beginning of the year. Bills/invoices are sent and paid monthly and applied against the PO. At year end, the PO is adjusted to reflect the correct amount. Per inquiry of purchasing process, the adjustment of a PO does not go through an additional approval process.	

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508	110002216000060000	05-1572	10/31/2004	CDW GOVERNMENT INC	\$ 2,386.29	\$ 2,386.15	Laptop Batteries		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
509	150002186000040000	05-1683	11/30/2004	SCHOOL SPECIALTY	\$ 46.89	\$ 46.89	Office Supplies		✓		Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase appears reasonable.	
510	110002216000060000	05-1687	11/30/2004	OCS PRINTING	\$ 220.00	\$ 220.00	Copies of Core Curriculum books		✓		Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase appears reasonable.	
511	110002196000080000	05-1701	11/30/2004	CORWIN PRESS	\$ 219.75	\$ 218.20	Karten Inclusion Strategies		✓		Appears reasonable as the documentation supported the expenditure	
512	110002196000080000	05-1709	11/30/2004	PEYTRAL PUBLICATIONS	251.88	253.88	Programs and booklets for special education students		✓		Appears reasonable based on the supporting documentation.	
513	110002516000055000	05-1712	11/30/2004	MGL FORMS - SYSTEMS	\$ 2,395.00	\$ 2,600.00	Copies of POs and forming System 3000		✓		Appears reasonable based on the supporting documentation.	
514	150002226000010000	05-1747	11/30/2004	BOOK SYSTEMS INC.	\$ 625.00	\$ 625.00	Customer service renewal for eZcat program		✓		Appears reasonable based on the supporting documentation.	
515	150002226000010000	05-1747	11/30/2004	BOOK SYSTEMS INC.	625.00	625.00	Customer service renewal for concourse and pro programs		✓		Appears reasonable based on the supporting documentation.	
516	110002196000080000	05-1766	11/30/2004	ECONOMY OFFICE FURNITURE	\$ 379.84	\$ 379.84	Organizer baskets and other furniture		✓		Appears reasonable based on the supporting documentation.	
517	110002196000080000	05-1769	11/30/2004	THINKING PUBLICATIONS	184.00	184.00	Teachers article and Parent articles			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	

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518	110002196000080000	05-1770	11/30/2004	COMFORTY MEDIA CONCEPTS	135.00	135.00	Special Education movie		✓		Appears reasonable based on the supporting documentation.	
519	110002196000080000	05-1839	11/30/2004	A.D.D. WAREHOUSE	326.50	326.50	Special Education books		✓		Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase appears reasonable.	
520	150002186000030000	05-1966	12/31/2004	CTB McGRAW HILL	\$ 620.08	\$ 624.00	Test booklets		✓		Testing booklets and materials	
521	150002186000040000	05-2088	12/31/2004	THE NIXON COMPANY	\$ 155.00	\$ 155.00	Certificates of Award		✓		Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase appears reasonable.	
522	150002406000040000	05-2159	1/31/2005	HERFF JONES INC.	\$ 17.98	\$ 617.66	Diploma covers for Keansburg HS			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
523	150002226000030000	05-2208	1/31/2005	PERMA-BOUND BOOKS	\$ 703.80	\$ 703.80	Order of books			✓	Per inquiry, this was shipped to the library. However, we have not obtained documentation to support this claim.	
524	110002196000080000	05-2214	1/31/2005	SPORTIME ABILITATIONS	\$ 454.00	\$ 3,523.48	Sporting equipment			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
525	110002196000080000	05-2215	1/31/2005	SUPER DUPER PUBL.	\$ 97.00	\$ 97.00	Stuttering Severity Instrument for Children and Adults		✓		Learning materials for students to correct speech deficiencies.	

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526	150002406000020000	05-2235	1/31/2005	EDUCATION MATTERS	\$ 29.30	\$ 22.95	Order and shipment of 500 visitor tags			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
527	150002406000010000	05-2269	1/31/2005	ALLCOMM TECHNOLOGIES	\$ 1,401.95	\$ 1,401.95	Walkie-talkies for PMRS		✓		Appears reasonable as the documentation supported the expenditure	
528	P10002186000030017	05-2281	1/31/2005	CTB MC-GRAW HILL	\$ 11,750.55	\$ 12,195.15	Testing materials		✓		Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase appears reasonable.	
529	150002226000040000	05-2325	1/31/2005	BAKER & TAYLOR INC.	\$ 562.68	\$ 565.00	Library books for KHS		✓		Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase appears reasonable.	
530	150002406000030000	05-2344	1/31/2005	WATCHUNG SPRING WATER CO., INC	\$ 175.00	\$ 525.00	Estimated costs for cooler rentals/water deliveries for balance of 2004/05 school year.	✓			Item(s) do not provide educational value or otherwise benefit students.	
531	110002196000080000	05-2348	1/31/2005	C & D KOFAHL ENTERPRISES	\$ 222.90	\$ 204.00	Deupro Software And Motor Skills Assessment		✓		Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase appears reasonable.	
532	110002196000080000	05-2360	1/31/2005	LRP PUBLICATIONS	\$ 199.25	\$ 248.75	Special Education books		✓		Appears reasonable as the documentation supported the expenditure	
533	150002406000040000	05-2381	1/31/2005	GEMS BAGEL SHOP	\$ 111.08	\$ 111.08	Breakfast order for 1/14/05	✓			Unclear who was at the breakfast and what the reason for the gathering was.	
534	110002196000080000	05-2416	1/31/2005	WALLING BONNIE	\$ 19.36	\$ 19.36	Reimbursement for purchase of 2 books at workshop			✓	Purchase appears reasonable, but no vendor invoice was attached.	
535	150002236000030000	05-2434	1/31/2005	GEMS BAGEL SHOP	\$ 308.75	\$ 308.75	Luncheon for staff for In Service Day 1/14/05	✓			Catered meetings are discretionary and do not benefit the students.	

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536	110002196000080000	05-2476	1/31/2005	TRANSNET CORPORATION	\$ 624.24	\$ 624.24	Cisco IP Phone			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
537	110002196000080000	05-2481	1/31/2005	BROWNSTONE PUBLISHERS INC	\$ 806.00	\$ 806.00	Subscriptions for grant applications		✓		Appears reasonable as this purchase is regarding applying for State and Federal grants.	
538	150002226000010000	05-2750	2/28/2005	QUILL CORPORATION	\$ 2,349.90	\$ 2,349.90	Inkjet printers and Belkin 4-port kits			✓	There are 2 PO's. One is for Quill Corporation and the other is for Lakeshore Learning. Per inquiry, the A/P clerk had initially opened the PO under the wrong vendor name and then vendor name was changed.	
539	150002186000010000	05-2875	3/31/2005	CTB MC-GRAW HILL	\$ 220.39	\$ 1,599.50	Computer batteries for laptop computers			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
540	150002406000040000	05-2949	3/31/2005	INSPIRATION SOFTWARE	\$ 1,128.00	\$ 1,128.00	Software licenses and software upgrades			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	

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541	150002406000040000	05-2955	3/31/2005	GLOBAL COMPUTER SUPPLIES	\$ 231.28	\$ 231.28	SanDisk 512 Secure Digital Cards			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
542	110002196000080000	05-3002	3/31/2005	GLOBAL COMPUTER SUPPLIES	\$ 181.21	\$ 181.20	Technology supplies		✓		Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase appears reasonable.	
543	150002406000040000	05-3189	4/30/2005	QUILL CORPORATION	\$ 779.94	\$ 2,379.86	Chairs			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
544	150002406000040000	05-3264	4/30/2005	GLINOS PECORARO FILITSA	\$ 57.50	\$ 57.50	Reimbursement for the purchase of lunch from Sammy D's on April 20 for "Heroes and Cool Kids" training	✓			Item(s) do not provide educational value or otherwise benefit students.	
545	150002186000030000	05-3266	4/30/2005	VILLAGE OFFICE SUPPLY	\$ 822.13	\$ 4,179.63	Order of office supplies		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
546	110002196000080000	05-3277	4/30/2005	NATIONAL BUSINESS FURNITURE	\$ 753.65	\$ 906.93	General supplies		✓		Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase appears reasonable.	
547	150002186000020000	05-3343	4/30/2005	KEANSBURG BOARD OF EDUCATION	\$ 75.00	\$ 75.00	Snacks for Students	✓			Item(s) do not provide educational value or otherwise benefit students.	
548	150002406000010000	05-3431	5/31/2005	FLEXO LABEL SOLUTIONS, LLC	\$ 105.00	\$ 105.00	Custom visitor ID labels - bright colors		✓		Appears reasonable based on the supporting documentation.	

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Control #	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive		Comments
549	P10002186000020017	05-3516	5/31/2005	POSITIVE PROMOTIONS	\$ 236.00	\$ 640.70	1800 Personalized Pencils:	✓			Item(s) do not provide educational value or otherwise benefit students.	
550	150002226000030000	05-3591	5/31/2005	RESERVE ACCOUNT	\$ 250.00	\$ 250.00	Postage necessary for mailings of library notices			✓	There is no invoice for this amount. Per inquiry, the District prepays the postage. In 2004-5 the machine did not print out usage report.	
551	110002516000053000	05-3630	5/31/2005	ASBURY PARK PRESS	\$ 541.20	\$ 541.20	Employment advertisement for the Elementary Vice Principal			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
552	150002406000040000	05-3728	6/30/2005	L & L REFRESHMENTS SRVS., INC.	\$ 16.50	\$ 16.50	5 Gallon bottle of water	✓			Item(s) do not provide educational value or otherwise benefit students.	
553	150002226000030000	05-3788	6/30/2005	HI TOPS, INC.	\$ 310.00	\$ 310.00	Booklets for the guidance office			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
554	P10002226000020019	05-3840	6/30/2005	LIBRARY STORE	\$ 3,500.00	\$ 5,986.79	One laminator and laminator refills		✓		Per inquiry with the Supervisor of Language Arts, each school has a laminator. Rolls are bought and shared among schools.	
555	110002516000055000	05-3955	6/30/2005	DELL MARKETING L.P	\$ 4,120.11	\$ 4,144.92	Laptop computers		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
556	P10002226000030019	05-3979	6/30/2005	CAMERON'S KEANS. FLORIST	\$ 151.18	\$ 300.00	Floral arrangements	✓			Item(s) do not provide educational value or otherwise benefit students.	

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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
557	110002516000055000	05-4004	6/30/2005	TRANSNET CORPORATION	\$ 684.50	\$ 684.50	IP Phones		✓		Per inquiry with the Director of IT, there are no bulk discounts so the district purchases IP phones as needed. Based on supporting documentation, the purchase appears reasonable.	
558	150002226000030000	06-0004	7/31/2005	FOLLETT LIBRARY RESOURCES	\$ 3,309.91	\$ 3,521.63	Library books			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
559	150002226000040000	06-0039	7/31/2005	CENTRAL JERSEY REGIONAL	\$ 480.00	\$ 480.00	Software used for library in high school			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time. In addition, payment date was prior to PO date.	
560	150002226000040000	06-0042	7/31/2005	EBSCO SUBSCRIPTION SERVICE	\$ 462.38	\$ 466.82	Library books			✓	Purchase appears reasonable, but no vendor invoice was attached. In addition, payment date is prior to PO date.	
561	150002226000030000	06-0045	7/31/2005	PERMA-BOUND BOOKS	757.30	747.05	Books for the Middle School			✓	Purchase appears reasonable, but there is a lack of supporting documentation.	
562	150002226000040000	06-0047	7/31/2005	UNIV SUBSCRIPTION SVS	\$ 709.13	\$ 709.13	Magazine subscription			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	

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Control #	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			District Comments	
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563	150002226000040000	06-0049	7/31/2005	ASBURY PARK PRESS	\$ 94.50	\$ 94.50	Delivery for the school year of the newspaper to a District school			✓	Item(s) do not provide educational value or otherwise benefit students. In addition, payment date is prior to PO date.	
564	150002226000040000	06-0049	7/31/2005	ASBURY PARK PRESS	\$ 94.50	\$ 94.50	Delivery for the school year of the newspaper to a District school		✓		Appears reasonable based on the supporting documentation.	
565	150002226000040000	06-0050	7/31/2005	COURIER THE	\$ 18.00	\$ 18.00	Delivery for the school year of the newspaper to a District school		✓		Appears reasonable based on the supporting documentation.	
566	150002226000040000	06-0052	7/31/2005	STAR LEDGER	\$ 96.00	\$ 96.00	Delivery for the school year of the newspaper to a District school		✓		Appears reasonable based on the supporting documentation.	
567	150002226000040000	06-0053	7/31/2005	TEEN INK	\$ 125.00	\$ 125.00	30 copies of Teen Ink magazine	✓			Item(s) do not provide educational value or otherwise benefit students.	
568	150002226000010000	06-0108	7/31/2005	FOLLETT LIBRARY RESOURCES	\$ 2,452.47	\$ 2,547.19	Library Books			✓	Purchase appears reasonable, but no vendor invoice was attached.	
569	150002226000010000	06-0126	7/31/2005	QUILL CORPORATION	\$ 5,396.76	\$ 5,418.34	Inkjet cartridges and office supplies		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
570	150002186000010000	06-0143	7/31/2005	PCI EDUCATIONAL PUBLISHING	\$ 203.40	\$ 203.40	Skills books		✓		Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase appears reasonable.	
571	150002406000010000	06-0159	7/31/2005	CASCADE SCHOOL SUPPLIES	980.46	985.09	School supplies		✓		Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase appears reasonable.	
572	150002216000020000	06-0176	7/31/2005	KEANSBURG BOARD OF EDUCATION	\$ 50.00	\$ 50.00	Drinks, cookies, and coffee for June 17, 2005	✓			Catered meetings are discretionary and do not benefit the students.	
573	150002406000030000	06-0302	7/31/2005	BOLGER MIDDLE SCHOOL	\$ 2,500.00	\$ 2,500.00	Winter/Fall Sports. Payment of Referees			✓	Purchase appears reasonable, but no vendor invoice was attached.	
574	110002196000080000	06-0374	7/31/2005	SAVIN CORPORATION	\$ 1,414.80	\$ 1,414.80	Xerox copier paper		✓		Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase appears reasonable.	
575	110002196000080000	06-0378	7/31/2005	SAVIN CORPORATION	\$ 101.42	\$ 101.42	Xerox copier paper		✓		Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase appears reasonable.	

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	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
576	110002196000080000	06-0388	7/31/2005	CASCADE SCHOOL SUPPLIES	\$ 211.41	\$ 217.04	Office Supplies		✓		Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase appears reasonable.	
577	150002406000030000	06-0545	7/31/2005	PREMIER SCHOOL AGENDA	\$ 3,442.50	\$ 3,442.50	Premier discover agenda Middle and Teacher Editions	✓			Teacher agenda's are not required to be purchasd by the District.	
578	150002406000030000	06-0633	8/31/2005	AGI SOLUTIONS, INC.	\$ 487.95	\$ 487.95	Parking Passes			✓	The parking lots are not restricted to teachers.	
579	150002406000020000	06-0654	8/31/2005	NEW JERSEY PRINCIPALS	\$ 870.00	\$ 870.00	New Jersey Principals association			✓	Purchase appears reasonable, but no vendor invoice was attached.	
580	150002406000020000	06-0726	8/31/2005	INTERNATIONAL READING ASSOC.	\$ 61.00	\$ 61.00	Journal membership	✓			Item(s) do not provide educational value or otherwise benefit students.	
581	150002406000040000	06-0774	8/31/2005	MORGAN PRINTING	450.00	450.00	Purchase of District letterhead envelopes			✓	Amount appears excessive	
582	150002406000040000	06-0804	8/31/2005	V.E. RALPH & SON, INC	98.00	98.00	Heartstart Pads for cardiac arrest victims		✓		Medical expenses appear reasonable.	
583	110002196000080000	06-0827	8/31/2005	PEARSON EARLY LEARNING	\$ 1,299.49	\$ 1,320.00	Early Reading Intervention Program Package		✓		Purcahse was for materials regarding early childhood learning and development	
584	110002196000080000	06-0846	8/31/2005	HARCOURT ASSESSMENT INC.	\$ 1,086.43	\$ 1,105.45	Forms and booklets for PMRS			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	

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585	150002406000040000	06-0851	8/31/2005	OFFICE MAX	\$ 782.20	\$ 782.20	Payment and partial refund of supplies			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. In addition, a letter was noted indicating that the account was past due.	
586	110002196000080000	06-0859	8/31/2005	INST. FOR MULTI SENSORY ED.	\$ 1,225.19	\$ 1,225.19	Reading books		✓		Purchase was for materials regarding reading skills	
587	110002196000080000	06-0868	9/30/2005	RECORDING FOR THE BLIND & DYSL	\$ 829.28	\$ 830.78	Headphones and adaptors		✓		Purchase of the supplies helps to support District programs.	
588	110002196000080000	06-0881	9/30/2005	SCOTT FORESMAN	\$ 520.72	\$ 533.50	Module 6 Vocabulary Development		✓		Purchase was for materials regarding reading skills	
589	150002406000040000	06-0893	9/30/2005	GEMS BAGEL SHOP	\$ 51.83	\$ 51.83	Lunch for Speaker and Faculty during full-day workshop	✓			Catered meetings are discretionary and do not benefit the students.	
590	110002516000053000	06-0900	9/30/2005	ULTIMATE OFFICE	\$ 153.95	\$ 153.95	WC123 Wood & Acrylic Wall Racks-Medium Oak		✓		Appears reasonable based on the supporting documentation.	
591	150002226000020000	06-0925	9/30/2005	WORLD ALMANAC EDUCATION	\$ 1,538.13	\$ 1,573.63	Library Books			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
592	150002406000040000	06-0937	9/30/2005	KEANSBURG HIGH SCHOOL	\$ 650.00	\$ 650.00	Keansburg High School Yearbooks for student			✓	Although the item may benefit children, it is not educational in nature.	
593	150002226000020000	06-0949	9/30/2005	SCHOLASTIC INC	1,108.25	2,334.00	Library books			✓	Purchase appears reasonable, but there is a lack of supporting documentation.	

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594	150002226000040000	06-0955	9/30/2005	USA TODAY EDUCATION	\$ 497.70	\$ 500.00	USA Today Subscription			✓	Amount appears excessive	
595	150002406000010000	06-0993	9/30/2005	SUSQUEHANN A MUNICIPAL FINANCE	\$ 4,343.86	\$ 4,314.15	12 month copier rental for PMRS		✓		Item(s) support the operations of the school district.	
596	150002406000040000	06-1065	9/30/2005	KEANSBURG BOARD OF EDUCATION	\$ 235.00	\$ 235.00	Breakfast for 50 adults - 2days	✓			Catered meetings are discretionary and do not benefit the students.	
597	150002406000030000	06-1092	9/30/2005	GEMS BAGEL SHOP	\$ 466.64	\$ 466.64	Luncheon for teachers on Tuesday, September 6th.	✓			Catered meetings are discretionary and do not benefit the students.	
598	110002196000080000	06-1108	9/30/2005	RIVERSIDE PUBLISHING COMPANY	\$ 242.09	\$ 247.50	Introductory kits			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
599	110002196000080000	06-1123	9/30/2005	SUPER DUPER PUBL.	\$ 964.91	\$ 987.87	Worksheets, books, and games			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	

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600	150002226000040000	06-1189	9/30/2005	ATD - AMERICAN COMPANY	\$ 1,218.65	\$ 1,209.70	Chairs			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
601	110002196000080000	06-1196	9/30/2005	POCKET FULL OF THERAPY	\$ 478.50	\$ 435.00	Games and toys for children			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
602	150002406000010000	06-1333	9/30/2005	J. O'BRIEN COMPANY INC	886.15	836.15	Badge holders and strap clips	✓			The District does not require specific badge holders to be used by employees.	
603	110002196000080000	06-1337	9/30/2005	CRISIS PREVENTION INSTITUTE	\$ 1,328.24	\$ 1,352.24	Nonviolent Crisis Intervention Program Key Point Refresher Workbooks		✓		Purchase was for materials regarding nonviolent conflict resolution.	
604	150002406000030000	06-1351	9/30/2005	TRETINA PRINTING COMPANY	436.00	436.00	Testing forms			✓	Purchase appears reasonable, but there is a lack of supporting documentation.	
605	150002406000030000	06-1394	10/31/2005	TRIMSTYLES INC.	\$ 500.00	\$ 500.00	T-shirts with print on front and back.			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
606	150002406000030000	06-1423	10/31/2005	GEMS BAGEL SHOP	\$ 506.57	\$ 506.57	Lunch for Staff on Development Day 10/14/05	✓			Catered meetings are discretionary and do not benefit the students.	

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	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive		Comments
607	150002406000010000	06-1424	10/31/2005	SAVIN CORPORATION	\$ 124.00	\$ 124.00	Copier Refill Staple Type K		✓		Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase appears reasonable.	
608	150002226000010000	06-1451	10/31/2005	QUILL CORPORATION	\$ 1,287.81	\$ 1,305.29	Office Supplies		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
609	150002406000010000	06-1500	10/31/2005	DELL MARKETING	\$ 1,199.05	\$ 1,199.05	Color Laser Printer		✓		Purchase of the equipment helps to support District programs. Purchase appears reasonable.	
610	150002406000040000	06-1512	10/31/2005	IDville	\$ 118.80	\$ 118.80	Double duty carabiner for the high school		✓		Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase appears reasonable.	
611	150002226000040000	06-1544	10/31/2005	BAKER & TAYLOR INC.	\$ 1,568.83	\$ 1,600.00	Books for the High School Library			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
612	110002196000080000	06-1579	10/31/2005	ELI RESEARCH	\$ 302.00	\$ 302.00	Subscription renewal to "No Child Left Behind Alert"		✓		Appears reasonable as the subscription was for a federal grant.	
613	150002186000030000	06-1582	10/31/2005	ENABLEMART	\$ 520.00	\$ 5,520.00	Reading Pens			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
614	150002406000030000	06-1645	10/31/2005	HOME RUN EMBROIDERY	\$ 1,000.00	\$ 2,561.00	T-shirts			✓	Supporting documentation did not provide detail to determine why the item was purchased	

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615	150002406000030000	06-1650	10/31/2005	ACCURATE LABEL DESIGNS, INC.	386.95	386.95	Printing of custom visitor badges			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
616	110002196000080000	06-1703	11/30/2005	DELL MARKETING L.P	\$ 1,189.00	\$ 1,189.00	Dell Color Laser Printer and toner		✓		Purchase of the equipment helps to support District programs. Purchase appears reasonable.	
617	150002226000040000	06-1716	11/30/2005	SCHOLASTIC READING COUNTS	\$ 824.98	\$ 851.79	School supplies		✓		Purchase of the supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
618	110002196000080000	06-1722	11/30/2005	HENDRICKSON THERESE T.	64.00	384.00	Tables purchased			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
619	150002226000040000	06-1812	11/30/2005	GREENWOOD PUBLISHING GROUP INC	\$ 460.44	\$ 541.00	Library books			✓	Purchase appears reasonable, but no vendor invoice was attached.	
620	150002186000040000	06-1893	11/30/2005	DELL MARKETING L.P	\$ 558.91	\$ 558.91	Laser Printer		✓		Purchase of the equipment helps to support District programs. Purchase appears reasonable.	
621	150002226000010000	06-1897	11/30/2005	DELL SERVICE SALES	\$ 1,935.00	\$ 1,935.00	Server support for 15 classroom computers		✓		Internet support for classroom computers. Based on supporting documentation, the purchase appears reasonable.	
622	150002186000040000	06-1910	11/30/2005	GEMS BAGEL SHOP	\$ 100.00	\$ 100.00	Bagels, Cream Cheese and Butter for the 12/1 honor roll breakfast	✓			Catered meetings are discretionary and do not benefit the students.	

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623	150002406000030000	06-1924	11/30/2005	OFFICE BUSINESS SYSTEMS	\$ 2,000.00	\$ 15,500.00	Cable equipment and installation			✓	In another PO, the IT Director had ordered networking cable. Per inquiry with the Director of IT, the IT department does perform cable runs and installations during off season (i.e. breaks, summer) instead of outsourcing to a vendor.	
624	110002216000060000	06-1933	11/30/2005	McDOUGAL, LITTELL	\$ 6,985.83	\$ 13,869.77	Purchase was for textbooks			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
625	110002196000080000	06-1934	11/30/2005	RFB&D/LEARNING THROUGH LISTENI	\$ 1,131.50	\$ 1,131.50	Victor Reader books			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
626	110002196000080000	06-2014	12/31/2005	ADAPTATIONS BY ADRIAN	\$ 47.60	\$ 48.60	Denim "Lockout" bck zipper Suite with strap across back zipper - Adult XL	✓			Item(s) do not provide educational value or otherwise benefit students.	
627	150002216000020000	06-2015	12/31/2005	GOV CONNECTIONS INC	\$ 735.00	\$ 1,420.30	Acad OmniPage Pro licenses			✓	Purchase appears reasonable, but no vendor invoice was attached.	
628	150002226000030000	06-2047	12/31/2005	Custom Solutions	\$ 1,600.00	\$ 1,600.00	Unlimited time period Typing Program			✓	Purchase appears reasonable, but no vendor invoice was attached.	
629	110002196000080000	06-2172	12/31/2005	BROWNSTONE PUBLISHERS INC	\$ 206.00	\$ 206.00	IDEA Compliance Subscription		✓		Appears reasonable as the subscription was for a federal grant.	
630	150002406000040000	06-2228	12/31/2005	BROWNSTONE PUBLISHERS INC	\$ 206.00	\$ 206.00	NCLB Insider Subscription		✓		Appears reasonable as the subscription was for a federal grant.	

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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
631	110002196000080000	06-2252	1/31/2006	ACKERSON DRAPERY &	\$ 1,946.40	\$ 1,946.40	Blinds for Cafeteria			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
632	150002216000020000	06-2260	1/31/2006	DELL MARKETING L.P	\$ 1,742.67	\$ 1,742.67	Computer			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
633	150002226000040000	06-2273	1/31/2006	HIGHSMITH CO INC	\$ 225.03	\$ 226.71	Paper and stamps		✓		Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase appears reasonable.	
634	110002196000080000	06-2304	1/31/2006	ANTHONY DEPOMPA, CATERER	\$ 155.00	\$ 155.00	Fried Chicken and Mixed salad for 50 people, soda, & water (mixed) for 50, rolls & butter. All paper products and plastic required and condiments	✓			Catered meetings are discretionary and do not benefit the students.	
635	110002196000080000	06-2420	1/31/2006	LRP PUBLICATIONS	\$ 235.50	\$ 235.50	CD of "Least Restrictive Environment: New and Re-emerging issues in the age of NCLB"		✓		Appears reasonable as the CD was for a federal grant.	
636	110002196000080000	06-2507	1/31/2006	QUILL CORPORATION	\$ 578.21	\$ 997.74	Printing supplies		✓		Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase appears reasonable.	
637	150002226000010000	06-2509	1/31/2006	QUILL CORPORATION	\$ 199.96	\$ 199.96	Logitech Cordless Desktop	✓			Cordless mice & keyboards are not required.	
638	150002406000030000	06-2531	1/31/2006	FLAGHOUSE	26.48	741.02				✓	Could not obtain PO packet from district	
639	110002196000080000	06-2769	2/28/2006	PAR, INC.	253.00	253.00				✓	Could not obtain PO packet from district	

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640	150002186000030000	06-2783	2/28/2006	BOLGER MIDDLE SCHOOL	\$ 1,773.00	\$ 2,306.61	Reimbursement for Yankee tickets paid for by Student Activity for Co-Nect trip for 7th grade, trip entrance to Jewish Heritage Museum for 7th Grade, and prizes bought for the GEPA Program,			✓	Reimbursement to the student activities appears reasonable. However, further analysis should be performed to determine if revenues were collected for these activities and determine if they were educational events.	
641	150002406000040000	06-2784	2/28/2006	NATIONAL BUSINESS INSTITUTE	\$ 204.95	\$ 204.95	School Law in New Jersey - CD & Manual		✓		Item benefits the principals in performing their job functions.	
642	150002186000030000	06-2888	2/28/2006	RENAISSANCE LEARNING, INC.	\$ 10,574.00	\$ 10,574.00	Response System Package, Computer Classroom Package			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
643	150002406000040000	06-2971	2/28/2006	CULTURAL ASSISTANCE PRODUCTS	118.66	123.50	Hall passes for the high school			✓	Specialized hall passes are not necessary.	
644	150002186000010000	06-3096	2/28/2006	CALDWELL SHEILA	\$ 12.00	\$ 12.00	Audiology Listening Scope for the District		✓		Appears reasonable based on the supporting documentation.	
645	150002186000010000	06-3100	2/28/2006	ORIENTAL TRADING COMPANY INC	\$ 86.95	\$ 102.29	Classroom items for the elementary school			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	

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646	150002406000010000	06-3132	3/31/2006	TANNER SCHOOL FURNITURE	\$ 1,000.00	\$ 4,114.57	Chairs			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
647	150002186000030000	06-3142	3/31/2006	EAI	\$ 5,265.83	\$ 11,340.00	TI Navigator For TI 73		✓		Purchase was for calculators for high school students. Based on the supporting documentation, the purchase appears reasonable.	
648	150002186000030000	06-3144	3/31/2006	PRESENTATION SYSTEMS INC	\$ 5,469.70	\$ 5,469.70	Payment for new poster machine and paper supplies.			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
649	150002186000030000	06-3216	3/31/2006	TANNER NORTH JERSEY INC	\$ 1,500.14	\$ 3,057.60	Tables & chairs for the Middle School			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
650	150002186000040000	06-3226	3/31/2006	MCGRAW HILL	\$ 855.52	\$ 780.00	HSPA Gr 9 Test Booklet		✓		Purchase was for testing materials for the mandated test.	
651	110002196000080000	06-3254	3/31/2006	BUREAU OF EDUCATION & RESEARCH	\$ 2,671.20	\$ 2,671.20	Modules and booklets for students		✓		Purchase was for reading skills for elementary students. Purchase appears reasonable.	
652	150002406000040000	06-3279	3/31/2006	GLINOS PECORARO FILITSA	\$ 62.50	\$ 62.50	Reimbursement for lunch for students participating in a "Heroes & Cool Kids" Training on 3/15/2006 - Provided by Anthony	✓			Catered meetings are discretionary and do not benefit the students.	

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653	150002226000040000	06-3337	3/31/2006	BAKER & TAYLOR INC.	\$ 2,335.27	\$ 4,000.00	Books for the High School Library			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
654	110002196000080000	06-3353	3/31/2006	QUILL CORPORATION	\$ 1,139.50	\$ 1,453.89	Xerox toner		✓		Purchase of the supplies helps to support District programs. As the item(s) are consumable in nature, the purchase appears reasonable.	
655	110002516000055000	06-3366	3/31/2006	MGL FORMS - SYSTEMS	\$ 1,101.50	\$ 1,030.00	P/R Time sheets form			✓	Purchase appears reasonable, but no vendor invoice was attached to the PO package. In addition, the invoice date was prior to the PO date.	
656	150002186000030000	06-3380	3/31/2006	HOT BAGEL EXPRESS	\$ 145.26	\$ 202.50	Bagels for 5-6 grade student of the month and honor roll breakfasts.	✓			Catered meetings are discretionary and do not benefit the students.	
657	150002226000040000	06-3389	3/31/2006	DISNEY EDUCATIONAL PRODUCTIONS	\$ 518.90	\$ 508.94	DVD Disney's Driver Safety, VHS The Loretta Claiborne Story, and The Eyes of Nye - VHS set			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	

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658	150002226000010000	06-3410	3/31/2006	QUILL CORPORATION	\$ 1,443.95	\$ 2,343.80	VHS video tapes and miscellaneous office supplies		✓		More Digital cameras listed in other POs Quote# 4009408 listed 3x Mavica @ \$299.95 Based on documentation, the usefulness of 3 digital cameras could not be determined when there are other digital cameras within the district. Per inquiry with Director of IT, Business Administrator; school based budget puts budget responsibility to the principals and schools. If the budget supports it and reasonable by the school and business office, the req is approved.	
659	110002516000055000	06-3469	3/31/2006	MEMORIAL DAY PARADE COMMITTEE	\$ 100.00	\$ 100.00	Keansburg Memorial Day Parade Full Page Ad	✓			Item(s) do not provide educational value or otherwise benefit students.	
660	150002226000010000	06-3555	4/30/2006	EDHELPER	\$ 289.94	\$ 289.94	School Subscription to EdHelper			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
661	150002236000030000	06-3636	4/30/2006	ACHIEVE 3000	\$ 3,000.00	\$ 3,000.00	Onsite teacher Achieve 3000 differentiated reading solutions		✓		Item(s) provides educational value. Check date was prior to PO date.	
662	150002236000030000	06-3638	4/30/2006	PEARSON LEARNING GROUP	\$ 540.10	\$ 543.42	DRA2 Comprehensive Package		✓		Item(s) provides educational value. Check date was prior to PO date.	

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663	150002406000040000	06-3660	4/30/2006	XEROX CORPORATION	\$ 1,000.00	\$ 9,600.00	Xerox copier usages		✓		Per inquiry with the Business Administrator, Xerox and Savin (Steward Industries) are covered under state contract. Copier contracts are on a 5 year lease-purchase agreement. When a copier is required, an RFP (email) is sent to both vendors for a contract quote. Monthly fees are based on a fixed lease payment + per copy amount (after base usage). The annual expense is estimated and a blank PO is generated at the beginning of the year. Bills/invoices are sent and paid monthly and applied against the PO. At year end, the PO is adjusted to reflect the correct amount. Per inquiry of purchasing process, the adjustment of a PO does not go through an additional approval process.	
664	150002186000040000	06-3690	4/30/2006	FEDERAL EXPRESS	\$ 192.94	\$ 192.94	Picking up testing materials and delivering them to McGraw Hill			✓	Amount appears excessive	
665	110002516000055000	06-3698	4/30/2006	MGL FORMS - SYSTEMS	\$ 1,225.00	\$ 1,225.00	Checks for the Payroll Account			✓	Purchase appears reasonable, but no vendor invoice was attached.	
666	150002186000040000	06-3746	5/31/2006	THE PRINCETON PACKET	\$ 659.35	\$ 659.35	Copies of the curriculum brochure			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
667	111501003200080000	04-3393	6/30/2004	M O E S C	\$ 576.00	\$ 576.00	Home instruction for the Month of May 2004 for one student			✓	Purchase appears to be reasonable, but the vendor invoice is missing.	
668	#####	05-0787	8/31/2004	PITMAN JOANNE	\$ 13,400.00	\$ 13,400.00	2004-2005 Reading Recovery Teacher Training for one teacher		✓		Appears reasonable based on the supporting documentation.	
669	111501003200080000	05-1084	9/30/2004	M O E S C	\$ 48.00	\$ 48.00	Home instruction for one student at Children's Hospital of Philadelphia		✓		Per inquiry with Pupil Services, home instruction is required by the state for students with special circumstances, i.e. out of school for 10 days or more, medical circumstances)	

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670	151901003200010000	05-1381	10/31/2004	M O E S C	\$ 199.00	\$ 192.00	Summer Workshops for District teachers		✓		Appears reasonable based on the supporting documentation.	
671	111501003200080000	05-1623	10/31/2004	M O E S C	\$ 288.00	\$ 288.00	2.5 hours of hospital bedside instruction at Children's Specialized Hospital, Mountainside, NJ		✓		Appears reasonable based on the supporting documentation.	
672	111501003200080000	05-2420	1/31/2005	M O E S C	\$ 288.00	\$ 288.00	Home instruction for one student for October 2004		✓		Appears reasonable based on the supporting documentation.	
673	111501003200080000	05-2805	2/28/2005	NEXUS	\$ 640.00	\$ 640.00	Home Instruction for one student for the month of January 2005		✓		Appears reasonable based on the supporting documentation.	
674	151901003200010000	05-3007	3/31/2005	READING RECOVERY CENTER	\$ 3,900.00	\$ 3,900.00	2005-2006 school year On-going Professional Development Professional Development for six teachers		✓		Appears reasonable based on the supporting documentation.	
675	151901003200030000	05-3102	3/31/2005	INSTITUTE FOR PREVENTION	\$ 200.00	\$ 200.00	Intervention and Referral Services for a District employee			✓	Purchase appears to be reasonable, but the vendor invoice is missing.	
676	151901003200010000	05-3432	5/31/2005	WALDRON MICHELE	\$ 600.00	\$ 600.00	In school service for the kindergarten school			✓	Purchase appears to be reasonable, but the vendor invoice is missing.	
677	151901003200020000	05-3504	5/31/2005	OFFICE BUSINESS SYSTEMS INC	\$ 2,500.00	\$ 5,000.00	Video Security		✓		The District maintains video security at the high school and the middle school. Based on supporting documentation the purchase appears reasonable.	
678	P11901003200030000	05-3772	6/30/2005	INSTITUTE FOR MULTI-SENSORY	\$ 1,550.00	\$ 1,550.00	Registration fee for two teachers for Orton Gillingham Multi-Sensory Reading Training			✓	Supporting documentation did not provide detail to determine why the item was purchased	
679	P11901003200010005	05-3873	6/30/2005	WALDRON MICHELE	\$ 1,200.00	\$ 1,200.00	Presenter of "Differentiated Instruction and Planning"			✓	Purchase appears to be reasonable, but the vendor invoice is missing.	
680	151901003200040000	06-0433	7/31/2005	WALDRON MICHELE	\$ 1,000.00	\$ 1,000.00	Microscope repair			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	

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681	151901003200010000	06-0803	8/31/2006	WALDRON MICHELE	\$ 1,000.00	\$ 1,000.00	Fee for Presenter at Aug 19 & Aug 24 workshops			✓	Purchase appears to be reasonable, but the vendor invoice is missing.	
682	151901003200010000	06-0856	8/31/2005	COALITION FOR SERVICE-LEARNING	\$ 100.00	\$ 100.00	Presenter at workshops on August 25 & August 26			✓	Supporting documentation did not provide detail to determine why the item was purchased	
683	151901003200010000	06-1497	10/31/2005	SLACKWOOD ELEMENTARY SCHOOL	\$ 3,250.00	\$ 3,250.00	Technical Support for Trained Reading Recovery teachers for the 2005-2006 school year		✓		Appears reasonable based on the supporting documentation.	
684	151901003200030000	06-1792	11/30/2005	SDE REGISTRATIONS	\$ 330.00	\$ 330.00	Conference for two teachers		✓		Appears reasonable based on the supporting documentation.	
685	111501003200080000	06-2467	1/31/2006	MOESC	\$ 1,510.00	\$ 1,510.00	Home Instruction for the months of Nov/Dec 2005		✓		Appears reasonable based on the supporting documentation.	
686	151901003200010000	06-3357	3/31/2006	MOESC	\$ 258.00	\$ 258.00	OTIS online training for 86 staff		✓		Appears reasonable based on the supporting documentation.	
687	111501003200080000	06-3501	3/31/2006	MOESC	\$ 272.00	\$ 272.00	Home Instruction provided by MOESC to District Students for Jan/Feb 2006		✓		Appears reasonable based on the supporting documentation.	
688	151901003200010000	06-3622	4/30/2006	WALDRON MICHELE	\$ 1,000.00	\$ 1,000.00	"Differentiated instruction" workshops			✓	Purchase appears to be reasonable, but the vendor invoice is missing.	
689	111501003200080000	06-3808	5/31/2006	MOESC	\$ 1,762.00	\$ 1,762.00	Home instruction for the month of March/April 2006 Screens at Crossroads for the month of April, 2006		✓		Appears reasonable based on the supporting documentation.	
690	154021006000040000	05-1884	12/31/2004	EZ SPORTS	\$ 862.50	\$ 862.50	75 Black Long Sleeve T-shirts			✓	Supporting documentation did not provide detail to determine why the item was purchased	
691	154021006000040000	05-2212	1/31/2005	DELL MARKETING L.P	\$ 1,644.88	\$ 1,644.88	Computer			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	

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692	154021006000040000	06-0267	7/31/2005	EZ SPORTS	\$ 576.00	\$ 576.00	Fitted baseball hats flex fit hats (royal) embroidered			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
693	154021006000040000	06-0268	7/31/2005	SNEAKER PLUS	\$ 199.00	\$ 660.00	60 Adidas Orange Visors	✓			Item(s) do not provide educational value or otherwise benefit students.	
694	154021006000040000	06-0269	7/31/2005	EZ SPORTS	\$ 1,000.00	\$ 1,000.00	50 Awards Senior Shirts			✓	Although the item may benefit children, it is not educational in nature.	
695	154021006000040000	06-0270	7/31/2005	EZ SPORTS	\$ 216.00	\$ 216.00	18x Baseball fitted hats royal blue letter K Size S/M			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
696	154021006000040000	06-0432	7/31/2005	EFFINGERS SPORTING GOODS	\$ 1,590.00	\$ 1,590.00	Thermal Fleece Navy/Gold Thermal Fleece Black/White Jackets	✓			Although the item may benefit children, it is not educational in nature.	
697	154021006000040000	06-0814	8/31/2005	EZ SPORTS	\$ 1,495.00	\$ 1,495.00	22x Regal Jacket Royal/White Elite Pant Royal/white			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	

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698	154021006000040000	06-0903	9/30/2005	EZ SPORTS	\$ 1,215.00	\$ 1,215.00	25x Cheerleading Tee 20x Girls Tennis Tee 30x Staff Shirts			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
699	154021006000040000	06-1411	10/31/2005	NFHS	\$ 58.95	\$ 60.95	A Guide for college bound student-athletes and their parents books		✓		Appears reasonable based on the supporting documentation.	
700	154021006000040000	06-1606	10/31/2005	CHAMPIONSHIP BOOKS & VIDEO	\$ 251.90	\$ 251.90	Duke Basketball 6 DVD Series	✓			Item(s) do not provide educational value or otherwise benefit students.	
701	154021006000040000	06-1702	11/30/2005	CHEERLEADER & DANZTEAM	\$ 3,262.30	\$ 3,262.30	T-shirts and skirts for the cheerleading team			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
702	154021006000040000	06-1875	11/30/2005	CHAMPIONSHIP BOOKS & VIDEO	\$ 213.70	\$ 213.70	Baseketball DVDs	✓			Item(s) do not provide educational value or otherwise benefit students.	
703	154021006000040000	06-1925	11/30/2005	EZ SPORTS	\$ 460.00	\$ 460.00	20x Royal Shirts with Embroidery (Bowling)			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	

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704	154021006000040000	06-1996	11/30/2005	CIRCLE SYSTEM GROUP	\$ 864.00	\$ 864.00	12 New Boys Basketball Trunks			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
705	154021006000040000	06-2043	12/31/2005	IEI	\$ 355.00	\$ 350.00	100 Blank Digital Video Cassette			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
706	154021006000040000	06-2254	1/31/2006	EZ SPORTS	\$ 720.00	\$ 720.00	60x Black baseball hats			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
707	154021006000040000	06-2279	1/31/2006	CIRCLE SYSTEM GROUP	\$ 420.00	\$ 420.00	10 Newman Gloves			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
708	154021006000040000	06-2438	1/31/2006	NEVCO SCOREBOARD COMPANY	\$ 368.99	\$ 338.00	TCS-5 Handheld time switches for MPC-5 Controls		✓		Purchase of electronic supplies support District programs, the purchase appears reasonable.	

Control #	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
709	154021006000040000	06-2442	1/31/2006	CHAMPIONSHIP BOOKS & VIDEO	\$ 555.50	\$ 554.55	Baseketball DVDs	✓			Item(s) do not provide educational value or otherwise benefit students.	
710	154021006000040000	06-2482	1/31/2006	EZ SPORTS	\$ 1,648.35	\$ 1,648.35	33x Majestic Baseball Jersey and Tackle Twill numbers back & front			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
711	154021006000040000	06-2483	1/31/2006	SNEAKER PLUS	\$ 1,050.00	\$ 1,050.00	Nike Classic Woven Pant			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
712	154021006000040000	06-2559	1/31/2006	SNEAKER PLUS	\$ 1,700.36	\$ 1,700.36	45x Socks for Softball 6x helmets			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
713	154021006000040000	06-2891	2/28/2006	JKP SPORTS INC	\$ 290.16	\$ 291.00	Nets Ceiling Installation Kit			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	

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	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
714	154021006000040000	06-2894	2/28/2006	QUILL CORPORATION	\$ 288.81	\$ 320.51	General supplies			✓	Inkjet cartridges for HP97 was purchased many times.	
715	154021006000040000	06-2948	2/28/2006	SNEAKER PLUS	\$ 675.00	\$ 675.00	15 pairs Wilson Baseball Pants			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
716	154021006000040000	06-3202	3/31/2006	SNEAKER PLUS	\$ 1,738.00	\$ 1,738.00	22 Jackets 22 Pants			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
717	154021006000040000	06-3252	3/31/2006	SNEAKER PLUS	\$ 1,496.00	\$ 1,496.00	22 Wrestling Singlets Cliff Keen			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
718	154021006000040000	06-3261	3/31/2006	CHAMPIONSHIP BOOKS & VIDEO	\$ 45.90	\$ 45.90	The Simplified Spread Offense (DVD)			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	

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	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
719	154021006000040000	06-3265	3/31/2006	GILMAN GEAR	\$ 2,085.00	\$ 2,085.00	PC16 Playmaker chute Wheel package powder coating Powder coating charge			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
720	154021006000040000	06-3268	3/31/2006	WORLDWIDE SPORT	\$ 869.36	\$ 912.83	Sporting equipment			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
721	154021006000040000	06-3318	3/31/2006	MEMPHIS NET AND TWINE CO INC	\$ 2,963.41	\$ 3,108.20	Field & Fence Screens			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
722	154021006000040000	06-3319	3/31/2006	CIRCLE SYSTEM GROUP	\$ 810.00	\$ 810.00	Football equipment			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	

Control #	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
723	154021006000040000	06-3323	3/31/2006	JKP SPORTS INC	\$ 1,079.94	\$ 1,079.94	100 Classic Snap Rigs, Lite-Flite Softballs, Lite-Flite Machine Package, and Backdrop and Pitchers Trainer			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
724	154021006000040000	06-3327	3/31/2006	QUILL CORPORATION	\$ 406.66	\$ 474.96	Sony camera and memory stick			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
725	154021006000040000	06-3328	3/31/2006	SNEAKER PLUS	\$ 646.00	\$ 646.00	5 Rawlings Liquid Metal Softball Bats, and 24 pair Adult Stirrup Softball Socks			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
726	154021006000040000	06-3342	3/31/2006	EZ SPORTS	\$ 840.00	\$ 840.00	30 Baseball hats, 20 boys tennis visors and 20 baseball hats - embroidered			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	

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	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
727	154021006000040000	06-3394	3/31/2006	EZ SPORTS	\$ 242.00	\$ 242.00	32 Tennis shirts			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
728	154021006000040000	06-3395	3/31/2006	CIRCLE SYSTEM GROUP	\$ 1,995.45	\$ 1,995.45	Reconditioning 4 Pitching Machines			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
729	154021006000040000	06-3515	3/31/2006	WESTERN ATHLETIC SUPPLY	\$ 1,231.65	\$ 1,231.65	Athletic Equipment			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
730	154021006000040000	06-3685	4/30/2006	DOG GONE GEESE COMPANY	\$ 260.00	\$ 260.00	Mixed set of Collie and Pointer Geese dogs	✓			Item(s) do not provide educational value or otherwise benefit students.	
731	120004007210055000 110002518320055000	05-0024	7/1/2004	TATONKA CAPITAL CORPORATION	135,366.71	145,519.00	Principal Payment and interest on Lease Purchase trailers for 2004-05 school year		✓		Per inquiry with the Business Administrator, the trailers are approved and paid by the state.	
732	120004007210055000 110002518320055000	05-0025	7/1/2004	SUNTRUST LEASING CORPORATION	67,975.16	70,380.00	Principal Payment and interest on Lease Purchase trailers for 2004-05 school year		✓		Per inquiry with the Business Administrator, the trailers are approved and paid by the state.	

Appendix B
Keansburg Subgroup Analysis

Control #	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
733	120002207300060000	05-0386	7/31/2004	CDW GOVERNMENT AL SALES	439.50	879.00	2x Brother Multifunctional machines		✓		Appears reasonable based on the supporting documentation.	
734	120002407300040000	05-2800	2/28/2005	OFFICE BUSINESS SYSTEMS	199.00	19,979.52	Digital converters, camera housings, image vision cameras, cable runs, monitoring station and fine tuning of cameras			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
735	120002307300052000	05-3595	5/31/2005	DELL MARKETING L.P	5,316.67	5,431.47	Laptops, Laser Printer, Black Toner, and an Optical Mouse			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
736	120002607300070000	05-3943	6/30/2005	COLLEGIATE PACIFIC	4,140.50	5,693.16	Returned item BSCL10HW Chain Link Backstop,		✓		Appears reasonable based on the supporting documentation.	
737	120002607300070000	05-3951	6/30/2005	STEIN'S FOOD SERVICE EQUIPMENT	9,021.00	9,021.00	Food Services equipment		✓		Per the contract with the Food Services vendor, the District is required to purchase all food services equipment. Based on the supporting documentation, the purchase appears reasonable.	
738	120002607300070000	05-3951	6/30/2005	STEIN'S FOOD SERVICE EQUIPMENT	\$ 9,021.00	\$ 9,021.00	Kitchen equipment for Port Monmouth & Caruso School			✓	Purchase appears reasonable, but no vendor invoice was attached.	
739	120002607300070000	05-3992	6/30/2005	PITNEY BOWES INC.	9,648.00	9,648.00	Officeright Inserting System, free maintenance for one year, free table			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	

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	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
740	120002607300070000	05-4016	6/30/2005	COMALEX INC	5,564.00	5,564.00	CAFÉ Enterprise Server Software, Facility Server Support, Café Enterprise server software support per patron, and Installation/Training/Travel			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
741	120002207300060000	06-1943	11/30/2005	DELL MARKETING L.P	2,474.70	2,474.70	Ordered by Director of IT			✓	Amount appears excessive	
742	120002307300052000	06-2154	12/31/2005	DELL MARKETING L.P	3,975.20	3,975.20	Computers			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
743	120002307300052000	06-2292	1/31/2006	DELL MARKETING L.P	989.10	989.10	External Card			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	

Control #	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
744	120002207300060000	06-2631	1/31/2006	TRANSNET CORPORATION	6,703.90	6,703.90	IP Phones and extensions			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
745	120002207300060000	06-2642	1/31/2006	Memory4Less	503.09	2,225.71	Memory sticks and backup memory		✓		Appears reasonable based on the supporting documentation.	
746	120002207300060000	06-2643	1/31/2006	Memory4Less	524.19	524.19	Memory sticks and backup memory		✓		Appears reasonable based on the supporting documentation.	
747	120002207300060000	06-3233	3/31/2006	IPVision	1,660.05	8,300.25	Camera and backup powercord			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
748	120002607300070000	06-3348	3/31/2006	STORR TRACTOR COMPANY	3,383.00	3,383.00	Line Painter & Tractor parts			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
749	121201007300060000	06-3574	4/30/2006	PRUFROCK PRESS	54.80	51.54	Library Books			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	

Appendix B
Keansburg Subgroup Analysis

		Transaction Detail (as per District system)					Analysis Performed	Results of Analysis				
Control #	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
750	121201007300060000	06-3597	4/30/2006	INTERACT	387.00	378.40	Math and history books			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
751	120002607300070000	06-3934	5/31/2006	COLLEGIATE PACIFIC	1,886.58	1,886.58	Library Books			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	

Control #	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
1	152121006100010004	05-0645	8/1/2004	HIGHSMITH CO INC	\$5,962.00	\$26,924.03	Work Center w/ casters, youth height		✓		Appears reasonable based on the supporting documentation.	computer tables for classrooms
2	202111006100010170	05-0764	8/31/2004	ECONOMY OFFICE FURNITURE	\$1,570.40	\$878.20	Furniture for the elementary school		✓		Total payment exceeded the PO price because, per inquiry with the A/P clerk, the items were delivered twice and both deliveries were kept. Appears reasonable based on the supporting documentation.	872.20 only paid once
3	151901006100020014	05-3504	5/31/2005	OFFICE BUSINESS SYSTEMS INC	\$2,500.00	\$5,000.00	Video Security		✓		Appears reasonable based on the supporting documentation.	security camera ordered through Tech Dept.
4	202111008900010170	05-3785	6/30/2005	PARTY PIZAZZ	\$250.00	\$250.00	Magic Show which is part of summer program for students		✓		Appears reasonable based on the supporting documentation.	summer school students
5	110002626100074000	06-0529	7/31/2005	TOWNSHIP TRUE VALUE HARDWARE	\$72.45	\$306.78	Maintenance supplies from hardware store		✓		Per inquiry, the items were ordered by Aramark to be used for specified schools. Appears reasonable based on the supporting documentation.	maintenance project
6	150002136000040000	06-1241	9/30/2005	QUILL CORPORATION	\$80.06	\$388.59	Office Supplies			✓	Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	storage
7	110002626100074000	06-1380	10/31/2005	TOWNSHIP TRUE VALUE HARDWARE	\$7.58	\$313.94	Maintenance supplies from hardware store		✓		Per inquiry, the items were ordered by Aramark to be used for specified schools. Appears reasonable based on the supporting documentation.	maintenance project
8	110002626100074000	06-1737	11/30/2005	TOWNSHIP TRUE VALUE HARDWARE	\$29.96	\$50.20	Maintenance supplies from hardware store		✓		Per inquiry, the items were ordered by Aramark to be used for specified schools. Appears reasonable based on the supporting documentation.	maintenance project

Appendix C
Keansburg Statistical Analysis

Control #	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
9	202111006100010170	06-2236	12/31/2005	QUILL CORPORATION	\$692.46	\$744.86	Boxes of colored paper, office supplies, candies.		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
10	202111006100010170	06-3491	3/31/2006	QUILL CORPORATION	\$249.99	\$249.99	Shelves for storage at the preschool			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	credit taken against another invoice
11	P10002705120030022	04-2788	4/30/2004	ALLAIRE VILLAGE INC	\$526.00	\$526.00	Payment of Trip by Fifth Grade to Allaire Village		✓		The supporting documentation does not provide the detail regarding who attend or the number of attendees.	128 students
12	P11901006100030014	04-3488	6/30/2004	PCI EDUCATIONAL PUBLISHING	\$153.31	\$153.31	Library books		✓		Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	Only 1 payment made

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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
13	P22112005900010170	05-0026	7/1/2004	ARAMARK	\$9,118.00	\$9,118.00	Annual Contract for Aramark Custodial and Maintenance services for 2004-2005			✓	Purchase appears to be reasonable but no vendor invoice was attached.	bid documents and contract on file
14	150002136000010016	05-0242	7/1/2004	SCHOOL HEALTH CORPORATION	\$85.57	\$2,964.02	Maintenance supplies for the middle school			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	Paid 2,964.02
15	152041006100040000	05-0294	7/31/2004	EAI	\$403.84	\$807.69	High powered calculators for the high school			✓	Per inquiry, obtained letter from teacher stating that they ordered "Teacher Packs" which contain class sets of calculators (1 for each student) and there are 30 students. Per the PO, 30 calculators were ordered at a total of \$370.50 and 3 "Teacher Packs" were ordered totaling \$370.50. Therefore, PO indicates that a total of 120 were ordered.	each student is issued a calculator
16	P11901003400040000	05-0305	7/31/2004	STEWART INDUSTRIES	\$865.47	\$865.47	Quarterly copy changes for Keansburg High School copier in the Library		✓		Appears reasonable based on the supporting documentation.	closed out the end of year by BA and Accountant
17	151901003400040000	05-0305	7/31/2004	STEWART INDUSTRIES	\$3,511.69	\$2,940.00	Quarterly copy changes for Keansburg High School copier in the Library		✓		Appears reasonable based on the supporting documentation.	same as above

Control #	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis				
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
18	151901006100030014	05-0888	8/31/2004	SUNDANCE PUBLISHING LLC	\$290.40	\$290.40	Books for the middle school			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	concert student participants given copy
19	110002705140055000	05-0940	8/31/2004	TRI-STATE CAR SERV	\$630.00	\$630.00	Transportation for one student, ordered by pupil personnel services			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the	taxi used for homeless transportation
20	151901006100020014	05-0985	9/30/2004	CALLOWAY HOUSE INC	\$205.18	\$205.18	One time tracker, one privacy screen, and one ILC display wipe board.			✓	Supporting documentation did not provide detail to determine why the item was purchased	wall calendar planner
21	202111006100010203	05-1120	9/30/2004	VB TEACHING TOOLS	\$874.50	\$795.00	ABLBS Program kit			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	assessment kit for spec. ed children that are non-verbal

Control #	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
22	204322003200040001	05-1389	10/31/2004	MUSIC N' MOTION	\$625.00	\$1,000.00	Project SUCCESS! After School Program			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at	paid only 625.00
23	110002705110055000	05-1399	10/31/2004	KEYPORT AUTO BODY	\$69,927.08	\$69,927.08	Transportation for the 2004-2005 school year for Grades K-2			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	vendor analysis shows 10 payments
24	151901006100030014	05-1441	10/31/2004	SPORT DECAL KWIK	\$314.00	\$314.00	Table throw with "Joseph. R. Bolger Middle School Home of the Mustangs" written on it.	✓			Per inquiry, this is used at recruiting fairs and trade fairs. Item does not provide educational value or otherwise benefit students	set up and embroidery charge
25	151901006100030014	05-1486	10/31/2004	NEFF COMPANY	\$371.70	\$359.85	Banners "Welcome to Joseph R. Bolger Middle School".	✓			Per inquiry, this is used at recruiting fairs and trade fairs. Item does not provide educational value or otherwise benefit students	banner

Control #	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis				
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
26	202312003000060000	05-1563	10/31/2004	HOWLETT ANN MARIE	\$145.00	\$145.00	Reimbursement for Registration to Rutgers Conference on Reading			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	Reading and writing conference
27	202111006100010170	05-1597	10/31/2004	ELSEVIER	\$332.00	\$332.00	Purchase of Early Childhood Research Quarterly issues.			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	ordered by Amy Goerl - Pre-school coor.
28	110002705130080000	05-1617	10/31/2004	TRI-STATE CAR SERV	\$80.00	\$80.00	Transportation for one student to be picked at out of District school and brought home on October 19, 2004		✓		Appears reasonable based on the supporting documentation.	out of district placement transportation
29	151901006100040000	05-2070	12/31/2004	CDW GOVERNMENT INC	\$3,031.09	\$3,031.18	Lithium Ion Batteries, and valence charge batteries.			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time.	laptop batteries

Control #	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
30	110002616100071000	05-2242	1/31/2005	GEORGE B. TREVETT PLUMBING &	\$1,519.14	\$4,495.94	Replaced water heaters and plumbing repairs		✓		Appears reasonable based on the supporting documentation.	schools have more than 1 water heater
31	710012005000060000	05-2442	1/31/2005	COLMAN WALTER	\$900.00	\$900.00	Professional services rendered			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	facilitator for Urban School Council
32	151901008000020014	05-2636	2/28/2005	MONMOUTH COUNTY	\$270.00	\$337.50	Trip to Huber Woods to build Long Houses		✓			children learn how the Lenape Indians live and help build a house
33	202312005000060000	05-2846	3/31/2005	INST. FOR MULTI SENSORY ED.	\$5,425.00	\$5,425.00	Orton-Gillingham Training in August for District staff			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	training for in-class observations
34	150002135000040016	05-2870	3/31/2005	KOLIPAKAM VANI	\$2,000.00	\$2,000.00	Consultant Hours Rendered			✓	Lack of supporting documentation.	therapist consultant
35	150002136000010016	05-2906	3/31/2005	PHILLIPS MEDICAL SYSTEMS	\$290.97	\$581.94	Adult and infant/child SMART Pads Cartridge for cardiac arrest victim		✓		Appears reasonable based on the supporting documentation.	teenagers are considered adults
36	202502006100080000	05-2990	3/31/2005	SUPER DUPER PUBL.	\$173.00	\$173.00	Testing materials		✓		Appears reasonable based on the supporting documentation.	for learning language disability

Control #	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
37	110002626100074000	05-3231	4/30/2005	BIO SHINE INC	\$1,257.58	\$2,284.50	Miscellaneous supplies such as towels, tissues, and low density black trash bag			✓	Per inquiry with A/P clerk, Aramark purchases most of the supplies and receipts are not provided.	Aramark requests supplies, processes requisition and order is processed by Board Office
38	154021008000040000	05-3474	5/31/2005	CIRCLE SYSTEM GROUP	\$15,067.90	\$15,067.90	Reconditioning football equipment			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	almost an exclusive vendor and reliable
39	2028010089000060000	05-3651	5/31/2005	GLINOS PECORARO FILITSA	\$43.97	\$43.97	Postage paid on 6/1/05 to send two boxes of ADAS Materials/Surveys to RABSI in Colorado			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	answered by T. Henderson
40	150002133000010016	05-3721	6/30/2005	V N A OF CENTRAL N J	\$2,762.50	\$14,362.50	Payment for Nurse Practitioner hours		✓		Appears reasonable based on the supporting documentation.	kept in special ed office
41	204332003200040000	05-3721	6/30/2005	V N A OF CENTRAL N J	\$1,850.00	\$14,362.50	Payment for Nurse Practitioner hours		✓		Appears reasonable based on the supporting documentation.	as above

Appendix C
Keansburg Statistical Analysis

Control #	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis				
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
42	P24332003200040000	05-3757	6/30/2005	O'LEARY BRONAWYN	\$225.00	\$225.00	Kickboxing lessons			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	grant used for after school program
43	P24332008900040000	05-3793	6/30/2005	KEYPORT AUTO BODY	\$898.00	\$1,186.00	High school field trip to Manasquan Reservoir		✓		Appears reasonable based on the supporting documentation.	two trips cancelled and invoice corrected
44	205092133300080000	05-3863	6/30/2005	V N A OF CENTRAL N J	\$4,452.50	\$4,452.50	VNA Services at the non-public school			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	non-public school funding
45	202112006000010170	05-3865	6/30/2005	GOERL AMY	\$86.40	\$1,537.28	Reimbursements for expenses related to parent meetings, professional developments, travel and special events		✓		Appears reasonable based on the supporting documentation.	whole school reform

Control #	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive		Comments
46	110002626100074000	05-3890	6/30/2005	HOME DEPOT/GEFCF	\$224.60	\$224.60	Maintenance purchases made by the vendor			✓	Payment date was prior to PO date.	maintenance dept. picked up supplies for a project and po was prepared after
47	152131006100020004	06-0221	7/31/2005	SCHOOL SPECIALTY	\$111.17	\$105.88	Economical wooden organizer			✓	Amount seems excessive	companies added on a fuel surcharge
48	202112008900010170	06-0419	7/31/2005	TENDER TOUCH OCCUPATIONAL	\$1,120.00	\$1,120.00	Professional services rendered during the month of June			✓	Supporting documentation did not provide detail to determine why the services were purchased	occupational therapy based on IEP
49	110002705180055000	06-1121	9/30/2005	M O E S C	\$747,750.00	\$840,000.00	Transportation for the 2005-2006 school year		✓		Appears reasonable based on the supporting documentation.	closed out end of year by BA
50	710012005000060000	06-1194	9/30/2005	COLMAN WALTER	\$900.00	\$900.00	Advisory Services Rendered for September 2005			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	facilitator for Urban School Council
51	151901006100020014	06-1664	10/31/2005	SPORTIME ABILITATIONS	\$90.20	\$90.20	Balance to cover duplicate order that was not returned.			✓	Duplicate order was not returned	
52	202502003200080000	06-2244	12/31/2005	STAFF DEVELOPMENT WORKSHOPS,	\$2,500.00	\$2,500.00	Guided Reading for teachers of grades 3-8 on Sept 6, 2006 from 9:00-3:00 pm		✓		Appears reasonable based on the supporting documentation.	teachers grades 3-8 on reading

Appendix C
Keansburg Statistical Analysis

Control #	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive		Comments
53	151901008000030014	06-3079	2/28/2006	LOPICCOLO DINA	\$101.00	\$101.00	Books and accessories ordered by BMS			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	teacher did not provide list of books for her class
54	202802005000060000	06-3467	3/31/2006	RUTGERS, CTR. CHILDREN & FAMILIES	\$1,500.00	\$1,500.00	Ethics in Schools workshop training			✓	Supporting documentation did not provide detail to determine who attend the training or how many people.	not available
55	111901005000052000	06-3700	4/30/2006	BOYAR & SANDLER	\$3,000.00	\$3,000.00	Communication Services - April 2006			✓	Per inquiry, Boyer & Sandler handles the District's "Beacon" newsletter sent to district residents. Amount appears excessive.	appointed yearly at reorganization meeting
56	111901005000052000	06-3813	5/31/2006	BOYAR & SANDLER	\$3,000.00	\$3,000.00	Communication Services - May 2006			✓	Per inquiry, Boyer & Sandler handles the District's "Beacon" newsletter sent to district residents. Amount appears excessive.	appointed yearly at reorg. Meeting
57	150002136000020016	06-4080	6/30/2006	KEANSBURG PHARMACY AND	\$23.90	\$23.90	Prescription filled for student			✓	Supporting documentation did not provide detail to determine why the item was purchased	school based health and special services
58	P24322003200040001	04-2663	3/31/2004	MALONE MICHAEL	\$250.00	\$250.00	Music, dances, contests and prizes to students.	✓			Item(s) do not provide educational value or otherwise benefit students.	
59	P22112008900010170	04-2855	4/30/2004	POSTMASTER OF KEANSBURG	\$250.00	\$250.00	Service for bulk mail printing.		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
60	110002626100074000	05-1138	9/30/2004	BIO SHINE INC	\$98.58	\$394.32	Large and small trash bags		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	4 schools garbage

Control #	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive		Comments
61	151901006100020014	05-1718	11/30/2004	EAI	\$423.42	\$388.50	Teacher kit calculators			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
62	110002616100074000	05-1927	12/31/2004	BEACON ELECTRIC MOTOR CO	\$491.00	\$491.00	Boiler room repairs		✓		Purchase appears to be reasonable as maintenance is required to maintain assets	
63	110002616100072000	05-1945	12/31/2004	BEACON ELECTRIC MOTOR CO	\$244.00	\$244.00	Boiler room repairs		✓		Purchase appears to be reasonable as maintenance is required to maintain assets	
64	110002626100074000	05-2096	12/31/2004	THOMAS FARRELL LANDSCAPE	\$156.75	\$156.75	2.85 units of salt/sand ordered		✓		Appears reasonable based on the supporting documentation.	
65	204322003200040001	05-2375	1/31/2005	CONTINENTAL ARENA GROUP SALES	\$903.00	\$903.00	Project SUCCESS! After School Program. Field trip to the circus.			✓	Supporting documentation did not provide detail to determine who attend the field trip or how many people.	
66	151901006100040000	05-2858	3/31/2005	EGAN KAREN	\$39.99	\$39.99	Rebate reimbursement for Turbo Tax			✓	Supporting documentation did not provide detail to determine why the item was purchased	
67	110002626200074000	05-3615	5/31/2005	JERSEY CENTRAL POWER & LIGHT	\$3,540.26	\$3,540.26	Electric use from 3/29 - 4/27/05. Estimated meter reading 4/22-5/21/05 for the signs and the mods.		✓		Appears reasonable based on the supporting documentation.	
68	151901008000010006	05-3749	6/30/2005	JOSSELYN KAREN L.	\$1,102.32	\$1,102.32	Reading Recovery Conference	✓			This conference does not appear on the list of State Approved out-of-state conferences.	
69	151901006100040000	06-0971	9/30/2005	J. O'BRIEN COMPANY INC	\$2,443.44	\$2,443.44	750x Custom ID Badge Holders	✓			Custom ID holders are not needed	safety issue break apart if caught

Control #	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
70	151901006100020014	06-1578	10/31/2005	CLASSROOM DIRECT.COM	\$418.15	\$418.15	Two bean bag chairs	✓			Item(s) do not provide educational value or otherwise benefit students.	
71	151901006100020014	06-1749	11/30/2005	CLASSROOM DIRECT.COM	\$396.95	\$396.96	Four adult bean bag chairs	✓			Item(s) do not provide educational value or otherwise benefit students.	
72	151901006100040000	06-2975	2/28/2006	EGAN KAREN	\$39.99	\$39.99	Reimbursement for the purchase of Turbo Tax Software for Tax Preparation enrichment course		✓		Appears reasonable based on the supporting documentation.	
73	151901008000030014	06-3113	3/31/2006	QUILL CORPORATION	\$89.92	\$99.92	4 boxes 3.5 floppy disks			✓	With USB drives available, floppy disks are no longer needed.	
74	151901008000010006	06-3522	3/31/2006	RHYME UNIVERSITY	\$467.25	\$467.25	400 imprinted invitations	✓			Item(s) do not provide educational value or otherwise benefit students.	
75	204332006100040000	06-3881	5/31/2006	ANTHONY'S	\$56.50	\$56.50	Pizza, cups and plates	✓			Catered meetings are discretionary and do not benefit the students.	
76	204332008900040000	06-3935	5/31/2006	ANTHONY'S	\$225.00	\$225.00	Pizza delivery	✓			Catered meetings are discretionary and do not benefit the students.	
77	111901006100055000	06-3994	6/30/2006	CAMERON'S KEANS. FLORIST	\$196.00	\$196.00	Flowers and cards	✓			Item(s) do not provide educational value or otherwise benefit students.	
78	110001005620080000	04-1752	12/31/2003	M O E S C	\$1,420.00	\$1,499.01	Student transportation		✓		Appears reasonable based on the supporting documentation.	
79	150002113000040000	04-3002	4/30/2004	REDIKER SOFTWARE INC	\$1,900.50	\$6,931.00	Software usage of the cafeteria system for all four schools.		✓		Appears reasonable based on the supporting documentation.	
80	P10002626100074000	04-3053	5/31/2004	WALLING BROS.	\$40.00	\$40.00	Two tons of bluestone for rear driveway at Keansburg High School.		✓		Appears reasonable based on the supporting documentation.	

Control #	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
81	P10002136000040000	04-3291	5/31/2004	ADAS - ROCKY MOUNTAIN	\$1,038.60	\$2,077.20	ADAS Booklets and detailed reports		✓		Appears reasonable based on the supporting documentation.	
82	P22111006100010170	04-3447	6/30/2004	QUILL CORPORATION	\$1,471.20	\$1,471.20	Inkjet Paper and Inkjet Cartridges		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
83	P22111006100010170	04-3448	6/30/2004	DISCOUNT SCHOOL SUPPLIES	\$295.45	\$295.45	Beanbags and toys for the preschool			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
84	151901006100020014	05-0015	7/1/2004	SCHOOL SPECIALTY	\$3,252.99	\$3,071.97	General supplies		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
85	151901006100020014	05-0018	7/1/2004	SCHOOL SPECIALTY	\$2,151.19	\$2,247.18	General supplies		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
86	110002912600055000	05-0059	7/1/2004	NJSBA INSURANCE GROUP	\$54,480.49	\$53,714.32	Workman's Comp services for 2004/2005 qtr payments		✓		Appears reasonable as the District is required to make workman's comp payments.	
87	151901006100010006	05-0187	7/1/2004	CLASSROOM DIRECT.COM	\$382.42	\$379.49	Classroom supplies for pupils		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	

Control #	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive		Comments
88	151901006100010006	05-0199	7/1/2004	CLASSROOM DIRECT.COM	\$395.13	\$393.62	Classroom supplies for pupils		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
89	152121006100010004	05-0203	7/1/2004	CLASSROOM DIRECT.COM	\$251.50	\$251.60	Classroom supplies for pupils		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
90	151901006100010006	05-0218	7/1/2004	CLASSROOM DIRECT.COM	\$277.17	\$272.17	Classroom supplies for pupils		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
91	152121006100010004	05-0261	7/31/2004	LAKESHORE LEARNING	\$105.63	\$105.63	Classroom supplies for pupils		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
92	151901006100040000	05-0282	7/31/2004	WARD'S NATURAL SCIENCE	\$790.52	\$750.00	Classroom supplies for pupils			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
93	151901006100030014	05-0307	7/31/2004	SARGENT-WELSH	\$148.30	\$148.30	Isopropyl Alcohol, Alka-Seltzer, Vinegar, Dry Measure set		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
94	154021008000040000	05-0336	7/31/2004	OFFICE OF WEIGHTS & MEASURES	\$60.00	\$60.00	INSPECT SCALES IN THE NURSE'S OFFICE FOR MEN'S PE		✓		Appears reasonable it was used by the high school nurse for the students.	

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95	202741006000060000	05-0382	7/31/2004	BEST COMPUTER SUPPLIES	\$139.00	\$544.50	Computer supplies for non-public school students (St. Ann's School)		✓		Per inquiry with A/P clerk, the District receives money from the state to provide supplies for non-public school students.	
96	151901008000030014	05-0407	7/31/2004	MUSIC SHOP	\$885.40	\$847.40	Music Instrument repairs and maintenance - saxophone, clarinet, flutes, trumpets		✓		Repairs of instruments helps to support District programs and benefits children.	
97	110002626100072000	05-0526	7/31/2004	TOWNSHIP TRUE VALUE HARDWARE	\$90.94	\$90.94	Hardware supplies		✓		Appears reasonable based on the supporting documentation.	
98	202111006100010170	05-0527	7/31/2004	LAKESHORE LEARNING	\$175.00	\$175.00	Clothes for a school play		✓		Appears reasonable based on the supporting documentation.	
99	P22112005900010170	05-0594	7/31/2004	STRIKE FORCE OF NEW JERSEY INC	\$9,269.40	\$26,933.20	Security Attendance Officer		✓		Appears reasonable based on the supporting documentation.	
100	151901006100010006	05-0628	8/1/2004	CLASSROOM DIRECT.COM	\$220.98	\$346.67	Classroom supplies such as paper, markers, tape, flip chart, and Post-its.		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
101	151901006100020014	05-0664	7/31/2004	ECONOMY OFFICE FURNITURE	\$31.95	\$31.95	Security badge holder		✓		Appears reasonable based on the supporting documentation.	
102	151901006100020014	05-0679	7/31/2004	ECONOMY OFFICE FURNITURE	\$417.12	\$417.12	62 binders for teachers and staff for manuals and lesson plans.		✓		Appears reasonable based on the supporting documentation.	
103	202111006100010170	05-0713	8/31/2004	SCHOOL SPECIALTY	\$36.00	\$36.00	Freight portion for Mobile Book Browser purchased in May and another in August		✓		Appears reasonable based on the supporting documentation.	
104	110002626100073000	05-0717	8/31/2004	HAZLET AUTO PARTS, INC.	\$8.99	\$16.15	Auto shop air compressor		✓		Appears reasonable based on the supporting documentation.	
105	151901006100020014	05-0785	8/31/2004	ECONOMY OFFICE FURNITURE	\$137.00	\$137.00	Classroom labels		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
106	202112008900010170	05-0805	8/31/2004	OFFICE BUSINESS SYSTEMS	\$2,840.00	\$2,840.00	Cable Runs to Port Monmouth Road School		✓		Appears reasonable based on the supporting documentation.	
107	202112008900010170	05-0806	8/31/2004	DELL MARKETING L.P.	\$616.61	\$616.61	Computer monitor		✓		Appears reasonable based on the supporting documentation.	

Control #	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
108	P22562002000080002	05-0846	8/31/2004	TREASURER, STATE OF N.J.	\$184.41	\$2,225.04	FICA		✓		Appears reasonable based on the supporting documentation.	
109	110002626100074000	05-0852	8/31/2004	TED HALL	\$179.00	\$422.00	Maintenance supplies		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
110	151901006100040000	05-0897	8/31/2004	SCHOOL SPECIALTY	\$573.90	\$515.22	Office supplies and a stool.			✓	Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
111	110002626100074000	05-0907	8/31/2004	COOPER ELECTRIC CO	\$240.04	\$252.84	Maintenance supplies		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
112	202311006100060000	05-1374	10/31/2004	TEACHER RESOURCES	\$77.85	\$78.57	Math and vocabulary books			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
113	110001005620080000	05-1383	10/31/2004	M O E S C	\$48,000.00	\$32,000.00	Tuition for students to non-public schools		✓		Appears reasonable based on the supporting documentation.	
114	110002626200074000	05-1510	10/31/2004	SOUTH JERSEY ENERGY COMPANY	\$2,116.67	\$3,822.65	Natural gas usage for September 2004 for three schools and the High School Co-gen.		✓		Appears reasonable based on the supporting documentation.	
115	110001005660080000	05-1545	10/31/2004	WILLOWGLEN ACADEMY N.J., INC.	\$38,853.12	\$42,495.60	Tuition for non-public school student		✓		Appears reasonable based on the supporting documentation.	
116	202112008900010170	05-1594	10/31/2004	ENVIRONMENTAL CONNECTION	\$760.00	\$760.00	Mold Testing		✓		Appears reasonable based on the supporting documentation.	

Control #	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
117	151901006400030014	05-1695	11/30/2004	WRIGHT GROUP MCGRAW HILL	\$802.24	\$784.63	Books			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	aid to develop math skills
118	150002136000010016	05-1713	11/30/2004	McGINNIS' PRINTING	\$85.00	\$85.00	Health Services Form		✓		Appears reasonable based on the supporting documentation.	
119	204402006000010000	05-1799	11/30/2004	GAGLIARDI CELESTE	\$149.75	\$149.75	General supplies for Halloween Night.			✓	Funds come out of the PMRS Student Activities account. Further analysis is needed to determine if offsetting revenue is collected.	
120	110002626100072000	05-1826	11/30/2004	HOME DEPOT/GECF	\$6.38	\$6.38	Cable for shed and garage door		✓		Appears reasonable based on the supporting documentation.	
121	150002136000020016	05-1828	11/30/2004	QUILL CORPORATION	\$81.76	\$81.76	Binders, binder clips and paper		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
122	152301006100010000	05-1845	11/30/2004	SCHOLASTIC BOOK CLUB	\$19.95	\$19.95	Books			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	

Control #	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive		Comments
123	202522006000080000	05-1896	12/31/2004	QUILL CORPORATION	\$163.60	\$164.52	Toner cartridges, calendar refill, Ideal clamps, and push pins		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
124	110002626100072000	05-1914	12/31/2004	GENERAL PLUMBING SUPPLY INC	\$18.97	\$48.26	Plumbing supplies and services		✓		Appears reasonable based on the supporting documentation.	
125	152131006100020004	05-1933	12/31/2004	QUILL CORPORATION	\$39.99	\$65.00	Compact mobile file cart		✓		Appears reasonable based on the supporting documentation.	
126	150002136000040000	05-1949	12/31/2004	MANISSES COMMUNICATION GROUP	\$147.00	\$147.00	The Brown University Child & Adolescent Psychopharmacology workshop		✓		Appears reasonable based on the supporting documentation.	
127	151901006100030014	05-1953	12/31/2004	QUILL CORPORATION	\$1,435.50	\$1,595.00	Copy paper		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
128	202111008900010170	05-1961	12/31/2004	HARCOURT ASSESSMENT INC.	\$171.81	\$149.90	2 Harcourt Asm/PsychCorp (Manipulative & Backpack)		✓		Appears reasonable based on the supporting documentation.	
129	110002626100072000	05-1967	12/31/2004	TOWNSHIP TRUE VALUE HARDWARE	\$22.52	\$33.08	Maintenance supplies		✓		Appears reasonable based on the supporting documentation.	
130	150002133000010016	05-2023	12/31/2004	V N A OF CENTRAL N J	\$2,502.50	\$8,352.50	Nurse practitioner hours		✓		Appears reasonable based on the supporting documentation.	
131	150002135000040016	05-2023	12/31/2004	V N A OF CENTRAL N J	\$2,535.00	\$8,352.50	Nurse practitioner hours		✓		Appears reasonable based on the supporting documentation.	
132	205092133300080000	05-2028	12/31/2004	V N A OF CENTRAL N J	\$1,007.50	\$1,007.50	Van services for non-public school students		✓		Appears reasonable based on the supporting documentation.	
133	204592003000060000	05-2069	12/31/2004	REGIONAL TRAINING CENTER	\$2,800.00	\$2,800.00	2 in-service workshops for delivery of four 2.5 hour regional trainings		✓		Appears reasonable based on the supporting documentation.	
134	110002626200073000	05-2090	12/31/2004	SOUTH JERSEY ENERGY COMPANY	\$2,134.64	\$10,987.10	Gas usage for November 2004 for three schools and the High School Go-Gen.		✓		Appears reasonable based on the supporting documentation.	

Appendix C
Keansburg Statistical Analysis

Control #	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive		Comments
135	110002626100074000	05-2099	12/31/2004	COOPER ELECTRIC CO	\$229.22	\$841.47	Maintenance supplies		✓		Appears reasonable based on the supporting documentation.	supply account - not office
136	151901006100010006	05-2119	1/31/2005	EAI	\$47.36	\$47.36	Basic calculators		✓		Appears reasonable based on the supporting documentation.	
137	202311006100060000	05-2123	1/31/2005	HOLMCOMBE TAMMIE	\$87.55	\$87.55	Reimbursement for Family Science Supplies (Home Economics)		✓		Appears reasonable based on the supporting documentation.	
138	204402006000010000	05-2197	1/31/2005	GAGLIARDI CELESTE	\$34.46	\$34.46	Reimbursement for assembly	✓			Per inquiry, the principal supplied goodies to students at the Panda Pride Assembly where students were recognized for their outstanding behavior. Item does not provide educational value.	
139	110002626100073000	05-2222	1/31/2005	SIPERSTEIN'S	\$18.82	\$118.72	Paint supplies for the gym		✓		Appears reasonable based on the supporting documentation.	
140	151901006100030014	05-2226	1/31/2005	TEACHERS DISCOVERY	\$72.95	\$72.95	Bingo game designed to help with verbal skills for Kindergarten		✓		Appears reasonable based on the supporting documentation.	
141	151901006100010006	05-2318	1/31/2005	CITY CREEK PRESS, INC.	\$290.79	\$290.79	Books			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
142	110002912200055000	05-2424	1/31/2005	FEDERAL FICA 941	\$27,045.13	\$27,045.13	FICA		✓		Appears reasonable based on the supporting documentation.	correct GAAP account
143	110002626100073000	05-2483	1/31/2005	LESCO	\$200.00	\$1,625.00	Lesco Melt II ice Melt		✓		Appears reasonable based on the supporting documentation.	

Control #	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable		Inconclusive
144	110002626100072000	05-2572	2/28/2005	GENERAL PLUMBING SUPPLY INC	\$8.34	\$180.65	Maintenance supplies		✓		Appears reasonable as maintenance will help to protect assets.	
145	202811006100060000	05-2623	2/28/2005	BOYS TOWN PRESS	\$229.40	\$225.13	PO was for 13 books relating to aggressive children and students with learning disabilities.		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
146	152131006100020004	05-2702	2/28/2005	CLASSROOM DIRECT.COM	\$33.68	\$33.38	Supplies for the preschool		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
147	152131006100020004	05-2719	2/28/2005	TRIUMPH LEARNING	\$547.25	\$497.50	Test materials		✓		Appears reasonable based on the supporting documentation.	
148	110002912200055000	05-2738	2/28/2005	FEDERAL FICA 941	\$23,804.13	\$23,804.13	FICA		✓		Appears reasonable based on the supporting documentation.	correct code
149	151901006100020014	05-2816	3/31/2005	McGINNIS' PRINTING	\$140.00	\$140.00	General supplies		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
150	150002133000030016	05-2860	3/31/2005	V N A OF CENTRAL N J	\$2,405.00	\$10,749.50	Nurse practitioner services		✓		Appears reasonable based on the supporting documentation.	
151	152301006100010000	05-2880	3/31/2005	SCHOLASTIC BOOK CLUB	\$82.95	\$82.95	Books			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	

Control #	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable		Inconclusive
152	151901006100020014	05-2934	3/31/2005	QUILL CORPORATION	\$2,337.21	\$2,337.21	Office Supplies		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
153	110002626200074000	05-3037	3/31/2005	JERSEY CENTRAL POWER & LIGHT	\$578.88	\$578.88	Electric use from 2/18-3/18/05 for 18 mods and one sign.		✓		Appears reasonable based on the supporting documentation.	
154	152131003200020000	05-3077	3/31/2005	DOORS - CONFERENCE	\$125.00	\$125.00	Registration fee for Social Skills training			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
155	152301006100020000	05-3088	3/31/2005	QUILL CORPORATION	\$68.64	\$67.68	Office Supplies		✓		Appears reasonable based on the supporting documentation.	
156	150002705120040000	05-3108	4/30/2005	KEYPORT AUTO BODY	\$2,360.00	\$2,360.00	Transportation for athletic events for high school sport teams		✓		Appears reasonable based on the supporting documentation.	
157	152131006100040000	05-3196	4/30/2005	BMI EDUCATIONAL SERVICES INC	\$103.46	\$95.00	Books			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	

Control #	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable		Inconclusive
158	202502006100080000	05-3267	4/30/2005	QUILL CORPORATION	\$5.33	\$793.06	Office Supplies		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
159	110002626100074000	05-3286	4/30/2005	TED HALL	\$111.00	\$111.00	Keys for the security guard and custodians		✓		Appears reasonable based on the supporting documentation.	
160	110001005660080000	05-3370	4/30/2005	CPC BEHAVIORAL HEALTHCARE	\$61,795.00	\$64,370.67	Estimated tuition for April, May, and June 2005 for three students. Received a refund as the district paid twice for January 2005.		✓		Appears reasonable based on the supporting documentation.	
161	P22111006100010170	05-3421	5/31/2005	DISCOUNT SCHOOL SUPPLIES	\$221.05	\$221.05	Toys for the kindergarten school			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
162	110001005660080000	05-3514	5/31/2005	HARBOR SCHOOL	\$4,465.21	\$4,465.21	2003-2004 billing adjustment		✓		Office of Fiscal Policy and Planning (State DOE) reviewed Harbor School's audited financial statements for the 2003-2004 and rates were adjusted. Appears reasonable based on the supporting documentation.	

Control #	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable		Inconclusive
163	110001005660080000	05-3515	5/31/2005	GATEWAY SCHOOL	\$2,388.73	\$2,388.73	2003-2004 billing adjustment		✓		Office of Fiscal Policy and Planning (State DOE) reviewed Harbor School's audited financial statements for the 2003-2004 and rates were adjusted. Appears reasonable based on the supporting documentation.	
164	202522006000080000	05-3524	5/31/2005	QUILL CORPORATION	\$278.46	\$297.88	Folders, stamps, stamp pads		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
165	P22111006100010203	05-3612	5/31/2005	MAC GILL & COMPANY	\$1,868.74	\$1,886.52	Medical supplies (pills, tissues, cotton balls, cloth tape, baby wipes, bandages, sprays, drops)		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
166	204322006100040000	05-3627	5/31/2005	QUILL CORPORATION	\$185.15	\$185.15	Office Supplies		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
167	710012005000060000	05-3669	5/31/2005	G & M TROPHY COMPANY	\$62.00	\$62.00	Plaque for BMS	✓			Item(s) do not provide educational value or otherwise benefit students.	
168	152121006100010004	05-3753	6/30/2005	WRIGHT GROUP MCGRAW HILL	\$6,000.00	\$13,351.41	Teaching guides and interactive supplies for the preschool		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
169	110002616100073000	05-3781	6/30/2005	KELLY'S APPLIANCE	\$84.95	\$84.95	Garbage disposal repair		✓		Requested by the maintenance department at the middle school	
170	110002912800055000	05-3807	6/30/2005	CASTNER ELIZABETH	\$804.60	\$804.60	Reimbursement for additional college credits		✓		Appears reasonable based on the supporting documentation.	correct GAAP account
171	110002626100074000	05-3826	6/30/2005	TOWNSHIP TRUE VALUE HARDWARE	\$48.49	\$48.49	Maintenance supplies from hardware store		✓		Appears reasonable as maintenance will help to protect assets.	

Control #	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive		Comments
172	204332003200040000	05-3839	6/30/2005	LIBERTY SCIENCE CENTER	\$200.00	\$457.50	School trip to Liberty Science Center for 35 students and 5 adults		✓		Appears reasonable based on the supporting documentation.	
173	P22111006100010170	05-3841	6/30/2005	QUILL CORPORATION	\$79.98	\$79.98	2 USB flash drives		✓		Appears reasonable based on the supporting documentation.	
174	110002912200055000	05-3902	6/30/2005	FEDERAL FICA 941	\$48,976.47	\$48,976.47	FICA		✓		Appears reasonable based on the supporting documentation.	correct GAAP account
175	110002912500055000	05-3904	6/30/2005	STATE OF NEW JERSEY	\$29,745.84	\$29,745.84	Unemployment Taxes		✓		Appears reasonable based on the supporting documentation.	
176	150002912700020000	06-0071	7/31/2005	HORIZON BLUE CROSS BLUE	\$100,000.00	\$3,240,000.00	Health Benefits payments		✓		Appears reasonable based on the supporting documentation.	
177	202112002000010203	06-0071	7/31/2005	HORIZON BLUE CROSS BLUE	\$100,000.00	\$3,240,000.00	Health Benefits payments		✓		Appears reasonable based on the supporting documentation.	
178	151901006100020014	06-0081	7/31/2005	SAVIN CORPORATION	\$1,747.00	\$1,746.96	800 reams of paper		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
179	152131006100020004	06-0100	7/31/2005	CASCADE SCHOOL SUPPLIES	\$90.61	\$92.15	Classroom supplies for pupils such as chalkboard erasers		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
180	151901006100010006	06-0119	7/31/2005	LAKESHORE LEARNING MATERIALS	\$149.50	\$149.50	Classroom supplies for pupils		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
181	151901006100020014	06-0131	7/31/2005	CASCADE SCHOOL SUPPLIES	\$240.00	\$240.26	Classroom supplies for pupils		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	

Control #	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
182	152041006100020004	06-0178	7/31/2005	WRIGHT GROUP MCGRAW HILL	\$2,145.12	\$22,444.44	Books and supplies			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
183	150002136000040000	06-0185	7/31/2005	MBM HENRY SCHEIN INC	\$989.19	\$1,029.70	Medical supplies (pills, bandages, sprays, drops)		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
184	151901006100020014	06-0283	7/31/2005	MUSIC IS ELEMENTARY	\$791.44	\$931.02	Song and Music CD's & Cassettes Casio keyboard		✓		Appears reasonable based on the supporting documentation.	
185	111901006100060000	06-0289	7/31/2005	NEW JERSEY PRINCIPALS	\$675.00	\$675.00	2005-06 NJPSA dues for Curriculum Coordinator		✓		Appears reasonable based on the supporting documentation.	
186	152121006100030004	06-0303	7/31/2005	RAG SHOP - MIDDLETOWN	\$500.00	\$500.00	School year 2005/2006 expenses for class supplies (sewing / creative clothing class)		✓		Appears reasonable based on the supporting documentation.	
187	151901006100030014	06-0305	7/31/2005	FOODARAMA SUPERMARKETS INC	\$4,400.00	\$4,400.00	Food & Staples for Home Ec. Room for School year 2005/2006		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	

Control #	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
188	202751006000060000	06-0331	7/31/2005	DELL MARKETING L.P.	\$5,913.87	\$13,750.18	Servers, desktop computers, and other computing equipment purchased under NJ contract			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
189	151901006100030014	06-0362	7/31/2005	MUSIC SHOP	\$256.40	\$256.40	Music department instruments and supplies			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
190	110002166000080000	06-0387	7/31/2005	CASCADE SCHOOL SUPPLIES	\$235.56	\$235.53	Glue, Office Supplies< Tape, Towelettes		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
191	110002912600055000	06-0405	7/31/2005	NEW JERSEY SCHOOL BOARDS	\$4,940.00	\$4,940.00	Workers Compensation Policy Renewal		✓		Appears reasonable based on the supporting documentation.	
192	151901006100010006	06-0461	7/31/2005	SAX ARTS & CRAFTS	\$4,491.82	\$4,491.82	classroom art supplies such as shears, stamps, beads, crayons, tag boards, 12x18 boards, and clay		✓		Appears reasonable based on the supporting documentation.	

Control #	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
193	151901006100030014	06-0476	7/31/2005	FELDMAN LUMBER	\$420.00	\$420.00	Lumber supplies		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
194	151901006100030014	06-0479	7/31/2005	NASCO	\$6,300.37	\$6,307.09	MOESC Home Economics Supplies Order 2005/2006 Cooperative Bid of 3/8/05		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
195	151901006100030014	06-0487	7/31/2005	SCIENCE KIT, INC.	\$120.31	\$120.31	Science supplies, Cotton balls, bins, bags, marble, Citric Acid Monohydrate (regent grade)		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
196	110002626100072000	06-0530	7/31/2005	HOME DEPOT/GECF	\$302.64	\$447.69	Maintenance supplies		✓		Appears reasonable as maintenance will help to protect assets.	
197	151901006100040000	06-0578	7/31/2005	OFFICE BUSINESS SYSTEMS	\$8,400.00	\$8,400.00	Cable runs to Trailers for Bolger Middle School and Conduit installation		✓		Appears reasonable based on the supporting documentation.	
198	151901006100040000	06-0585	7/31/2005	QUILL CORPORATION	\$369.75	\$369.78	Scissors, rulers, glue sticks, markers, crayons, pencils		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
199	202111006100010170	06-0605	7/31/2005	SCHOOL SPECIALTY	\$1.15	\$1.15	Balance on temptra magenta pint		✓		Appears reasonable based on the supporting documentation.	
200	110002626100073000	06-0617	8/31/2005	ALLSTATE SIGN & PLAQUE	\$389.54	\$389.54	Signs for no trespassing		✓		Appears reasonable based on the supporting documentation.	
201	110002626200071000	06-0641	8/31/2005	JERSEY CENTRAL POWER & LIGHT	\$3,679.14	\$3,679.14	Electricity usage for 6/22-7/21/05		✓		Appears reasonable based on the supporting documentation.	

Control #	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
202	150002136000010016	06-0648	8/31/2005	LRP PUBLICATIONS	\$45.50	\$227.50	Magazine subscription			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
203	150002135000010016	06-0716	8/31/2005	PROFESSIONAL SOFTWARE FOR	\$225.00	\$900.00	School Health Records Program, Annual Support/Maintenance		✓		Appears reasonable based on the supporting documentation.	
204	202111006100010170	06-0740	8/31/2005	LAKESHORE LEARNING MATERIALS	\$139.61	\$139.61	Books			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
205	111901006100060000	06-0758	8/31/2005	QUILL CORPORATION	\$20.00	\$20.00	Outstanding balance on a PO			✓	Appears reasonable based on the supporting documentation.	
206	110002626100073000	06-0824	8/31/2005	TED HALL	\$35.00	\$275.00	Key smith services		✓		Appears reasonable as maintenance will help to protect assets.	
207	110002626200071000	06-0878	9/30/2005	JERSEY CENTRAL POWER & LIGHT	\$2,791.63	\$2,791.63	Electricity usage for 7/22-8/19/05		✓		Appears reasonable based on the supporting documentation.	
208	110001005670080000	06-0923	9/30/2005	KIDSPACE NATIONAL CENTERS	\$37,829.00	\$38,010.00	Tuition for non-public school student		✓		Appears reasonable based on the supporting documentation.	

Appendix C
Keansburg Statistical Analysis

Control #	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive		Comments
209	202111006100010170	06-0956	9/30/2005	LAKESHORE LEARNING MATERIALS	\$143.52	\$143.52	Books, ink and pads		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
210	110001005620080000	06-1036	9/30/2005	MIDDLESEX COUNTY EDUCATIONAL	\$52,170.00	\$46,620.00	Tuition for the 2005-2006 school year Nu-View for up to two students depending on semester (i.e. Spring)		✓		Appears reasonable based on the supporting documentation.	
211	151901006100040000	06-1079	9/30/2005	A-EASTERN WHOLESALE PAPER CO.	\$738.21	\$738.21	Trash bags and cans		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
212	110002626100073000	06-1111	9/30/2005	DYNA SYSTEMS	\$64.00	\$256.94	Nuts and bolts		✓		Appears reasonable as maintenance will help to protect assets.	
213	150002235000040000	06-1165	9/30/2005	LOBOZZO DIANA	\$1,000.00	\$8,000.00	Distance Learning Services 2005-06 Agreement with the		✓		Appears reasonable based on the supporting documentation.	
214	202111006100010170	06-1175	9/30/2005	McGINNIS' PRINTING	\$150.00	\$150.00	Observation cards		✓		Appears reasonable based on the supporting documentation.	charged to a supply account
215	110002626100074000	06-1222	9/30/2005	TED HALL	\$151.50	\$328.50	Key smith services		✓		Appears reasonable based on the supporting documentation.	
216	110002626100071000	06-1222	9/30/2005	TED HALL	\$97.00	\$328.50	Key smith services		✓		Appears reasonable based on the supporting documentation.	
217	110002626100073000	06-1287	9/30/2005	TED HALL	\$29.00	\$738.23	Key smith services		✓		Appears reasonable based on the supporting documentation.	
218	110002626100072000	06-1287	9/30/2005	TED HALL	\$29.00	\$738.23	Key smith services		✓		Appears reasonable based on the supporting documentation.	
219	150002136000040000	06-1346	9/30/2005	NJ SELF-HELP GRP CLEARINGHOUSE	\$30.00	\$30.00	Copy of 2005 Edition of The Self-Help Group Directory		✓		Appears reasonable as the documentation supported the expenditure	
220	151901006100030014	06-1361	9/30/2005	QUILL CORPORATION	\$887.28	\$768.47	Office Supplies		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
221	151901006100040000	06-1526	10/31/2005	CASCADE SCHOOL SUPPLIES	\$827.33	\$861.13	Two oak framed magnetic marker board		✓		Appears reasonable based on the supporting documentation.	

Control #	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
222	150002135000040016	06-1552	10/31/2005	V N A OF CENTRAL N J	\$1,170.00	\$8,060.00	Nurse practitioner hours		✓		Appears reasonable based on the supporting documentation.	
223	151901006400030014	06-1591	10/31/2005	BUDGETEXT	\$253.42	\$255.75	Math and Spanish books			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
224	150002135000040016	06-1695	11/30/2005	LABORATORY CORP	\$137.00	\$137.00	Chain-of-Custody Protocol		✓		Appears reasonable based on the supporting documentation.	
225	110002626100074000	06-1717	11/30/2005	GENERAL PLUMBING SUPPLY INC	\$130.73	\$130.73	Plumbing supplies and services		✓		Appears reasonable as maintenance will help to protect assets.	
226	110002705120060000	06-1727	11/30/2005	BROOKDALE COLLEGE	\$400.00	\$400.00	G&T Sandy Hook I Topic for 2005-06 school year		✓		Appears reasonable based on the supporting documentation.	
227	152131006100010004	06-1760	11/30/2005	MACMILLAN McGRAW HILL	\$804.64	\$2,413.93	Balance of shipping costs for textbooks on other POs.			✓	Amount seems excessive	
228	151901008000010006	06-1779	11/30/2005	GAGLIARDI CELESTE	\$142.94	\$142.94	Reimbursement for candies for Halloween Night at PMRS		✓		Funds come out of the PMRS Student Activities account. Further analysis is needed to determine if offsetting revenue is collected.	
229	151901006100010006	06-1829	11/30/2005	SUNDANCE	\$438.90	\$877.80	Two sets of Little Red Readers			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	

Control #	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
230	110002912200055000	06-1861	11/30/2005	FEDERAL FICA 941	\$28,219.67	\$28,219.67	FICA		✓		Appears reasonable based on the supporting documentation.	correct GAAP code
231	205092133300080000	06-1918	11/30/2005	V N A OF CENTRAL N J	\$1,300.00	\$1,300.00	Nurse practitioner hours		✓		Appears reasonable based on the supporting documentation.	
232	151901006100020014	06-1938	11/30/2005	BARNES & NOBLE	\$63.96	\$63.96	Books			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
233	150002133000010016	06-1949	11/30/2005	V N A OF CENTRAL N J	\$2,210.00	\$10,010.00	Nurse practitioner hours		✓		Appears reasonable based on the supporting documentation.	
234	150002133000020016	06-1949	11/30/2005	V N A OF CENTRAL N J	\$2,665.00	\$10,010.00	Nurse practitioner hours		✓		Appears reasonable based on the supporting documentation.	
235	110002626200073000	06-1956	11/30/2005	SOUTH JERSEY ENERGY COMPANY	\$1,075.82	\$4,204.86	Natural gas usage		✓		Appears reasonable based on the supporting documentation.	
236	110002626100071000	06-1965	11/30/2005	GRAINGER INC. W. W.	\$118.66	\$217.80	Maintenance on clocks in the schools		✓		Appears reasonable as maintenance will help to protect assets.	
237	151901006100040000	06-1980	11/30/2005	MYRIAD SUPPLY COMPANY	\$1,145.00	\$1,145.00	One Cisco IP Conf Station telephone and kit			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	

Control #	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive		Comments
238	110002626100073000	06-2055	12/31/2005	LESCO	\$320.00	\$899.20	Ice melt		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
239	110002626200074000	06-2069	12/31/2005	JERSEY CENTRAL POWER & LIGHT	\$8,191.68	\$8,191.68	Electricity usage for 10/21-11/18/05		✓		Appears reasonable based on the supporting documentation.	
240	151901006100020014	06-2077	12/31/2005	SCHOOL SPECIALTY	\$226.80	\$241.86	Post-IT Easel Pad Yellow Lined Office supplies		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
241	202111006100010170	06-2092	12/31/2005	DISCOUNT SCHOOL SUPPLIES	\$183.48	\$211.00	Classroom supplies for pupils		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
242	110002626200071000	06-2179	12/31/2005	JERSEY CENTRAL POWER & LIGHT	\$6,328.85	\$6,328.85	Electricity usage for 9/22-9/27/05, 9/28-10/20/05, 10/21-11/18/05		✓		Appears reasonable based on the supporting documentation.	
243	202112008900010170	06-2248	1/31/2006	STEWART INDUSTRIES	\$872.53	\$1,986.15	Usage charges for Early Childhood Trailers located at Port Monmouth Road School		✓		Appears reasonable based on the supporting documentation.	closed end of year by BA
244	151901006100020014	06-2265	1/31/2006	CLASSROOM DIRECT.COM	\$153.79	\$131.56	Math table			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	

Control #	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
245	151901006100020014	06-2280	1/31/2006	DEMCO EDUCATIONAL CORP	\$455.37	\$467.45	Laminate bookcase and carpets			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
246	150002136000040000	06-2293	1/31/2006	CORNELL SURGICAL COMPANY	\$131.00	\$650.00	10x OSM Ultra Strep A 25 Test per box		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
247	151901005000010006	06-2324	1/31/2006	PITNEY BOWES POSTAGE BY PHONE	\$1,032.94	\$1,032.94	Postage for PMRS, \$32.94 for postage due and \$1000 for estimate postage for January thru June		✓		Appears reasonable based on the supporting documentation.	
248	110002912800055000	06-2364	1/31/2006	DEAN MARIANNE	\$915.00	\$915.00	Tuition reimbursement per Article XIV, Section A/D of the 2005-2008 teacher contract		✓		Appears reasonable based on the supporting documentation.	teacher contract tuition reimbursement
249	110002912800055000	06-2366	1/31/2006	DOLAN AMY	\$969.00	\$969.00	Tuition reimbursement per Article XIV, Section A/D of the 2005-2008 teacher contract		✓		Appears reasonable based on the supporting documentation.	correct GAAP code
250	202111006100010170	06-2409	1/31/2006	INTEGRATIONS	\$166.01	\$146.91	Classroom supplies for pupils		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
251	202111006100010170	06-2424	1/31/2006	LAKESHORE LEARNING	\$1,245.27	\$1,081.15	Classroom storage supplies for pupils		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	

Control #	Transaction Detail (as per District system)						Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive		Comments
252	202111006100010170	06-2444	1/31/2006	CLASSROOM DIRECT.COM	\$71.07	\$71.06	Office Supplies		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
253	151901006100030014	06-2448	1/31/2006	DELL MARKETING	\$387.78	\$387.78	For balance due on original PO number 06-1589		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
254	202111006100010170	06-2473	1/31/2006	GOERL AMY	\$18.86	\$18.86	Office Supplies and candies		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
255	151901006100040000	06-2491	1/31/2006	CURTIS COMPANY	\$142.00	\$142.00	ENX Projection Lamps (Projector Lamps)		✓		Appears reasonable based on the supporting documentation.	
256	202112008900010170	06-2502	1/31/2006	MAGIC TOUCH CONSTRUCTION CO.	\$8,484.40	\$8,484.40	Install Hot water heaters with drain pans and piping in each TCU		✓		Appears reasonable as maintenance will help to protect assets.	
257	152131006100030004	06-2531	1/31/2006	FLAGHOUSE	\$503.01	\$741.02	Classroom supplies for pupils		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
258	110002626100073000	06-2557	1/31/2006	GRAINGER INC. W. W.	\$659.25	\$1,318.50	Ice melt		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
259	151901006100040000	06-2618	1/31/2006	SAVIN CORPORATION	\$328.00	\$328.00	Copier staple refill type H		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
260	151901006100020014	06-2625	1/31/2006	CLASSROOM DIRECT.COM	\$122.36	\$99.66	Office Supplies		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	

Control #	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable		Inconclusive
261	110002626100074000	06-2659	1/31/2006	HAZLET AUTO PARTS, INC.	\$49.74	\$49.74	Supplies used to fix the truck		✓		Appears reasonable as maintenance will help to protect assets.	
262	111901006100060000	06-2690	1/31/2006	N.L. ASSOCIATES, INC.	\$201.25	\$192.50	Stories with Holes - Complete Set			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
263	110002115800080000	06-2693	1/31/2006	LEYRA KRISTINE	\$271.00	\$271.00	Mileage reimbursement		✓		Appears reasonable based on the supporting documentation.	
264	110001005660080000	06-2722	1/31/2006	YOUTH CONSULTATION SERVICES	\$20.00	\$20.00	Audit Adjustment for a student under Pupil Services		✓		Appears reasonable based on the supporting documentation.	special ed school
265	110002626100071000	06-2753	2/28/2006	BIO SHINE INC	\$58.74	\$58.74	Hand soap		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
266	150002116000020015	06-2755	2/28/2006	LIVE WIRE MEDIA	\$52.72	\$52.72	Shipping and handling on a previous PO		✓		Appears reasonable based on the supporting documentation.	
267	152301006100010000	06-2766	2/28/2006	SCHOLASTIC BOOK CLUB	\$22.80	\$22.80	Books			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	

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	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
268	151901006100020014	06-2807	2/28/2006	NATIONAL ASSOCIATION FOR HUMAN	\$81.95	\$71.50	Books and games			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
269	202111008900010170	06-2837	2/28/2006	MONMOUTH COUNTY SCHOOL	\$112.00	\$420.00	Nutrition and Policy training for District staff			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
270	202502003200080000	06-2871	2/28/2006	MONMOUTH UNIV/DEPT SOCIAL WORK	\$95.00	\$95.00	Registration fee for Professional Development for Social Worker		✓		Appears reasonable based on the supporting documentation.	
271	150002136000040000	06-2875	2/28/2006	ETR ASSOCIATES	\$793.52	\$793.52	Guidance booklets discussing topics on Depression and Suicide		✓		Appears reasonable based on the supporting documentation.	
272	202312006100060000	06-2882	2/28/2006	SAX ARTS & CRAFTS	\$481.36	\$594.59	Food Pyramid guides Food Pyramid tablets DVD/VCR player My Personal DVD player		✓		Appears reasonable based on the supporting documentation.	

Control #	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
273	150002136000040000	06-2940	2/28/2006	CORNELL SURGICAL COMPANY	\$134.00	\$784.00	12x OSM Ultra Strep A 25 Test per box		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
274	202802006000060000	06-2947	2/28/2006	RAINBOWS	\$6.00	\$6.00	Crossword puzzle board		✓		Appears reasonable based on the supporting documentation.	
275	110002626100073000	06-3017	2/28/2006	TOWNSHIP TRUE VALUE HARDWARE	\$13.79	\$81.48	Hardware supplies		✓		Appears reasonable as maintenance will help to protect assets.	
276	150002133000010016	06-3036	2/28/2006	McGINNIS' PRINTING	\$376.83	\$1,130.50	School-based newsletters		✓		Appears reasonable based on the supporting documentation.	
277	110002626100074000	06-3074	2/28/2006	R & R PLASTIC INC	\$91.25	\$277.00	Maintenance supplies		✓		Appears reasonable as maintenance will help to protect assets.	
278	202111008900010170	06-3084	2/28/2006	SCHOOL SPECIALTY	\$479.62	\$337.78	Classroom supplies for pupils		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
279	151901005000010006	06-3132	3/31/2006	TANNER SCHOOL FURNITURE	\$1,055.30	\$4,114.57	Chairs and tables		✓		Appears reasonable based on the supporting documentation.	
280	150002136000020016	06-3140	3/31/2006	CREATIVE THERAPY STORE	\$318.29	\$318.29	Books and phones			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
281	111901006100080000	06-3186	3/31/2006	GIOVENGO DOREEN	\$33.51	\$33.51	Mileage reimbursement		✓		Appears reasonable based on the supporting documentation.	

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282	150002626100030022	06-3229	3/31/2006	SCARANO MICHAEL	\$27.08	\$27.08	Reimbursement for DVD purchased on 7th grade trip to Jewish Heritage Museum. DVD for class use.		✓		Appears reasonable based on the supporting documentation.	
283	151901006100010006	06-3263	3/31/2006	BUREAU OF EDUCATION & RESEARCH	\$1,507.80	\$1,507.80	Using Literacy Centers to Strengthen Reading & Writing Program, K-3 Using Wall Stories and Interactive Strategies to Strengthen Literacy Using Guided Reading to Strengthen Students' Reading Skills, 3-6 Shared Reading in the Primary Classroom			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
284	150002136000040000	06-3266	3/31/2006	HEALTH EDCO	\$580.88	\$580.88	Books and games on drugs, tobacco, Pot, and drug effects; and Marijuana Scent sticks		✓		Appears reasonable based on the supporting documentation.	
285	151901006100020014	06-3278	3/31/2006	QUILL CORPORATION	\$582.18	\$580.43	Trash bags and paper shredder supplies.		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
286	152131006100020004	06-3285	3/31/2006	DELL MARKETING L.P.	\$313.04	\$313.04	Computer equipment		✓		Appears reasonable based on the supporting documentation.	
287	110002626100074000	06-3306	3/31/2006	HOME DEPOT/GECF	\$103.10	\$107.07	Paint supplies		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
288	150002133000010016	06-3311	3/31/2006	RAVELO ROSEMARY	\$1,080.00	\$1,080.00	27 hours for after hours counseling and clinical supervision		✓		Appears reasonable based on the supporting documentation.	

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Control #	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable		Inconclusive
289	202111008900010170	06-3317	3/31/2006	FOODTOWN #255	\$224.32	\$224.32	Materials for preschool meetings		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
290	202811008000060000	06-3336	3/31/2006	NASW-NJ	\$126.13	\$350.00	Workshop reimbursement for two social workers.		✓		Appears reasonable based on the supporting documentation.	
291	150002705120040000	06-3346	3/31/2006	KEYPORT AUTO BODY	\$975.00	\$975.00	Transportation for students		✓		Appears reasonable based on the supporting documentation.	
292	111901006100060000	06-3363	3/31/2006	YOUNG PEOPLE'S PRESS	\$396.90	\$392.90	Textbooks and Teachers editions.			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
293	110001005660080000	06-3385	3/31/2006	HARBOR SCHOOL	\$2,802.25	\$2,802.25	Billing adjustment to Harbor school for tuition for a non-public school student		✓		Appears reasonable based on the supporting documentation.	
294	110002626200071000	06-3425	3/31/2006	JERSEY CENTRAL POWER & LIGHT	\$10,635.73	\$10,635.73	electric use 2/21-3/20/06		✓		Appears reasonable based on the supporting documentation.	
295	110002626200074000	06-3427	3/31/2006	JERSEY CENTRAL POWER & LIGHT	\$1,840.78	\$1,840.78	electric use 2/21-3/20/06		✓		Appears reasonable based on the supporting documentation.	
296	110002626100071000	06-3445	3/31/2006	GRAINGER INC. W. W.	\$275.35	\$316.20	Hardware supplies, air filters, and clocks		✓		Appears reasonable as maintenance will help to protect assets.	
297	110002705110055000	06-3473	3/31/2006	KEYPORT AUTO BODY	\$68.40	\$68.40	Additional bus trips for students		✓		Appears reasonable based on the supporting documentation.	
298	202112008900010170	06-3505	3/31/2006	BEYOND PLAY LLC	\$129.69	\$181.10	Classroom supplies for pupils		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	

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	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
299	202112005900010170	06-3509	3/31/2006	WEIGHTS & MEASURERS FUND	\$25.00	\$25.00	State of NJ Office of Weights and Scales renewal application		✓		Appears reasonable based on the supporting documentation.	
300	150002705120040000	06-3540	4/30/2006	KEYPORT AUTO BODY	\$585.00	\$585.00	School buses		✓		Appears reasonable as maintenance will help to protect assets.	
301	151901008000010006	06-3653	4/30/2006	BTIC-ROWAN UNIVERSITY	\$110.00	\$110.00	Registration fee		✓		Appears reasonable based on the supporting documentation.	
302	202112006000010170	06-3655	4/30/2006	LAKESHORE LEARNING	\$57.39	\$60.39	2 Lakeshore Kid Counters		✓		Appears reasonable based on the supporting documentation.	
303	150002136000020016	06-3672	4/30/2006	QUILL CORPORATION	\$59.80	\$59.80	2 cartons of copy paper		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
304	150002705120040000	06-3728	4/30/2006	BUSBANK	\$2,500.00	\$2,500.00	Charter buses for students for a field trip (chorus and band competition)		✓		Appears reasonable based on the supporting documentation.	
305	202112006000010170	06-3745	5/31/2006	CHILDCRAFT	\$459.97	\$399.47	Table and toys for preschool		✓		Appears reasonable based on the supporting documentation.	
306	110002626100074000	06-3759	5/31/2006	HOME DEPOT/GEFC	\$9.25	\$29.07	Painting supplies		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
307	150002136000010016	06-3766	5/31/2006	CORNELL SURGICAL COMPANY	\$327.00	\$654.00	OSOM Ultra Strep tests		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
308	202112006000010170	06-3805	5/31/2006	QUILL CORPORATION	\$83.09	\$82.04	Index cards and folders		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	
309	202312006100060000	06-3824	5/31/2006	GOV CONNECTIONS INC	\$63.54	\$63.54	Toner cartridges		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	

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Keansburg Statistical Analysis

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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
310	110002616100074000	06-3827	5/31/2006	A/C PLUS INC	\$496.00	\$496.00	Supplies and work performed to fix the A/C in the Main Office		✓		Appears reasonable based on the supporting documentation.	
311	150002135000040016	06-3845	5/31/2006	V N A OF CENTRAL N J	\$1,690.00	\$1,690.00	Nurse practitioner hours		✓		Appears reasonable based on the supporting documentation.	
312	110002626200072000	06-3874	5/31/2006	JERSEY CENTRAL POWER & LIGHT	\$5,723.83	\$5,723.83	electric use 4/19-5/17/06		✓		Appears reasonable based on the supporting documentation.	
313	110002616100074000	06-3891	5/31/2006	MAGIC TOUCH CONSTRUCTION CO.	\$494.80	\$494.80	Materials & hours for a plumber and helper to fix leaking water fountain in cafe		✓		Appears reasonable as maintenance will help to protect assets.	
314	110002616100073000	06-3914	5/31/2006	PALMER HEATING LLC	\$323.60	\$323.60	Labor 5/12/06 for compressor repairs at Bolger Middle School		✓		Appears reasonable as maintenance will help to protect assets.	
315	202112006000010170	06-3921	5/31/2006	RESOURCES FOR READING	\$132.00	\$145.00	Send home book bags 4 pack		✓		Appears reasonable based on the supporting documentation.	
316	202601006000060000	06-4000	6/30/2006	DELL MARKETING L.P.	\$70.25	\$70.25	Computer hardware		✓		Appears reasonable based on the supporting documentation.	
317	202111006100010170	06-4035	6/30/2006	DISCOUNT SCHOOL SUPPLIES	\$493.35	\$505.34	Toys and games for preschool			✓	Although the purchase appears reasonable and the students may have directly benefited from the goods purchased, the expenditure is deemed inconclusive as we do not know the purchasing practices of the District and how often they are purchasing such items. It is difficult to determine how often such purchases are made or why the purchases needed to be made at this time	
318	202802003000060000	06-4063	6/30/2006	KANE WILLIAM	\$500.00	\$500.00	Training for District staff on Substance Abuse law and its application to district Policy/Procedures		✓		Appears reasonable based on the supporting documentation.	
319	150002135000040016	06-4097	6/30/2006	V N A OF CENTRAL N J	\$8,000.00	\$18,720.00	Nurse practitioner hours		✓		Appears reasonable based on the supporting documentation.	

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320	150002133000010016	06-4159	6/30/2006	V N A OF CENTRAL N J	\$5,655.00	\$5,655.00	Nurse practitioner hours		✓		Appears reasonable based on the supporting documentation.	
321	202112008900010170	06-4179	6/30/2006	FLANZBAUM KATHLEEN	\$38.16	\$38.16	Reimbursement for office supplies used for the summer program		✓		Purchase of supplies helps to support District programs. As the items are consumable in nature, the purchase appears reasonable.	