



State of New Jersey
Department of
Education

Performance Audit of City
of Orange Township
School District

April 9, 2008

ADVISORY



KPMG LLP
345 Park Avenue
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April 9, 2008

Department of Education
State of New Jersey

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

Audit Objective

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

Audit Scope

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

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

KPMG LLP



State of New Jersey

DEPARTMENT OF EDUCATION
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JON S. CORZINE
Governor

LUCILLE E. DAVY
Commissioner

Department of Education Response to Performance Audits

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

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

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

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

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

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

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

It should be noted that the ultimate responsibility in establishing effective internal controls lies with district management. Pursuant to N.J.A.C. 6A:23-2.2(g), a board

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

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



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Executive Summary

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 City of Orange Township 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 above; typically, instructional materials, salaries and benefits, and other routine expenditures. See following page.*)
- **13 Point Analysis** – Analysis of electronic data provided by the District encompassing payroll transactions and vendor disbursements to identify outliers.
- **Certified Staff Review** – Review of certified teachers and nonteaching certified staff to assess whether staff is working as per their assigned duties and in accordance with a report completed by District officials.

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

Purchase Order Review

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

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

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

Account Subgroup	Number of Transactions/ POs	Total Expenditure Amount	Number of Transactions Selected for Testwork	Dollar Value of Sample Selected
Subgroup Analysis <i>(Total for Subgroups 1–6 Presented Below)</i>	3,523	\$56,433,964	1,000	\$3,187,764
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	1,713	\$13,954,734	447	\$2,303,903
2. Noninstructional Miscellaneous Purchases	142	\$40,349,424	117	\$59,417
3. Noninstructional Supplies and Materials	1,276	\$962,882	302	\$386,841
4. Regular Instructional Purchased Professional Educational Services	118	\$180,362	49	\$87,071
5. School Sponsored Athletic Supplies and Materials	189	\$385,006	71	\$195,331
6. Capital Outlay	85	\$601,556	14	\$155,201
Statistical Sample of Remaining Accounts	8,576	\$151,350,371	327	\$7,423,069
Total Purchase Order Review	12,099	\$207,784,335	1,327	\$10,610,833

- Of the 1,000 purchase orders selected for subgroup analysis testwork, seven purchase orders, totaling to \$5,485, were not provided by the District, and hence could not be reviewed. Of the remaining 993 purchase orders, three selections totaling to \$1,294 related to canceled purchase orders and were not reviewed while 23 purchase orders totaling to \$1,003 represented transactions from 2002–2003 or 2003–2004 which should have been closed out within 90 days of the purchase order date. There were no transactions that occurred during the period reviewed of 2004–2005 and 2005–2006 related to these purchase orders and hence the “appears reasonable and discretionary” analysis was not performed. The purchase orders selected represented encumbrances that appear to have been left open for almost four years. The remaining 967 purchase orders totaling to \$3,179,982 were reviewed in accordance with the audit program.
- Of the 327 purchase orders selected for the statistical analysis testwork, eight purchase orders totaling to \$238,434 were not provided by the District and hence could not be reviewed while six purchase orders totaling to \$3,396 were included in the subgroup analysis testwork. Of the remaining 313 purchase orders, 13 represented duplicate purchase orders, two represented canceled transactions, and the balance of 298 purchase orders totaling to \$7,181,239 was reviewed in accordance with the audit program.

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

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

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

- *Perception* – would school officials be comfortable explaining the purchase to the community?
- *Reactionary* – was the purchase made in reaction to an event or circumstance?

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

Appears Reasonable

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

Examples of purchases identified as appearing reasonable included purchases of dedicated network line required for use of the Sunguard Pentamation system used by the school District as their student database, registration fees and mileage reimbursement for workshops attended by District Staff in which sufficient documentation was provided, ads in newspapers advertising open positions at the school, bills for health expenses (e.g., medical plan and dental plan), and gas and electric bills for various buildings in the District.

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 financial support to a nonprofit organization, leather/wool jackets for the girls' varsity basketball team, black portfolios with colored logo, and varsity rings for the 2006 baseball championship team.

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 hard drives purchased without sufficient documentation, desktop computers, membership fee for Basic Skills Roundtable, goal setter wrestler scale body fat analyzer, and wireless phone bills for managers. For purchases identified in this category, further analysis and discussion between the Department and the District is required.

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

Account Subgroup	Appears Reasonable		Discretionary		Inconclusive	
	Number of POs/ Transactions	Dollar Value	Number of POs/ Transactions	Dollar Value	Number of POs/ Transactions	Dollar Value
Subgroup Analysis (Total for Subgroups 1–6 Presented Below)	599	\$2,177,130	47	\$68,938	321	\$933,914
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	282	\$1,702,949	14	\$40,424	146	\$555,347
2. Noninstructional Miscellaneous Purchases	47	\$16,024	10	\$7,325	59	\$36,067
3. Noninstructional Supplies and Materials	190	\$210,948	17	\$10,943	76	\$163,355
4. Regular Instructional Purchased Professional Educational Services	29	\$37,577	–	–	13	\$48,491
5. School Sponsored Athletic Supplies and Materials	41	\$123,021	6	\$10,246	24	\$62,064
6. Capital Outlay	10	\$86,611	–	–	3	\$68,590
Statistical Sample of Remaining Accounts	243	\$6,889,666	7	\$1,964	48	\$289,609
Total Purchase Order Review	842	\$9,066,796	54	\$70,902	369	\$1,223,523

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>	672	20	<ul style="list-style-type: none"> Internal Control Weaknesses noted Exceptions noted due to the lack of sufficient documentation Further analysis is needed
	2. Possible Questionable Payroll Payments – <i>No Benefits Deducted from Paycheck</i>	53	20	Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.
	3. Possible Questionable Payments – <i>Payments made to Potential Ghost Employees</i>	–	–	No anomalies or potential irregularities were identified and hence no follow-up was conducted.
	4. Possible Questionable Payments – <i>Payments Made to Employees after Termination Date</i>	–	–	No anomalies or potential irregularities were identified and hence no follow-up was conducted.
	5. Possible Questionable Payments – <i>Payments Made to Employees Greater than 30 Days after Termination Date</i>	–	–	No anomalies or potential irregularities were identified and hence no follow-up was conducted.
	6. Payroll Payments Analyses – <i>Anomalies in Number of Paychecks Received</i>	139	20	<ul style="list-style-type: none"> Internal Control Weaknesses noted Exceptions noted due to the lack of sufficient documentation Further analysis is needed
	7. Possible Questionable Employees/Payments – <i>Large Gross Pay Increase</i>	104	20	<ul style="list-style-type: none"> Internal Control Weaknesses noted Exceptions noted due to the lack of sufficient documentation Further analysis is needed
	8. Possible Questionable Employees/Payments – <i>Large Salary Increase</i>	64	30	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>	432	50	<ul style="list-style-type: none"> Internal Control Weaknesses noted Exceptions noted due to the lack of sufficient documentation Further analysis is needed

Type	Query	Number of Occurrences	Number of Items Selected for Follow-up	Results of Testwork
	10. Possible Questionable Employees/Payments – <i>Large Portion of Gross Pay in Overtime</i>	29	29	<ul style="list-style-type: none"> Internal Control Weaknesses noted Exceptions noted due to the lack of sufficient documentation <p>Further analysis is needed</p>
Vendor Disbursements	11. Possible Questionable Payments – <i>Invoices Paid in Excess of Purchase Order</i>	2,025	50	<ul style="list-style-type: none"> Internal Control Weaknesses noted Exceptions noted due to the lack of sufficient documentation <p>Further analysis is needed</p>
	12. Possible Questionable Payments – <i>Invoice date prior to Purchase Order date</i>	–	–	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>	41	10	<ul style="list-style-type: none"> Internal Control Weaknesses noted Exceptions noted due to the lack of sufficient documentation <p>Further analysis is needed</p>



Assessment of Internal Controls





Assessment of Internal Controls

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

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

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

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

- Our understanding of the related business process and key internal controls identified in performing the audit
- Discussions with District Management
- The potential impact of the weakness on financial records
- Existence or lack of mitigating controls

- Pervasiveness of control weaknesses across business functions
- Results of the Historical Expenditure Analyses and Purchase Order Reviews

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

Section	Area	Timing		Potential Risk		
		Long Term	Short Term	High	Med	Low
Inventory 6 observations 6 short term 3 high risk 3 medium risk	Standard Operating Procedures		√	√		
	Disposal of Fixed Assets		√		√	
	Inventory Records of Computers		√		√	
	Reconciliation of Fixed Asset Inventory		√	√		
	Review of Computer Voucher Packages		√	√		
	Valuation and Depreciation		√		√	
Facilities Management 5 observations 5 short term 2 high risk 1 medium risk 2 low risk	Management Oversight		√			√
	Overtime Approval		√	√		
	Work Orders		√		√	
	Background Check on Pritchard Employees		√	√		
	Monthly Pritchard Invoices		√			√
Purchasing/Accounts Payable 10 observations 10 short term 8 high risk 2 medium risk	Standard Operating Procedures		√	√		
	Employee Training		√	√		
	Segregation of Duties		√	√		
	Security of Check Stock		√		√	
	Management Oversight of Vendor Master File		√	√		
	Reimbursements Related to Conferences		√		√	
	AP Voucher Package Review		√	√		
	Purchase Orders for Underfunded Accounts		√	√		
Budget to Actual Reconciliation		√	√			
Payroll/Human Resources 8 observations 8 short term 7 high risk 1 medium risk	Formal Employee Training		√	√		
	Segregation of Duties		√	√		
	Employee Master Data		√	√		
	Maintenance of Personnel Files		√		√	
	Review of New Hire/Termination Information in Payroll System		√	√		
	Formal Reconciliation of Final Payroll Register to Pre-Payroll Register		√	√		
	Budget to Actual Reconciliation		√	√		
Documentation Supporting Payroll Expenses		√	√			

Section	Area	Timing		Potential Risk		
		Long Term	Short Term	High	Med	Low
General Operations/ Accounting 7 observations 7 short term 6 high risk 1 low risk	Standard Operating Procedures		√	√		
	Employee Training		√	√		
	System Access		√	√		
	CSI System Audit Trail		√	√		
	Business Continuity		√	√		
	Corrective Action Plans (2005–2006)		√		√	
	Budget to Actual Reconciliations		√	√		
Food Services 4 observations 4 short term 2 high risk 2 medium risk	Management Oversight		√		√	
	Internal Audit Reports of Cafeterias		√		√	
	Chartwell's Monthly Operating Expenses		√	√		
	Budget to Actual Reconciliation		√	√		
Transportation 3 observations 3 short term 2 high risk 1 medium risk	Vendor Contracts		√	√		
	Training for Drivers		√	√		
	Repair and Maintenance Expenses		√		√	
Technology 5 observations 5 short term 5 high risk	Formally Documented Policies and Procedures		√	√		
	Students Use Shared Accounts on the Network	√				√
	Process for Creating, Deleting, and Modifying User Accounts		√	√		
	User Account Reviews and Segregation of Duties Review		√	√		
	Short Backup Retention Period		√	√		
Student Activities 3 observations 3 short term 1 high risk 2 medium risk	Field Trip Requests		√		√	
	Review of Student Activity Funds		√	√		
	Interest-Bearing Accounts		√		√	

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

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

Project Planning

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

Department Kickoff Meeting – During the kickoff meeting, we:

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

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

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

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

- Introduced members of KPMG's team, the Department, and other key stakeholders
- Discussed the role of District management throughout the audit
- Discussed the scope and purpose of the audit in detail
- Reiterated the initial documentation request provided to District management by the Department

- Confirmed the anticipated 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, Assistant Superintendent, Business Administrator, Assistant Business Administrator, Administrative Assistant to the Superintendent/Human Resources, Director of Special Programs, Director of Special Services, Accountant, Supervisor of Technology, Supervisor of Early Childhood Programs, Fiscal Analysis for Early Childhood Programs, and District Attorney from the firm Love & Randall, LLC. This meeting set the tone for the audit and established a project schedule within the framework of managements' normal work routines. During this meeting, we introduced members of KPMG's project team; reviewed the previously submitted request of documents for review and analysis; addressed District questions or concerns related to the audit; and confirmed timing of audit fieldwork and availability of pertinent District staff.

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

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

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

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

- Policies and Procedures Manuals
- Organizational Charts
- List of current Board of Education Members
- Employment contracts for key administrators
- School Board Minutes

- Audited Financial Statements, Auditor’s Management Reports, and Corrective Action Plan
- State Approved Budgets
- Collective Bargaining Agreements
- Listing of contracts awarded with proposals
- State Approved Appropriation Transfers
- Board Secretary Treasurer’s Reports

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

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

District Personnel Interviewed	
Superintendent	Supervisor of Facility Management
Assistant Superintendent	Administrative Assistant to the Superintendent/Human Resources
School Business Administrator	Director of Special Services
Assistant School Business Administrator	Director of Curriculum and Testing
Director of Purchasing	Director of Special Programs
Payroll Bookkeeper	Confidential Executive Secretary
Head Bookkeeper	Supervisor of Special Services
A/P Bookkeeper	Supervisor of Technology
Treasurer	

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 three categories. The three categories which are further described in the body of the report are as follows:

- Appears Reasonable
- Discretionary
- Inconclusive

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

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

Validation and Reporting

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

- **Validation** – We shared our summary of the processes and key controls with each process owner and management for validation to help ensure our understanding of the processes and key controls were valid.

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

Organization of the Report

The remainder of this report is organized as follows:

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

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 dated February 28, 2007 to the District requesting the District to provide KPMG with the requested data by March 9, 2007. The District provided "usable" electronic data on March 20, 2007.

Description of Data Review Process

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

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

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

Checking each purchase order from accounts payable to determine if the District presented the totals of all payments for the purchase order or payments by line item

Verifying that all vendors that received payments in the check register are vendors listed in the vendor master file

Verifying that all vendors had a unique vendor ID

Verifying that the sum of payroll check amounts match the payroll summary files

Verifying that all employee IDs receiving checks exist in the HR master file

Verifying that all duplicate records are canceled out by a voided check reference for an equal and corresponding amount

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

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

Description of Normalization and Quality Assurance

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

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

AP Data

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

HR Data

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

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

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

Accounts Payable/Purchase Order Files

For the AP data, there were purchase orders carried forward from prior years which had entries in the Purchase order summary that were not in the purchase order details. For those entries that only existed in the purchase order summary, there were no original amounts associated with the purchase order. The purchase order summary provided by the school did not contain the purchase order original amount field. As a result of the data analysis normalization process, we noted purchase orders where the overpayment equaled the check amount since we had no way of determining the original amount.

- It was initially advised by the software vendor, Computer Solutions, Inc. (CSI), that the District was unable to extract the original amount field out of the system and that we should use the adjusted amount with the earliest date as the original amount. However, there was another district that also uses CSI and their data contained the original amount. Subsequently, we went back to the District and requested a replacement file containing the original amount. CSI was able to provide a replacement file, which contained the original amount.
- We assumed that when purchase orders roll over from one fiscal year to the next, they should carry a starting amount in the subsequent fiscal year based upon the following calculation:
 - Purchase order original amount in the 06 fiscal year is the remaining balance of final/adjusted purchase order amount less payments in the 05 fiscal year.
 - As a result of the data analysis normalization process, the engagement team noted that there were purchase orders that did not comply with expected rules relating to the rollover of outstanding amounts to a new fiscal year. These transactions were identified and produced as a separate report.

HR and Payroll

- For the HR data, there were a number of employees that appeared in the payroll transaction files but did not appear in the employee master file. We produced a separate report identifying these employees. The District chose not to provide employee social security numbers. As such, we were unable to conduct the comparison to the Social Security Administration's Death Master. We utilized employee ID as a unique identifier.

Purchase Order Review

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

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

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

Account Subgroup	Number of Purchase Orders/ Transactions	Total Expenditure Amount	Number of Transactions Selected for Testwork	Dollar Value of Sample Selected
Subgroup Analysis (Total for Subgroups 1–6 Presented Below)	3,523	\$56,433,964	1,000	\$3,187,764
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	1,713	\$13,954,734	447	\$2,303,903
2. Noninstructional Miscellaneous Purchases	142	\$40,349,424	117	\$59,417
3. Noninstructional Supplies and Materials	1,276	\$962,882	302	\$386,841
4. Regular Instructional Purchased Professional Educational Services	118	\$180,362	49	\$87,071
5. School Sponsored Athletic Supplies and Materials	189	\$385,006	71	\$195,331
6. Capital Outlay	85	\$601,556	14	\$155,201
Statistical Sample of Remaining Accounts	8,576	\$151,350,371	327	\$7,423,069
Total Purchase Order Review	12,099	\$207,784,335	1,327	\$10,610,833

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

- Of the 1,000 purchase orders selected for subgroup analysis testwork, seven purchase orders, totaling to \$5,485, were not provided by the District and hence could not be reviewed. Of the remaining 993 purchase orders, three selections totaling to \$1,294 related to canceled purchase orders and were not reviewed while 23 purchase orders totaling to \$1,003 represented transactions from 2002–2003 or 2003–2004, which should have been closed out within 90 days of the purchase order date. There were no transactions that occurred during the period reviewed of 2004–2005 and 2005–2006 related to these purchase orders and hence the “appears reasonable and discretionary” analysis was not performed. The purchase orders selected represented encumbrances that appear to have been left open for almost four years. The remaining 967 purchase orders totaling to \$3,179,982 were reviewed in accordance with the audit program.

- Of the 327 purchase orders selected for the statistical analysis testwork, eight purchase orders totaling to \$238,434 were not provided by the District and hence could not be reviewed while six purchase orders totaling to \$3,396 were included in the subgroup analysis testwork. Of the remaining 313 purchase orders, 13 represented duplicate purchase orders, two represented canceled transactions, and the balance of 298 purchase orders totaling to \$7,181,239 were reviewed in accordance with the audit program.

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 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>	599	\$2,177,130	47	\$68,938	321	\$933,914
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	282	\$1,702,949	14	\$40,424	146	\$555,347
2. Noninstructional Miscellaneous Purchases	47	\$16,024	10	\$7,325	59	\$36,067
3. Noninstructional Supplies and Materials	190	\$210,948	17	\$10,943	76	\$163,355
4. Regular Instructional Purchased Professional Educational Services	29	\$37,577	0	\$0	13	\$48,491
5. School Sponsored Athletic Supplies and Materials	41	\$123,021	6	\$10,246	24	\$62,064
6. Capital Outlay	10	\$86,611	0	\$0	3	\$68,590
Statistical Sample of Remaining Accounts	243	\$6,889,666	7	\$1,964	48	\$289,609
Total Purchase Order Review	842	\$9,066,796	54	\$70,902	369	\$1,223,523

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

For 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. Twelve unique themes were identified for the purchases reviewed as follows. Please refer to Appendices B and C for the sample of transactions summarized.

- *Technology* – includes hardware, software, maintenance, service and support, and assessment of technology. We noted that approximately \$176,351 of our sample over the two-year period was expensed for technology, of which seven purchase orders totaling \$89,889 were deemed inconclusive since the need for the products or services purchased was not supported with sufficient documentation. For example:

 - \$27,830 for On-Site Computer consulting and Telephony, IP Help Desk Services
 - \$10,015 for eight desktop computers
 - \$20,350 for Consulting Services in the month of July 2004 for a total of 185 hours

- *Consulting* – we noted that approximately \$81,715 of our sample over the two-year period was expensed for Consultant Fees, which included temporary workers, such as consultant secretaries, consultant principals, accounting temps, or HR Consultants. In several instances, the District provided us with documentation reasons for an interim employee, such as Board Agenda indicating the need for consultants to fill in for employees who were out on medical leave for a period of time, or for an employee that had resigned. In other instances, we were not provided sufficient documentation describing the need for a consultant, and we were unable to determine the need and the circumstances under which the consultants were hired. There were a total of 17 purchase orders totaling \$33,200 which were deemed inconclusive. Some examples include:

 - \$1,375 for Consultant Secretary for 11 days
 - \$1,000 for 10 days for HR consultant
 - \$5,500 for Interim Principal for 11 days
 - \$12,337 for Accounting temps from July - December 2004
 - \$543 for Temp Accounting Services from March – April 2004

- *Maintenance and Repairs* – includes expenses related to construction both inside and outside of the buildings, upkeep and operation of buildings and grounds, maintenance, repairs, painting, or plastering. We noted that in our sample, there were 37 purchase orders totaling approximately \$466,865 of which two purchase orders totaling \$26,189 were deemed inconclusive and one purchase order for \$6,090 was deemed discretionary due to the lack of sufficient supporting documentation or because it appeared excessive in nature. Some examples of the inconclusive and discretionary are:

 - \$22,024 for various electrical and maintenance services provided for the Orange Middle School
 - \$6,090 for fuel billing for the contract on Carrier Absorber at Orange High School
 - \$4,165 for maintenance service for UW8 706638 – Compaq AP550/733 for two years at Orange High School

- *Expenditures on Staff and Board of Education* – includes expenses that were for the benefit of staff and Board of Education members. We noted 19 purchase orders totaling approximately \$19,718 that were deemed to be discretionary since they were not supported with sufficient supporting documentation indicating the educational justification and did not appear to benefit students. Some examples include:
 - \$1,072 for black portfolios with colored logo
 - \$3,100 for Christmas party for Orange Education Association and District-wide support staff
 - \$113 for food for Directors meeting
 - \$120 for wooden plaques to memorialize employees for their length of service
 - \$200 for catering for 15 people for the June curriculum committee meeting
 - \$46 for oval centerpiece
 - \$339 for catering for a negotiation meeting
 - \$711 for food for Celebrity Read on March 28, 2006 for 85 people

- *Security Services* – includes security guards and police officers at school events or facilities, outside of the normal security contract. We noted that 20 purchase orders totaling approximately \$15,905 of our sample were expensed for security services outside of the security contract for security guards and police officers at various school functions. Per discussion with the Business Administrator, these services were for overtime security either for after school programs, evening programs, or weekend programs. From our discussion we were advised that it is more cost effective for the District to hire independent security guards for after school programs rather than to pay overtime to contracted security guards. 16 purchase orders totaling \$13,681 have been deemed inconclusive as they were not adequately supported. Some examples are:
 - \$1,016 for security officer services from one week in December 2004 at OMS and Heywood Elementary School
 - \$1,169 for security services from two weeks in June 2006

- *Wireless Phone Services* – includes wireless phone services used throughout the District. We noted that approximately \$12,144 of our sample was expensed for wireless phone services for the cabinet members and other District administrators. The Business Administrator indicated that wireless phones were provided for use during emergencies. No documentation was provided to indicate that the actual usage of the wireless phones reimbursed related to business use during emergencies. We noted monthly charges ranging from \$3,500 to \$5,500 per month in our sample selected and as such all purchase orders relating to wireless phone services were deemed inconclusive. For example:

- \$3,525 for monthly charges for Nextel wireless for one month July 19 – August 18, 2005
- \$5,543 for wireless services for one month, July 23 – August 23, 2004
- *Field Trips* – includes expenses related to field trips. In our sample selected, we reviewed 12 purchase orders for field trips totaling approximately \$12,572, of which, six purchase orders totaling \$8,955 were deemed inconclusive due to the lack of sufficient supporting documentation such as approved field trip forms, including the cost and educational justification of the trip. Some examples include:
 - \$5,925 for field trip to Timber Lake West Camp
 - \$870 for the field trip to Masker Orchard for the Lincoln Ave. Kindergarten Class
- *Athletic Equipment and Supplies* – includes expenses related to athletic equipment and supplies such as any uniforms, clothes, equipment, or supplies used as part of the athletic program in the District. We noted 25 purchase orders in our sample totaling to approximately \$87,040 in our sample of which 11 purchase orders totaling to approximately \$40,349 appeared reasonable, 11 purchase orders totaling to approximately \$36,621 were deemed inconclusive, and three purchase orders totaling to approximately \$10,070 were deemed discretionary. Some examples include:
 - \$3,806 for 20 varsity gold rings for the girls basketball team at the rate of \$189/ring
 - \$5,250 for varsity gifts such as championship leather/ wool jackets for the basketball team
 - \$3,229 for athletic supplies such as bath holder, gloves, black jerseys, mocks, visors, socks, sweat suits, shorts for coaches, bowling shirts, etc. with insufficient supporting documentation
 - \$1,590 for 11 rings for the 2005–06 baseball team at the rate of \$145/ring
- *Conferences and Workshops* – include registration and traveling expenses related to attending conferences and workshops. We noted 27 purchase orders in our sample that related to conferences and workshops totaling approximately \$38,968, of which 18 of 27 purchase orders totaling to approximately \$26,333 appear reasonable, five purchase orders totaling to approximately \$8,855 were deemed inconclusive, and four purchase orders totaling to approximately \$3,780 were deemed discretionary due to the lack of sufficient supporting documentation. Examples include:
 - \$1,360 for registration for the 66th annual NSBA conference and exposition in Chicago on April 8–11, 2006 for two people.
 - \$50 for registration for an AASA convention luncheon in San Diego, CA on February 25, 2006 for a convention for which no conference agenda or approval from the NJ DOE was provided.

- \$430 for an airline reservation for an administrator to attend the Annual NASBE Conference in Detroit, for which no agenda or approval from the NJ DOE was provided
- *General Supplies* – include office supplies used throughout the District including paper, pens, shredders, toners and ink cartridges, air cleaners and filters, cabinets, computer desks, etc. We noted 36 purchase orders in our sample totaling to approximately \$105,279, of which most appeared reasonable, none were deemed discretionary, and seven purchase orders totaling to approximately \$5,915 were deemed inconclusive due to the lack of sufficient supporting documentation. Some examples include:
 - \$1,880 for 80 reams of bond paper
 - \$350 for storage cabinet for Orange Middle School
 - \$415 for computer desk at Oakwood Elementary School
- *Funding other Not-for-Profit Organizations* – we noted that \$3,500 was expensed in relation to a contribution made by the District to support another not-for-profit organization, Big “O” Booster Club, Inc. (The Club), in school year 2004–05. The documentation provided indicated that the contribution was made to support the Big “O” Booster Club to meet its initiatives. The documentation also indicated payment was financial support for the annual awards banquet organized by this organization and included a table with 10 tickets for the Board of Education members. The District was not able to provide any documentation to support this expense.
- *Graduation Caps and Gowns* – per inquiry, it was noted that the Board of Education members, Cabinet members, School Principals, and other District Administrators rent graduation caps and gowns each year resulting in an annual expense of approximately \$6,000 to \$8,000. The exact amount spent each year could not be determined as the expenses are incurred both at the District and at the various schools. Purchase orders relating to the renting of Graduation Caps and Gowns were not included in our sample, and further analysis would be needed to ascertain the exact amount spent on this purchase as they are expensed at the individual schools, at the District, and at various times during the year for expenses such as missing caps or gowns, damages, stains, etc.

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 purchase order exceeded the original purchase order amount; the purchase order date was after the invoice or payment date; and manual changes were made to the purchase order without support of an additional approval.</p>	735
<p>Improperly Coded – The transaction was coded to an incorrect Account Code.</p>	214

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 PO mail drop box addresses, which are equivalent to PO Box addresses, but appear to be a legitimate address.

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

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
1	Analyzed payroll records to identify incomplete or missing hire date, birth date, status, address information, and other key data elements	<p>We noted 672 employees whose system maintained payroll/HR file was incomplete or missing data elements. Of the 672 employees:</p> <ul style="list-style-type: none"> • 301 did not have a hire date recorded within the system. • 129 did not have an address recorded within the system. • 546 did not have a birth date recorded within the system. • 669 did not have a salary recorded within the system. 	<ul style="list-style-type: none"> • Conducted interviews with HR and payroll personnel to ascertain why the anomalies would exist. • Selected a sample of 20 employee records to further understand the anomalies presented. • Requested the HR files for the sample of employees selected. • Obtained and reviewed the screen shots that would reflect the status of the employees (active, inactive) in the system. • Obtained and reviewed the payroll set-up screen shots to determine whether the employees were set up for payroll in the system. 	<p>Based on inquiry with HR personnel regarding employees with missing information in their data fields, it was noted that all 20 employees selected were inactive. Per the District, payroll services were outsourced to ADP until January 2000, when the District migrated to Computer Solutions, Inc. (CSI). Payroll data from the ADP System was uploaded into the CSI system, and this included active and inactive employees.</p> <p>We noted the following:</p> <ol style="list-style-type: none"> 1) The status of all 20 employees selected was not included in the CSI system and, therefore, the status of these employees could not be confirmed. Additionally, HR personnel files relating to these employees were not provided. The District represented that the records could not be provided as the records were archived in an off-site location. 2) A process does not exist to periodically review the Employee Master File to help ensure the accuracy and completeness of employee data. Additionally, a policy does not exist to periodically purge inactive employees from the Employee Master File. 3) The payroll screen shots indicated that none of these employees were set up for payroll in the CSI system. However, when payroll data was migrated from ADP to the CSI system, pertinent employee information such as hire date, termination date, etc. was not uploaded into the CSI system and hence the date of hire for all 20 samples was reflected as January 1, 2000, which was the date the CSI system was implemented. <p>Based on the above, we noted that further analysis is needed to follow up on all the exceptions noted.</p> <p>We recommend that the District institute a formal policy defining the criteria and frequency to review the Employee Master File and identify inactive employees who need to be purged. Additionally, the District should perform a comprehensive review of all employee records to help ensure that missing pertinent information is identified and resolved timely.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
2	Employees that do not have the applicable benefits deductions	<p>We noted 53 instances where an employee received a paycheck without any payroll deductions. The total amount paid to these employees was \$160,993.76. Of the 53 instances:</p> <ul style="list-style-type: none"> ● 51 were under \$10,000 ● 2 were 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 20 employees from the listing of employees who received a gross pay amount without any deduction. ● For each sample item, we: <ul style="list-style-type: none"> – Requested supporting documentation to determine the reason all of the employees had zero gross benefit deductions (i.e., demographic screen shots) – Identified the employee's: <ul style="list-style-type: none"> ● Job title ● Salaried or hourly status ● Full-time or part-time status 	<p>As per our interviews with the payroll bookkeeper and the assistant school business administrator, employees eligible for benefits are required to complete an application form which should be submitted within 60 days from date of hire. Employees who choose to waive benefits are not required to return the form. Additionally, employees covered under their spouses' benefits are not reimbursed for waiving their benefits. For union dues, employees are responsible for completing and submitting an application form to the New Jersey Education Association. For pension, employees are required to complete and submit the application form to the Benefits Coordinator at the District. Prior to processing the pension invoice, a reconciliation of the invoice against the deductions report is performed to help ensure that the amounts agree. Any discrepancies are communicated to the payroll bookkeeper for further review and investigation.</p> <p>We selected 20 employees who do not have the applicable benefit deductions and obtained supporting documentation to further understand the zero deduction. The District indicated that all 20 employees sampled were hourly workers who worked only a few hours a week and hence did not qualify for benefits. We obtained demographic screen shots and we noted that all 20 employees selected were lunch aides, substitutes, or student workers.</p> <p>Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.</p>
3	Employee matches to the Social Security Administration Death Master File	Not applicable	Not applicable	The District did not provide the employee Social Security numbers and hence the comparison with the Social Security Administration's Death Master could not be performed.
4	Employees that have been hired and terminated within a short period of time (e.g., one month) and paid after their termination date	Not applicable	Not applicable	No anomalies or potential irregularities were identified and hence no follow-up was conducted.

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
5	Employees paid greater than 30 days after their termination date	Not applicable	Not applicable	No anomalies or potential irregularities were identified and hence no follow-up was conducted.
6	Employees who received greater than 52 checks within the two-year period covering 2004–2005 and 2005–2006	<p>We noted 139 employees who received greater than 52 checks in the two-year period covering 2004–2005 and 2005–2006 totaling \$9,957,518.76 in net pay. The breakdown is as follows:</p> <ul style="list-style-type: none"> • 58 employees received between 53 and 59 checks totaling \$4,091,648.70 in net pay. • 59 employees received between 60 and 79 checks totaling \$4,408,636.15 in net pay. • 17 employees received between 79 and 96 checks totaling \$1,021,021.50 in net pay. • 5 employees received more than 96 checks totaling \$436,212.41 in net pay. 	<ul style="list-style-type: none"> • Ascertained through interview of the payroll personnel why an employee may receive greater than 52 checks over the span of two fiscal years (i.e., overtime, stipends, and expense reimbursement). • Selected a sample of 20 employees from the listing of employees who received more than 52 checks in a given fiscal year. • For each sample item the engagement team: <ul style="list-style-type: none"> – Obtained and reviewed employee ledger reports. – Obtained and reviewed retro schedules for respective employees. – Obtained and reviewed respective Board Agendas. – Verified accuracy of retroactive payments. 	<p>Based upon our interviews, we noted it is not uncommon for an employee to receive more than 52 checks over two fiscal years. Management cited that the reasons for certain employees receiving 52 checks or greater are:</p> <ol style="list-style-type: none"> 1) General or alternative stipends 2) Coaching stipends 3) Retro payments 4) Completion of nonroutine duties. (e.g., lunch aides and night supervisors.) <p>We selected 20 employees who received greater than 52 checks for the 2004–2005 and 2005–2006 school years and reviewed documentation supporting the issuance of the checks. We noted the following:</p> <ul style="list-style-type: none"> • 15 of the 20 employees selected were part of special education or various summer programs and received general or alternative stipends. These stipends were received in addition to their regular paychecks. From the 15 employees, we selected a sample of two-three stipend checks totaling \$17,440. We reviewed payroll timesheets and respective Board Agendas for stipends and determined they were properly approved. • 3 out of the 20 employees selected received various coaching stipends. From the sample of employees, we selected 2–3 checks totaling \$13,119. Coaching stipends are a fixed-sum payment. We obtained and reviewed the respective Board Agendas and determined they were properly approved. • 4 employees received checks for the completion of nonroutine duties. These included specific job functions such as lunch aides and night supervisors. The four employees completed these respective responsibilities in the absence of regular staff. We reviewed the timesheets and the substitute request forms.

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
6	<p>Employees who received greater than 52 checks within the two-year period covering 2004–2005 and 2005–2006</p> <p>(continued)</p>			<ul style="list-style-type: none"> • It was noted that 3 of the 20 employees selected received more than 100 checks. We noted the following: <ol style="list-style-type: none"> 1) The employee is a secretary at the District office. In addition, she is the health benefits coordinator and received two stipend checks every month. We obtained and reviewed the respective Board Agenda. 2) The Interim Director of Special Programs received a stipend check every month for the performance of respective duties. In addition, the Interim Director received retroactive payments. The annual salary increases as per the approved salary guide are entered by the School Business Administrator into the CSI system. At the beginning of each year, the base salary from the prior year is entered in the payroll system until the contracts for the current year are negotiated and finalized. Upon approval from the Board, a retroactive payment for the period lapsed is processed. • For three of the employees selected, documentation supporting the checks sampled, such as a board Agenda, approved timesheets, or both was not provided and hence verification of the payment could not be performed. <p>For these, further analysis should be considered.</p> <p>We recommend that the District maintain adequate documentation supporting payroll expenses which should include timesheets and the board Agenda indicating the appropriate approvals. Further, the payroll bookkeeper should help ensure completeness of supporting documentation prior to processing the payment.</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 104 employees who received gross pay increases greater than \$7,500. The total gross amount of increase for these employees was \$1,889,039.78. The breakdown is as follows:</p> <ul style="list-style-type: none"> ● 40 employees received a gross pay increase between \$7,501 and \$12,500. ● 44 employees received a gross pay increase between \$12,501 and \$25,000. ● 20 employees received a gross pay increase greater than \$25,001. 	<ul style="list-style-type: none"> ● Ascertained through interview of the payroll personnel the normal reasons for a gross pay increase. ● Selected a sample of 20 employees receiving high gross pay increase and obtained the employee ledger reports listing all checks issued to the employee during the period under review. ● From the employee ledger reports, selected an average of four checks for each employee for further analysis. ● For the check samples selected, we obtained and reviewed the following: <ul style="list-style-type: none"> – Board approval. – Contracts between the City of Orange Township Board of Education and the teachers, administrators, secretaries, and paraprofessionals which includes the salary guides for the periods under review. – Timesheets. – Payroll set-up screen shots. – Other documentation supporting a large salary increase. 	<p>Per our interviews with the payroll bookkeeper, employees may receive greater than \$7,500 increase in gross pay from 2004–2005 to 2005–2006 due to the following common reasons.</p> <ol style="list-style-type: none"> 1) Base pay increases 2) Stipends 3) Substitutes in 2004–2005 and appointed to a full-time position in 2005–2006 4) Employees who were hired in the middle of the year 5) Others (lunch aides, breakfast aides, substitutes who worked more days in 2005–2006, etc.) <p>We selected 20 employees whose gross pay increased by greater than \$7,500 from 2004–2005 to 2005–2006 and requested the employee ledger reports listing all checks issued to the employee for the period under review. Additionally, we selected an average of four checks for each employee and obtained and reviewed supporting documentation to further understand the gross pay increase.</p> <p>We noted the following:</p> <ul style="list-style-type: none"> ● 2 of the 20 employees selected had a gross pay increase resulting from a promotion and the normal guide increase. ● 4 of the 20 employees selected were substitute teachers in 2004–2005 and were appointed to a full-time position in 2005–2006. The pay increase was appropriate given the new position based on the salary guide. ● 10 of the 20 employees selected were hired in the middle or towards the end of the school year and hence did not receive a full year’s pay in 2004–2005. ● 2 of the 20 employees selected were substitutes who worked more days in 2005–2006. ● 1 of the 20 employees selected received stipends in addition to the base pay. <p>For 1 of the 20 employees selected, documentation supporting the checks sampled was not provided and hence verification of the gross pay increase could not be performed.</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 (continued)</p>			<p>Moreover, our review of documentation supporting the checks selected disclosed the following:</p> <ul style="list-style-type: none"> ● For six checks issued to the employees representing the payment of stipends, the HR Agenda was not provided and hence approval could not be verified. ● For nine checks issued to the employees representing the payment of stipends, lunch aides, breakfast aides etc., no supporting documentation was provided and hence, the validity of the expense incurred could not be determined. ● For five checks issued to the employees representing substitution pay and stipends, the number of hours or days paid did not match with the timesheets as follows: <ul style="list-style-type: none"> – For check no. E61232 (Direct Deposit), we noted that the timesheet indicated a total of six days but the actual payment was processed for seven days. Hence an excess of one day in the amount of \$200 was paid. – For check no. 54000, we noted that the timesheet indicated a total of eight days, but the actual payment was processed for 16 days. Hence an excess of eight days in the amount of \$1,600 was paid. – For check no. 54091, we noted that the timesheet indicated a total of 20 hours, but the actual payment was processed for 22 hours. Hence an excess of two hours in the amount of \$68 was paid. – For check no. 46932, we noted that the timesheet indicated a total of five days, but the actual payment was processed for six days. Hence an excess of one day in the amount of \$100 was paid. – For check no. 53720, specifically for the breakfast aides' payment, the timesheet indicated a total of 14 hours, but the actual payment was processed for 19 hours. Hence an excess in the amount of \$48 was paid. <p>Further analysis should be considered to follow up on all the exceptions noted.</p> <p>We recommend that the District maintain adequate documentation supporting payroll expenses which should include timesheets and the HR agenda indicating the appropriate approvals. Further, the District should establish review procedures to help ensure that employees are paid accurately in accordance with the hours submitted per their timesheets.</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 64 employees who received a salary increase greater than \$7,500. The total gross amount of increase for these employees was \$717,119.16. The breakdown is as follows:</p> <ul style="list-style-type: none"> ● 52 employees received a salary increase between \$7,501 and \$12,500 ● 8 employees received a salary increase between \$12,501 and \$25,000 ● 4 employees received a salary increase greater than \$25,000 	<ul style="list-style-type: none"> ● Ascertained through interview of HR and payroll personnel the normal reasons for increases in base salary ● Selected a sample of 30 employees receiving high salary increase to further understand the salary increase ● For the samples selected, we obtained and reviewed the following: <ul style="list-style-type: none"> – Board approval for increases – Contracts between the City of Orange Township Board of Education and the teachers, administrators, secretaries, and paraprofessionals which includes the salary guides for the periods under review – Request for academic level change and transcript of records/degree certificate for any additional educational credits earned – Payroll set-up screen shots – Other documentation supporting a large salary increase 	<p>As per our interviews with the HR and payroll personnel, increases in base salary are normally due to one or a combination of the following:</p> <ul style="list-style-type: none"> ● Annual salary guide increase (e.g., Step 1 to Step 2) ● Higher degree/certification (e.g., BA to MA) ● Change in the position as a result of promotion (e.g., teacher to supervisor) <p>We selected 30 employees whose base salary increased by greater than \$7,500 from 2004–2005 to 2005–2006 and reviewed documentation supporting the increase. We noted the following:</p> <ul style="list-style-type: none"> ● The District indicated that normal guide increases occur annually and are not included in the Board Agenda. Contracts are settled for a three-year term between the City of Orange Township Board of Education and the teachers, administrators, secretaries, and paraprofessionals and are included in the Board Agenda for final review and approval. The annual salary increases, as per the approved salary guide, are entered by the School Business Administrator into the CSI system. At the beginning of each year, the base salary from the prior year is entered into the payroll system until the contracts for the current year are negotiated and finalized. Upon approval from the Board, a retroactive payment for the period lapsed is processed. 18 of the 30 samples selected represented a normal salary guide increase which we verified against the payroll screen shots and the salary guide. ● For increases resulting from additional credits or attainment of advanced/higher degrees, employees are required to complete and submit a Request for Academic Level Change form along with the supporting documentation to the administrative assistant to the superintendent for Operations/Human Resources Services. Upon review and approval, the change is included in the Board agenda for approval. 4 of the 30 samples selected represented a salary increase resulting from the achievement of higher degrees or additional credits. For these employees we inspected employee’s transcript of records/degree certificate, screen shots showing the new base salary, and the salary guide. ● 8 of the 30 samples selected represented a salary increase resulting from promotions which we verified against the HR Agenda, screen shots showing the new base salary, and the salary guide. <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 432 employees who received greater than 10% of base salary in stipends. The total amount paid to these employees was \$21,077,627.61. Of these 432:</p> <ul style="list-style-type: none"> • 165 employees were paid stipends greater than 10% but less than 15% of their base salary. The total amount paid to these employees was \$8,083,297.18. • 160 employees were paid stipends greater than 15% but less than 25% of their base salary. The total amount paid to these employees was \$8,281,990.08. • 107 employees were paid stipends greater than 25% of their base salary. The total amount paid to these employees was \$4,712,340.35. 	<ul style="list-style-type: none"> • Ascertained through interview of HR and payroll personnel a listing of all positions paid via stipend and the corresponding amount. • Inquired about the District's policy for employing people to perform positions paid via stipend. • Selected a sample of 50 employees receiving stipends in excess of 10% of their base salary. • For the sample selected, we: <ul style="list-style-type: none"> – Obtained the employee ledger reports listing all checks issued to the employee for the period under review – Selected one check per type of stipend for each employee for further review and analysis. – Reviewed documentation supporting the payment of stipends (e.g., Board approval and timesheets) – Verified the accuracy of the stipend paid per the employee ledger reports based on timesheets submitted. 	<p>As per our interviews with HR and Payroll personnel, stipend pay is paid for the following services:</p> <ul style="list-style-type: none"> • Coaching • After School Activity • Team Leaders • Curriculum Writing • Home Instruction • Substitute Teaching <p>The District indicated that all stipends are preapproved by the board with the exception of the evening alternative high school stipend, and are paid based on the contract. For 2004–2005 and 2005–2006, the rates were \$34/hr for teachers, \$12/hr for paraprofessionals, or a predetermined amount depending on the type of stipend (e.g., coaching which is paid for the entire season).</p> <p>We noted the following:</p> <ul style="list-style-type: none"> • 11 of the 50 employees selected did not receive stipend payments. No further analysis was performed for these employees. • 20 of the 54 stipend checks paid were supported with both the Board Agenda and timesheets. • 4 of the 54 stipend checks paid represented alternative high school stipend checks. The District indicated that the alternative high school stipends are not included in the Board Agenda because they occur based on the availability of teachers who volunteer to teach at the evening high school. It is unpredictable to have teachers scheduled for night assignments every day at the alternative high school. • 4 of the 54 stipend checks paid represented stipends paid at a pre-determined amount and not based on actual hours rendered and hence were not supported with timesheets. • 2 of the 54 stipend checks paid were not supported with either the Board Agenda or the timesheet. • 13 of the 54 stipend checks paid were supported only with timesheets. The Board Agenda was not provided and hence verification of Board approval could not be determined.

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
9	<p>Employees who received greater than 10% of base salary in stipends (continued)</p>			<ul style="list-style-type: none"> ● 11 of the 54 stipend checks paid were included in the Board Agenda but were not supported with timesheets. Hence, verification of the performance of the service as well as the hours paid (if applicable) could not be confirmed. ● Additionally, for one of the timesheets provided, we noted that the timesheet indicated a total of 54 hours but the actual payment was processed for 53 hours. Hence, an underpayment of one hour in the amount of \$34 was made. The assistant business administrator explained that an overpayment for the prior pay period was made and hence an adjustment was made in the current period. No support was provided. <p>Further analysis should be considered to follow up on all the exceptions noted.</p> <p>We recommend that the payroll bookkeeper should help ensure that stipend payments are supported with the Board Agenda and approved timesheets prior to processing the payment. Further, the District should establish a policy requiring the completion of a Request for Payment form for fixed stipend payments that should be completed, reviewed, and approved by the department head. This would help ensure that the contracted service has been satisfactorily completed.</p>
10	<p>Employees who received greater than 25% of base salary in overtime</p>	<p>We noted 29 employees who received greater than 25% of base salary in overtime. The total amount paid to these employees was \$619,110.85. Of these 29:</p> <ul style="list-style-type: none"> ● 13 employees were paid overtime greater than 25% but less than 35% of their base salary. The total amount paid to these employees was \$264,778.23. ● 9 employees were paid overtime greater than 35% but less than 50% of the base salary. The total amount paid to these employees was \$201,004.98. 	<ul style="list-style-type: none"> ● Ascertained through interview of HR and payroll personnel why an employee may receive compensation in excess of their base salary. ● Selected a sample of 29 employees from the listing of employees whose actual gross compensation was greater than their base compensation due to overtime payments in excess of 25% and requested Employee Ledger Reports detailing the overtime payments. ● From the Employee Ledger Report, selected one check for each employee for further review and analysis. 	<ul style="list-style-type: none"> ● As per our interviews with the HR and payroll personnel, the payment of overtime is primarily to security officers working in excess of 40 hours a week. Overtime could also be rendered by employees for other school activities. The District indicated that timesheets approved by the department heads are submitted as support for overtime. ● We selected 29 employees who received greater than 25% of their base pay in overtime and requested for the Employee Ledger Reports listing all checks issued to the employee for the period under review. Additionally, we selected one check per employee and obtained and reviewed supporting documentation to further understand the purpose of the overtime rendered. We noted that: ● All 29 checks selected were supported with timesheets approved by the Department Head. From the timesheets, we noted that: <ul style="list-style-type: none"> – 27 of the 29 checks sampled represented payments of overtime for security services for the after school programs, school plays, basketball practices, etc. – 1 of the 29 checks sampled represented payment to a substitute Administrative Secretary who worked from 8 AM to 12:30 PM on October 26 to November 9 and was paid \$30 per hour. The District indicated that this employee worked her regular job at the Alternative High School from 1 pm to 9 pm.

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
10	Employees who received greater than 25% of base salary in overtime (continued)	<ul style="list-style-type: none"> 7 employees were paid overtime greater than 50% of their base salary. The total amount paid to these employees was \$153,327.64. 	<ul style="list-style-type: none"> For each sample item, we: <ul style="list-style-type: none"> Attempted to verify that supporting documentation exists in the personnel file which supports the compensation (i.e., approval and timesheets). Reviewed the payroll disbursements to assess the amount is reasonable. Verified the accuracy of the overtime payments. Inquired about the District's consideration to hire an additional employee as opposed to the approval of overtime. 	<ul style="list-style-type: none"> 1 of the 29 checks sampled represented payment to the bus driver for a field trip attended by the students. The hours paid in three instances did not match with the hours per the timesheets as follows: <ul style="list-style-type: none"> For check no. E60723 (Direct Deposit), we noted that the timesheet indicated a total of 9 hours but the actual payment was processed for 17 hours. Hence an excess of 8t hours in the amount of \$128 was paid. For check no. 33380, we noted that the timesheet indicated a total of 8 hours but the actual payment processed was for 8.75 hours. Hence an excess of 0.75 hours in the amount of \$16 was paid. <p>For check no. 31727, we noted that while the timesheet indicated a total of 33 hours but the actual payment processed was for 31 hours. Hence an underpayment of 2 hours in the amount of \$35 was made.</p> <p>Further analysis should be considered to follow up on all the exceptions noted. We recommend that the District establish review procedures to help ensure that employees are paid accurately in accordance with the hours submitted per their timesheets. Moreover, we recommend that the District review overtime worked by all employees on a monthly basis to identify trends and establish benchmarks. A cost-benefit analysis should be performed to calculate the cost of paying employee overtime versus the cost of hiring a new employee.</p>
11	Payments that exceed the original PO amount	<p>We noted 2,025 payments totaling \$2,285,837.13 in excess of the original PO amount. The breakdown is as follows:</p> <ul style="list-style-type: none"> 1,875 purchases made where the payment amount exceeded the original PO amount by less than or equal to \$1,000, totaling \$187,728.73 in excess 	<ul style="list-style-type: none"> Ascertained through interview of 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 50 transactions from the listing of disbursements that exceeded the PO amount 	<p>Based on our interview with the school business administrator and the head bookkeeper, we noted that payments can be processed for any amount exceeding the approved PO amount in the Smarts system. Additionally, a process does not exist to review and approve payments that exceed the approved PO amount.</p> <p>The most common instances in which a payment would exceed the original PO amount include expenses related to:</p> <ul style="list-style-type: none"> Shipping and handling charges Tuition fees Contracted transportation Repairs and maintenance Consultant fees Other instances (e.g., sales tax, conference for which only the registration fee was included in the original PO, etc.)

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
11	<p>Payments that exceed the original PO amount (continued)</p>	<ul style="list-style-type: none"> ● 75 purchases made where the payment amount exceeded the original PO amount by greater than \$1,000 but less than or equal to \$2,500 totaling \$113,415 in excess ● 27 purchases made where the payment amount exceeded the original PO amount by greater than \$2,500 but less than or equal to \$5,000 totaling \$93,663.09 in excess ● 48 purchases made where the payment amount exceeded the original PO amount by greater than \$5,000 totaling \$1,891,030.31 in excess 	<ul style="list-style-type: none"> ● For each sample item, the engagement team: <ul style="list-style-type: none"> – Traced and agreed the disbursement to supporting documentation (e.g., contract, vendor invoice, purchase requisition, etc.) to assess if the disbursement was properly approved and processed – Noted if the increased amount caused the purchase to exceed a bid or quote threshold 	<p>We selected 50 POs and obtained and reviewed the POs, vendors' invoices, and contracts (if applicable) and check stubs. We noted the following:</p> <ul style="list-style-type: none"> ● 10 of the 50 samples selected represented payments processed in excess of the original PO amount due to shipping and handling charges. The approved PO amount of these 10 POs totaled to \$63,263 and the payments processed against these POs totaled to \$69,957. ● 8 of the 50 samples selected represented tuition POs. The District indicated that POs are created for the entire school year based on estimates. Billings are based on actual attendance and enrollment which fluctuates throughout the year. The approved PO amount of these 8 POs totaled \$876,080, and the payments processed against these POs totaled \$1,390,793. ● 2 of the 50 samples selected represented Contracted Transportation. Similar to the tuition fees, the POs are created based on an estimate for the entire school year while actual payments vary depending on the actual number of students and routes. The approved PO amount of these 2 POs totaled to \$455,276 and the payments processed against these POs totaled to \$496,214. ● 7 of the 50 samples selected represented repairs and maintenance expenses. The District indicated that the actual costs for these expenses were not known at the time the POs were created and hence PO amounts were based on estimates. The approved PO amount of these 6 POs totaled to \$2,336,149 and the payments processed against these POs totaled to \$2,580,737. ● 3 of the 50 samples selected represented consultant fees. The approved PO amount for these 3 POs totaled to \$18,663 and the payments processed against these POs totaled to \$26,419. Our review of the voucher packages for these samples disclosed the following: <ol style="list-style-type: none"> 1) For PO no. 502902, the PO was approved for payment of consultant fees for the provision of 100 creative drama sessions for Alternative High School students while services were rendered for 109 sessions. 2) For PO no. 605597, the PO was approved for consultant secretary services from March 30, 2006 to May 12, 2006 while actual services continued through July 2006. Additionally, a check issued on June 30, 2006 included the prepayment for services rendered from July 5–7, 2006. Documentation supporting the approval of the prepayment was not provided 3) For PO no. 503188, the District was not able to provide the PO and hence verification of the PO could not be performed.

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
11	<p>Payments that exceed the original PO amount (continued)</p>			<ul style="list-style-type: none"> ● 13 of 50 the samples selected did not exceed the original PO amounts. The approved PO amount for these 13 POs totaled to \$103,117, and the payments processed against these POs totaled to \$102,463. ● 7 of the remaining samples represented various expenses for which POs were created based on estimates. The approved PO amount for these 7 POs totaled \$540,701 and the payments processed against these POs totaled \$664,972. We noted the following: <ol style="list-style-type: none"> 1) For PO no. 501779, a PO was created for \$200, representing registration fee for a conference attended by the Board President. The payment for \$330 included lunch for the Board President and his wife, which was not part of the original PO amount. 2) For PO no. 502647, the payment processed in excess of the original PO amount was due to sales tax for \$720. <p>Further analysis should be considered to follow up on all the exceptions noted.</p> <p>We recommend that a dollar threshold for payments exceeding the original PO amount should be established by the District. Payments exceeding the dollar threshold should be subject to additional review and approval.</p> <p>The District should also investigate the possibility of configuring the SMARTS System to automate the process to flag and request additional approval for payments exceeding the dollar threshold. Alternatively, an Edit/Change Report listing all payments made exceeding the approved PO amount should be generated and reviewed to help ensure that all payments exceeding the approved PO amount are authorized.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
12	Invoice dates that are prior to PO dates	Not applicable	Not applicable	No anomalies or potential irregularities were identified and hence no follow-up was conducted.
13	Vendors paid at known mail drops (e.g., P.O. Box, commercial mail receiving agencies, etc.)	We noted 41 vendors that receive payment at known mail-drop locations.	<ul style="list-style-type: none"> • Selected a sample of 10 vendors who receive payment at mail-drop locations. • Traced and agreed a disbursement to supporting documentation (e.g., contract, vendor invoice, check stub, etc.). • Requested business certification forms for the vendor to confirm the address. • Requested evidence that the vendor was included within the Vendor Master File. 	<p>Based on our interview with the business administrator and the head bookkeeper, we noted that a process does not exist to help ensure that only valid or legitimate vendors are added to the Vendor Master File. The process to add/change vendor information is informal and the evidence of review and approval does not exist. A Vendor Add/Change Form and a checklist of supporting documentation such as a W-9, business registration certificate, or other official documents do not exist. Moreover, approvals are not obtained to modify existing Vendor information.</p> <p>The head bookkeeper is responsible for the functions of processing payments and also updating the Vendor Master File, resulting in a lack of segregation of duties. Combining these functions could potentially lead to the creation of fictitious vendors and the processing of fictitious payments that may go undetected.</p> <p>We selected a sample of 10 vendors for further review and noted the following:</p> <ul style="list-style-type: none"> • Checks are mailed to the PO address per the Vendor Master File unless the invoice specifically states a "remit to" address or the District is notified of an address change. When the District receives a vendor address change notification, the head bookkeeper updates the Vendor Master File to include the "remit to" address prior to processing the payment.

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
13	<p>Vendors paid at known mail drops (e.g., P.O. Box, commercial-mail-receiving agencies, etc.)</p> <p>(continued)</p>			<ul style="list-style-type: none"> ● For 8 of the 10 vendors selected, checks were appropriately sent out to the “remit to” address as indicated on the invoice. ● For 1 of the 10 vendors selected, we reviewed PO no. 600784 relating to Sopris West Educational Services for \$389. There were two checks in the amounts of \$12 and \$377 that were processed against this PO. We noted the following: <ol style="list-style-type: none"> 1) The check in the amount of \$12 was not mailed to the “remit to” address indicated on the invoice. 2) The check in the amount of \$377 was sent to an address that did not match the PO address or the optional billing address in the Vendor Master File or the new “remit to” address indicated on the invoice. The check was mailed to the following address: P.O. Box 1809, Longmont CO 80502. ● For 1 of the 10 vendors selected, the PO reviewed (PO # 503981) was created for \$1 during the fiscal year 2004–2005. The PO indicated that it was for the upkeep of the building. Subsequently, the PO was canceled in 2005–2006 and no payments were processed against this PO. The District could not provide any satisfactory explanation or evidence to support why a PO for \$1 was created for the maintenance of the building and subsequently canceled. Given that the District has the capability of processing payments totaling to any amount irrespective of the approved PO amount, the creation of this PO for \$1 appears questionable and further analysis would be needed. ● The District does not have a process to verify the identity or existence of the vendor by obtaining and reviewing the business registration certification at the time of adding a vendor to the Vendor Master File. When the sample of 10 vendors selected was provided, the District requested the business registration certificates from all 10 vendors selected at the time of the audit. Only 9 vendors responded and provided the District with the business registration certificate. 1 of the 10 vendors selected, Froguts, did not respond or provide the business registration certification. Further analysis would be needed to determine the existence and legitimacy of this vendor.

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
13	<p>Vendors paid at known mail drops (e.g., P.O. Box, commercial mail receiving agencies, etc.)</p> <p>(continued)</p>			<p>Further analysis should be considered to follow up on all the exceptions noted.</p> <p>We recommend that the District should institute a formal process over the review and addition of new vendors to the Vendor Master File. A vendor add/change form and a checklist of supporting documentation, such as W-nine form, Business Registration Certificate, and other official documents, should be created, reviewed, and approved prior to adding any new vendors. This would help ensure that only qualified and legitimate vendors are added to the Vendor Master File.</p> <p>Additionally, an edit/change report listing all changes made to the Vendor Master File should be generated and reviewed to help ensure that all changes made to the Vendor Master File are authorized</p>

Certified Staff Review

The objective of this review was to assess if certified staff employed by the District are performing the job functions 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 61 certified teachers and 39 nonteaching certified staff representing a cross section of school locations and job functions. The following table summarizes the cross section of job functions reviewed.

Level	School	Reviewed
Certified Teachers	Elementary School	29
	Middle School	13
	High School	19
Nonteaching Certified Staff	Principals	12
	Supervisors	9
	Other	18

We performed the following for each employee:

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

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

Based on our review, all employees interviewed were performing the job function identified by the District.



Assessment of Internal Controls





Assessment of Internal Controls

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

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

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

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

Inventory

Overview

The management of inventory and fixed assets at the District is overseen by the School Business Administrator. The District contracts with an outside company, Maximus, who conducts physical counts of its fixed assets annually. Purchases over \$2,000 are capitalized as fixed assets. The computers located at the District's schools make up the majority of the District's fixed assets. The Director of Special Programs manages the purchase and maintenance of these computers with the assistance of the IT Manager, located at the District's business office, and the Technology Coordinators, who work at the schools.

Purchases made by the District other than these computers typically cost less than \$2,000 and, therefore, are not considered fixed assets. These purchases include school supplies that are delivered directly to the schools and facility maintenance supplies delivered to the District's warehouse. The School Business Administrator maintains a list of the operating leases held by the District, which consists mostly of Ricoh copy machines. The list includes the location of each machine and the renewal date of the lease.

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:

- Computers
- Ordering Process
- Distribution Process
- Receiving Process
- Reconciliation of Inventory
- Disposal Process

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

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

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

- Purchase of computers and computer-related equipment, including installation services, is appropriately approved by the IT Manager and the Special Programs Director.

- A schedule of fixed assets is prepared and updated on a quarterly basis by the technology coordinators.
- A valuation and physical count of the inventory and fixed assets is performed by the District's independent appraisers.
- Disposal of assets is approved by the Board and is supported with a cost-benefit analysis showing that it is more beneficial to dispose of the asset than to repair it.
- Assets meeting the capitalization threshold of \$2,000 are appropriately recorded and depreciated over its useful life by the District's independent appraisers.

Summary of Observations and Recommendations

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

Standard Operating Procedures

We noted that the District does not maintain standardized documentation for current policies and procedures for inventory and fixed assets. Procedures for this function are documented under the District's Standard Operating Procedures, but these procedures are not detailed or regularly updated. Detailed procedures are left to the discretion of the assistant business administrator and IT manager, who handle this function.

We recommend that a formal policy and procedural manual describing best practices for this function should be developed. This manual should include policies for tracking and purchasing inventory and fixed assets. Documenting detailed procedures in this manner will lessen the risk of unauthorized or inappropriate activity.

Disposals of Fixed Assets

As per the School Business Administrator, disposals of fixed assets occur only after approval is obtained from the Board. There are no policies and procedures regarding disposals of fixed assets.

We recommend that a formal process for the authorization of disposal of assets should be instituted. Prior to the Board approval, a form indicated the condition of the asset and reason for disposal should be documented and reviewed. A formal disposal process will help ensure that the reason for the fixed asset disposal such as being lost, transferred, or end of its useful life, etc., is documented and reviewed. An estimate of the salvage value should also be specified. The form should also describe the method of disposal (public auction, recycled, discarded, dismantled, trade-in, etc.). Revenue generated from the disposal of assets should be properly accounted for. The form should be reviewed and, based on the dollar threshold and

underlying asset, a cost to benefit analysis should be performed to determine whether the asset should be disposed, replaced, or repaired.

Inventory Reports of Computers

The District indicated that the technology coordinators at each school maintain an inventory report of computers installed at their schools, and updates them quarterly. The Inventory Report is signed by the IT manager, School Principals, School Business Administrator, and Superintendent.

The School Business Administrator provided the inventory reports of computers for all schools in the District; however, there was no date stamp on the report and signatures from the IT manager, Principals, School Business Administrator, and Superintendent indicating timely review.

We recommend that the District should implement formal procedures to help ensure that all policies and requirements are adequately communicated and followed. The inventory report of computers should be completed quarterly and forwarded for review. The School Business Administrator should also verify these reports with the Fixed Asset Appraisal report issued by the third-party appraisal firm to help ensure that all assets that meet the capitalization requirements are appropriately included in the Asset Appraisal Report.

Reconciliation of Fixed Asset Inventory

A reconciliation of the fixed assets log with the fixed assets recorded in the System is not performed.

We recommend that the District should perform a reconciliation of the fixed asset inventory with the books periodically, at least annually. Assets that are not appropriately recorded should be identified, researched, and resolved. This would help ensure that the fixed assets reported in the financial statements are accurate.

Computer Purchases

The IT Manager and Special Programs Director approve purchases of new computers, computer-related equipment, and installation services.

A sample of 24 computer-related voucher packages was tested, and the following observations were made:

- None of the purchase orders, purchase requisitions, and invoices was signed by the IT manager, Special Programs Director, School Business Administrator, Assistant Superintendent, and Superintendent.
- For 1 voucher package selected, the purchase requisition was missing.
- For 10 voucher packages selected, the purchase was not approved by either the IT manager or the special services director.

- For 4 of the voucher packages selected, the amount on the purchase order, purchase requisition, and invoice were not the same. There was no evidence that the accounts payable specialist researched and documented this variance.
- For 1 voucher package, the date on the purchase order, purchase requisition, and vendor invoice was after the date on the check made out to the vendor.
- For 1 voucher package selected, the check paid to the vendor was not provided.
- For 5 voucher packages selected, the check paid to the vendor was 30 days past the due date, and there was no documentation as to why a late payment was made.

We recommend that the School Business Administrator institute a formal process to help ensure that all voucher packets contain duly reviewed and approved purchase requisitions, purchase orders, and invoices. They should also help ensure that the amounts on each of these documents are the same and if they are not, the variance is researched, documented, and subject to additional review and approval. The Accounts Payable Manager should help ensure that all payments are made on time, and if they are not, the valid justification should be documented. Additionally, purchase orders must be created before goods or services are received or invoices are processed for payment.

Valuation and Depreciation

Valuation and Depreciation of fixed assets is outsourced to Maximus, and assets are valued annually. All purchases orders are reviewed and expenses over \$2,000 are capitalized. The report provided by Maximus includes the original cost, accumulated depreciation, and book value for each fixed asset.

The Maximus Report as of June 30, 2006 was obtained and it was observed that the accumulated depreciation reported in the financial statements (\$2,065,578) did not match with the amount indicated on the Maximus Report (\$2,023,419.17).

From the Maximus Report, six samples were tested to determine if they were appropriately recorded as fixed assets. It was noted that one item was recognized as a fixed asset when it did not meet the \$2,000 capitalization threshold. Additionally, the Maximus report did not cover impairments or how they should be recorded.

We recommend that the District should review the depreciation reported by the third-party appraisal firm to help ensure that assets are appropriately recognized as fixed assets and that the information reported in the financial statements is accurate. Depreciation reported in the financial statements should be supported with adequate analysis, including assumptions made and supporting documentation. Variances between the number indicated on the appraisal report and the financial statements should be documented, explained, and reviewed. Additionally, the District should consider implementing a formal process to review and record asset impairments.

Facilities Management

Overview

The Facilities Management Processes at the District consist of two primary areas: maintenance and janitorial. In order to complete the tasks for each area, the District uses a combination of in-house employees and outsourced employees. The in-house employee within the Department includes one Manager. The outsourced employees within the Department are comprised of 63 janitors/custodians, 6 maintenance workers, 1 Administrative Support Employee, 4 Supervisors, and 1 Manager.

The majority of facilities operations for the District's 10 school buildings and business office are outsourced to Pritchard Industries. These operations include daily custodial and maintenance services, such as cleaning and painting. Pritchard also provides personnel as needed for special programs, such as custodial service for talent shows held on the weekends. Pritchard employs approximately 75 maintenance workers, 2 Supervisors, a Secretary, and a Manager of operations. Various other private vendors are used for minor facility needs. All vendors are Board-approved prior to providing any services.

Services provided by outside vendors are supervised by the Manager of facilities maintenance, who tracks the progress of all jobs and help ensure their timely completion. The Manager communicates performance and quality issues to the Pritchard manager as necessary. The Manager is also responsible for preliminary preparation of the budget and caretaking of all District maintenance equipment and supplies. The School Business Administrator reviews and approves the decisions of the Manager before any action is taken. The School Business Administrator takes over these responsibilities when the Facilities Manager is absent.

The District is responsible for the maintenance and upkeep of the 10 school buildings and 1 administrative building, which comprises approximately 655,000 interior square feet.

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

- Facilities Budget
- Pritchard Industries
- Insurance Coverage
- Routine Maintenance

We identified key controls within the facilities process based on interviews with business process owners for each of the subprocesses. We considered the following to select a sample of 25 items to test as a cross-sectional representation of key controls over the facilities management 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 renegotiates its contract with the third-party vendor who handles the majority of its facilities operations on an annual basis.
- Work orders are prepared by the school principals for projects that are not included in the regular maintenance agreement with Pritchard and are reviewed by the facilities director, School Business Administrator, and Superintendent.
- The District HR Department performs background checks on the list of potential employees provided by Pritchard to help ensure compliance with the District's standard hiring procedures.
- The monthly Pritchard invoices are reviewed and approved by the facilities director and school business administrator.
- Insurance policies that cover students and faculty are included in the contracts of the outside providers.

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.

Management Oversight

A formal process to log, monitor, and close complaints received from the schools is not maintained. Currently the process is based on verbal communication to the appropriate members of management resulting in the possibility of addressing significant issues after a delay, or not at all. The Custodian Manager follows up with the Pritchard, the third-party vendor responsible for maintenance services, on complaints from the schools on an informal, as-needed basis.

We recommend that a formal written log of all complaints received from the schools and department heads should be maintained and reviewed with Pritchard on a periodic basis to help ensure that all maintenance issues are addressed in a satisfactory manner.

Overtime Approval

We noted that a formal process does not exist to track, document, and approve overtime hours worked by Pritchard employees. School principals who need extra assistance (e.g., for special events held outside of school hours) submit overtime requests to the Facility Director, who forwards approved requests to Pritchard. Before the event, Pritchard sends a list of employees for these shifts to the Director. During the event, the Director goes to the school in person to help ensure that the required work is being completed.

We recommend that the requesting school principals should keep track of the actual overtime hours worked by outside vendors and submit timesheets to the Facilities Director with explanations for any variances. The Facilities Manager should review overtime worked by facilities employees on a monthly basis to establish benchmarks. These benchmarks can be used to help identify trends of excessive or potential abuse in overtime charged.

Work Orders

An approved work order form is required for any maintenance or repair jobs. A work order is required irrespective of whether the job will be performed by the school's maintenance workers or if an outside vendor will be used. The work order is originated by the custodian at each school and forwarded to the Facilities Manager for approval.

A sample of 15 work orders was tested, and the following observations were made:

- None of the work orders selected were filled out completely.
- All of the work orders were missing signatures from the Facilities Manager.
- For all work orders selected, the completion date and evidence that the Facilities Manager had closed out the work order was missing.

We recommend that a formal process be instituted over the review and approval of work orders relating to facilities management. The Facilities Manager should review all work orders to help ensure that they are complete prior to approval. Additionally, all work orders that meet a certain dollar threshold should be reviewed and approved by the School Business Administrator and the Superintendent. Also the Facilities Manager should review the projects for satisfactory completion and indicate closure on the work orders.

Background Check on Pritchard Employees

The District HR Department performs background checks on potential Pritchard employees to help ensure compliance with the District's standard hiring procedures.

A sample of 10 Pritchard employees was tested, and the following observations were made:

- 1 Pritchard employee failed to disclose a prior criminal history record and his fingerprint card was destroyed. The District indicated that they were informed by Pritchard that the employee will not be working around children and hence it would not be necessary to fingerprint him.
- For 3 Pritchard employees selected, no documentation was provided to evidence they cleared background checks.

We recommend that the District should monitor and to help ensure that all Pritchard employees that work at the District or in schools are cleared of background checks and have the appropriate fingerprinting on record to help ensure that students and faculty are protected.

Monthly Pritchard Invoice

Pritchard prepares a monthly invoice of all expenses incurred relating to facilities management. The Facilities Manager reviews the invoice before forwarding it to the School Business Administrator.

A sample of five invoices was selected, and the following observations were made:

- It could not be verified that the amount on the check paid to Pritchard matched the amount on the invoice because copies of the checks were not provided.

We recommend that the Facilities Manager and the School Business Administrator help ensure that a copy of the check paid to Pritchard should be attached to the invoice to help ensure that the amount paid is in agreement with the approved invoice.

Purchasing/Accounts Payable

Overview

The Accounts Payable Department is made up of four employees: the School Business Administrator, Assistant Business Administrator, and two Bookkeepers. The School Business Administrator is responsible for the tracking and submission of purchase orders for goods and services requested by the schools and District. The Bookkeepers are responsible for timely processing and payment of purchases.

When goods are received by schools, they initial and date a copy of the purchase order and return it to the Bookkeepers. In cases where the goods or services are received by departments, the department heads initial and date their copy of the purchase orders.

The Board has approximately 7–10 days to review the lists and contact the Business Office to ask any questions or to visit the Business Office to review the purchase order package. At the meeting, the Board votes on the lists for payment. The official Board Minutes indicate the approval of all the payments to be made.

The School Business Administrator performs another review of the purchase order package for completeness, and then assigns a check number to the approved purchase order for payment. The checks are printed on prenumbered check stock. The check stock is stored in the Bookkeepers area in a general cabinet containing other supplies. The School Business Administrator verifies that the order of checks is accurate by pulling the prior month's check register to help ensure that there are no breaks in check numbers. This is also verified again by the Assistant School Business Administrator at the end of the month.

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

- Purchase Requisitions and Purchase Orders
- Account Coding
- Receiving
- Payment of Invoices

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

- Policies and procedures for expense reimbursements related to conferences are distributed to the schools, and adherence to the policies is verified by the bookkeeper.
- The school business administrator reviews the account coding for all purchase orders and signs the purchase orders upon approval.
- The system does not allow purchase orders to be entered for underfunded accounts and that requests for additional funds are submitted to and approved by the school business administrator.
- The bookkeeper performs a three-way match of invoices, purchase orders, and receiving documents.
- Invoices that are entered into the system during the month are approved by the Board before payments are processed.

- The School Business Administrator does a budget to actual reconciliation to determine whether there are enough funds for expenses.

Summary of Observations and Recommendations

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

Standard Operating Procedures

We noted that the District does not maintain standardized documentation for current policies and procedures for purchases and payables.

We recommend that a formal policy and procedural manual should be developed and distributed to all relevant employees.

Employee Training

A process to provide formal training for new hires does not exist. Employees are trained on-the-job when they accept a job position. Such informal training could potentially result in the noncommunication of all relevant procedures or in the communication of procedures that may be inconsistent.

We recommend that a formal employee training program be instituted for new employees based on the job title and level. Formal on-boarding training would help in ensuring that all relevant procedures and job considerations are consistently communicated to new hires.

Changes to Payment Amounts

We noted that the SMARTS system allows payments to be processed for any amount exceeding the approved purchase order amount. Additionally, a formal procedure does not exist to review and approve payments that exceed the approved purchase order amount.

We recommend that a dollar threshold for review and approval for payments exceeding the original purchase order amount should be established by the District. Payments exceeding the dollar threshold should be subject to formal additional review and approval.

The District should also investigate the possibility of configuring the SMARTS system to automate the process to flag and request additional approval for payments exceeding the dollar threshold. Alternatively, an edit/change report listing all payments made exceeding the approved purchase order amount should be generated and reviewed to help ensure that all payments exceeding the approved purchase order amount are authorized.

Segregation of Duties

We noted that the Bookkeeper is responsible for the functions of adding and editing vendor information and also for processing vendor payments. The Bookkeeper also has the ability to create and approve purchase orders as necessary, and these purchase orders are not routed for further approval before payments are processed. Combining these functions could lead to the creation of fictitious vendors and related purchase orders, and the processing of fictitious payments that may go undetected.

We recommend segregating these duties to the extent possible in order to create a system of checks and balances, such that the functions of one employee are subject to the review of another employee through the performance of interrelated functions. Segregating these duties would help decrease the risk of intentional or unintentional errors or irregularities being perpetrated and concealed.

Management Oversight

We noted a lack of formal evidence of management review over various procedures. Changes made to the vendor master data by the Bookkeeper are not reviewed for appropriateness. We also noted that the Bookkeeper has the ability to process vendor payments prior to review and approval by the District Board. The checks generated are not matched against the Board-approved bill list to help ensure that all checks processed are authorized.

We recommend that an edit/change report listing all changes made to the vendor master data be generated and reviewed periodically to help ensure that all changes made are authorized. Additionally, checks processed by the bookkeeper should be verified against the Board-approved bill list before these checks are mailed.

Security of Check Stock

We noted that formal controls do not exist over the completeness of the check stationery. A log with the beginning and ending number is not maintained to include the checks used per batch run and list void checks.

We recommend that the beginning number and ending number of the prenumbered check stock be logged and reviewed before and after each check batch run. Under current procedures, missing check stock would not be discovered during the month.

Vendor Master File

The vendor master file is maintained by the Purchasing Department. The Director of Purchasing and the Purchasing clerks have the ability to add new vendors to the vendor master file. Purchasing clerks may add a new vendor without management approval and the Director of Purchasing does not review the newly added vendors to ascertain that the vendor addition was authorized. 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 services never performed or services performed that do not meet the District's requirements for quotations, bids, and quality.

The District does not always require a potential vendor to provide requisite tax information for identification purposes prior to the addition of the vendor to the vendor master file. This information is needed to properly report appropriate disbursement activity to the Internal Revenue Service (IRS) and other tax authorities. The current system does not require a Tax Identification Number (TIN) or Employee Identification Number (EIN) to approve payment to a vendor. There may be tax implications by not providing the appropriate governmental agencies with disbursement activity for their vendors.

We recommend that the District should institute a formal process over the review and addition of new vendors to the Vendor Master File. Additionally, an edit/change report listing all changes made to the Vendor Master File should be generated and reviewed to help ensure that all changes made to the Vendor Master File are authorized.

The District should modify its vendor establishment procedures to help ensure that required and accurate vendor tax identification information is provided prior to adding the vendor to the vendor master file. Further, the District should also consider implementing a policy requiring a thorough background check on all professional service providers and other vendors that will provide goods or services to the District.

Reimbursements Related to Conferences

Policies and procedures for expense reimbursements related to conferences are distributed to the schools, and adherence to the policies is verified by the School Business Administrator and Superintendent. A Workshop/Conference/Convention Attendance and Travel Request Form must be filled out for all conferences and workshops. The form includes pertinent information such as the educational justification, and any anticipated expenses. The form is approved by the Principal, Assistant Superintendent, School Business Administrator, and Superintendent.

The Purchasing Manager is in charge of generating the purchase requisition, and purchase order, and the Accounts Payable Manager processes the employees travel reimbursements. The purchase order must be signed by the School Business Administrator. All receipts must be attached to the purchase order, and the vendor's copy of the purchase order should be sent to the employee. The Accounts Payable Manager helps ensure that the amount reimbursed matches the amount on the purchase order and receipts.

A sample of nine workshop voucher packages was tested, and the following observations were made:

- For one conference, the anticipated expenses were missing on the Workshop/Conference/Convention Attendance and Travel Request Form.
- For one conference, approval from the Principal, Assistant Superintendent, and Superintendent was missing.

- For all the voucher packages tested, the vendor's copy of the purchase order was not sent to the employee.
- For one conference, the amount reimbursed did not match the amount on the purchase order or receipts.

We recommend that the School Business Administrator and Superintendent should institute and follow policies and procedure to help ensure that all employees who attend a conference have a duly completed and approved Workshop/Conference/Convention Attendance and Travel Request Form that is attached to the voucher package. The Accounts Payable Manager should help ensure that the amount reimbursed matches the amount on the receipts. Any variances should be researched, documented, and subject to additional reviews and approvals prior to being processed. The Accounts Payable Department should also help ensure that the approved vendor's copy of the purchase order is sent to the employee requesting reimbursement, indicating authorization of expenses.

Accounts Payable Voucher Package Review

The Accounts Payable Bookkeepers are responsible for verifying the disbursement information in the SMARTS system to the purchase requisition form, the purchase orders, and the invoice prior to processing a payment. The Accounts Payable Manager performs a random accuracy review to help ensure payments are correctly posted to the SMARTS system. The purchase requisition must be signed off by the Superintendent, Assistant Superintendent, School Business Administrator, and Principals. The purchase order must be signed off by the School Business Administrator, and Board approval needs to be obtained before a check can be issued for payment.

A sample of 15 expenses was tested from the Board approved bill list and the following observations were made:

- For 3 of the expenses selected, either the invoice or the purchase order was missing.
- For 7 of the expenses selected, the purchase requisition did not exist.
- For 10 of the expenses selected, the purchase requisition was not approved by the School Business Administrator, Principal, Assistant Superintendent, and Superintendent.
- For 10 of the expenses selected, the vendor's copy of the purchase order was not sent to the employee.
- For 5 of the expenses selected, the amount on the purchase order, purchase requisition, invoice, and check paid to the vendor are not the same.
- For 5 of the expenses selected, the check paid to the vendor was past the due date, and there was no documentation as to why a late payment was made.

Additionally, we obtained and reviewed documentation supporting payments exceeding the original purchase order amount and noted the following:

- For purchase order no. 503188, the District was not able to provide the purchase order and hence verification of the purchase order could not be performed.
- For purchase order no. 605597, the purchase order was approved for consultant secretary services from March 30, 2006 to May 12, 2006, while actual services continued through July 2006. Additionally, a check issued on June 30, 2006 included the prepayment for services rendered from July 5–7, 2006. Documentation supporting the approval of the prepayment was not provided.

We recommend that the Accounts Payable Manager institute a formal process to help ensure that all voucher packets contain duly reviewed and approved purchase requisitions, purchase orders, and invoices. They should also help ensure that the amounts on each of these documents are the same and if they are not, the variance is researched, documented, and subjected to additional review and approval. The Accounts Payable Manager should also determine that all payments are made on time, and if they are not, the valid justification should be documented. Incomplete payment vouchers should not be processed.

Purchase Orders for Under Funded Accounts

The School Business Administrator and the Assistant School Business Administrator are the only individuals authorized to create purchase requisitions and purchase orders for amounts that exceed the budget in any given account.

It was observed that the Accounts Payable Clerk was able to generate a purchase order for an amount that exceeded the budget in any account.

We recommend that a comprehensive system access review should be performed to help ensure that user access levels are commensurate with job functions. The access to create purchase requisitions and purchase orders for amounts that exceed the budget should be appropriately restricted.

Budget to Actual Reconciliation

The School Business Administrator performs a budget to actual reconciliation to determine whether there are enough funds to cover expenses from the Bill Lists. If there are not enough funds in the account, a transfer of funds is initiated which is approved by the Board.

As per the School Business Administrator, only an informal budget to actual reconciliation is performed, and no documentation is retained.

We recommend that the reconciliation process be enhanced by having system configured reconciliations. The School Business Administrator should consider using MS Excel spreadsheets, which should be password protected to help eliminate unintended edits and errors. Protected spreadsheets can prevent unauthorized personnel from changing formulas or improperly reconciling accounts. Performing periodic reconciliations and roll-forward analysis would help identify budgetary issues and detect excessive spending patterns that may be identified and corrected timely.

Human Resources/Payroll

Overview

The Human Resources Department (HR) is primarily responsible for coordinating all employee-related functions, including hiring, personnel file maintenance, and job changes. HR consists of an Administrator, a Manager, and an Administrative Secretary. Salaries and benefits are administered by the Finance Department. The Human Resources Department is responsible for recruiting and hiring for permanent positions and substitute teachers; other temporary positions may be filled by an outside vendor. Most permanent positions at the District are negotiated through the local employee union, the Orange Education Association, and the Orange Administrators and Supervisors Association.

The Payroll Bookkeeper is primarily responsible for all payroll-related activities, which includes processing paychecks. All payroll records are maintained in the SMARTS System provided by Computer Solutions Inc. Checks are processed twice a month, at the middle and end of the month. Approximately 700–800 pay checks are processed each pay cycle. All payroll procedures are reviewed by the Assistant Business Administrator.

As part of our procedures we developed a high-level understanding of the Payroll and HR processes, which include the following subprocesses:

- New Hire Process
- Substitute Teachers
- Employment Contracts
- Separations
- Benefits
- Salary Data
- Check Processing

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

- Gaps in internal controls – areas in the process where internal controls would be expected but do not appear to be effective or do not exist at all.
- Comparison of the controls/policies should be compared with:
- Travel Expense and Reimbursement Policy – NJAC 6A:10A-8.3, which was adopted September 22, 2005.
- 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:

- Approval for new hires is appropriately documented.
- The Human Resources department maintains a personnel file checklist for new employees and ensures that employees receive employee manuals.
- Termination/resignation letters are reviewed and properly approved.
- The salary information and hire/termination/resignation dates in the Board agenda corresponds with the salary information and hire/termination/resignation dates in the payroll register.
- The garnishment amount from the court letter matches the amount deducted from the paycheck.
- The Comptroller reviews the payroll register to confirm the amounts on the checks paid and direct deposit amounts are correct, completes a reasonableness check of payroll from one payroll cycle to the next, and performs a budget to actual reconciliation on a periodic basis.

Summary of Observations and Recommendations

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

Employee Training

A process to provide formal training for new hires does not exist. Employees are trained on-the-job when they accept a job position. Such informal training could potentially result in the noncommunication of all relevant procedures or in the communication of procedures that may be inconsistent.

We recommend that a formal employee training program be instituted for new employees based on the job title and level. Formal on-boarding training would help in ensuring that all relevant procedures and job considerations are consistently communicated to new hires.

Segregation of Duties

We noted that certain functions, such as entering payroll data and processing checks, are performed by the same individual, resulting in a lack of segregation of duties. Combining these functions could lead to the creation of fictitious employees and related timesheets, and the processing of fictitious payments that may go undetected. The payroll bookkeeper enters the payroll information for new hires into the SMARTS system using the approved Board minutes. The payroll bookkeeper also enters approved timesheets. After entering all necessary payroll data for a cycle, the payroll bookkeeper generates a trial payroll register from the system that includes the amounts to be paid to employees for the current cycle. The Assistant Business Administrator compares the data on the register with the timesheets for the cycle. The payroll bookkeeper then prints the checks from the system and prepares them for distribution to the schools.

We recommend that these duties should be assigned to separate individuals to the extent possible. Segregating these duties would create a system of checks and balances, such that the functions of one employee are subject to the review of another employee through the performance of interrelated functions.

Additionally an edit/change report listing all changes made to the payroll data should be generated and reviewed periodically to help ensure that all changes made are authorized. Secondary levels of review would help decrease the risk of intentional or unintentional errors, or irregularities being perpetrated and concealed.

Employee Data Master File

A process does not exist to verify that all new entries and subsequent changes to the employee data master file are accurately recorded in the system as authorized. The employee data master file is not reviewed periodically in order to help ensure completeness and to purge inactive employees from the file.

We recommend that the District should periodically generate and review edit/change reports from the SMARTS system that list the additions and changes made to the employee data master file. These reports should be reconciled to authorized Board minutes and records that do not match should be identified and corrected timely.

The District should also institute a formal policy defining the criteria and frequency for reviews of the employee data master file to identify and purge inactive employees. Additionally, the District should perform a comprehensive review of all employee records to help ensure that missing pertinent information, such as hire dates and termination dates, is identified and resolved timely.

Maintenance of Personnel Records

HR maintains a checklist in order to help ensure completeness of all employee files and distributes the District's policy and procedures manual to all new hires. The HR Assistant maintains a checklist of documentation that is retained for each employee such as the application form, evaluation forms, I-9 forms, background check forms, resumes, and employment contracts.

A sample of 12 new hires was selected from the Board agenda, and the following observations were made:

- For 4 new hires selected, a letter from the Superintendent indicating that they have been hired, salary information, and the person they should contact to sign the employment contract was missing from their personnel folder.
- For 6 new hires selected, a checklist and the documentation on the checklist did not exist.
- For all of new hires selected, the HR Assistant was also not able to provide evidence that each employee received the District's policy and procedural manual.

We recommend that the HR manager institute a formal procedure to create personnel folders and checklists for each employee and help ensure that the folders are complete and can be tracked and updated on a periodic basis. A checklist should be utilized as part of a periodic review of the completeness of the employee HR files to help HR staff assess the data that is missing based on the status of the employee.

Processing of Payroll – Incomplete Documentation and Missing Proper Approvals

We obtained a sample of employees receiving greater than 52 checks within the two-year period covering 2004–2005 and 2005–2006, employees whose gross pay increased by greater than \$7,500 from 2004–2005 to 2005–2006, employees who received greater than 10% of base salary in stipends, and employees who received greater than 25% of base salary in overtime and reviewed documentation supporting the payments. We noted the following:

- For 3 of the employees selected, documentation supporting the checks sampled such as a Board Agenda, approved timesheets, or both was not provided and hence, verification of the payment could not be performed.
- For 1 of the employees selected, documentation supporting the checks sampled was not provided and, hence, verification of the gross pay increase could not be performed.
- For 6 checks issued to the employees representing the payment of stipends, the HR Agenda was not provided and hence approval could not be verified.

- For 9 checks issued to the employees representing the payment of stipends, lunch aides, breakfast aides etc., no supporting documentation was provided and hence, the validity of the expense incurred could not be determined.
- For five checks issued to the employees representing substitution pay and stipends, the number of hours or days paid did not match with the timesheets as follows:
 - For check No. E61232 (Direct Deposit), we noted that the timesheet indicated a total of 6 days but the actual payment was processed for 7 days. Hence, an excess of 1 day in the amount of \$200 was paid.
 - For check No. 54000, we noted that the timesheet indicated a total of 8 days but the actual payment was processed for 16 days. Hence, an excess of 8 days in the amount of \$1,600 was paid.
 - For check No. 54091, we noted that the timesheet indicated a total of 20 hours but the actual payment was processed for 22 hours. Hence, an excess of 2 hours in the amount of \$68 was paid.
 - For check No. 46932, we noted that the timesheet indicated a total of 5 days but the actual payment was processed for 6 days. Hence, an excess of 1 day in the amount of \$100 was paid.
 - For check No. 53720, specifically for the breakfast aides' payment, the timesheet indicated a total of 14 hours but the actual payment was processed for 19 hours. Hence, an excess in the amount of \$48 was paid.
- The hours paid in 3 instances did not match with the hours per the timesheets as follows:
 - For check No. E60723 (Direct Deposit), we noted that the timesheet indicated a total of 9 hours but the actual payment was processed for 17 hours. Hence an excess of 8 hours in the amount of \$128 was paid.
 - For check no. 33380, we noted that the timesheet indicated a total of 8 hours but the actual payment processed was for 8.75 hours. Hence, an excess of 0.75 hours in the amount of \$16 was paid.
 - For check no. 31727, we noted that while the timesheet indicated a total of 33 hours, the actual payment processed was for 31 hours. Hence, an underpayment of 2 hours in the amount of \$35 was made.

We recommend that the District maintain adequate documentation supporting payroll expenses which should include timesheets and the HR agenda indicating the appropriate approvals. The Payroll Bookkeeper should help ensure completeness of supporting documentation prior to processing the payment.

Further, the District should establish review procedures to help ensure that employees are paid accurately in accordance with the hours submitted per their timesheets. The District should also establish a policy requiring the completion of a Request for Payment form for fixed stipend payments that should be completed, reviewed, and approved by the Department Head. This would help ensure that the contracted service has been satisfactorily completed.

Termination and Resignation Letters

Termination and Resignation letters are reviewed and approved by the HR Director, Superintendent, and the Board. For each employee that has resigned or been terminated, the HR Director sends a letter to the employee notifying them that the Board has approved the recommendation of the Superintendent to accept resignation or to terminate their employment. The letter has the last effective date of their employment.

A sample of 13 terminated and resigned employees were tested, and the following observations were made:

- For 5 resigned employees selected, the HR department could not provide the resignation letter. The resignation letters contain the reason of why the employee chose to leave and the last effective day they wish to be with the District.
- For 2 resigned employees selected, the HR department could not provide the letter to the employee notifying them that the Board and Superintendent approved their resignation.
- For 11 terminated employee selected, approval from the Board, HR Director, and Superintendent of the termination was not provided.

We recommend that the HR department retain and file resignation/termination letters in the personnel files for each employee. All pertinent employee information should be retained in accordance with the District's documentation retention procedures.

New Hire Information in Payroll System

The Payroll Bookkeeper utilizes the Board approved agenda to enter salary information into the payroll system for new hires.

A sample of 12 new hires was tested, and the following observations were made:

- For 11 new hires selected, the salary information from the Board approved agenda and the payroll system did not match, and there was no documentation of the variance.
- For 3 new hires selected, the hire date from the Board approved agenda and the payroll system did not match.

We recommend that the School Business Administrator institute a formal process to help ensure that information such as salary and hire date from the Board approved agenda and payroll system match and that it is reviewed by the Assistant School Business Administrator. Any variances should be documented.

Termination/Resignation Information in Payroll System

The Payroll Bookkeeper utilizes the Board approved agenda to enter the last effective dates for employees that have been terminated or resigned.

A sample of 13 resigned and terminated employees were tested, and the following observations were made:

- For three resigned employees selected, the last effective date from the Board approved agenda and the payroll system did not match, and there was no documentation of the variance.
- For 10 resigned and terminated employees selected, a pay check was sent to them more than 30 days after their last effective date:
 - 3 employees resigned on July 11, 2006 and received a check on December 11, 2006
 - 1 employee resigned on July 11, 2006 and received a check on January 31, 2007
 - 1 employee resigned on August 31, 2006 and received a check on December 11, 2006
 - 1 employee resigned on October 12, 2006 and received a check on January 31, 2007
 - 1 employee resigned on October 18, 2006 and received a check on December 11, 2006
 - 1 employee resigned on August 18, 2006 and received a check on December 11, 2006
 - 1 employee resigned on August 18, 2006 and received a check on January 31, 2007
 - 1 employee was terminated on October 5, 2006 and received a check on December 11, 2006

We recommend that the School Business Administrator institute a formal process to help ensure that information such as the last effective date of an employee from the Board approved agenda and payroll system match and that it is reviewed by the Assistant School Business Administrator. Additionally, supporting documentation explaining the reason an employee received a check after they have been terminated or resigned should be created.

Reconciliation of Final Payroll Register to Prepayroll Register

The Assistant School Business Administrator and the Payroll Assistants review the prepayroll register and payroll register to determine that the amounts on the checks paid, and the direct deposit amounts are correct. Deductions related to tax and garnishments are also reviewed.

The Assistant School Business Administrator and the Payroll Assistants perform an informal high-level review of the prepayroll register. It was indicated that it is impossible to go through every employee's paycheck to determine that the correct amount is being paid. The Assistant School Business Administrator and the Payroll Assistants quickly scan through the checks, direct deposit amounts, and if they come across any unusual figures, they investigate and resolve such entries.

We recommend that the Assistant School Business Administrator institute a documented reconciliation of the final payroll register to the prepayroll register so that errors and omissions can be detected. The Assistant School Business Administrator and School Business Administrator should sign off on the reconciliation as evidence that the reconciliation has been performed. Such reconciliations should also be reviewed to help ensure data accuracy.

Cycle to Cycle Payroll Reconciliation

The Assistant School Business Administrator performs a reasonableness check of one payroll cycle with the next to help ensure the total payroll amount paid in any one cycle is consistent and not significantly different than the next cycle.

The Assistant School Business Administrator does not perform a formal reconciliation from one payroll cycle to the next. Only the total amount of payroll paid in one cycle is compared with the next. A dollar threshold requiring further research does not exist, and the review is informal based on reasonableness.

We recommend that the Assistant School Business Administrator institute a formal documented reconciliation from one payroll cycle to the next. A dollar threshold requiring further research and review should be defined and communicated. All variances above the thresholds should be formally researched and documented.

Budget to Actual Payroll Reconciliation

The School Business Administrator performs a budget to actual payroll reconciliation by verifying that for each payroll cycle, the budgeted amount in the Payroll System matches with the budget amount approved by the Board and verifying that the amount left over in each account is not negative. Any negative amounts in the payroll account are cleared by transferring funds into the payroll account which are Board approved. The School Business Administrator indicated that only an informal reconciliation is performed.

We recommend that the School Business Administrator perform a formal budget to actual payroll reconciliation report by analyzing payroll budget allocations to actual payroll expenditures and identify, research, and document any variances. The School Business Administrator should consider generating a report that documents payroll budgets, expenses, and encumbrances by budget line number. The report should include information such as the budget line number, employee name, object description, original budget, current budget, encumbrance, year-to-date actual, and line variance. Unbudgeted expenses such as overtime, stipends, and salary increases should be documented and reported to the board periodically. Such information should also be used in identifying overtime trends and for performing cost benefit analysis to determine if it's more cost effective to hire new employees.

General Operations/Accounting

Overview

The Finance Department is responsible for general accounting involving the District's revenues and expenses and producing the financial reports mandated by the State. Data is tracked using the SMARTS accounting system provided by Computer Solutions, Inc (CSI). All transactions must be manually entered into the system with the exception of payroll data that is transferred in electronically. Financial reports are generated directly from the system, without the need for manual adjustments. System rights are based on the job responsibilities of each employee in the finance department. Only the School Business Administrator has the ability to assign, change, and terminate these rights. An informal review of user access rights is performed monthly. The School Business Administrator has unlimited system access, and the remainder of the finance department has varying levels of restricted access.

The SMARTS system is one of several accounting and budgeting systems approved by the State. CSI developed this system according to State guidelines, and the most current version of the State's Uniform Chart of Accounts is preprogrammed into the System. The State first required a standardized chart of accounts when it adopted GAAP reporting procedures in 1994, and then distributed a modified version in 2003. CSI sends periodic software updates to the District electronically to be uploaded into the system.

As part of our procedures, we developed a high-level understanding of the general accounting functions, including:

- Receipt of funds
- Budgeting
- Month-end close
- Year-end close
- Business continuity
- Financial accounting

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

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

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

- Bank reconciliations are prepared by an independent party on a monthly basis and that reconciling items are identified, investigated, and resolved promptly.
- Board Secretary Reports are approved by the Board and include financial statements and ending cash balances which reconcile to the Treasurer's cash balances.
- An annual audit of the financial statements is performed by an independent party.
- Corrective action plans related to audit findings are approved by the Board and are tracked during the year.

Summary of Observations and Recommendations

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

Standard Operating Procedures

We noted that Accounting does not maintain standardized documentation for current policies and procedures. We recommend that a formal policy and procedures manual, including job descriptions for each position, should be developed and distributed to all of the employees within Accounting.

Employee Training

A process to provide formal training for new hires does not exist. Employees are trained on-the-job when they accept a job position. Such informal training could potentially result in the noncommunication of all relevant procedures or in the communication of procedures that may be inconsistent.

We recommend that a formal employee training program be instituted for new employees based on the job title and level. Formal on-boarding training would help in ensuring that all relevant procedures and job considerations are consistently communicated to new hires.

System Access

We noted various instances of unrestricted and/or unmonitored system access rights that limit accountability of the employees entering and posting data in the accounting system. System rights are based on the job responsibilities of each employee. System access rights are assigned, changed, and terminated as necessary when employees start or leave their job positions. The ability to assign and change user access levels for the finance department is handled solely by the School Business Administrator.

Also, we noted that the School Business Administrator has unlimited system access to all modules in the District's financial and accounting system. Other employees in the finance department have varying levels of access.

A comprehensive system access review has not been performed by the District. Due to the lack of a comprehensive review, we noted several instances where employees had access to various modules in the system based on their job functions, resulting in a lack of segregation of duties.

We noted that the School Business Administrator is responsible for and has full access to prepare and post journal entries in the financial reporting system. Additionally, a process does not exist to review journal entries to help ensure that all journal entries posted are authorized.

We recommend that a comprehensive system access review should be performed regularly by the School Business Administrator and IT Manager. User access profiles of all employees should be generated and reviewed to help ensure that the existing access levels are commensurate with their job functions. Incompatible functions resulting in a conflict of interest should be identified and addressed. A formal process over the criteria, frequency, and independent review by the HR and the IT Departments should be instituted. A schedule for system access reviews should also be implemented to help ensure that necessary changes are made as soon as possible. The responsibility for updating these access rights should be assigned to an independent department rather than the School Business Administrator.

Additionally, we recommend that a formal process to prepare and post journal entries be instituted and these functions be adequately segregated to avoid potential conflicts of interest. Alternatively, if the functions of preparing and posting journal entries cannot be segregated due to system limitations, we recommend that an edit/change report listing all manual journal entries be generated and reviewed periodically to help ensure all journal entries posted are authorized.

Further, we recommend that incompatible functions should be segregated to the extent possible in order to create a well-controlled environment. Steps should be taken to help ensure that functions that could result in potential conflicts of interest are not performed by the same employee. Segregating these duties decreases the risk of intentional or unintentional errors or irregularities being perpetrated and concealed.

CSI System Audit Trail

We noted that the CSI System does not track the individuals who enter or post transactions into the system. Hence an audit trail is not maintained and the users responsible for posting entries or making changes cannot be identified.

We recommend that the District should investigate instituting an audit trail capability in the CSI System. The ability to track the activity of individuals would help increase accountability.

Business Continuity

We noted that a log of the back-up tapes for financial records is not maintained. The IT Supervisor creates back-up tapes twice per week for disaster recovery/business continuity purposes. The tapes are sent to CSI for storage at an off-site location.

We recommend that a formal log of back-up tapes be instituted. Maintaining a log of back-up tapes and the status of these back-ups would help ensure that back-ups are performed timely as scheduled and reduce the risk of losing large amounts of current financial records.

Corrective Action Plans 2005–2006

Corrective action plans are submitted to the State for all audit findings, and implementation progress of these plans is tracked throughout the year by the School Business Administrator. The action plans are created by the School Business Administrator and submitted to the Board for approval.

The 2005–2006 Corrective Action Plan was selected as a sample, and it was observed that the School Business Administrator does not formally track the progress of these plans. The School Business Administrator provided a hard copy of the action plan with hand written notes indicating percentage completion. The School Business Administrator also indicated that informal follow-up is completed either verbally or through e-mail.

We recommend that the District should institute a formal process to periodically track and report the progress of each corrective action plan through the use of formal metrics. Estimated time to completion and the status against these deadlines should be formally tracked, documented, and reported.

Budget to Actual Reconciliation

A formal budget to actual reconciliation of key budget line items is not performed periodically. Significant variances are not documented, explained, and reviewed.

We recommend that the District should periodically perform a formal budget to actual reconciliation of key budget line items and document any variances timely. Additionally the analysis performed and significant variances should be reviewed and reported to the Board periodically.

Food Services

Overview

The District's Food Services Director oversees the cafeteria operations of the District's 10 school buildings and the free and reduced meal program provided by the State's Department of Agriculture. Four buildings have full cafeterias, including the high school, middle school, and two elementary schools. The remaining six elementary schools have steam tables used to keep the food heated. The Director's job responsibilities are outlined in a policies and procedures manual.

Daily activities are outsourced to Chartwells Dining Source (Chartwells), including ordering and receiving inventory and cash collection. Chartwells provides the District with 52 employees. One Supervisor and two Managers from Chartwells manage each cafeteria, and the remaining employees are service staff. Chartwells provides approximately 800 breakfasts, 3,200 lunches, and 60 dinners per day. The dinners are served at the alternative high school, which is operated as a night school. Because all schools in the District are closed campuses, students are required to purchase all meals at their school cafeterias or receive meals based on their application status.

The majority of orders are delivered to the Orange High School, which is also the location of the Food Services Director's office. The high school then delivers these supplies to most of the other schools as needed, each of which has a small storage facility for short-term storage. The remaining schools have their orders delivered from the K-8 Main Street School. Occasional orders are delivered to a warehouse located between the Orange High School and Middle School, which is only designed for cold and dry storage.

As part of our procedures, we developed a high-level understanding of processes within food services, including:

- Chartwells
- State Aid
- Budgeting
- Ordering and Receiving
- Inventory
- Cash Collections and Deposits

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

- 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 renegotiates its contract with the third-party vendor who handles daily food service operations on an annual basis.

- The food services director performs internal service audits of the cafeterias periodically, and submits the results and related action plans to the school business administrator.
- The director also performs a comprehensive audit annually, according to State regulations.
- The food services director submits documentation of actual meals served to the State based on the edit checklists prepared by Chartwells.
- The school business administrator reviews all monthly operating expenses prepared by Chartwells.

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.

Management Oversight

We noted that multiple key functions for food services are outsourced to Chartwells Dining Source, a third-party vendor. Chartwells is responsible for setting the school menus according to District guidelines and placing orders as necessary for perishable foods and paper supplies. Chartwells is also responsible for cash handling at the cafeterias and depositing this cash at the bank. The District relies upon the business processes at Chartwells, including appropriate segregation of duties among its employees.

We recommend that the District should institute a formal process to review and approve food menus and the orders placed by Chartwells. Periodic random spot checks should be performed and performance reports for cafeteria services should be obtained from Chartwells and reviewed periodically. The heightened level of supervision would help increase the accountability of Chartwells and help ensure that errors can be detected and corrected timely.

Additionally, the food services director should consider reassigning the responsibility for collecting and depositing cash at the bank to designated individuals employed by the District rather than Chartwells employees. This would help ensure that conflicting functions such as custody of the asset and accounting for the asset are not performed by the same individual and would help decrease the risk of intentional or unintentional errors, or irregularities being perpetrated and concealed.

Internal Audit Report of Cafeterias

The State mandates that internal service audits of the cafeterias be performed at least once a year at each school site, which is documented manually by the Food Services Director, approved by the Assistant School Business Administrator, and submitted to the State. The Food Services Director prepares corrective action plans for any issues noted. These action plans also include follow-up dates, and the food services director is supposed to perform follow-up audits to verify if the issues identified have been satisfactorily resolved.

A sample of 10 internal audit reports was tested, and the following observations were made:

- 3 of the reports selected were not filled out completely.
- None of the internal audit reports were approved by the Assistant School Business Administrator.

We recommend that a formal process be instituted over the review and approval of the internal audit report of the cafeterias. The Assistant School Business Administrator should review all internal audit reports to help ensure that they are complete. The Assistant School Business Administrator should help ensure that if a Corrective Action Plan Form was noted, a memo should be prepared that summarized all the findings and actions plans, and they should be submitted to the Board for approval. Additionally, the Assistant School Business Administrator should make sure that follow-up audits are conducted and documented.

Chartwell's Monthly Operating Expenses

Chartwell's prepares a monthly invoice of all the operating expenses incurred relating to food services. The Food Services Director reviews the invoice and attaches a memorandum summarizing the Chartwell's operating cost breakdown to the invoice and then forwards the information to the School Business Administrator.

A sample of eight Chartwell's monthly invoices was tested, and the following observations were made:

- For three of the invoices selected, the memorandum from the Food Services Director summarizing the Chartwell's operating cost breakdown was not attached to the invoice.
- Two of the invoices selected were not approved by the School Business Administrator.
- It could not be verified that the amount on the check paid to Chartwell's matched the amount on the invoice or if the vendor was paid on time because copies of the checks were not provided.

We recommend that the Food Services Director and the School Business Administrator help ensure that all Chartwell's invoices are appropriately reviewed and approved. In addition, a copy of the check paid to Chartwell's should be attached to the invoice to help ensure that the amount paid is in agreement with the approved invoice.

Budget to Actual Reconciliation

The School Business Administrator performs a budget to actual reconciliation to determine whether there are enough funds to cover Chartwell's monthly operating expenses for food services. If there are not enough funds in the account, a transfer of funds is initiated which is approved by the Board. The School Business Administrator also researches and documents any open reconciling items.

Per the School Business Administrator, no formal budget to actual reconciliation is performed for food services. The School Business Administrator also does not explain or document any variances.

We recommend that the School Business Administrator perform a budget to actual reconciliation and document any variances timely. Additionally, the analysis performed by the School Business Administrator should be reviewed periodically.

Transportation

Overview

The Transportation Department (Transportation) at the District employs two bus drivers. Transportation services are primarily provided by the District for the students who receive assistance from the Special Services department. Transportation is responsible for providing services for students requiring extra accommodations for school and school-related activities. The majority of these students are special education students and other students with disabilities, who require specialized teaching and medical services, such as speech therapy. This group of students includes those covered by Section 504 of the Federal Rehabilitation Act of 1973, which refers to students with disabilities who are not typically considered special education students (e.g., those with asthma or diabetes). The Special Services Department (Special Services) also provides transportation services to general education students who have special requirements, including homeless students, preschool and elementary students who have transferred from other districts, and students attending the vocational high school.

Special Services contracts with outside vendors to transport students with special needs to and from school and for field trips. Alternatively, bus passes are issued to these students, typically the out-of-district and homeless students. The bookkeeper assists Special Services with managing the bus pass program by collecting bus pass applications and processing payments to New Jersey Transit. For local trips, Special Services operates a van and a school bus and employs a full-time driver for each of these vehicles. The department maintains the demographic information for currently enrolled students electronically. Designated individuals at the schools are granted limited access to this information according to their job responsibilities.

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

- Bus Routes
- Field Trips
- Local Trips
- Contracts
- Special Education Students

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

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

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

- The vendors contracted by the District for providing transportation services are approved by the Board and the State and that contract renewals do not extend for more than a year.
- The third-party vendors used for field trips are approved by the school principals, school business administrator, and the State.
- A cost-benefit analysis is performed when a vehicle needs repair or when a new vehicle needs to be purchased.
- The drivers employed by the District hold commercial driver licenses that are current.
- Repairs and maintenance related to District vehicles are approved by the Special Services Director, are supported with a purchase order and purchase requisition signed by the School Business Administrator, an invoice, and a work order, and that the amounts are the same.
- The vendor's copy of the purchase order is sent to the vendor and that the check is dated after the date on the purchase order, Purchase Requisition, and Vendor invoice.
- Drivers attend training related to emergency procedures and that a certificate is issued as proof of attendance.

Summary of Observations and Recommendations

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

Vendor Contracts

The District uses 16 bus companies for outsourced transportation services. Vendors contracted by the District for outsourced transportation services are approved by the Board, Superintendent, Assistant Superintendent, and the School Business Administrator.

For 10 of the 16 bus companies tested, the certificate of insurance and registration was not provided by the School Business Administrator. The School Business Administrator indicated that as long as the 16 bus companies do not appear on the State's excluded transportation list on the following Web site: www.epls.gov, the District is allowed to use the vendor.

We recommend that the School Business Administrator maintain records such as certificate of insurance and registration for all vendors. Additionally, just because a vendor is not listed on the State's exclusion list it does not mean that the Vendor is qualified to provide the best and most cost-effective services.

Training for Bus Drivers

All drivers employed by the District must attend mandatory training courses to learn about emergency procedures when transporting students. The School Business Administrator is responsible for making sure that all appropriate training is completed throughout the year.

For one of the District's two drivers, documentation evidencing that they received training on how to deal with emergencies when transporting students was missing.

We recommend that the School Business Administrator should enforce that all drivers attend the mandatory training as required by the District. We recommend that the Superintendent should perform periodic reviews on a sample basis to help ensure that the District procedures are being followed consistently.

Repair and Maintenance Expenses

The School Business Administrator and the Special Services Director must approve significant repair and maintenance expenses related to the District's vehicles. The purchase requisition and purchase order must be generated for each expense and must be approved by the School Business Administrator, Assistant Superintendent, Superintendent, and the Board.

A sample of seven expenses was tested, and the following observations were made:

- For two of the expenses selected, the purchase requisition was missing.
- For six of the expenses selected, the work order was missing.
- For four of the expenses selected, purchase requisitions and purchase orders were not signed by the School Business Administrator.
- For three of the expenses selected, purchase requisitions and purchase orders were not signed by the Special Services Director.
- For one of the expenses selected, the amount on the invoice, purchase order, purchase requisition, and check to the vendor were not the same. There was no evidence that the accounts payable specialist researched and documented this variance.
- For three of the expenses selected, the vendor's copy of the purchase order was not sent to the vendor.

We recommend that the District consider documenting and maintaining an approval matrix and a list of approving signatures to mitigate the risk of purchase requisitions being processed without the proper approvals. The Accounts Payable Department should not process invoices for payments without performing the three-way match and ensuring that the invoice is accompanied with an approved purchase requisition and purchase order. Any exception should be documented, researched, and subject to additional approvals.

Technology

Overview

The Information Technology (IT) group consists of 4 full-time employees and 11 part-time coordinators to facilitate the IT environment. The staff turnover is low, and most employees have been with the organization for a number of years. The IT Department is responsible for the applications, e-mail, telephone, and infrastructure for approximately 3,000 desktops and 100 laptop computers that are situated within the District's 11 schools.

In addition to the key systems listed below, the IT group is responsible for the management of the e-mail servers, security systems, and spam monitoring systems in place at Orange. The key applications within the environment are:

- Pentamation – Student Information System – This is the District's student tracking database system that is used by the school administration staff. This application covers functions of tracking student records, grades, discipline, health, schedules, and attendance. There are approximately 200 users on this system, and it runs on a Microsoft Windows environment that is hosted on-site at Orange. The application is packaged and support is provided by a third-party vendor.

- Smarts (Financial and Human Resources) – This is the District's financial management system and Human Resources system that is being used by Human Resources, Accounting, and Payroll divisions. This application covers functions such as accounts payable, accounts receivable, general ledger, purchase order management, inventory, payroll, and human resources. There are approximately 60 users on the Accounting module and five users on the Human Resources and Payroll modules. This is a packaged system, and is fully hosted and managed by an external vendor.
- Project Special – This is the Orange Special Education tracking system. It is used to track students enrolled in the Special Education program. There are approximately 35 users on this system. Project Special is a packaged application that is supported by an external vendor. This application is hosted internally at Orange.

As part of our procedures, we developed a high-level understanding of the IT process. We also considered whether:

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

Summary of Observations and Recommendations

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

Formally Documented Policies and Procedures

There are many different processes that take place within the Orange IT Department, including the creation, modification, deletion, and review of user accounts on the network and applications, performing program changes, monitoring the network, and performing backups of the network's data and systems. Some of these processes are performed on a daily basis, while others may be performed weekly, quarterly, or annually.

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

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

- The process for adding a new user onto the network and applications, including what authorization is required by senior management
- The process for modification of user's accounts on the network and applications, including what authorization is required by senior management
- The process for terminations of user accounts
- The process to regularly review the active network and application accounts to verify if the access is appropriate
- The monitoring of the network and applications
- The process to backup the District's data and systems
- The process to periodically test the backup to help ensure that it has been correctly performed

Students Use Shared Accounts on the Network

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

Through discussions with management, it was noted that students are given shared accounts to access the network.

The use of shared network accounts restricts the IT Department from identifying the individual who performed an action on the network. This leaves the possibility of misuse of IT resources and a limited ability to track the user.

We recommend that all students be made to use individual user accounts in order to maintain accountability. Like staff and teachers, students should be granted individual accounts on the Windows network, and security standards enforced upon staff should also be deployed for students.

Account Password Requirements for Key Applications

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

Through discussions with management, it was noted that the Pentamation and Smarts applications have the following specification requirements:

- Pentamation: Minimum password requirement – Four characters, Complexity – Not required, Reset Password – Not required
- Smarts: Minimum password requirement – Three characters, Complexity – Not required, Reset Password – Not required

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

Given the nature of data contained within the applications, we recommend that the District investigate the use of system-forced password expiration, complexity, and password history for Pentamation and Smarts.

Procedure and Evidence of the Creation, Modification, or Deletion of User Accounts on the Network and Applications

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

Approval for creation, modification, or removal of user accounts on the network and key applications is generally given by the Board, and communicated through meeting minutes. In addition, the Supervisor of Special Ed, and Business Administrator can make a request for user access. Request forms are not used, and these requests can be made verbally.

Although approval for creation, modification, and deletion of user accounts is obtained via school board meeting minutes, it is not specific since it only lists the role of the staff member, and not the actual access that the staff member requires. Approvals from the Supervisor or Business Administrator are not retained since these approvals are verbal and not documented. This may result in a staff member being assigned inappropriate access rights.

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

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

User Account Reviews and Segregation of Duties Review

The periodic review of user access is a key detective control to allow organizations to identify users who have left the organization or have transferred and still have access to key applications and the network. This review should also determine whether all users have appropriate levels of access.

Through discussions with IT Management, it was identified that periodic reviews of user accounts and access rights are not performed on Pentamotion and Smarts applications.

Without periodic access reviews, terminated user's accounts may continue to exist on the network or applications, and users may have access to areas within the application that are not in line with their job functions.

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

Short Backup Retention Period

The District currently uses the Veritas backup system to manage the backup of the environment's information, including information contained within the key applications. This system is configured to automatically perform the backups in accordance with a cycle that has been determined by IT staff.

Currently, there are only five tapes in the backup cycle, which means that the District only has one week's worth of backup. Weekly, monthly, quarterly, or annual tapes are not retained.

While it is important to have recent data to restore from in the case of an emergency, should information from further back be required, the current cycle could not produce this information. For example, this cycle would not be able to produce a file that was deleted more than five days ago.

It is recommended that management investigate instituting a different backup cycle that will result in monthly and yearly backups. This is normally performed by having a daily, weekly, monthly, and yearly cycle, for example:

- Daily cycle: There should be a backup tape for each night, Monday through Thursday. These tapes may be written over in the successive week.
- Weekly cycle: There should be a Friday tape for each week of the month.
- Monthly cycle: The last Friday tape each month is the monthly tape that should be in a cycle of 12.
- Yearly cycle: The last monthly tape for the given year will be the yearly tape. This should be kept indefinitely.

At a minimum, the District should retain a backup following the financial hard close each year. Our discussions with management have lead us to believe that the management is aware of this issue and is working towards addressing the retention period and backup plans.

Student Activities

Overview

Student activities refer to school field trips and similar events and the fund-raising activities held to raise funds for them. The District does not allocate any of its State aid to these trips. Instead, student organizations raise all funds necessary. Each of the 11 schools in the District is responsible for administering its own student activities. Policies and procedures for these activities are included in the District-wide educational and organizational policies that encompass all types of school activities. The funding for these activities is tracked by the District's accounting department using the standardized QuickBooks accounting system, according to departmental policies and procedures.

As part of our procedures, we developed a high-level understanding of student activities and the related subprocesses including:

- Expenditures
- Cash Collections

We identified key controls related to 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:

- 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:

- Field trip requests are subject to multiple levels of review and approval and that there is educational justification
- At the end of each month, the accountant reconciles the deposit slips to the bank statements from each account for all schools
- Student activity bank accounts are interest-bearing accounts
- Prenumbered check stock for each school's account is kept in a safe-deposit box located in the vault at the business office

Summary of Observations and Recommendations

On the following pages we present a summary of observations and recommendations related to student activities. 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.

Field Trip Requests

A field trip request form must be filled out by the originator. The form includes information such as the beneficiaries of the trip, cost of the trip, and educational justification of the trip. The field trip must be approved by the Board, the Principals, the School Business Administrator, Assistant Superintendent, and Superintendent. Any expenditures related to the trip such as bus expenses or food expenses must also be approved.

A sample of 26 Board approved field trips was tested, and the following observations were made:

- For 6 of the field trips selected, the Field Trip Request forms were missing and therefore were not attached to the voucher package.
- For 5 of the field trips selected, the Field Trip Request forms did not list the educational justification of the trip, the beneficiaries, and the cost per student.
- For 7 of the field trips selected, the purchase order, purchase requisition, and invoice were missing and, therefore, not attached to the voucher packet.
- For 1 of the field trips selected, the amount on the invoice, purchase order, purchase requisition, and the check to the vendor were not the same. There was no evidence that anyone researched and documented this variance.

We recommend that the School Business Administrator institute a formal process to help ensure that all field trip voucher packets contain duly completed and reviewed Field Trip Request forms. The Accounts Payable Specialist should help ensure that each field trip voucher packet is accompanied with the approved supporting documentation such as the field trip request form, purchase order, purchase requisition, and invoice prior to processing payments. Additionally, the Accounts Payable Specialist should help ensure that the amounts on each of these documents are the same and if they are not, the variance is researched, documented, and subject to additional review and approval.

Reconciliation of Student Activity Funds

The Accountant in the District's business office is responsible for the reconciliation of the student activity accounts and maintains disbursement forms, deposit forms, bank statements, and the check stock.

A sample of 11 bank statements was requested for review; 5 could not be located.

It was noted through inquiry that no deadline exists for reconciliation of student activity accounts.

We recommend that the School Business Administrator institute a formal process, including the deadline for the completion and review of student activity accounts reconciliations. Any open reconciling items identified should be researched and resolved timely.

Interest-Bearing Accounts

The District indicated that Student Activity Accounts are set up as interest-bearing accounts to help ensure that balances in the funds earn interest to generate additional revenue.

A sample of nine bank statements for student activity accounts was tested and it was observed that the interest percentage setup on these accounts was 0%.

We recommend that the School Business Administrator should investigate different types of interest-bearing accounts available and convert the Student Activities Accounts to such interest-earning accounts. Interest earned in the student activities accounts would help generate additional funds that can be used for the benefit of the students.





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



ORANGE TOWNSHIP PUBLIC SCHOOLS
ADMINISTRATION BUILDING

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Dr. Nathan N. Parker
Superintendent of Schools

July 23, 2007

Department of Education

State of New Jersey

The City of Orange Township School District has completed the forensic auditing conducted by the KPMG audit firm as per your directives. The process was very gruesome, time consuming and rigorous but very informative. We, the general district staff, administrators, students and the Board members cooperated to provide the auditors with all necessary proofs either in the form of data, documentations, test results, comments, both verbal and written as applicable to enable them make all assessments as to the reasonableness of transactions or circumstances.

The district wishes to complement the assign KPMG audit staff; especially, their management team, under the leadership of Mr. Ravi Gupta, for their cooperation and professionalism.

The district has received a draft copy of the performance audit. We have read and analyzed the report and are providing a summary of our comments and opinion as to the alleged findings. Some of these findings have been deemed acceptable; especially, as it related to some internal control issues recommendations, which we will be implementing. Some of the alleged findings, as per our opinion, seem to be outrageous and unreasonable. We believe that all transactions or purchases generated by our district have a direct or indirect impact on the achievement of students' learning, have a motivational goal, or an improvement of the learning process. We have and will continue to thrive in education excellence for our students and in keeping children first, by making sure that all our transactions will have direct or indirect educational values.

The district and the Department of Education must be delighted to learn from results of this and previous audits, that **no** findings of frivolous spending, mismanagement of district funds, intentional or non-intentional fraudulent spending, and or misappropriation of district funds has ever been observed. The district has and will continue to conduct its transactions and accounting functions in accordance with Generally Accepted Accounting Principal (GAAP).

The district accepts some of the audit comments and or findings as stated in the Executive Summary, where there may have been instances where proper internal control and protocol might not have been followed in performing some transactions. A corrective action will be implemented to rectify those items and/or areas cited. The district believes that those transactions or circumstances are reasonable, appropriate; do have direct or indirect instruction value, not fraudulent and not frivolous.

Such claims as stated above could be depicted in the comments, as related to some alleged Special Services, Human Resources/Payroll and certain Business related transaction findings: - The district is required to conduct child find activities in order to locate, identify, evaluate and determine eligibility for special education and related services. Additionally, pupils who are

potentially disabled are referred for evaluation consistent with district policy and procedures via the Intervention and Referral Services (I&RS) Process. Students are also evaluated and reevaluated in response to parental requests. Law and code mandate all of the above functions.

In order to comply with mandated timelines and specifications of NJAC 6A:14 because the clock does not stop ticking during the summer months; child study teams (school social workers, school psychologists, learning disability teacher-consultants) are employed via an annual board approval on a per case basis to complete cases of students referred after May 1 of the school year, students referred from Early Intervention Programs who must be placed in a program by their third birthday, court ordered and agency referrals, and parental requests. Specialists' assessments such as neurological, psychiatric, occupational and physical therapy are scheduled in accordance with the student's assessment plan that the parent has consented to. **No** student in the Orange Public School District is provided an individual assessment; such as, a psychological, except in accordance with mandates described above. State and federal law mandate that the assessments conducted must be valid and reliable. Therefore, only approved testing instruments and protocols are used to assess students in the Orange Public Schools. These testing materials must be purchased annually in accordance with the district approved special services budget. Documentation related to the Purchase Orders identified for student psychological, speech, neurological, psychiatric and bilingual assessments included the following:

1. NJAC 6A:14
 2. Student Referral Roster
 3. IEPs
 4. Sample Test Protocols
 5. District Procedures
1. Since student's initials were identified on each Purchase Order, it was evident that the expense pertained to an individual student. A sampling of approximately 12 IEPs were requested by KPMG for review which were provided; except, for students documented to have moved out of the district for which files were no longer available. Mandated files follow the student. The auditor stated that no additional files were needed, although they were invited to visit the special services department and review student's files which must be maintained in a confidential manner. This invitation was not accepted and it was stated that no additional files were needed. We respectfully request that all items listed as Discretionary and or Inconclusive, which pertain to mandated evaluations should be revisited and possibly reclassified to be Reasonable. (A list of purchase orders associated with this finding are available) The report also contains major inconsistencies related to the designation "Appears Reasonable". For example, documentation to verify the recommendation for a Phonic Ear, an assistive technology device mandated in the IEP of an Auditorially Impaired student. The phonic ear was deemed to be reasonable PO# 601574 and deemed to be inconclusive in PO# 505661.
 2. An individual paraprofessional for CC, a 17.4 year old student with microcephaly, right eye blindness, cerebral palsy, significant cognitive delays, delayed self-help skills, poor coordination and is not toilet trained at the Regional Day School in Morris County, a facility for severely impaired students. Purchase orders were generated throughout the auditing period for this individual paraprofessional who served consistently in this role. The following POs were deemed to be reasonable for individual paraprofessional: PO #s 504813, 503314, 503883, 504225, 504540, 504970, 505335, 506467 and 601680. The following PO #s were deemed to be inconclusive for same individual paraprofessional: 502747 and 502132.
 3. A substitute teacher funded through the Capacity Building Grant issued by the New Jersey Department of Education to cover classes in order to implement Common Planning Time. Her name is listed in the approved grant and in every interim report submitted to the DOE for

the grant period. Transactions associated with her were deemed reasonable in PO# 503264 it was deemed to be inconclusive in PO #s 503709, 503882, 502481, 502793 and 504221.

4. Occupational Therapy, Physical Therapy, Students Assessments and Home Instruction Services are provided by the Essex County Educational Services Commission is approved via a board approved contractual agreement, board resolution and implemented in accordance with district procedures. The Essex County Educational Services Commission is deemed to be inconclusive in PO #s 308329, 406424, 502801, 503560, 504310, 504325, 504553, 507402, 507661, 506282, 308330 and 406425. It was deemed to be reasonable in PO #s 602839, 604365, 505756, 604266 and 507333.
5. Occupational Therapy Consultants were contracted via a board-approved contract to provide occupational therapy to BR, an autistic student in a private school for the disabled. Occupational Therapy Consultants were rated inconclusive in PO# 501504. It was deemed reasonable in PO #s 507544 and 602898.
6. Throughout the document, major discrepancies are noted consistent with the above findings, where several POs were generated by the same person or agency with some identified as reasonable and others as inconclusive. Although attempts were made to link all of the POs to the documentation submitted, the auditors failed to coordinate their review to ensure a uniform audit review process. Funding related to POs rated as consistent in one part of the report for the same services should be removed from the dollar value of transactions identified against the district.

Page 68-bullet 2- the three employees selected was cleared and documentation presented to Pritchard. A procedure will be developed to ensure criminal history clearance with all private vendors.

Page 69- Recommendation- The district will develop a procedure to ensure that all new hires from our private vendors process applicant fingerprints for criminal background checks through the district Human Resources Department. The HR Department will maintain a separate clearance file for these employees. A quarterly review will be conducted by the HR Department to obtain the New Jersey Department of Education Criminal History Review background letters, which are sent directly to the employees.

Page 72- **Employee Training**- the auditors stated, "Formal training for new hires does not exist." This statement is inaccurate; since, the following training is provided to new employees as follows:

- A) All new staff attends a training program in August which includes information from the HR Department, Business Office (Benefits and Payroll), Professional Development Office, Orange Education Association, as well as information provided by each school principal.
- B) Teacher training is provided monthly to new teachers and veteran teachers who wish to participate.
- C) The district calendar reflects four professional development days for all staff members, certificated and non-certificated, highlighting those areas of interest and information for staff gathered from staff surveys and/or principal/supervisor observations.

- D) Formal training is provided annually to all substitutes who work in the district. The district is developing a calendar to give additional days of training to substitutes that are hired mid-year.
- E) The district will be developing a calendar and process to train new employees who are hired mid-year according to their level and position.

Page 80- ***Employee Training***, See response to page 72 above. Additionally, it should be noted that all new employees receive procedural information from the HR Department inclusive of an Employee contract booklet, School calendar, Substitute call-in procedures, Fact sheet which includes Tuition Reimbursement, number of sick, vacation and personal business days, if applicable; etc. Additionally, the Business Office staff provides a Health Benefits orientation to each new employee to review health benefits options, payroll and pension information, direct deposit, savings program, tax shelters, etc...

Page 82- ***Maintenance of Personnel Records-***

Bullet 1 –Regarding the four new hires that were cited, the HR Department provided the letters requested to the KPMG auditors. The letter from the Superintendent of Schools was submitted, as well as the employee’s contract; therefore, this comment is unfounded.

Bullet 2- the district is unaware of 12 new hires selected. Our backup documentation reflected a request for seven employees, not 12 and all documentation was provided. A checklist is not a standard form that personnel maintain. It is a tracking form to assist the Department in ensuring that the required forms are received. Based upon the recommendation of the KPGM auditors, the HR Department will continue to use this form and enclose the form in the file to ensure file completeness.

Page 82- The HR Department is baffled by the auditors’ comments that Board Agendas were not provided and thus verification could not be confirmed. Each Board agenda stipend requested by the auditors was provided. It is noted that the lunch aides and breakfast aides are not approved annually; therefore, commencing this school year, all lunch aides and breakfast aides will be annually re-appointed.

Page 84- ***Termination/Resignation Letters***

Board approval letters accepting an employee’s resignation or Board termination are prepared and disseminated from the Superintendent’s Office. A copy of the letter from the Superintendent is forwarded to the HR Department and placed in the separated employee’s personnel file.

Bullets 1, 2, 3, - The HR Department has copies of all Superintendent letters requested by the auditors for employees who resigned from the district. The HR Department is not aware of any employee who was terminated from the Board; whereby, the auditors requested the Board approval letter and it was not provided.

The HR Department will continue to monitor the Board approval letters that are prepared from the Superintendent’s Office to ensure its inclusion in the personnel file.

Page 85- ***New Hire Information in Payroll System-***

Bullets 1 and 2- for all variances in the Payroll System and Board agendas, subsequent agendas were provided to the auditors and cited in the agenda “for the record”. There are a myriad of reasons why start dates and salaries are subject to change, i.e. employees may not be released

from their current employers on the dates, as originally planned and approved, military discharge documentation may be submitted after the Board approval, etc... All variances are documented by supporting information and documents.

The HR Department is baffled, once again, by the auditor's citation of termination dates preceding receipt of paychecks that were sent in December and January. As explained to the auditors; the teachers, paraprofessionals and secretary contracts were ratified in September and paid retroactively in December and January. These contracts were approved for the 2005-06 (July to June) school year. Therefore, any employee who worked during this time period was entitled to retroactive payment up to a separation date in December. This citation is unfounded and should not have been mentioned in this report.

Page 89- *Standard Operating Procedure-*

A Business Office Procedure manual and individual job description was provided, although it could be understood that a more elaborated procedural manual should be developed. The citation that a policy and procedure is not maintained should be deleted from this report.

This brief district comments above as related to the audit observations, depicts our opinion as to some of the alleged findings just to mention but a few. The district will collaborate with its management team to rectify those observations that are determined to be correct, whether it needs a short or long-term modification.

Once again, we the district of Orange acknowledges the collaboration and professionalism instituted by the team of your KPMG auditors.

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
Control Number	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	City of Orange Township District Comments
1	11-000-262-420	506761	5/26/2005	All Signs	\$178.00	\$178.00	Fabricated Magnetic Signs with Digital Print		✓		This expense appears reasonable since from the documentation provided, the signs appear to be for the underground parking lot for traffic control. This appears to be for the safety of any students in the parking lot, or anyone else.	In order to direct traffic, a "No left turn" sign was purchased. Decals for the security vehicle were also purchased to identify security.
2	11-190-100-340	502197	10/1/2004	MCI	\$4,326.77	\$4,326.77	Dedicated Network Line Bought For Pentamation Student Database Software		✓		This expense appears reasonable since it appears to be for a needed dedicated line for use of the Sunguard Pentamation system used by the school district as their student database.	Essential
3	11-190-100-340	502493	10/15/2004	Verizon Network Integration	\$8,694.63	\$8,694.63	Dedicated Internet & Network Charges		✓		This expense appears reasonable since it appears to be related to the Three Year Technology Plan, which is to incorporate technology into all areas of the educational process to improve their education.	
4	11-190-100-500	500167	7/6/2004	University of Medicine & Dentistry	\$12,107.11	\$12,107.11	Male Support program: Department of curriculum & testing			✓	The expense is deemed inconclusive. More documentation is required regarding the nature of the expense. It was difficult to determine what the male support program entails and who the direct beneficiary of the program was. It was difficult to establish a specific link between the male support program and being a strategic initiative in order to provide an essential service to the students. The amount appears to be excessive.	
5	11-190-100-500	500829	7/22/2004	Semper Alexander, INC	\$27,830.00	\$27,830.00	On-Site Computer Consulting (Telephony, IP Help Desk) Services		✓		This expense is deemed inconclusive since we have no way from the documentation provided of knowing what the 253 hours of on-site computer consulting was for. We have no way of knowing what strategic initiative or program these services were provided for.	
6	11-190-100-500	501549	9/9/2004	M & Valley Transportation Bus Co.	\$700.00	\$700.00	Bus Services for the gifted and talented: Discovery Program.			✓	The expense is deemed inconclusive as more information is required regarding the nature of the discovery program. The amount appears to be excessive. An attendance roster would be required in order to ensure that the students actually attended; hence the program was beneficial to them. Due to the lack of documentation, it was difficult to see how the program could be a strategic initiative.	
7	11-190-100-500	501715	9/16/2004	Semper Alexander, INC	\$29,370.00	\$29,370.00	August 2004 Computer Maintenance service provided for the entire school district		✓		The expense appears reasonable. The service provided was performed for computer maintenance for the all schools in the school district including the district building. The detailed slip listing indicates all services performed at each of the respective schools based on their respective necessity. The listing also indicates the number of hours worked at each school and lists the service requested and services performed. A total of 267 units were worked on throughout the school district. The maintenance of computers provides the students and teachers with a beneficial service as it is useful for day-to-day operations. the expense is also a strategic initiative and the amount appears to be reasonable.	
8	11-190-100-500	502415	10/13/2004	Semper Alexander, INC	\$25,520.00	\$25,520.00	Computer Maintenance Agreement, 232 Hours for onsite consulting			✓	The expense is deemed inconclusive due to the lack of documentation provided regarding the nature of the computer services provided. It was difficult to establish how the maintenance of computers could be beneficial and useful as we can't determine where the services were provided and what the service entailed.	

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9	11-190-100-500	503023	11/11/2004	Semper Alexander, INC	\$28,380.00	\$28,380.00	October 2004 Computer Maintenance service provided for the entire school district		✓		The expense appears reasonable. The service provided was performed for computer maintenance for the all schools in the school district including the district building. The detailed slip listing indicates all services performed at each of the respective schools based on their respective necessity. The listing also indicates the number of hours worked at each school and lists the service requested and services performed. A total of 258 units were worked on throughout the school district. The maintenance of computers provides the students and teachers with a beneficial service as it is useful for day-to-day operations. the expense is also a strategic initiative and the amount appears to be reasonable.	
10	11-190-100-500	503227	11/23/2004	Semper Alexander, INC	\$3,093.80	\$3,093.80	Computer Maintenance-Equipment for the school district			✓	The expense is deemed inconclusive due to the lack of documentation provided regarding the nature of the computer services provided. It was difficult to establish how the maintenance of computers could be beneficial and useful as we can't determine where the services were provided and what the service entailed. The service package included upgrade of the smart software and Microsoft exchange. More information is required regarding what these upgrades pertained to.	The District provided work logs for the entire period indicated on the PO. The logs record location, job completed, and hours. The district maintains 2,656 computers. During the time period indicated by the PO it was necessary to out source some computer maintenance. The hours and amount of payment comply to the contract provided and District IT Plan. The Smart Software is used to facilitate the district payroll, payments and HR information and requires periodical upgrades. Microsoft Exchange controls the district-wide email system and requires periodical upgrades to maintain a seamless system.
11	11-190-100-500	503452	12/2/2004	Semper Alexander, INC	\$1,917.00	\$1,917.00	APC Smart- PS Battery Replacement, Battery For servers		✓		This expense appears reasonable. The expense was related to computer maintenance services as is indicated in the district technology plan. The expense was related to the purchase of batteries for various servers. The provision of these maintenance servers could be linked to a specific strategic initiative. The servers would be used on a routine basis and could be linked to the usefulness criteria.	
12	11-190-100-500	503733	12/15/2004	Semper Alexander, INC	\$7,717.20	\$7,717.20	Lock for computer room door, SMS server, Securiton stand alone battery lock			✓	The expense is deemed inconclusive as more information would be required as to what the transaction pertained to. It is difficult to establish how the services rendered could be beneficial, add educational value or be a strategic initiative. The amount appears to be excessive.	The hub for the district servers is located in a room at the High School. Because of space issues the room had to be divided into a classroom and a server room. The equipment stored in the server room is expensive and the entire internet and phone system is controlled from this area. For this reason a security door with a punch in combination lock was installed to project the physical equipment as well as to prevent access to sensitive information.
13	11-000-200-300	603414	12/12/2005	New Jersey Performing Arts Center	\$8,000.00	\$8,000.00	The Saturday discovery program : NJPAC Residency , 16 weeks divided into 2 sessions			✓	The expense is deemed inconclusive as more information would be required as to what the transaction pertained to. It is difficult to establish how the services rendered could be beneficial, add educational value or be a strategic initiative. The amount appears to be excessive. A formal program agenda and an attendance roster is required in order to determine the nature of services provided.	
14	11-000-200-300	605140	3/23/2006	Rutgers University	\$160.00	\$640.00	Workshop on classroom management; strategies for meeting the needs of the gifted and talented. The training was attended by one teacher for 2 days.			✓	The expense appears reasonable as it gives better guidance to the teachers on Classroom management strategies and is a strategic initiative in providing the students with a better learning experience. The attendance at the class adds educational value as the teachers would be able to pass on the knowledge to the students. The amount appears to be reasonable.	

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15	11-000-219-320	600892	7/26/2005	Lori Herzig	\$1,200.00	\$1,200.00	Evaluations			✓	The expense is deemed inconclusive as more information would be required as to what the transaction pertained to. It is difficult to establish how the services rendered could be beneficial, add educational value or be a strategic initiative. The amount appears to be excessive. It was difficult to determine what kind of evaluations were performed, whether they were student evaluations or teacher evaluations. More formal documentation is required in order to understand the nature of the transaction.	Pursuant to Board Agenda July 13, 2004, Lori Herzig would be paid \$300.00 per completed case for summer in accordance with a list of students referred for evaluation consistent with regulations, approved by the Director of Special Services pursuant to NJAC-6A:14-3.5 and NJAC6A:14-3.3. Speech and Language evaluations are required by certified speech therapist by statute and code.
16	11-000-219-320	600893	7/26/2005	Joseph Paris	\$300.00	\$300.00	Evaluations for the school district			✓	The expense is deemed inconclusive as more information would be required as to what the transaction pertained to. It is difficult to establish how the services rendered could be beneficial, add educational value or be a strategic initiative. The amount appears to be excessive. I was difficult to determine what kind of evaluations were performed, whether they were student evaluations or teacher evaluations. More formal documentation is required in order to understand the nature of the transaction.	Pursuant to Board Agenda July 13, 2004, Joseph Paris would conduct Summer Educational in accordance with statute and code as mandated by at the rate of \$300 per case.
17	11-000-219-320	600899	7/26/2005	Edward Tabbanor MD	\$2,200.00	\$2,200.00	Psychiatric Evaluation & General Evaluation		✓		This expense appears reasonable since from the documentation provided, the students appeared to need evaluation and therapy.	
18	11-000-219-320	600907	7/27/2005	Lenore Feguson	\$2,700.00	\$2,700.00	Summer Psychological Evaluations			✓	The expense is deemed inconclusive as more information would be required as to what the transaction pertained to. It is difficult to establish how the services rendered could be beneficial, add educational value or be a strategic initiative. The amount appears to be excessive. I was difficult to determine what kind of evaluations were performed, whether they were student evaluations or teacher evaluations. More formal documentation is required in order to understand the nature of the transaction.	Pursuant to Board Agenda July 13, 2004, Joseph Paris would conduct Summer Educational in accordance with statute and code as mandated by at the rate of \$300 per case.
19	11-000-219-320	601161	8/17/2005	Wyonona Samuels	\$270.00	\$270.00	To Reimburse parent for extended school year summer program			✓	The expense is deemed inconclusive as more information is required regarding the nature of the transaction. The expense was related to reimbursing a parent for an extended summer school program. More information is required regarding the nature of the program and what it pertained to. It was difficult to determine what the parents got reimbursed for. The amount seems reasonable.	Pursuant to NJAC-6A:14-1.3, Extended School Year Services in an IEP are the responsibility of a Board of Education. Parent was reimbursed for summer Extended year program per law and code.
20	11-000-219-320	601235	8/23/2005	Ann Jensen	\$300.00	\$300.00	Consulting Services-3 days			✓	The expense is deemed inconclusive as it was difficult to determine what type of consulting services were provided and how they added any educational value or were a strategic initiative. It was difficult to see how the consulting services were helpful to the students.	Pursuant to NJAC-6A:14 - 6.1 and 6.2, students parentally enrolled in non public schools are entitled to special education and related services. Ann Jensen's services were utilized to review all bus routes for budget to verify all private school counts and to ensure consistency with out of district billing reports.
21	11-000-219-320	601236	8/23/2005	Dr. Andre J Francois	\$6,595.00	\$6,595.00	Translations & Evaluations for three students		✓		This expense appears reasonable since the translations and evaluations appear to have been performed to determine the students' eligibility for special education and/or related services.	
22	11-000-219-320	601327	8/29/2005	Lori Herzig	\$51.03	\$51.03	Reimbursement for Lori Herzig, Travel to Harbor Haven For speech therapy for 2 weeks		✓		This expense appears reasonable since it appears to be for transportation to students who need to receive therapy as per their IEPs.	

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23	11-000-219-320	601493	9/8/2005	Dr. Andre J Francois	\$6,310.00	\$6,310.00	Psychiatric Evaluation & General Evaluation: Educational Evaluations provided for one student.			✓	The expense is deemed inconclusive due to the lack of documentation provided. More information would be required in order to determine what type of evaluations were performed and whether it was necessary for these evaluations to be performed. It was difficult to establish how the evaluations add educational value or are beneficial to the students as we don't have specific documentation related to the expense. The amount appears to be excessive as the services were provided for one student.	Dr. Francois is certified to conduct bilingual psychological, educational, social histories and speech assessments. This child's assessment plan required all 3 evaluations plus bilingual translations of each report NJAC 6A:14-3.4(f)1. Bilingual native language assessments are mandated.
24	11-000-219-320	601581	9/9/2005	St Barnabas Medical CTR	\$385.00	\$385.00	Comprehensive audiological evaluation performed on 1 student; this included Tympanometry impedant testing and various other speech pattern testing.			✓	The expense appears reasonable because the direct beneficiary of the service was the student. According to the records provided, it was noted that the student required the specified services. It was a strategic initiative as it was a service provided to help the student's general means of communication, the amount appears to be reasonable.	
25	11-000-219-320	601743	9/16/2005	Dr. Andre J Francois	\$3,110.00	\$3,110.00	Psychiatric Evaluation & General Evaluation: Educational Evaluations provided for one student.			✓	This expense appears reasonable since the evaluations appear to have been performed to determine student's eligibility for special education and/or related services. Based on the student's ECR, an assessment resulted in the student being made eligible for special education under the classification of Mild Cognitive Impairment.	
26	11-000-219-320	601744	10/5/2005	Dr. Andre J Francois	\$3,200.00	\$3,200.00	Psychiatric Evaluation & General Evaluation: Educational Evaluations provided for one student.			✓	This expense appears reasonable since the evaluations were performed to determine student's eligibility for special education and/or related services.	
27	11-000-219-320	601981	9/28/2005	Joseph Nazareth, M.D.	\$7,800.00	\$7,800.00	Psychiatric Evaluation & General Evaluation: Educational Evaluations provided for one student.			✓	The expense is deemed inconclusive due to the lack of documentation provided. More information would be required in order to determine what type of evaluations were performed and whether it was necessary for these evaluations to be performed. It was difficult to establish how the evaluations add educational value or are beneficial to the students as we don't have specific documentation related to the expense. The amount appears to be excessive as the services were provided for one student.	Dr. Nazareth is certified to conduct neuro-psychiatric evaluations which were done for 20 students @ \$375.00 per case with \$50.00 for no shows (6) students: NJAC 6A:14-3.4(a)3.
28	11-000-219-320	602189	10/5/2005	Dr. Andre J Francois	\$9,190.00	\$9,190.00	Psychiatric Evaluation & General Evaluation: Educational Evaluations provided for three students.			✓	This expense appears reasonable since the evaluations were performed to determine student's eligibility for special education and/or related services.	
29	11-000-219-320	602866	11/8/2005	Doreen Cruz	\$300.00	\$2,400.00	Bilingual Speech/ Language Evaluation performed for one student.			✓	The expense is deemed inconclusive as more specific information is required regarding the nature of evaluation services provided for the respective student. It was difficult to determine whether the services provided were necessary. It was difficult to see how the evaluation services provide an educational value since we can't determine the nature of the services provided. More direct information is required to determine who the direct beneficiary of the services was. The amount appears to be reasonable.	The district receives numerous referrals from Early Intervention Programs and from schools whose native language is other than English. NJAC - 6A:14--2.4 mandates native language assessments. Specifically, 8 cases were done @ \$300.00 per case in Spanish. Cases were left over from the summer as approved on July 13, 2005 Board Agenda.

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30	11-000-219-320	605080	3/22/2006	Gloria Ester Avila	\$150.00	\$655.00	Special Translation Services provided for 3 students.			✓	The expense is deemed inconclusive due to the lack of documentation provided. More information would be required in order to determine what type of evaluations were performed and whether it was necessary for these evaluations to be performed as no special education program or curriculum was provided listing why the services were provided. It was difficult to establish how the evaluations add educational value or are beneficial to the students as we don't have specific documentation related to the expense. The amount appears to be excessive as the services were provided for one student. It was difficult to ascertain whether the expense was linked to a direct strategic initiative and more information would be required.	Bilingual Assessments must be translated in Spanish. Bilingual Psychological, 5 full pages at \$50.00 per page, 3 half pages @ \$35.00 per page for D.L., evaluated by Dr. Ramos. A Social Assessment at \$150.00 and 3 pages of educational for student D.A. per NJAC 6A:14-2.4(b)
31	11-000-219-320	605405	4/4/2006	Gloria Ester Avila	\$785.00	\$785.00	Special Services Translation Bilingual Learning Teachers Consultant Report.			✓	The expense is deemed inconclusive as more information regarding the nature of the evaluation services provided. It was difficult to determine the recipient of the services, whether it was the students or someone else hence it was difficult to determine how the services provided could be linked to being a strategic initiative. We can't ascertain the direct beneficiary of the services provided. A specific roster would be required as to see how many students received the services. The amount appears to be reasonable.	Bilingual Assessments for LDTC report, D.L., 10 1/2 pages for Marc Seidenstein, \$250, 5 pages of a bilingual psychological exam per NJAC 6A:14-2.4(b)
32	11-000-219-390	505894	4/11/2005	Sunday	\$2,520.00	\$2,520.00	Special Education System for students with reading disabilities. Specifically the program is developed for these students to enable them to understand, structure and pronunciation of words.			✓	This expense is deemed inconclusive as more specific documentation is required regarding the nature of the reading disability program. It was difficult to determine who the direct beneficiary of the program was, the students or the teachers. Due to the lack of documentation, it was difficult to establish how the program can be linked to providing educational value or being a strategic initiative. The amount appears to be excessive as we don't know how many students or teachers were enrolled for the program.	This is under No Child Left Behind. Teachers were trained in the Sunday Data Analysis System to guide instructional objectives for students.
33	11-000-219-390	600671	7/13/2005	Sayiff Caraway	\$714.00	\$714.00	Security Services Provided for the high school and Oakwood avenue school			✓	The expense is deemed inconclusive as we were unable to determine why the security services were required at each of the two schools due to the lack of documentation. Hence it was difficult to establish a link between the security services provided and the services being a strategic initiative as we do not know why the services were requested in the first place. We can't determine who the direct beneficiary of the services was. The amount appears to be reasonable.	All needed documentation were provided to justify the nature of this transaction. This transaction is not being provided by a security agency. A part time security staff is being hired to provide needed additional substitute security staff to fill in for the shortage of security manpower in this area.
34	11-000-219-390	600901	7/26/2005	Joseph Mask	\$4,920.00	\$4,920.00	Architectural Consulting Services			✓	The expense is deemed inconclusive as more documentation is required in order to determine what services were provided by the Architect. It was difficult to establish a direct link on how the services provided could lead to a strategic initiative due to the lack of documentation. We can't determine who the direct beneficiary of the services was as more information is required. The amount appears to be excessive.	Adequate justification was provided as to the nature of this transaction, this was a consulting Architect that was hired on a part time bases to help coordinate the district -wide construction projects and follow-up with the PMFS and NJSCC personnel. This temporary services was needed to assist the district staff elevate the overwhelming demand of time for the various construction project being undertaken by the district.

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35	11-000-219-390	600928	7/27/2005	Sayiff Caraway	\$807.50	\$807.50	Security Services Provided for the Oakwood Avenue Elementary School			✓	This expense is deemed inconclusive due to the lack of information provided. It was difficult to determine what the security services were ordered for. More specific information would be required in order to determine for which event the security services were ordered for. It was difficult to establish how the services ordered could be for educational value or being a strategic initiative. It was unclear who the beneficiary of the services actually were. It was difficult to determine how many security personnel were staffed for this particular event.	All needed documentation were provided to justify the nature of this transaction. This transaction is not being provided by a security agency. A part time security staff is being hired to provide needed additional substitute security staff to fill in for the shortage of security manpower in this area.
36	11-000-219-320	402169	11/10/2003	Marie H. Katzenbach School F/T Deaf	\$800.00	\$800.00	Evaluation Services for students who are deaf or hard of hearing for one student.			✓	The expense appears reasonable as it was a strategic initiative in providing an essential learning evaluation service to this particular student as it will assist him in developing his hearing and learning ability. The service rendered is directly beneficial to the student and it is useful as he can retain his ability to learn on a long-term basis. The amount seems to be reasonable	
37	11-000-219-320	501402	8/31/2004	Tanya Bitar	\$1,400.00	\$1,400.00	Pre-School Substitute for 2 weeks			✓	The expense appears reasonable as it pertained to a substitute teacher. The expense added educational value as the students would gain routine educational knowledge even though at the absence of their regular teacher. It was a strategic initiative as it was related to providing the students with the required learning experience. The service rendered was directly beneficial to the students and the amount appears to be reasonable.	
38	11-000-219-320	501504	9/8/2004	Occupational Therapy Consultants, INC	\$781.00	\$781.00	Occupational Therapy Services provided Orange Public Schools			✓	The expense is deemed inconclusive due to the lack of documentation. More specific information would be required in order to establish how the services rendered could be strategic initiative or promote educational value. A listing of all students would who attended the therapy sessions in order to determine the direct beneficiary of the services.	BR was provided 9 sessions of Occupational Therapy (OT) @ \$89.00 per session for sessions and \$69.00 per session NJAC 6A 14-3.9 (a) 4.
39	11-000-219-320	501573	9/9/2004	Education Directions LLC	\$300.00	\$300.00	Half Day Administrator training			✓	This expense appears reasonable as the provision of the administrator training was initiated to assess the school climate and determining specific school requirements. The training was conducted via PowerPoint presentations, role playing, sharing ideas and brainstorming. The provision of the services could be linked to the promotion of educational value and a specific strategic initiative.	
40	11-000-219-320	501746	9/20/2004	Partnership In Education	\$600.00	\$600.00	Speech Evaluation by specialized deaf therapist for one student			✓	The expense is deemed inconclusive due to the lack of documentation provided. More information would be required in order to determine what type of evaluations were performed and whether it was necessary for these evaluations to be performed as no special education program or curriculum was provided listing why the services were provided. It was difficult to establish how the evaluations add educational value or are beneficial to the students as we don't have specific documentation related to the expense. It was difficult to ascertain whether the expense was linked to a direct strategic initiative and more information would be required as to how many students attended the therapy session. A detailed roster would be necessary.	A Speech-Language assessment by an evaluator who could sign and interpret for a deaf student was requested as part of the reevaluation process recommended by the IEP Team and agreed to by the parent consistent with NJAC 6A:14-3.8 and 3.4 (a)3.

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41	11-000-219-320	502092	9/28/2004	Theranorth Services	\$484.46	\$484.46	2 Occupational Therapy Sessions & 1 Physical Therapy session for 1 student		✓		The expense appears reasonable as it related to promoting a strategic initiative of providing the student with better physical capabilities. Some of the goals achieved were, Better mobility and balance, and improve coordination. The student received services to improve his visual and motor skills. The student was the direct beneficiary of the service and the amount appears to be reasonable.	
42	11-000-219-320	502102	9/28/2004	Joseph Nazareth, M.D.	\$4,700.00	\$4,700.00	Evaluations and Reports performed for the School District		✓		This expense appears reasonable since from the documentation provided, the students evaluated appeared to have valid reasons for needing evaluation, in order for the district to better serve them.	
43	11-000-219-320	502246	10/4/2004	Eileen Ware	\$300.00	\$300.00	One full day of training and preparation, intervention services		✓		This expense appears reasonable since it appears that the training was necessary for the employees to carry out their functions effectively. As indicated on the City of Orange Township Board of Education policy, intervention services would include adaptive teaching methods and materials, schedule changes, modified workloads, corrective or remedial instruction and others. Based on this, it appears that this could contribute to the overall delivery of services to the students and also ensure that their needs are met. The training fee also appears reasonable.	
44	11-000-219-320	502276	10/5/2004	Dr. Andre J Francois	\$11,790.00	\$11,790.00	Psychiatric Evaluation & General Evaluation: Educational Evaluations provided for Three students.		✓		This expense appears reasonable since it appears that the evaluations were performed to determine the student's eligibility for special education and/or related services. This was also a result of a teacher's concerns regarding the academic performance of the student as indicated in the SSST meeting notes.	
45	11-000-219-320	502341	10/7/2004	Cherie Kacprowicz	\$400.00	\$400.00	Consultation for Guidance services for the District, One full day was required			✓	The expense is deemed inconclusive as it was difficult to determine what type of Consulting services were provided. It was difficult to determine who the direct beneficiaries of the services were. It was difficult to establish any link to the promotion of educational value or provision of a strategic initiative due to the lack of information.	The district hired a Supervisor of Guidance who could not officially start until after 60 days from her date of hire. She was paid as a consultant to develop the Master schedule for Orange High School prior to the opening of the school year.
46	11-000-219-320	502481	10/14/2004	Debora Kirkland	\$1,400.00	\$1,400.00	Storytelling/Cultural Presentation for 3 days			✓	The expense is deemed inconclusive as it was difficult to ascertain nature of the cultural presentation. It was difficult to determine who the direct beneficiaries of the presentation were and how it promoted educational value. There was no apparent link established as to how the services rendered could be a strategic initiative as we can't determine the nature of the presentation in itself.	This staff member was a substitute teacher whose salary was paid out of a grant to build capacity to include Special education students in general education. Her role, responsibilities and objectives of the program were included in the grant awarded by the NJ Department of Education. She was assigned to Social Studies classes at Orange Middle School in special education 2 days per week to cover during Common Planning Time for teachers. All time sheets were grant funded. Interim Reports were approved by the Department of Education: This was a grant approved position. She was a substitute teacher who used cultural awareness to be effective.
47	11-000-219-320	502793	10/28/2004	Debora Kirkland	\$800.00	\$800.00	Storytelling/Cultural Presentation for 3 days			✓	The expense is deemed inconclusive as it was difficult to ascertain nature of the cultural presentation. It was difficult to determine who the direct beneficiaries of the presentation were and how it promoted educational value. There was no apparent link established as to how the services rendered could be a strategic initiative as we can't determine the nature of the presentation in itself.	This staff member was a substitute teacher whose salary was paid out of a grant to build capacity to include Special education students in general education. Her role, responsibilities and objectives of the program were included in the grant awarded by the NJ Department of Education. She was assigned to Social Studies classes at Orange Middle School in special education 2 days per week to cover during Common Planning Time for teachers. All time sheets were grant funded. Interim Reports were approved by the Department of Education: This was a grant approved position. She was a substitute teacher who used cultural awareness to be effective.

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48	11-000-230-890	502251	10/4/2004	Dr. Nathan Parker	\$154.79	\$154.79	National Black Children Dev. Institute. 9/23/2004-9/29/2004			✓	The expense is deemed inconclusive. The conference could be linked to program goals relating to overall education improvement. In addition, based on the brochure, the conference would include topics pertaining to mathematics and literacy which could also add educational value to the students. However, there was no documentation that would show that proper approval was obtained to support the out-of-state conference. Hertz Midsize car rental for a week. The car was rented for travel to a conference in Los Angeles, California. Assistant Superintendent also went to the same conference but was lodged at a different hotel. The assistant superintendent rented a separate car. Invoice was missing, according to BA no invoices are attached for personal reimbursements.	The board of education approved attendance at this conference. Car rental is less expensive than transportation to and from Los Angeles International Airport, and costs for local transportation. Credit card record indicated charge paid by Superintendent of Schools. The Superintendent was unable to stay at the same hotel as the Assistant Superintendent's hotel was fully booked when the Superintendent made reservations.
49	11-000-230-890	502250	10/4/2004	Dr. Nathan Parker	\$115.71	\$115.71	National Black Children Dev. Institute. 9/23/2004-9/29/2004			✓	The expense is deemed inconclusive due to the lack of documentation. More specific documentation would be required in order to assess the nature of the conference. A conference agenda would be required in order to determine the nature of the conference and ascertain how it could have added educational value or be a strategic initiative. It was difficult to establish how many people attended the conference hence a conference attendance sheet/approval form would be required. Specific documentation regarding conference objectives would be required in order to see how the conference would be beneficial to the students.	The National Black Child Development Institute is the leading professional organization that studies and interprets the needs of African American children in the USA. The NBCDI mission is to overcome the achievement gap between African American students and other sub groups in the United States. The research reports are the primary topic of presentations at this conference. The auditors were provided a copy of the conference agenda and offerings.
50	11-000-230-890	502252	10/4/2004	Dr. Nathan Parker	\$1,224.36	\$1,224.36	National Black Children Dev. Institute. 9/23/2004-9/29/2004			✓	The expense is deemed inconclusive. The conference could be linked to program goals relating to overall education improvement. In addition, based on the brochure, the conference would include topics pertaining to mathematics and literacy which could also add educational value to the students. However, there was no documentation that would show that proper approval was obtained to support the out-of-state conference.	
51	11-000-230-890	502282	10/5/2004	Constance L. Frazier	\$224.24	\$224.00	National Black Children Dev. Institute. 9/23/2004-9/29/2004 for the assistant superintendent			✓	The expense is deemed inconclusive. Although the conference could contribute to the achievement of program goals of the District, the invoice was missing and hence it was difficult to determine the reasonableness of the amount.	The Assistant Superintendent was given a cash advance for expenses i.e., meals, mileage. The receipts were submitted along with the invoice.
52	11-000-230-890	503274	11/24/2004	Essex County School Board Association	\$150.00	\$150.00	Essex County School Boards Association Meeting 11/18/2004			✓	The expense appears reasonable. Per review of the documentation it was noted that the meeting was attended by 5 board members and the objectives were related to better management of respective school districts hence it was a strategic Initiative. The amount appears to be reasonable as it a fee for 5 board members	

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53	11-000-230-890	502278	10/5/2004	Caesar's Atlantic City	\$402.00	\$258.00	New Jersey School Boards 2004 Annual Workshop			✓	The expense is deemed inconclusive due to the lack of documentation. More specific documentation would be required in order to assess the nature of the conference. A conference agenda would be required in order to determine the nature of the conference and ascertain how it could have added educational value or be a strategic initiative. It was difficult to establish how many people attended the conference hence a conference attendance sheet/approval form would be required. Specific documentation regarding conference objectives would be required in order to see how the conference would be beneficial to the students. The invoice was missing and hence it was difficult to determine the reasonableness of the amount.	A conference Agenda was re-submitted with this response. The registration form lucidly indicates who attended. Conference objectives were also re-submitted with this response. The Annual NJBA is sponsored by NJ SED for all teachers, supervisors, and central Administration Staff.
54	11-000-230-890	503565	12/7/2004	Constance L. Frazier	\$52.40	\$52.40	NABSE Conference in Dallas, 4 nights			✓	The expense is deemed inconclusive. The conference attended by the Assistant Superintendent appears to be necessary for improving education and thus contributes to the achievement of District goals and amount also seems reasonable. However, there was no indication that proper approval was obtained to support the out-of-state conference.	Note: This conference did not require out-of state approval in Dec. 2004.
55	11-000-230-890	504330	1/20/2005	National School Board Association	\$2,300.00	\$2,300.00	NSBA 65TH Annual Conference & Exposition			✓	The expense is deemed inconclusive due to the lack of documentation. More specific documentation would be required in order to assess the nature of the conference. A conference agenda would be required in order to determine the nature of the conference and ascertain how it could have added educational value or be a strategic initiative. It was difficult to establish how many people attended the conference hence a conference attendance sheet/approval form would be required. Specific documentation regarding conference objectives would be required in order to see how the conference would be beneficial to the students.	The description and specifics of the conference was provided. Moreover the Purchase Order clearly provided the nature of the transaction as it relates to providing registration for three Board Member to attend the 65th Annual National School Boards Association Conference. This conference was attended and valuable educational information was brought back and presented to district-wide staff and other Board Members for the betterment of educating our students.
56	11-000-230-890	504425	1/25/2005	Maxine G. Johnson	\$176.40	\$176.40	New Board Member Orientation			✓	The expense is deemed inconclusive due to the lack of documentation. More specific documentation would be required in order to assess the nature of the conference. A conference agenda would be required in order to determine the nature of the conference and ascertain how it could have added educational value or be a strategic initiative. It was difficult to establish how many people attended the conference hence a conference attendance sheet/approval form would be required. Specific documentation regarding conference objectives would be required in order to see how the conference would be beneficial to the students.	It is a requirement by State Department of Education that newly elected or appointed Board members should attend the New School Board Member's orientation and conference to help bring them up to date and keep them abreast of the functions and professional ethics of board members. This new Board member was reimbursed for the out of pocket cost for transportation used to be able to attend this mandated workshop. All receipts were provided and proper accountability was received.

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57	11-000-230-890	504427	1/25/2005	Arthur Griffa	\$400.00	\$400.00	NSBA 65TH Annual Conference & Exposition (April 16th-19th,2005)			✓	The expense is deemed inconclusive due to the lack of documentation. More specific documentation would be required in order to assess the nature of the conference. A conference agenda would be required in order to determine the nature of the conference and ascertain how it could have added educational value or be a strategic initiative. It was difficult to establish how many people attended the conference hence a conference attendance sheet/approval form would be required. Specific documentation regarding conference objectives would be required in order to see how the conference would be beneficial to the students.	It has been a district administrative procedure to provide administrators and Board Members with a travel expense when attending conferences or workshops that requires more than one night overlay. Upon return all receipts and accountability is provided for the acceptable expenditures and all unused monies are reimbursed to the Board. This conference was provided by the National School Board Association, proof of attendance was provided, conference subject matter was provided and valuable educational information was brought back and presented to district-wide staff and other Board Members for the betterment of educating our students.
58	11-000-230-890	504428	1/25/2005	Reginald Jackson	\$400.00	\$400.00	NSBA 65TH Annual Conference & Exposition(April 16th-19th,2005)			✓	The expense is deemed inconclusive due to the lack of documentation. More specific documentation would be required in order to assess the nature of the conference. A conference agenda would be required in order to determine the nature of the conference and ascertain how it could have added educational value or be a strategic initiative. It was difficult to establish how many people attended the conference hence a conference attendance sheet/approval form would be required. Specific documentation regarding conference objectives would be required in order to see how the conference would be beneficial to the students. The invoice was missing and hence it was difficult to determine the reasonableness of the amount.	It has been a district administrative procedure to provide administrators and board Members with a travel expense when attending conferences or workshops that requires more than one night overlay. Upon return all receipts and accountability is provided for the acceptable expenditures and all unused monies are reimbursed to the Board. This conference was provided by the National School Board Association, proof of attendance was provided, and valuable educational information was brought back and presented to district-wide staff and other Board Members for the betterment of educating our students.
59	11-000-230-890	504528	1/27/2005	Essex County School Board Association	\$140.00	\$140.00	EC & PC SBA's Joint Legal Issues Workshop for Board Members			✓	This expense appears reasonable. The workshop was held for discussion of legal issues regarding the respective districts. The workshop was a strategic initiative as it was related to better management of legal issues for the respective school districts. The amount appears to be reasonable as it was a registration fee for 3 people	
60	11-000-230-820	601841	9/21/2005	Oxford Cohen, P.C.	\$1,000.00	\$1,000.00	Payment to Oxford Cohen P.C. for the resolution of a legal matter against a district employee			✓	This expense is deemed inconclusive. The expense was incurred for a legal settlement between a District and an employee. It was difficult to ascertain the nature of the settlement and hence it was difficult to link the expense to the considered framing criteria.	Payment to Oxford Cohen P.C. for the resolution of a legal matter against a district employee. This expenditure was very vital to the district as it relates to legal settlement that could have been much more exorbitant if the matter had progressed beyond the settlement stage.
61	11-000-230-820	605282	3/29/2006	Town Check Cashing	\$1,038.44	\$1,038.44	Town Check Cashing summary judgment			✓	This expense is deemed inconclusive. The expense was incurred for a legal settlement against the district as an employee successfully cashed a stopped payment check at an independent check cashing facility. It was difficult to link the expense to any of the framing criteria.	Payment to Town Checking was for the resolution of a legal matter against the district. This expenditure was very vital to the district as it relates to legal settlement that could have been much more exorbitant if the matter had progressed beyond the settlement stage.
62	11-000-230-820	606577	5/23/2006	Barbara Weisman, ESQ.	\$203.00	\$203.00	Orange Board Vs Pepsi Bottling company, Mediation Hearing			✓	This expense appears reasonable. The expense was related to the payment made to an arbitrator in the settlement of legal manner matter. A delivery truck had damaged the front wall at the main street school. The payment was made in settlement of the matter and could be linked to a strategic initiative. The expense was incurred as a reaction to a specific event.	

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63	11-000-230-890	600412	7/5/2005	NJ School Boards Association	\$1,195.00	\$1,195.00	Registration For 3 Board Members		✓		The expense appears reasonable. The board member orientation was designed provide the new members with the required information and knowledge in order for them to understand their responsibilities for running the district hence it was a strategic initiative. The orientation was useful as the members would use the information and knowledge gained on a routine, ongoing basis. The amount appears to be reasonable as it was registration for 3 members.	
64	11-000-230-890	600751	7/14/2005	Treasurer, State of New Jersey	\$160.00	\$160.00	Registration For Reading Conference, Atlantic City, August 9-11		✓		The expense appears reasonable since the conference could be linked to program goals pertaining to literacy and thus, would ultimately add educational value to the students as well. Moreover, the amount of \$160 representing registration fee seems reasonable.	
65	11-000-230-890	600810	7/19/2005	Bally Park Place	\$347.00	\$347.00	Hotel Accommodation for Reading First Conference, Atlantic City		✓		The invoice was missing indicating there were improper approvals. There is an internal control deficiency as no invoice is present. This expense appears reasonable because based on documentation provided, the New Jersey Department of Education conference specifically addresses instruction that supports literacy as well as achievement in all nine core curriculum content standards. As such, this conference could contribute to the achievement of program goals of the District as well as appear to ultimately add educational value to the students.	
66	11-000-230-890	601180	8/18/2005	Orange Board of Education Food Service	\$7,239.25	\$27,114.95	Food Services	✓			The expenditure is deemed discretionary as there was no formal documentation regarding the nature of the food services account. formal documentation would be required to be seen in regards to regular lunches, orientation lunches and formal policies and approvals. A work-order request would be required for each respective activity pertaining to the food services account in order to establish a link being a strategic initiative and to determine who the direct beneficiaries were. The amount appears to be excessive and more supporting documentation would be required in order to ascertain the reasonableness of the amount.	Documentation for the each respective special function food services orders was provided. This purchase order is generated to reimburse the food services account for all special function food services provided to various departments and schools that were initially charged to the enterprise account.
67	11-000-230-890	601209	8/22/2005	New Jersey Association of school administrators	\$1,570.00	\$1,570.00	Renewal for assistant superintendent		✓		The expense appears reasonable as it related to the membership dues for the assistant superintendent. The amount was calculated as a percentage of the assistant superintendent's income and appears to be reasonable. The services rendered would be useful as they would be used on long-term, day-to-day basis.	
68	11-000-230-890	601363	8/30/2005	Constance L. Frazier	\$108.53	\$108.53	Literacy Conference, Atlantic City, NJ, Mileage, Tolls, Meals Taxi Service		✓		The expense appears reasonable since the literacy conference could be linked to program goals and the amount appears reasonable.	

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69	11-000-230-890	601557	9/9/2005	NJSA NJ Association of School Administrators	\$395.00	\$395.00	NJSA/NJSBA Spring Conference, May 18-20 Caesar's Atlantic City, NJ		✓		The expense appears reasonable since the conference appears to provide the district with technical knowledge necessary in running the district efficiently. Per brochure, the spring conference will provide pertinent information on professional development, special education, legal topics, facilities, leadership, technology and personnel recruitment, all of which could contribute to the achievement of program goals. Further, the amount of \$395 for a three day conference appears reasonable as well.	
70	11-000-230-890	601642	9/13/2005	Lerro Enterprises	\$123.00	\$123.00	Various Certificate Mountings and Framings		✓		The expense appears reasonable since the purpose of the plaques was to recognize teachers who have served in the district for twenty five plus service years and also recognize outstanding teachers of the year as well as district retirees. This expense contributes to the achievement of the strategic initiatives of the school. Moreover, the amount of \$123 covering various certificate mountings and framings for approximately 30 teachers seems reasonable.	
71	11-000-230-890	601724	9/16/2005	Elroy A. Corbit	\$162.13	\$162.13	Orientation Conference Princeton, NJ		✓		This expense appears reasonable because this was incurred as a result of the district's compliance with the State requirement of having new board members attend an orientation conference conducted by the New Jersey School Boards Association. Moreover, based on the agenda, it appears that the orientation is necessary for her to be able to perform her responsibilities. Amount also appears reasonable.	
72	11-000-230-890	601839	9/21/2005	NJ School Boards Association	\$190.00	\$190.00	Registration for workshop. Preparing for bargaining		✓		The expense appears reasonable. Per review of all documentation it was noted that the conference/meeting was related to providing district board members with better knowledge on how to cope with effective bargaining techniques hence it could be linked to a strategic initiative. The amount appears to be reasonable as it was registration for one person.	
73	11-000-230-890	601840	9/21/2005	NJ School Boards Association	\$330.00	\$330.00	NJBSA 2005 Annual Workshop- Atlantic City Registration			✓	The expense is deemed inconclusive due to the lack of documentation. More specific documentation would be required in order to assess the nature of the conference. A conference agenda would be required in order to determine the nature of the conference and ascertain how it could have added educational value or be a strategic initiative. It was difficult to establish how many people attended the conference hence a conference attendance sheet/approval form would be required. Specific documentation regarding conference objectives would be required in order to see how the conference would be beneficial to the students.	This purchase order was generated to pay for a Board Member's (Arthur Griffa) registration to attend the New Jersey School Board Association conference. The description on the purchase order specifically stated that it was for one person, the conference brochure and registration information that depicts the nature of the conference was provided. It should also be noted that Board members need to attend such conferences provided by NJSBA so as to keep them updated of current school laws, regulations and to provide continued education in order for them to provide good educational leadership qualities for the district.

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74	11-000-230-890	601917	9/23/2005	National Black Child Development Institute	\$730.00	\$730.00	Registration For NBCDI 35TH Annual Conference 10/16-10/18 Orlando Florida, for Natalie Charles & Patricia Arthur			✓	The expense is deemed inconclusive due to the lack of documentation. More specific documentation would be required in order to assess the nature of the conference. A conference agenda would be required in order to determine the nature of the conference and ascertain how it could have added educational value or be a strategic initiative. It was difficult to establish how many people attended the conference hence a conference attendance sheet/approval form would be required. Specific documentation regarding conference objectives would be required in order to see how the conference would be beneficial to the students. As this was an out of state conference, a state approval form would be required in order to justify the nature of the conference.	The description and specifics of the conference was provided. Moreover the Purchase Order clearly provided the nature of the transaction as it relates to registration fee for two Board Member to attend the 35th Annual National Black Child Development Institute Conference. This conference was attended and valuable educational information was brought back and presented to district-wide staff and other Board Members for the betterment of educating our students.
75	11-000-230-890	601990	9/20/2005	Bally's Park Place Casino Hotel	\$402.00	\$402.00	Hotel Reservation For Arthur Griffa- 10/25-10/28			✓	The expense is deemed inconclusive due to the lack of documentation. More specific documentation would be required in order to assess the nature of the conference. A conference agenda would be required in order to determine the nature of the conference and ascertain how it could have added educational value or be a strategic initiative. It was difficult to establish how many people attended the conference hence a conference attendance sheet/approval form would be required. Specific documentation regarding conference objectives would be required in order to see how the conference would be beneficial to the students. As this was an out of state conference, a state approval form would be required in order to justify the nature of the conference.	This purchase order was generated to pay for a Board Member's accommodation to attend the 2005 annual New Jersey School Board Association conference in Atlantic City. The description on the purchase order specifically stated that it was for one person, the conference brochure and registration information that depicts the nature of the conference was provided. It should also be noted that Board members need to attend such conferences provided by NJSBA so as to keep them updated and to provide continued education in order for them to continue providing good educational leadership qualities for the district.
76	11-000-230-890	601991	9/28/2005	OMNI Management Corp	\$420.00	\$420.00	Flight Arrangement Reservations For Natalie Charles, Patricia Arthur			✓	The expense is deemed inconclusive due to the lack of documentation. More specific documentation would be required in order to assess the nature of the conference. A conference agenda would be required in order to determine the nature of the conference and ascertain how it could have added educational value or be a strategic initiative. It was difficult to establish how many people attended the conference hence a conference attendance sheet/approval form would be required. Specific documentation regarding conference objectives would be required in order to see how the conference would be beneficial to the students. As this was an out of state conference, a state approval form would be required in order to justify the nature of the conference.	The description and specifics of the conference was provided. Moreover the Purchase Order clearly provided the nature of the transaction as it relates to air travel cost for two Board Member to attend the 35th Annual National Black Child Development Institute Conference. This conference was attended and valuable educational information was brought back and presented to district-wide staff and other Board Members for the betterment of educating our students.
77	11-000-230-890	602642	10/28/2005	Dorothy Charles	\$159.25	\$159.25	Reimburse For Orientation workshop in Atlantic city- 10/25/05- Car Rental- National, Tolls, Gas,			✓	The expense is deemed inconclusive due to the lack of documentation. More specific documentation would be required in order to assess the nature of the conference. A conference agenda would be required in order to determine the nature of the conference and ascertain how it could have added educational value or be a strategic initiative. It was difficult to establish how many people attended the conference hence a conference attendance sheet/approval form would be required. Specific documentation regarding conference objectives would be required in order to see how the conference would be beneficial to the students. As this was an out of state conference, a state approval form would be required in order to justify the nature of the conference.	It is a requirement by State Department of Education that newly elected or appointed Board members should attend the New School Board Member's orientation and conference to help bring them up to date and keep them abreast of the functions and professional ethics of board members. This new Board member was reimbursed for the cost of auto rental to be able to attend this mandated workshop because of the lack of personal vehicle and to provide a comfortable means of transportation.

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78	11-000-230-890	602643	10/28/2005	Hilton Chicago	\$960.54	\$960.54	Reservation for 3 nights, ASCD Convention for Constance Frazier			✓	The expense is deemed inconclusive due to the lack of documentation. More specific documentation would be required in order to assess the nature of the conference. A conference agenda would be required in order to determine the nature of the conference and ascertain how it could have added educational value or be a strategic initiative. It was difficult to establish how many people attended the conference hence a conference attendance sheet/approval form would be required. Specific documentation regarding conference objectives would be required in order to see how the conference would be beneficial to the students. As this was an out of state conference, a state approval form would be required in order to justify the nature of the conference.	Documentation initially submitted i.e., conference registration, airline ticket, expense money, and hotel requisitions. The Association for Supervision and Curriculum Development is the premier organization which most Assistant Superintendents belong across the USA. An additional Conference Agenda and documentation was re-submitted with this response.
79	11-000-230-890	602664	10/31/2005	Hear & There INC (HISA)	\$231.39	\$231.39	Round Trip- From Newark to Chicago, 3/31-4/3, ASCD Convention, attended by Constance Frazier			✓	The expense appears reasonable. The objectives of the conference could be linked to a particular strategic initiative and promotion of education value. The conference promoted improved educational methods and a better form of classroom management. The conference objectives were to improve the educational the students were receiving at respective districts.	
80	11-000-230-890	602681	10/31/2005	Constance L. Frazier	\$400.00	\$400.00	Anticipated Expenses paid to Assistant Superintendent for ASCD Conference, 3/31-4/3			✓	The expense appears reasonable. The objectives of the conference could be linked to a particular strategic initiative and promotion of education value. The conference promoted improved educational methods and a better form of classroom management. The conference objectives were to improve the educational the students were receiving at respective districts.	
81	11-000-230-890	602725	11/1/2005	Morris County School Board Association	\$80.00	\$80.00	Beyond The Basics Boardmanship Training Registration, Morristown NJ			✓	This expense appears reasonable. The purpose of the was to provide better management techniques to the respective board members hence it was a strategic initiative. The conference objectives were useful as they would be utilized on a daily basis and the amount appears to be reasonable.	
82	11-000-230-890	602818	11/4/2005	Omni Detroit River Place Hotel	\$555.00	\$555.00	Reservation to attend the NABSE Conference, Nov 16-19			✓	The expense is deemed inconclusive due to the lack of documentation. More specific documentation would be required in order to assess the nature of the conference. A conference agenda would be required in order to determine the nature of the conference and ascertain how it could have added educational value or be a strategic initiative. It was difficult to establish how many people attended the conference hence a conference attendance sheet/approval form would be required. Specific documentation regarding conference objectives would be required in order to see how the conference would be beneficial to the students. As this was an out of state conference, a state approval form would be required in order to justify the nature of the conference.	NABSE stands for the National Alliance of Black School Educators. This professional organization is the only national professional organization to 1) focus on closing the achievement gap between African Americans and other subgroups in the USA, 2) raising personal and professional aspirations of African American students, and 3) increasing African American parental involvement. In as much as Orange is majority African American this knowledge base is essential if the district is to overcome the long term effects of racism and poverty. Furthermore, the auditors were provided the conference agenda that clearly specifies the topics listed. Furthermore, as only one other district office administrator attended an attendance sheet would not be required. Attendance took place prior to the state requirement for approval.

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83	11-000-230-890	602819	11/4/2005	National Alliance of Black School	\$460.00	\$460.00	Registration to Attend the NABSE Conference, Detroit			✓	The expense is deemed inconclusive due to the lack of documentation. More specific documentation would be required in order to assess the nature of the conference. A conference agenda would be required in order to determine the nature of the conference and ascertain how it could have added educational value or be a strategic initiative. It was difficult to establish how many people attended the conference hence a conference attendance sheet/approval form would be required. Specific documentation regarding conference objectives would be required in order to see how the conference would be beneficial to the students. As this was an out of state conference, a state approval form would be required in order to justify the nature of the conference.	NABSE stands for the National Alliance of Black School Educators. This professional organization is the only national professional organization to 1) focus on closing the achievement gap between African Americans and other subgroups in the USA, 2) raising personal and professional aspirations of African American students, and 3) increasing African American parental involvement. In as much as Orange is majority African American this knowledge base is essential if the district is to overcome the long term effects of racism and poverty. Furthermore, the auditors were provided the conference agenda that clearly specifies the topics listed. Furthermore, as only one other district office administrator attended an attendance sheet would not be required. Attendance took place prior to the state requirement for approval.
84	11-000-230-890	602840	11/7/2005	OMNI Management Corp	\$624.00	\$624.00	Travel Reservations for Dr. Parker to attend the NABSE conference in Detroit.	✓			The expense is deemed discretionary due to the lack of documentation. More specific documentation would be required in order to assess the nature of the conference. A conference agenda would be required in order to determine the nature of the conference and ascertain how it could have added educational value or be a strategic initiative. It was difficult to establish how many people attended the conference hence a conference attendance sheet/approval form would be required. Specific documentation regarding conference objectives would be required in order to see how the conference would be beneficial to the students. As this was an out of state conference, a state approval form would be required in order to justify the nature of the conference.	NABSE stands for the National Alliance of Black School Educators. This professional organization is the only national professional organization is the only one to 1) focus on closing the achievement gap between African Americans and other subgroups in the USA, 2) raising personal and professional aspirations of African American students, and 3) increasing African American parental involvement. In as much as Orange is majority African American this knowledge base is essential if the district is to overcome the long term effects of racism and poverty. Furthermore, the auditors were provided the conference agenda that clearly specifies the topics listed. Furthermore, as only one other district office administrator attended an attendance sheet would not be required. Attendance took place prior to the state requirement for approval.
85	11-000-230-890	606789	6/7/2006	Belinda Scott Smiley	\$140.62	\$140.62	New Teacher Orientation Attended by Belinda Smiley, Director of Human Resources		✓		This expense appears reasonable. The expense was incurred as part of teacher orientation. Various supplies such as name tags, were purchased as part of the orientation program. The expense could be linked to a specific strategic initiative and was incurred for recruitment purposes and could be linked to the usefulness criteria.	
86	11-000-230-890	606791	6/7/2006	Belinda Scott Smiley	\$321.38	\$321.38	Recruiting expenses incurred in attending Job fair at Harvard University.			✓	The expense is deemed inconclusive due to the lack of documentation. More specific documentation would be required in order to assess the nature of the conference. A conference agenda would be required in order to determine the nature of the conference and ascertain how it could have added educational value or be a strategic initiative. It was difficult to establish how many people attended the conference hence a conference attendance sheet/approval form would be required. Specific documentation regarding conference objectives would be required in order to see how the conference would be beneficial to the students. As this was an out of state conference, a state approval form would be required in order to justify the nature of the conference.	This expense was NOT A CONFERENCE but a JOB FAIR!!! Job Fairs normally do not have an agenda because recruiters set their own agenda as they speak to various applicants who stop by their booth. Backup documentation was provided for this Job Fair to the auditors and the main purpose was to recruit highly qualified applicants. The auditors response relative to this expense addresses a Conference and again, this expense was incurred to recruit for the district's teacher vacancies. The state approval form was not required at this time. This district goal is to fill vacancies with highly qualified teachers, this is also a NATIONAL mandate under NCLB.

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87	11-000-230-890	606792	6/7/2006	Belinda Scott Smiley	\$131.41	\$131.41	Travel Expenses thru out 05/06 for various conferences, meetings and training sessions			✓	The expense is deemed inconclusive due to the lack of documentation. More specific documentation would be required in order to assess the nature of the conference. A conference agenda would be required in order to determine the nature of the conference and ascertain how it could have added educational value or be a strategic initiative. It was difficult to establish how many people attended the conference hence a conference attendance sheet/approval form would be required. Specific documentation regarding conference objectives would be required in order to see how the conference would be beneficial to the students. As this was an out of state conference, a state approval form would be required in order to justify the nature of the conference.	This Office provided several documents to the auditors relative to the workshops and meetings that I attended relative to my position as the district HR administrator. These documents included agendas, as well as the actual documents distributed. If no agenda was distributed then no agenda could be provided.
88	11-000-230-890	607096	6/30/2006	Dr. Nathan Parker	\$0.00	\$3,500.00	Travel & conference reimbursement for the school year 2005-2006			✓	The expense is deemed inconclusive due to the lack of documentation. More specific documentation would be required in order to assess the nature of the conference. A conference agenda would be required in order to determine the nature of the conference and ascertain how it could have added educational value or be a strategic initiative. It was difficult to establish how many people attended the conference hence a conference attendance sheet/approval form would be required. Specific documentation regarding conference objectives would be required in order to see how the conference would be beneficial to the students. As this was an out of state conference, a state approval form would be required in order to justify the nature of the conference.	This purchase order was canceled.
89	11-402-100-600	405194	5/6/2004	Jostens	\$3,806.46	\$3,780.00	Jostens Girls Varsity Basketball Rings were ordered			✓	The expense is deemed inconclusive. It was difficult to establish how the expense could have added any educational value or be a strategic initiative. The amount of the purchase was excessive.	
90	11-000-230-890	601992	9/28/2005	Wyndham Palace Resort & Spa	\$1,596.68	\$1,596.00	35th Annual NBCDI Conference, Orlando FL, Reservation for 4 nights for 2 people			✓	The expense is deemed inconclusive due to the lack of documentation. More specific documentation would be required in order to assess the nature of the conference. A conference agenda would be required in order to determine the nature of the conference and ascertain how it could have added educational value or be a strategic initiative. It was difficult to establish how many people attended the conference hence a conference attendance sheet/approval form would be required. Specific documentation regarding conference objectives would be required in order to see how the conference would be beneficial to the students. As this was an out of state conference, a state approval form would be required in order to justify the nature of the conference.	The description and specifics of the conference was provided. Moreover the Purchase Order clearly provided the nature of the transaction as it relates to providing accommodation for two Board Member to attend the 35th Annual National Black Child Development Institute Conference in Orlando Florida. It should be noted that at the time of this conference, the mandated out of state travel regulations was not being enforced. This conference was attended and valuable educational information was brought back and presented to district-wide staff and other Board Members for the betterment of educating our students.
91	11-000-230-890	504326	1/20/2005	NJASA Urban School Superintendents	\$145.00	\$145.00	Registration to Attend a Facilities Conference; conducted by the Department of Education			✓	After Reviewing the appropriate documentation the conference appears reasonable. The conference was related to each school District's facilities maintenance department regarding guidelines and requirements for new 5 year plans hence it was a strategic initiative. The objectives of the conference would be useful as they would be used on day-to-day basis.	

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92	11-000-230-890	504527	1/27/2005	OMNI Management Corp	\$643.80	\$643.80	Airline Ticket Reservations for: Nicole Williams & Reginald Jackson- 65th Annual Conference- San Diego, Ca			✓	The expense is deemed inconclusive due to the lack of documentation. More specific documentation would be required in order to assess the nature of the conference. A conference agenda would be required in order to determine the nature of the conference and ascertain how it could have added educational value or be a strategic initiative. It was difficult to establish how many people attended the conference hence a conference attendance sheet/approval form would be required. Specific documentation regarding conference objectives would be required in order to see how the conference would be beneficial to the students. As this was an out of state conference, a state approval form would be required in order to justify the nature of the conference.	The Conference Agenda was submitted with this response which outlines the conference objectives, as well as the benefits derived to the district for the OBE members who attended.
93	11-000-230-600	501090	8/4/2004	Academy Florist	\$116.00	\$116.00	Flowers-Vase Arrangements; Pothos Plant Arrangements			✓	The expense is considered inconclusive. It was difficult to link the purchase to the addition of educational value or to be a strategic initiative. The direct beneficiary of the expense was difficult to determine.	No comment
94	11-000-219-600	501279	8/18/2004	Gale Richter	\$509.68	\$509.68	Reimbursement For Various Items; Barnes & Noble, Michaels, Designer's Mart			✓	Reviewed all invoices regarding the internal control perspective; All necessary approvals were verified. The vendor's copy of the purchase order was never sent out. Internal Control Deficiency exists. The expense is deemed inconclusive as no information regarding the program was given. The applicable criteria were educational value, strategic initiative and beneficial to students. More information regarding the program is required, for example program agenda, program specifications and attendance rosters.	Staff member teaches character education in 5 elementary schools. Ms. Richter provided cultural awareness and substance awareness training to special education students enrolled in extended school year programs in accordance with their IEPs. This program was educational and recreational in nature. NJAC -6a 14-3.9 (a)6.
95	11-000-219-600	501367	8/25/2004	Marisa Catricala	\$135.36	\$135.36	Travel Expense For Conference			✓	The invoice was missing. No appropriate approvals were made for the reimbursement. The check was issued and mailed to the wrong address and a stop payment option was issued. The Expense appears reasonable since from the documentation provided, it appears to be for transportation to a statewide training, Orton Gillingham which appears to be for methods of teaching reading to special ed students.	
96	11-000-230-600	501408	8/31/2004	Constance L. Frazier	\$100.00	\$100.00	Petty Cash- School Year 2004-2005			✓	The expense was related to initiate the petty cash fund. The necessary approvals were present. The expense appears reasonable as it adds a strategic initiative. The petty cash fund was started to pay small day-to-day transactions. The amount was reasonable.	
97	11-000-230-600	501447	9/2/2004	Atlanta Bread Company	\$1,648.50	\$1,648.50	Breakfast for New Employee	✓			The expense was related to a district breakfast for the first day of school. The purchase order was generated after the invoice was received indicating an internal control deficiency. This expense is deemed discretionary. It was difficult to link the expense for the breakfast to any specific strategic initiative or the promotion of educational value. It was difficult to ascertain how the breakfast would have been beneficial to the students. The amount of the Breakfast appears to be excessive.	Traditionally, when the entire certified/ non-certified new staff comes into the district for Orientation prior to the opening of school a light Continental Breakfast is served to them.

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98	11-000-219-600	501524	9/8/2004	PRO-ED	\$333.30	\$333.30	Cognitive Psychological Materials ordered by the School Psychologist		✓		The respective invoice and purchase requisition was reviewed. All necessary approvals were noted. This expense appears reasonable. The supplies were purchased for the school psychologist as part of the Cognitive Psychology program. The purchase of the materials can be linked to a strategic initiative and the amount of the purchase appears to be reasonable.	
99	11-000-219-600	501525	9/8/2004	Riverside Publishing	\$1,555.54	\$1,442.00	Cognitive Psychological Materials ordered by the School Psychologist		✓		This expense appears reasonable since the materials appear to be for a training follow-up of the Battelle Development Inventory & Bender Visual-Motor Gesalt, a mandatory NJ State DOE training that three Abbott districts were chosen for, for pre and post test assessment for pre school special ed students.	
100	11-000-219-600	501526	9/8/2004	Psychological Corporation	\$297.29	\$280.00	Cognitive Psychological Materials ordered by the School Psychologist			✓	Reviewed invoice & purchase requisition noting all necessary approvals. No information was provided regarding the nature of the materials ordered. Considered framing criteria include the following: Strategic Initiative, educational value and the required amount. The expense is deemed inconclusive; documentation regarding the specific program is required.	Pursuant to NJAC 7A 14-3.4 (f) 2 and 3, testing protocols are mandated to conduct appropriate psychological assessments of students.
101	11-000-230-600	501528	9/9/2004	Dr. James Comer	\$0.00	\$300.00	Dr James Comer			✓	The purchase order was cancelled. The expense was cancelled on the system; no invoice was provided or a copy of the cancelled check. The expense was deemed inconclusive because no information was provided regarding the nature of the items ordered. It was hard to determine what the transaction pertained to. The transaction was cancelled by the Business Administrator once he realized this was not necessary. No approvals were provided in relation to the transaction being cancelled.	"Leave No Child Behind" was written by Dr. James Comer, Yale University, and School Development Program to augment the law "No Child Left Behind." Books were purchased for the Administrative Council members to read, to help them remain current with the research and trends.
102	11-000-219-600	501747	9/20/2004	Marco	\$234.63	\$234.63	Character Education For Department of Special Services			✓	Reviewed the invoice, purchase requisition and the respective purchase order. The invoice, the check and the purchase order have different amounts. The variance was due taxes and freight charges. The expense appears reasonable as it could be related to a particular strategic initiative. The focus of the workshop was to provide better management strategies for special education services. The services were rendered for the benefits of the students and the amount appears to be reasonable.	
103	11-000-219-600	501748	9/20/2004	Marco	\$276.43	\$299.38	Department of special services: Educational Games for kids			✓	The invoice and the purchase requisition were properly reviewed and approved. The Expense appears reasonable as it adds educational value to the elementary school kids. It is also directly linked to providing a strategic initiative for the elementary school children.	
104	11-000-219-600	501749	9/20/2004	Computer Consulting Group	\$4,050.00	\$4,050.00	License Key, Duo, Mac & PC, includes installation CD and Instructions			✓	Invoice, purchase order and purchase requisition were properly approved. The expense is deemed inconclusive as more documentation is required to clarify what the expense actually pertained to. The expense was considered to provide educational value & strategic initiative. More specific documentation required as to determine what the actual expense is.	In order to comply with the specifications of NJAC 6A:14-3.4 (e) and 3.8, a computerized data base is needed to comply with mandated timelines. All components to maintain Project Special, the special education computer system are required.

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105	11-000-219-600	501750	9/20/2004	Lakeshore learning materials	\$1,378.31	\$1,378.31	Learning Materials for Orange Main Street School		✓		Invoice was reviewed. All necessary approvals were present on the purchase order, requisition and the Invoice. The expense appears reasonable as it was related to providing the students with educational materials so as to improve their learning ability and hence the expense could be linked to a particular strategic initiative and the promotion of educational value. The materials were purchased for the benefit of the students and the amount appears to be reasonable.	
106	11-000-219-600	501751	9/20/2004	School Specialty	\$182.85	\$300.56	Learning Materials ordered for Orange Main Street School			✓	All necessary approvals were missing from the Purchase order and the respective invoice. The transaction was cancelled and the check was voided. An internal control deficiency exists. The transaction is deemed inconclusive as no information was provided regarding the materials ordered. Was it linked to a particular program? Does it add educational value? It was difficult to determine the nature of the transaction.	A new school was developed and new classes created. Instructional materials were needed for the preschool class. NJAC 6A: 14-1.2 (b) 1 and 2.
107	11-000-219-600	501752	9/20/2004	Riverside Publishing	\$572.10	\$572.10	Learning Materials for the district of orange		✓		The purchase order, purchase requisition and the invoice were properly approved and reviewed. The expense appears reasonable as it appears to be for the Speech-Language Program for the students in the district with disabilities.	
108	11-000-219-600	501753	9/20/2004	Integrations	\$394.34	\$394.34	Technology Equipment		✓		The invoice, purchase requisition and the purchase order have required approvals. The amounts on the check, the invoice and the purchase order all match. The expense appears reasonable since it appears to be for the Speech-Language Program for the students in the district with disabilities	
109	11-000-219-600	501754	9/20/2004	Lakeshore learning materials	\$1,410.13	\$1,410.13	Learning Materials for students (Puzzles, Jumbo Crayons, etc...)		✓		The invoice, purchase requisition and the purchase order have required approvals. The amounts on the check, the invoice and the purchase order all match. The expense appears reasonable as it was related to providing the students with educational materials so as to improve their learning ability and hence the expense could be linked to a particular strategic initiative and the promotion of educational value. The materials were purchased for the benefit of the students and the amount appears to be reasonable.	
110	11-000-219-600	501761	9/20/2004	Village Office Supply	\$900.15	\$900.15	Supplies, Materials & Storage			✓	The transaction was cancelled. The check was void. It was difficult to match the amounts as the check did not indicate any amount. The expense is deemed inconclusive. The transaction was originally approved. We would require more information regarding what the original transaction was and why it was cancelled.	Each classified student has a confidential file in accordance with NJAC 6A:14-1.2 b (9).
111	11-000-219-600	502084	9/28/2004	Village Office Supply	\$233.99	\$234.02	Various Office Supplies for the Orange District (Includes paper supplies, staplers, hole-punchers and various other supplies)		✓		This expense appears reasonable as the supplies would be required for the ongoing operations of the business district and hence could be related to a specific strategic initiative. The supplies would be used on a daily basis and could be linked to the usefulness criteria. The amount of the expense appears to be reasonable.	

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112	11-000-219-600	502096	9/28/2004	Village Office Supply	\$698.50	\$719.96	Various Office Supplies for the Orange District		✓		This expense appears reasonable as it related to everyday working operations of the District. The expense can be directly linked to usefulness and the amount also seems reasonable.	
113	11-000-219-600	502126	9/29/2004	Academic Therapy Publications	\$855.80	\$855.50	Testing Materials ordered for the speech department		✓		The expense appears reasonable as it links directly to providing educational value and being a strategic initiative. The expense will also be beneficiary to the students as the materials ordered were for he department of special services and students with speech impairments would directly benefit from them. The amount appears reasonable.	
114	11-000-219-600	502127	9/29/2004	Meizner Inc	\$95.00	\$95.00	1 Communicator tool purchased		✓		The expense appears reasonable since the purchase was in accordance with the student's individualized education program. This also benefits the student directly since she requires the use of an assistive listening device.	
115	11-000-219-600	502132	9/29/2004	Crystal Brooks	\$1,111.30	\$1,111.30	Reimbursement for travel expense incurred for travel to Morris County Regional Day			✓	The expense is deemed inconclusive as no information regarding the Regional Day was provided. What was the purpose? How many people attended? Required documentation could include an agenda or list of events that took place at the Regional Day. It was difficult to establish a link to educational value or strategic initiative as we can't determine the purpose of attending the Regional Day. The amount appears to be excessive.	Student with disabilities is not toilet trained. His IEP mandates an individualized paraprofessional. NJAC 6A:14-3.7© 4 & 12 1(2).
116	11-000-251-600	502297	10/5/2004	Richard Bauer & Co.	\$2,437.50	\$2,437.50	Paper Materials Ordered for the Orange High School		✓		This expense appears reasonable since the paper materials purchase appear to be used for the elementary schools in the district.	Yearly supplies of paper for school wide report card, lunch card and graduation programs.
117	11-000-219-600	502317	10/6/2004	St Barnabas Medical Center	\$2,520.00	\$2,520.00	Feeding Therapy For A Student.		✓		The expense appears reasonable as it related to providing a direct benefit to the student. The required documentation was reviewed and it was determined that the service provided was essential. The amount was \$126 per session and appears to be reasonable.	
118	11-000-230-600	502411	10/12/2004	Urban School Superintendents of NJ	\$3,500.00	\$3,500.00	Dues for special needs District		✓		This expense appears reasonable as it related to the registration fee for the Urban Schools Superintendents of New Jersey and hence could be linked to a specific strategic initiative and the promotion of educational value.	
119	11-000-219-600	502439	10/13/2004	Lakeshore learning materials	\$2,347.69	\$2,347.69	Learning Materials ordered for Orange Main Street School			✓	The expense is deemed inconclusive because more documentation would be required as to why so much was ordered. Some of the materials ordered, such as alphabet songs cd, could be easily linked to provision of educational value and being a strategic initiative. Other materials ordered such as a stove or a refrigerator seemed to be questionable as documentation would required as to the necessity. The amount appears to be excessive	Consistent with the specifications of NJAC 6A:14-1.1, new classes for special education were opened in the new Main Street School. The preschool ordered stoves, refrigerators and materials in accordance with the High Scope Curriculum to promote expiration and skills achievement for students with educational disabilities ages 3-5.
120	11-000-219-600	502488	10/15/2004	Katria Archie	\$1,120.00	\$1,120.00	Provision of Nursing Services and Bus aid by employee		✓		The expense was considered to be essential as it was a service beneficial service provided for the students. It is a step towards providing a strategic Initiative for the students as nursing and bus aid services are required.	
121	11-000-219-600	502508	10/20/2004	Linda Bullock	\$45.80	\$45.80	Reimbursement for materials bought for speech and language.		✓		The expense appears reasonable as all materials bought were directly beneficial to the students. The transaction add educational value as the students can use the materials in their everyday school activities. It also provides a strategic initiative as it can be linked to the speech and language program. The amount seems to be reasonable	

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122	11-000-219-600	502597	10/21/2004	Curriculum Associates	\$471.46	\$471.46	Building Blocks, Child Data Sheets and other materials ordered for the pre-school		✓		The expense appears reasonable as the learning materials ordered add educational value for the pre-school children. It would allow them develop skills for elementary school. The expense provides a strategic initiative for the children to learn and develop. It was also directly beneficial to the children.	
123	11-000-219-600	502603	10/21/2004	School Specialty	\$235.29	\$349.17	Various Tables & Chairs were ordered for the Park Avenue School.			✓	The expense is deemed inconclusive as more documentation approving the purchase is required. More documentation is required regarding why the materials were ordered. It is difficult to establish any links to the supporting criteria as we can't determine who the beneficiaries of the materials are. It was also noted that the accompanying check was void. Need more information regarding why the check was void.	
124	11-000-219-600	502605	10/21/2004	Super Duper	\$272.50	\$272.50	Supplies, Materials for the students.		✓		The expense was related to the purchase of school materials for students. The expense appears reasonable as the materials ordered provide educational value to the students who would use them. It provides a strategic initiative as the students can use the materials to enhance their learning capabilities. The materials would also be directly beneficial to the students. The amount seems to be reasonable	
125	11-000-218-600	502656	11/1/2004	Village Office Supply	\$3,851.12	\$95.84	Various Binders and office supplies (pens, pencils & paper supplies) were ordered for the District.		✓		This expense appears reasonable as it related to the purchase of office supplies for the District building. The supplies were essential for the ongoing operations of the District Building and hence could be linked to strategic initiative. The supplies would be used on a routine basis and amount of the supplies appears to be reasonable.	
126	11-000-230-600	502716	10/27/2004	N.J. Association of school administrators	\$1,970.00	\$1,970.00	Membership Dues for Dr. Parker		✓		The expense is deemed inconclusive as no information regarding the membership was provided. Membership forms and agendas would be required to ascertain what benefits does the membership provide. It is difficult to determine how the membership adds educational value or is a strategic initiative. the amount appears to be excessive. The students do not directly benefit from the expense.	
127	11-000-219-600	502747	10/28/2004	Crystal Brooks	\$115.20	\$115.20	Reimbursement for travel expense incurred for travel to Morris County Regional Day			✓	The expense is deemed inconclusive as it is difficult to establish a link between the events at the regional day and educational value. More documentation would be required to assess how the regional day would benefit the students. There seems to be no strategic initiative in terms of the information provided at the regional day because we simply do not have any knowledge as to what events took place at the Regional Day.	CC is a 17.4 year old student with microcephaly, right-eye blindness, cerebral palsy, significant cognitive delays, delayed self-help skills, poor coordination and is not toilet trained. Crystal Battle is his personal aide because he wears diapers to school. The Regional Day School is a state approved facility for students with severe disabilities whose needs cannot be met in the district. The aide is mandated in his IEP.
128	11-000-219-600	502773	10/28/2004	School Specialty	\$1,294.36	\$1,207.85	Storage Materials ordered for the District Building				The transaction was cancelled.	Transaction was canceled
129	11-000-219-600	502821	10/29/2004	Katria Archie	\$1,224.00	\$216.00	Nursing Services Provided for the schools		✓		This expense appears reasonable as it was the provision of nursing services for the students. The students directly benefit from the service and the amount appears to be reasonable.	

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130	11-000-221-600	502827	10/29/2004	Menc Conference Registration	\$175.00	\$175.00	49th Menc Eastern Division Biennial in-service conference/ Baltimore, MD			✓	The expense relating to the conference is deemed inconclusive. There was no information providing the nature of the conference. A conference agenda would required to determine what the conference pertained to. It was difficult to establish how attending the conference could be linked to provision of educational value & being a strategic initiative. More information would be required as to what the conference was about.	
131	11-000-219-600	502834	10/29/2004	Village Office Supply	\$216.39	\$197.96	Supplies ordered for the Word processor		✓		This expense appears reasonable. The supplies were ordered for the efficient operation of the word processor which is used to print copies of child study team evaluations and various other documents. The expense could be linked to a strategic initiative and was considered useful as the word processor would used on a routine basis. The amount of the purchase appears to be reasonable.	
132	11-000-221-600	502850	11/1/2004	Village Office Supply	\$19.22	\$19.22	Economy self-thinking dater		✓		This expense appears reasonable. The purchase related to the purchase of an ink pad and ink that was used to stamp documents. The ink pad is considered essential as it would be used on a daily basis and is for the ongoing operations of the District office and hence could be linked to a specific strategic initiative. The ink pad would be used on a routine basis and the amount appears to be reasonable.	
133	11-000-221-600	502851	11/1/2004	National Alliance of Black School	\$100.00	\$100.00	Membership Dues for Sandra Martinez		✓		This expense appears reasonable. The expense was related to an annual membership fee for the NABSE for the 2004-2005 school year and hence could be related to the promotion of educational value and a specific strategic initiative. It was indicated by management that NABSE is the nation's premiere non-profit organization devoted to furthering academic success for the nation's children.	
134	11-000-262-420	505936	4/12/2005	CMS Property Maintenance LLC	\$5,000.00	\$5,000.00	CMS property maintenance, the flower beds were cleaning and re-planted throughout various schools	✓			This expense is considered to be discretionary. We would require more documentation regarding why this maintenance service was required. Contract approval and further documentation is required; if this was a contractual service carried out routinely. It is difficult to establish a link between the expense and the related criteria. The amount appears to be excessive	This expense was deemed essential to promote a clean environment for student and staff. Throughout the district, there was a need to improve the exterior of the buildings. Although Pritchard Industries is the Custodial and Maintenance Contractor, and performed various custodial duties, landscaping, (pruning, planting, mulching etc.) was not in there scope of work. At every District location, flower beds, shrubbery, areas with brush build-up, and over grown weeds were cleaned/removed. After which the areas were mulched. Blowing of leaves and removal of debris was also included. This process was an aid with the rodent problems suffered around the district. This spring clean-up set the standard of cleanliness in the district. In the past, Board Members, faculty, students, and the public, (at Board Meetings), complained about the district grounds. Since this time, a meeting with Vice President of Pritchard Industries was conducted in the office of the Business Admin. As a result, Pritchard's site manager was replaced and an agreement was made for Pritchard to continue in this area of
135	11-000-262-420	505943	4/13/2005	Pritchard Industries, INC	\$18,187.69	\$18,187.69	Maintenance Services provided for the month, including overtime personnel for basketball games and snow removal		✓		This expense appears reasonable as it related to the payment facilities services provided by Pritchard Industries. The expense was related to the day-to-day operations maintenance of the district and was considered as beneficial and useful. The payment was a necessity as the facilities maintenance service is required service for the operation of the school district. strategic criteria was also considered as a criteria as it is linked to providing a cleaner environment for the students to work in.	

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136	11-000-262-420	505994	4/14/2005	Orange Garden Supply Co.	\$6,615.00	\$9,923.74	Upkeep of grounds for Main Street School		✓		The expense appears reasonable because it was transacted to provide a better environment for the students when they are at school. The expense was beneficial for the students and is considered to provide a strategic initiative as it promotes a better working environment.	
137	11-000-262-420	506013	4/15/2005	Orange Garden Supply Co.	\$2,444.00	\$9,923.74	upkeep of grounds for Heywood Avenue school		✓		The expense appears reasonable since the purchase appears to be necessary for the regular maintenance and upkeep of the school grounds. Further as per the maintenance request form which describes the work requested, the expense could be linked to strategic initiatives relating to the science program and thus, appears to benefit the students as well as add to their educational value.	
138	11-000-262-420	506014	4/15/2005	Orange Garden Supply Co.	\$4,340.00	\$6,836.00	upkeep of grounds; general supplies needed for the grounds at the main street school		✓		This expense appears reasonable as it related to the payment facilities services provided by Pritchard Industries. The expense was related to the day-to-day operations maintenance of the district and was considered as beneficial and useful. The payment was a necessity as the facilities maintenance service is required service for the operation of the school district. strategic criteria was also considered as a criteria as it is linked to providing a cleaner environment for the students to work in.	
139	11-000-262-420	506022	4/15/2005	ADT Security Systems	\$20,052.33	\$20,052.33	Monthly Payment For ADT security Systems			✓	The expense is deemed inconclusive as we require more documentation regarding what services were provided by ADT security systems and where the services were provided.	All needed documentation were provided to justify the need for the added anti theft security alarm systems. Alarm System is an essential provision to help keep district buildings and its content secured..
140	11-000-262-420	506039	4/18/2005	Gary Weber	\$250.00	\$250.00	Repair of Yamaha MIE Piano Lab located in the Lincoln Avenue Elementary School		✓		The expense appears reasonable because the expense was related to providing maintenance services for a piano which in turn was beneficial to the students. Repair expenses related to the piano promote a strategic initiative of learning. The amount of \$250 appears to be reasonable.	
141	11-000-262-420	506109	4/21/2005	Circuit Lighting Inc	\$900.00	\$900.00	Resewing of 8 Door Curtains Trucking		✓		This expense appears reasonable. The service was performed in the Heywood Avenue Elementary School Auditorium. The window drapes were damaged and worn out and required maintenance. The provision of the services could be linked to a strategic initiative and since the maintenance services were provided in reaction to a specific event, the expense could be linked to the reactionary criteria.	
142	11-000-262-420	506423	5/11/2005	CMS Property Maintenance LLC	\$0.00	\$5,000.00	Maintenance Service Provided for the main street school				The transaction was cancelled. The issued purchase order was cancelled and properly approved by the Business Administrator.	Purchase Order was cancelled because of its age and items ordered were no longer needed.
143	11-000-262-420	506474	5/13/2005	Pritchard Industries, INC	\$9,579.80	\$9,579.80	Labor Services Provided Various School Activities		✓		The expense appears reasonable since this appears to have been incurred as a result of broken, damaged and missing floor tiles. Moreover, this also appears to be a necessary expense since having these tiles fixed could contribute to the safety of the students.	

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144	11-000-262-420	506496	5/16/2005	City Fire Equipment	\$178.00	\$178.00	Main Street School Drain Sprinkler System and Refill		✓		The expense appears reasonable. The expense related to maintenance of the sprinkler system at the main street school. The expense was a strategic initiative as it related to providing a safe learning environment for the students. The maintenance of the sprinkler system is a useful expense as the sprinkler system would be used on a long-term basis if needed. the amount appears to be reasonable.	
145	11-000-262-420	506551	5/18/2005	Karl's sale and service	\$1,579.90	\$1,579.90	Maintenance services provided for Air Conditioners at different schools		✓		The expense appears reasonable. The expense was related to provide maintenance services for air conditioners throughout the various schools. The expense is beneficiary and useful for the students as they will be using it on an ongoing basis. It also relates to being a strategic initiative as the maintenance service strives to provide the students with a better working and learning environment. The amount appears reasonable.	
146	11-000-262-420	506573	5/18/2005	ADT Security Systems	\$1,258.14	\$1,258.14	Payment made to ADT Security services for service provided.		✓		The expense appears reasonable as it relates to providing a safe working environment for the students and is a strategic initiative. The students are the direct beneficiary of the service provided as the payment was for alarm systems installed at all schools. The expense related to a useful service as it will used on a long term basis.	
147	11-000-262-420	506577	5/19/2005	Aerwav Integration Services INC	\$5,766.30	\$5,766.30	Fuel Surcharge-Service for the Heywood Avenue School, smoke detector maintenance services,		✓		This expense appears reasonable as it related to the provision of maintenance services for the Heywood Avenue school fire alarms and smoke detectors. According to the maintenance service report and request forms, the fire alarm in the school would frequently turn on and could not be reset leading to inconvenience. The expense could be linked to a specific strategic initiative and the would be used on a routine basis. The maintenance services were provided in reaction to the fire alarm not functioning properly.	
148	11-000-219-320	502816	10/29/2004	Christina Friedberg	\$300.00	\$300.00	Psychological Evaluation		✓		This expense appears reasonable. The Occupational therapy was performed for one student as the student was indicated to be a special needs student per the individualized educational plan. The expense could be linked to a specific strategic initiative and was for the benefit of the student. The amount of the expense appears to be reasonable.	
149	11-000-219-320	502817	10/29/2004	Dr. Andre J Francois	\$4,880.00	\$4,880.00	Psychological Evaluations performed for the orange district board		✓		The expense is deemed inconclusive due to the lack of documentation provided. More information would be required in order to determine what type of evaluations were performed and whether it was necessary for these evaluations to be performed. It was difficult to establish how the evaluations add educational value or are beneficial to the students as we don't have specific documentation related to the expense.	Dr. Francois conducts bilingual evaluations as mandated by law. Student's native language is not English. A Spanish assessment was needed to ensure that the student's responses to the evaluation were not the result of limited English proficiency resulting in classification for special education inappropriately.
150	11-000-219-320	503055	11/12/2004	Debora Kirkland	\$1,200.00	\$1,200.00	Storytelling/Cultural Presentation for 3 days		✓		The expense is deemed inconclusive as it was difficult to ascertain nature of the cultural presentation. It was difficult to determine who the direct beneficiaries of the presentation were and how it promoted educational value. There was no apparent link established as to how the services rendered could be a strategic initiative as we can't determine the nature of the presentation in itself.	The Capacity Building Grant was submitted as documentation. Time sheets were submitted 2 days weekly at a rate of \$200.00 per diem in accordance with the state approved grant specifications (see PO#503264).

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151	11-000-219-320	503264	11/24/2004	Debora Kirkland	\$600.00	\$600.00	Storytelling/Cultural Presentation for 3 days		✓		The expense appears reasonable as it could be related to a particular strategic initiative. The teacher was hired as a substitute teacher to provide coverage for regular teachers to attend the Common Planning Meeting to assist students with instructional disabilities. The beneficiary of the services were the students and the amount appears to be reasonable.	
152	11-000-219-320	503376	12/1/2004	St Barnabas Medical CTR	\$0.00	\$126.00	Dysphagia Therapy				The expense is deemed discretionary as the expense was cancelled. It was noted that the proper approvals were present and the Business Administrator subsequently cancelled the transaction.	Service was not provided - P.O. was cancelled
153	11-000-219-320	503501	12/6/2006	Ashaki D. Larkins	\$180.00	\$180.00	Preparation for presentation: 15 Hours		✓		The expense appears reasonable as it was related to the promotion of educational value and was a strategic initiative. The presentation was to communicate to the district progress to the parents. The presentation also related to informing the parents about methods of increasing student achievement and parent involvement. The amount appears to be reasonable.	
154	11-000-219-320	503502	12/6/2004	Linda Bullock	\$300.00	\$300.00	Speech and Language Evaluation Performed.			✓	The expense is deemed inconclusive as it was difficult to determine who the direct beneficiary of the service rendered was. More specific documentation would be required in order to determine how the service provided could lead to a strategic initiative or program goal being achieved. More documentation would be required to assess whether the evaluation was conducted in reaction to a event and to determine the necessity of conducting the speech evaluation.	
155	11-000-219-320	503504	12/6/2004	Anibal A. Galiana	\$476.00	\$476.00	14 Hours of service for preparation and presentation for District wide PTO/PTA Saturday Forum		✓		The expense appears reasonable as it was related to the promotion of educational value and was a strategic initiative. The presentation was to communicate to the district progress to the parents. The presentation also related to informing the parents about methods of increasing student achievement and parent involvement. The amount appears to be reasonable.	
156	11-000-219-320	503505	12/6/2004	Jani Rimpici	\$300.00	\$300.00	Psychological Evaluations performed for the orange district board for one student			✓	The expense is deemed inconclusive due to the lack of documentation provided. More information would be required in order to determine what type of evaluations were performed and whether it was necessary for these evaluations to be performed. It was difficult to establish how the evaluations add educational value or are beneficial to the students as we don't have specific documentation related to the expense.	If a student is experiencing difficulties in a regular education class in spite of interventions provided to rectify the problem, a referral is made for an evaluation consistent with NJAC -6A:14-3.4 which includes a psychological, educational and/or social assessment. A parent can also request the evaluation which is also mandated. Confidential files for all students evaluated are located in the Dept. of Special Services and accessible for your review. Any evaluation of a student is performed only in accordance with statute. A voucher is submitted to reimburse staff beyond their contracted duties. Outside bilinguals (Marc Seidenstein) are contracted and paid via vouchers.
157	11-000-219-320	503506	12/6/2004	Christina Friedberg	\$300.00	\$300.00	Psychological Evaluations performed for the orange district board for one student			✓	The expense is deemed inconclusive due to the lack of documentation provided. More information would be required in order to determine what type of evaluations were performed and whether it was necessary for these evaluations to be performed. It was difficult to establish how the evaluations add educational value or are beneficial to the students as we don't have specific documentation related to the expense.	If a student is experiencing difficulties in a regular education class in spite of interventions provided to rectify the problem, a referral is made for an evaluation consistent with NJAC -6A:14-3.4 which includes a psychological, educational and/or social assessment. A parent can also request the evaluation which is also mandated. Confidential files for all students evaluated are located in the Dept. of Special Services and accessible for your review. Any evaluation of a student is performed only in accordance with statute. A voucher is submitted to reimburse staff beyond their contracted duties. Outside bilinguals (Marc Seidenstein) are contracted and paid via vouchers.

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158	11-000-219-320	503507	12/6/2004	Marc Seidenstein	\$300.00	\$300.00	Learning Evaluation performed for one student			✓	The expense is deemed inconclusive due to the lack of documentation. We don't have the required documentation to determine how the learning evaluations could promote an educational value or be an important strategic initiative. More specific information would be required in order to determine what the evaluation entailed and how it could benefit the student. A list of services carried out would be required in order to assess the necessity of the evaluation and to determine whether it was in reaction to a particular event.	If a student is experiencing difficulties in a regular education class in spite of interventions provided to rectify the problem, a referral is made for an evaluation consistent with NJAC -6A:14-3.4 which includes a psychological, educational and/or social assessment. A parent can also request the evaluation which is also mandated. Confidential files for all students evaluated are located in the Dept. of Special Services and accessible for you review. Any evaluation of a student is performed only in accordance with statute. A voucher is submitted to reimburse staff beyond their contracted duties. Outside bilinguals (Marc Seidenstein) are contracted and paid via vouchers.
159	11-000-219-320	503954	1/4/2005	Edward Tabbanor MD	\$800.00	\$800.00	Psychological Evaluation performed for one student		✓		The expense appears reasonable as it could be related to a particular strategic initiative. The evaluations were performed to ascertain whether the student would qualify as a special education program as the student might have certain disabilities. The evaluations would be conducted in order to determine appropriate student placement. The services were rendered for the benefits of the students and the amount appears to be reasonable.	
160	11-000-219-320	504032	1/6/2005	Tara Cariello	\$300.00	\$600.00	Psychological Evaluation performed for one student			✓	The expense is deemed inconclusive due to the lack of documentation. We don't have the required documentation to determine how the Psychological evaluations could promote an educational value or be an important strategic initiative. More specific information would be required in order to determine what the evaluation entailed and how it could benefit the student. A list of services carried out would be required in order to assess the necessity of the evaluation and to determine whether it was in reaction to a particular event.	If a student is experiencing difficulties in a regular education class in spite of interventions provided to rectify the problem, a referral is made for an evaluation consistent with NJAC -6A:14-3.4 which includes a psychological, educational and/or social assessment. A parent can also request the evaluation which is also mandated. Confidential files for all students evaluated are located in the Dept. of Special Services and accessible for you review. Any evaluation of a student is performed only in accordance with statute. A voucher is submitted to reimburse staff beyond their contracted duties. Outside bilinguals (Marc Seidenstein) are contracted and paid via vouchers.
161	11-000-219-320	504055	1/6/2005	Ann Jensen	\$250.00	\$250.00	Consulting Services Provided for 2.5 days			✓	The expense is deemed inconclusive due to the lack of documentation. It was difficult to determine the nature of the consulting services and for what purpose they were rendered. We would need more documentation in order to determine how the provision of consulting services could be linked to educational value or being a strategic initiative. It was difficult to determine who the direct beneficiary of the services were.	The Department utilized the services of a former employee to train staff relative to the development of all transportation routes for in district students for the upcoming school year including all full-time and shared-time vocational students.
162	11-000-219-320	504146	1/11/2005	Tara Cariello	\$300.00	\$600.00	Psychological Evaluation performed for one student			✓	The expense is deemed inconclusive due to the lack of documentation. We don't have the required documentation to determine how the Psychological evaluations could promote an educational value or be an important strategic initiative. More specific information would be required in order to determine what the evaluation entailed and how it could benefit the student. A list of services carried out would be required in order to assess the necessity of the evaluation and to determine whether it was in reaction to a particular event.	If a student is experiencing difficulties in a regular education class in spite of interventions provided to rectify the problem, a referral is made for an evaluation consistent with NJAC -6A:14-3.4 which includes a psychological, educational and/or social assessment. A parent can also request the evaluation which is also mandated. Confidential files for all students evaluated are located in the Dept. of Special Services and accessible for you review. Any evaluation of a student is performed only in accordance with statute. A voucher is submitted to reimburse staff beyond their contracted duties. Outside bilinguals (Marc Seidenstein) are contracted and paid via vouchers.

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163	11-000-219-320	504244	1/18/2005	Susan White	\$300.00	\$300.00	N/A			✓	The expense is deemed inconclusive as no information regarding the nature of the transaction was provided. It was difficult to determine what exactly the transaction was hence it was difficult to establish any links to the general criteria.	If a student is experiencing difficulties in a regular education class in spite of interventions provided to rectify the problem, a referral is made for an evaluation consistent with NJAC -6A:14-3.4 which includes a psychological, educational and/or social assessment. A parent can also request the evaluation which is also mandated. Confidential files for all students evaluated are located in the Dept. of Special Services and accessible for your review. Any evaluation of a student is performed only in accordance with statute. A voucher is submitted to reimburse staff beyond their contracted duties. Outside bilinguals (Marc Seidenstein) are contracted and paid via vouchers.
164	11-000-219-320	504245	1/18/2005	Christina Friedberg	\$300.00	\$300.00	Psychological Evaluation performed for one student			✓	The expense is deemed inconclusive due to the lack of documentation. We don't have the required documentation to determine how the Psychological evaluations could promote an educational value or be an important strategic initiative. More specific information would be required in order to determine what the evaluation entailed and how it could benefit the student. A list of services carried out would be required in order assess the necessity of the evaluation and to determine whether it was in reaction to a particular event.	If a student is experiencing difficulties in a regular education class in spite of interventions provided to rectify the problem, a referral is made for an evaluation consistent with NJAC -6A:14-3.4 which includes a psychological, educational and/or social assessment. A parent can also request the evaluation which is also mandated. Confidential files for all students evaluated are located in the Dept. of Special Services and accessible for your review. Any evaluation of a student is performed only in accordance with statute. A voucher is submitted to reimburse staff beyond their contracted duties. Outside bilinguals (Marc Seidenstein) are contracted and paid via vouchers.
165	11-000-219-320	504429	1/25/2005	Dawn Rosenthal	\$68.00	\$68.00	Orange District Board Committee Meeting			✓	The expense is deemed inconclusive. It was difficult to determine the nature of the committee meeting as more documentation would be required in order to ascertain what the meeting was about. A Formal meeting agenda would be required in order to assess the usefulness of the meeting. it was difficult to determine how the meeting would be beneficial to the students as no direct link could be made to the achievement of a strategic goal.	If a student is experiencing difficulties in a regular education class in spite of interventions provided to rectify the problem, a referral is made for an evaluation consistent with NJAC -6A:14-3.4 which includes a psychological, educational and/or social assessment. A parent can also request the evaluation which is also mandated. Confidential files for all students evaluated are located in the Dept. of Special Services and accessible for your review. Any evaluation of a student is performed only in accordance with statute. A voucher is submitted to reimburse staff beyond their contracted duties. Outside bilinguals (Marc Seidenstein) are contracted and paid via vouchers.
166	11-000-219-320	504505	1/27/2005	Dr. Andre J Francois	\$950.00	\$3,840.00	Speech and Language Evaluation Performed.			✓	The expense is deemed inconclusive as it was difficult to determine who the direct beneficiary of the service rendered was. More specific documentation would be required in order to determine how the service provided could lead to a strategic initiative or program goal being achieved. More documentation would be required to assess whether the evaluation was conducted in reaction to an event and to determine the necessity of conducting the speech evaluation.	If a student is experiencing difficulties in a regular education class in spite of interventions provided to rectify the problem, a referral is made for an evaluation consistent with NJAC -6A:14-3.4 which includes a psychological, educational and/or social assessment. A parent can also request the evaluation which is also mandated. Confidential files for all students evaluated are located in the Dept. of Special Services and accessible for your review. Any evaluation of a student is performed only in accordance with statute. A voucher is submitted to reimburse staff beyond their contracted duties. Outside bilinguals (Marc Seidenstein) are contracted and paid via vouchers.
167	11-000-219-320	504612	2/2/2005	Dr. Andre J Francois	\$2,890.00	\$3,840.00	Psychological & Educational Evaluation performed for one student			✓	The expense is deemed inconclusive due to the lack of documentation. We don't have the required documentation to determine how the Psychological evaluations could promote an educational value or be an important strategic initiative. More specific information would be required in order to determine what the evaluation entailed and how it could benefit the student. A list of services carried out would be required in order assess the necessity of the evaluation and to determine whether it was in reaction to a particular event.	If a student is experiencing difficulties in a regular education class in spite of interventions provided to rectify the problem, a referral is made for an evaluation consistent with NJAC -6A:14-3.4 which includes a psychological, educational and/or social assessment. A parent can also request the evaluation which is also mandated. Confidential files for all students evaluated are located in the Dept. of Special Services and accessible for your review. Any evaluation of a student is performed only in accordance with statute. A voucher is submitted to reimburse staff beyond their contracted duties. Outside bilinguals (Marc Seidenstein) are contracted and paid via vouchers.

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168	11-000-219-320	504651	12/22/2004	St Barnabas Medical CTR	\$0.00	\$126.00	Dysphagia Therapy for 1 student			✓	The expense is deemed inconclusive as no information regarding the nature of the transaction was provided. It was difficult to determine what exactly the transaction was hence it was difficult to establish any links to the general criteria. There was no purchase order or a copy of the check attached to the voucher package making it difficult to determine the nature of the transaction.	A preschool student was diagnosed with a swallowing disorder. Student had been eating pureed foods and when solid foods were introduced to his diet, he would spit and gag. Training was needed for parent, OT and speech staff in addition to outside therapy to ensure health and safety of this student in accordance with his IEP which were mandated. A requisition was approved for payment since services were for compliance.
169	11-000-219-320	504767	2/10/2005	Tara Cariello	\$600.00	\$600.00	Evaluated Orange High School Student for the child study team to conduct an analysis.			✓	The expense is deemed inconclusive as more information regarding the services rendered would be required. It was difficult to determine the purpose of the evaluations and how they can promote any educational value or be a strategic initiative. It was difficult to determine who the direct beneficiary of the evaluations were due to the lack of documentation. More specific documentation would be required in order to determine whether the services provided were necessary or not.	If a student is experiencing difficulties in a regular education class in spite of interventions provided to rectify the problem, a referral is made for an evaluation consistent with NJAC -6A:14-3.4 which includes a psychological, educational and/or social assessment. A parent can also request the evaluation which is also mandated. Confidential files for all students evaluated are located in the Dept. of Special Services and accessible for you review. Any evaluation of a student is performed only in accordance with statute. A voucher is submitted to reimburse staff beyond their contracted duties. Outside bilinguals (Marc Seidenstein) are contracted and paid via vouchers.
170	11-000-219-320	504789	2/11/2005	Christina Friedberg	\$300.00	\$300.00	Psychological & Educational Evaluation performed for one student			✓	This expense appears reasonable. Based on the assessment plan, the psychological assessment was conducted by the Child Study Team to determine the need of special education and/or related services for the student. On file is also the psychological evaluation for the student which indicates that the reevaluation of the student is also to determine current functioning in accordance with the New Jersey state regulation.	
171	11-000-219-320	504935	3/2/2005	Jani Rimpici	\$300.00	\$300.00	Psychological & Educational Evaluation performed for one student			✓	The expense is deemed inconclusive due to the lack of documentation. We don't have the required documentation to determine how the Psychological evaluations could promote an educational value or be an important strategic initiative. More specific information would be required in order to determine what the evaluation entailed and how it could benefit the student. A list of services carried out would be required in order assess the necessity of the evaluation and to determine whether it was in reaction to a particular event.	
172	11-000-219-320	504936	3/2/2005	Tara Cariello	\$300.00	\$300.00	Psychological Evaluation for re-evaluation performed for one student at the Park Avenue School			✓	This expense appears reasonable since the evaluation could be linked to strategic initiatives. Based on the psychological evaluation, the purpose was to re-evaluate the student in order to determine continued eligibility for special education and related services.	
173	11-000-219-320	504975	3/3/2005	Dr. Andre J Francois	\$3,775.00	\$3,755.00	Psychological & Educational Evaluation performed for one student.			✓	The expense is deemed inconclusive due to the lack of documentation. We don't have the required documentation to determine how the Psychological evaluations could promote an educational value or be an important strategic initiative. More specific information would be required in order to determine what the evaluation entailed and how it could benefit the student. A list of services carried out would be required in order assess the necessity of the evaluation and to determine whether it was in reaction to a particular event.	If a student is experiencing difficulties in a regular education class in spite of interventions provided to rectify the problem, a referral is made for an evaluation consistent with NJAC -6A:14-3.4 which includes a psychological, educational and/or social assessment. A parent can also request the evaluation which is also mandated. Confidential files for all students evaluated are located in the Dept. of Special Services and accessible for you review. Any evaluation of a student is performed only in accordance with statute. A voucher is submitted to reimburse staff beyond their contracted duties. Outside bilinguals (Marc Seidenstein) are contracted and paid via vouchers.

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174	11-000-219-320	504976	3/3/2005	Dr. Andre J Francois	\$3,905.00	\$3,905.00	Psychological & Educational Evaluation performed for one student.		✓		This expense appears reasonable since the evaluation appears to have been requested to determine the need of special education and/or related services for the student. Moreover, on file is the psychological and educational evaluation which indicates the purpose of the referral. The student was being evaluated due to his lack of academic performance. Also, this expense appeared to ultimately contribute educational value to the student since this resulted to his being made eligible for special education, specifically the learning disabilities program as per the In-district placement form.	
175	11-000-219-320	504993	3/3/2005	Larry Jacobs	\$400.00	\$400.00	Dare to Dream conference for speech therapists and substance awareness counselors		✓		The expense appears reasonable as the objectives of the conference could be linked to a particular strategic initiative and were for the promotion of educational value. The beneficiaries of the conference objectives were the identified to be the students and the amount appears to be reasonable.	
176	11-000-219-320	505041	3/4/2005	Edward Tabbanor MD	\$400.00	\$400.00	Psychological Evaluation performed for one student		✓		The expense appears reasonable as it could be related to a particular strategic initiative. The evaluations were performed to ascertain whether the student would qualify as a special education program as the student might have certain disabilities. The evaluations would be conducted in order to determine appropriate student placement. The services were rendered for the benefits of the students and the amount appears to be reasonable.	Psychiatric evaluations are mandated when recommended by the IEP Team (NJAC - 6A:14-3.4(a)2iii
177	11-000-219-320	506061	4/19/2005	Dr. Andre J Francois	\$860.00	\$860.00	Bilingual Social History Evaluation performed for one student		✓		The expense appears reasonable as it was related to being a specific strategic initiative. The chaperone services were provided to accompany students from grades 7-12 on a Saturday college trip. The services were rendered for the benefits of the students and the amount appears to be reasonable.	If a student is experiencing difficulties in a regular education class in spite of interventions provided to rectify the problem, a referral is made for an evaluation consistent with NJAC -6A:14-3.4 which includes a psychological, educational and/or social assessment. A parent can also request the evaluation which is also mandated. Confidential files for all students evaluated are located in the Dept. of Special Services and accessible for your review. Any evaluation of a student is performed only in accordance with statute. A voucher is submitted to reimburse staff beyond their contracted duties. Outside bilinguals (Marc Seidenstein) are contracted and paid via vouchers.
178	11-000-219-320	506062	4/19/2005	Pamela Halstead	\$306.00	\$306.00	Chaperone students to Latino college fair at pace university		✓		The expense appears reasonable as it was related to being a specific strategic initiative. The chaperone services were provided to accompany students from grades 7-12 on a Saturday college trip. The services were rendered for the benefits of the students and the amount appears to be reasonable.	
179	11-000-219-320	506063	4/19/2005	Shelley Taylor	\$306.00	\$306.00	Chaperone students to Latino college fair at pace university		✓		The expense appears reasonable as it was related to being a specific strategic initiative. The chaperone services were provided to accompany students from grades 7-12 on a Saturday college trip. The services were rendered for the benefits of the students and the amount appears to be reasonable.	
180	11-000-219-320	506207	5/3/2005	Thompson Educational Consultants	\$3,200.00	\$3,200.00	Psychological Evaluation performed for eight students		✓		This expense appears reasonable because this could be linked to strategic initiatives. The evaluation was conducted to determine the need for special education and/or related services and this also benefits the students directly.	

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181	11-000-219-320	506271	5/5/2005	Edward Tabbanor MD	\$1,200.00	\$1,200.00	Psychological Evaluation performed for one student		✓		The expense appears reasonable as it could be related to a particular strategic initiative. The evaluations were performed to ascertain whether the student would qualify as a special education program as the student might have certain disabilities. The evaluations would be conducted in order to determine appropriate student placement. The services were rendered for the benefits of the students and the amount appears to be reasonable.	
182	11-000-219-320	506272	5/5/2005	Dr. Andre J Francois	\$3,840.00	\$3,840.00	Psychological Evaluation performed for one student			✓	The expense is deemed inconclusive due to the lack of documentation. We don't have the required documentation to determine how the Psychological evaluations could promote an educational value or be an important strategic initiative. More specific information would be required in order to determine what the evaluation entailed and how it could benefit the student. A list of services carried out would be required in order to assess the necessity of the evaluation and to determine whether it was in reaction to a particular event.	If a student is experiencing difficulties in a regular education class in spite of interventions provided to rectify the problem, a referral is made for an evaluation consistent with NJAC -6A:14-3.4 which includes a psychological, educational and/or social assessment. A parent can also request the evaluation which is also mandated. Confidential files for all students evaluated are located in the Dept. of Special Services and accessible for your review. Any evaluation of a student is performed only in accordance with statute. A voucher is submitted to reimburse staff beyond their contracted duties. Outside bilinguals (Marc Seidenstein) are contracted and paid via vouchers.
183	11-000-219-320	506274	5/5/2005	Jani Rimpici	\$300.00	\$300.00	Psychological Evaluation performed for one student		✓		This expense appears reasonable since based on the assessment plan, the psychological evaluation was requested to determine the need of special education and/or related services for the student.	
184	11-000-261-420	604367	2/8/2006	Overters Construction Co. Inc	\$900.00	\$900.00	Proposal to replace the metal door and conduct repairs on the front steps of the Orange Middle School		✓		This expense appears reasonable. The maintenance services were provided in order to replace the front metal door at the Orange Middle School. The maintenance services were also provided to repair the front steps to provide the students with a safe learning environment. The expense could be linked to a specific strategic initiative and was in reaction to a particular event.	
185	11-000-261-420	604393	2/10/2006	G \$ S Electric	\$140.00	\$140.00	Exhaust Fan & Motor replacement for the Cleveland street school		✓		This expense appears reasonable. The maintenance service was provided to repair the exhaust fan in the Food Preparation area per the regulation of the fire department. The provision of the maintenance services could be linked to a specific strategic initiative. The services were provided in reaction to a particular event and the fan would be used on a routine basis.	
186	11-000-261-420	604525	2/27/2006	Bloomfield Electrical	\$10,487.10	\$10,487.10	Electrical Repairs & maintenance provided for the park avenue school, Heywood avenue school, district building		✓		The expense appears reasonable. Review of all documentation indicated the nature of all services provided for the respective schools throughout the district. The work order form indicated all the services provided for each respective school. The provision of the services was a strategic initiative as the services were performed in order to provide the students with a better learning environment. The services were provided throughout the schools and the direct beneficiary of the services were the students. The amount appears to be reasonable based on the fact that the services were provided for the schools in the district.	

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187	11-000-261-420	604526	2/27/2006	Bloomfield Electrical	\$13,151.80	\$13,151.80	Electrical Repairs & maintenance provided for the Orange high school, Middle school, elementary schools		✓		The expense appears reasonable. Review of all documentation indicated the nature of all services provided for the respective schools throughout the district. The work order form indicated all the services provided for each respective school. The provision of the services was a strategic initiative as the services were performed in order to provide the students with a better learning environment. The services were provided throughout the schools and the direct beneficiary of the services were the students. Te amount appears to be reasonable based on the fact that the services were provided for the schools in the district.	
188	11-000-261-420	604591	3/3/2006	Power Clean, INC	\$22,024.00	\$22,024.00	Various electrical and maintenance services provided for the orange middle school.			✓	The expense is deemed inconclusive. More documentation would be required in order to assess the purpose of the various electrical and maintenance services provided for the orange middle school. A work order form would be required in order to understand the nature of the services provided. The services rendered appear to be for the benefit of the students and provide a strategic initiative of providing a better environment, however it was difficult to determine whether the service was in reaction to a certain event. More information would be required in order to ascertain whether the fan was broken and indeed needed replacement. As the amount was over the bid threshold of 17,500, a review of all competitive bids would be required in order to ascertain that the lowest best quality bid was accepted.	
189	11-000-230-890	500004	7/1/2004	Teachers College, Columbia University	\$1,500.00	\$1,500.00	Conference Attended by the Assistant Superintendent for 3 days		✓		The expense appears reasonable as it was a workshop for superintendents on how to better manage their school districts. The workshop provides a strategic initiative in providing the students with a better educational experience. The workshop would provide a useful service as the superintendents can use the knowledge they gained to benefit their respective school districts. The amount appears to be reasonable as the registration includes all necessary expenses such as lunch, dinner and any other miscellaneous expenditures.	
190	11-000-230-890	500005	7/1/2004	Teachers College, Columbia University	\$1,500.00	\$1,500.00	conference Attended by the Superintendent for 3 days		✓		The expense appears reasonable as it was a workshop for superintendents on how to better manage their school districts. The workshop provides a strategic initiative in providing the students with a better educational experience. The workshop would provide a useful service as the superintendents can use the knowledge they gained to benefit their respective school districts. The amount appears to be reasonable as the registration includes all necessary expenses such as lunch, dinner and any other miscellaneous expenditures.	
191	11-000-230-890	500046	7/1/2004	National Alliance of Black School	\$300.00	\$300.00	Pre-Registration for 3 days		✓		The expense appears reasonable since the conference could contribute to the achievement of program goals of the District. Moreover, the registration fee of \$300 for the 3 day conference appears reasonable.	

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192	11-000-230-890	500049	7/1/2004	Wyndham Anatole Hotel	\$780.00	\$780.00	Hotel Accommodation for NABSE Convention for 5 nights		✓		The expense appears reasonable since the conference attended to by the Assistant Superintendent appears to be necessary for improving education and thus contributes to the achievement of District goals. Moreover, the amount of \$156 per night seems reasonable.	
193	11-000-230-890	500060	7/1/2004	National Black Child Development INST.	\$440.00	\$440.00	NBCDI Registration & Membership Renewal		✓		The expense appears reasonable since the conference could contribute to the achievement of program goals of the District. Moreover, the registration fee of \$440 for the 4 day conference appears reasonable.	
194	11-000-230-890	500079	7/1/2004	Sheraton Colony Square	\$362.46	\$362.46	5th annual Ron Edmonds leadership institute academy, 2 nights in Atlanta.		✓		The expense appears reasonable since the conference could contribute to the achievement of program goals of the district with regards to curriculum improvement, effective classroom management and improved teaching and learning. Moreover, the amount of \$159 per night for the hotel reservation seems reasonable.	
195	11-000-230-890	500096	7/1/2004	Ron Edmonds Leadership Institute	\$450.00	\$450.00	Registration for Ron Edmonds Institute, Summer academy for 2 nights.		✓		The expense appears reasonable since the conference could contribute to the achievement of program goals of the district with regards to curriculum improvement, effective classroom management and improved teaching and learning. Moreover, the registration fee of \$450 for a four day conference seems reasonable.	
196	11-000-230-890	500111	7/1/2004	Constance L. Frazier	\$400.00	\$400.00	Expenses- Ron Edmonds Summer Academy			✓	The expense is deemed inconclusive as more documentation would be required in order to determine the nature of the conference and what it pertained to. A conference agenda would be required in order to determine what the conference was about and how many people actually attended the conference. it was difficult to establish a link between the conference objectives and how it would be a strategic initiative or add any educational value. The direct beneficiary of the conference objectives was also not known as more information would be required. On the basis of information provided it was difficult to determine what type of expenses were incurred as no receipts were provided.	The Agenda which outlined the theme, purpose, and objectives for the NABSE "Ron Edmond's Summer Academy" was initially submitted. If this documentation was reviewed by KPMG the comments would have been ameliorated.

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197	11-000-230-890	501119	8/5/2004	National Black Child Development INST.	\$675.00	\$675.00	Registration for 34th annual NBCDI Conference, 3 board members for 2 nights		✓		This expense appears reasonable. The purpose of the conference was provide better technical knowledge to the Board Members of respective districts in running their Districts efficiently. The conference focused mainly on better drafting grants, networking & sharing different perspectives, attain better understanding of state policies and basic management of respective school districts. The conference objectives could be linked to achieving strategic goals in relation to better manage the district. The knowledge attained at the conference would also be useful as it would have long-term benefits. The amount appears to be reasonable for the 3 people that attended the conference.	
198	11-000-230-890	501124	8/5/2004	Hear & There INC (HISA)	\$225.00	\$225.00	Roundtrip Airfare from Newark Airport to Lax - NBCDI Conference for the assistant superintendent		✓		The expense appears reasonable since the conference could contribute to the achievement of program goals of the District. Moreover, the airfare reimbursement of \$225 appears reasonable.	
199	11-000-230-890	501159	8/9/2004	Omni Management Corp.	\$483.40	\$483.30				✓	The expense is deemed inconclusive as more documentation would be required in order to determine the nature of the conference and what it pertained to. A conference agenda would be required in order to determine what the conference was about and how many people actually attended the conference. it was difficult to establish a link between the conference objectives and how it would be a strategic initiative or add any educational value. The direct beneficiary of the conference objectives was also not known as more information would be required. On the basis of information provided it was difficult to determine what type of expenses were incurred as no receipts were provided. The purpose of attending the conference was also ambiguous as more documentation is required in order to determine why it was necessary to actually attend the conference.	The description and specifics of the conference was provided. Moreover the Purchase Order clearly provided the nature of the transaction as it relates to air travel cost for two Board Member to attend NBCDI CONFERENCE 09/26/04 - 09/28/04 TRAVEL (FLIGHT) RESERVATIONS ROUNDTRIP This conference was attended and valuable educational information was brought back and presented to district-wide staff and other Board Members for the betterment of educating our students.
200	11-000-230-890	501160	8/9/2004	Century Plaza Hotel & SPA	\$2,513.62	\$2,513.62	Registration for 34th annual NBCDI Conference, 3 board members for 2 nights			✓	The expense is deemed inconclusive as more documentation would be required in order to determine the nature of the conference and what it pertained to. A conference agenda would be required in order to determine what the conference was about and how many people actually attended the conference. it was difficult to establish a link between the conference objectives and how it would be a strategic initiative or add any educational value. The direct beneficiary of the conference objectives was also not known as more information would be required. On the basis of information provided it was difficult to determine what type of expenses were incurred as no receipts were provided. The purpose of attending the conference was also ambiguous as more documentation is required in order to determine why it was necessary to actually attend the conference.	The description and specifics of the conference was provided. Moreover the Purchase Order clearly provided the nature of the transaction as it relates to providing accommodation for three Board Members to attend the 34th Annual National Black Child Development Institute Conference. This conference was attended and valuable educational information was brought back and presented to district-wide staff and other Board Members for the betterment of educating our students.

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201	11-000-230-890	501266	8/18/2004	Arthur Griffa	\$400.00	\$400.00	Travel Advance paid to Board President for NBCDI Conference			✓	The expense is considered to be inconclusive as more documentation would be required in order to determine the nature of the conference and what it pertained to. A conference agenda would be required in order to determine what the conference was about, and how many people actually attended the conference. It was difficult to establish a link between the conference objectives and how it would be a strategic initiative or add any educational value. The direct beneficiary of the conference objectives was also not known as more information would be required. On the basis of information provided it was difficult to determine what type of expenses were incurred as no receipts were provided. The purpose of attending the conference was also ambiguous as more documentation is required in order to determine why it was necessary to actually attend the conference. More documentation would be required in order to determine why the cash advance was given out and for what particular needs the advance would serve.	It has been a district administrative procedure to provide administrators and Board Members with a travel expense when attending conferences or workshops that requires more than one night overlay. Upon return all receipts and accountability is provided for the acceptable expenditures and all unused monies are reimbursed to the Board. This conference was provided by the National Black Child Development Institute in 2004, proof of attendance was provided, conference subject matter was provided and valuable educational information was brought back and presented to district-wide staff and other Board Members for the betterment of educating our students.
202	11-000-230-890	501290	8/18/2004	Patricia Arthur	\$400.00	\$400.00	Travel Advance paid to Board President for NBCDI Conference			✓	The expense is considered to be inconclusive as more documentation would be required in order to determine the nature of the conference and what it pertained to. A conference agenda would be required in order to determine what the conference was about and how many people actually attended the conference. It was difficult to establish a link between the conference objectives and how it would be a strategic initiative or add any educational value. The direct beneficiary of the conference objectives was also not known as more information would be required. On the basis of information provided it was difficult to determine what type of expenses were incurred as no receipts were provided. The purpose of attending the conference was also ambiguous as more documentation is required in order to determine why it was necessary to actually attend the conference. More documentation would be required in order to determine why the cash advance was given out and for what particular needs the advance would serve.	Valuable educational information was brought back and presented to district-wide staff and other Board Members for the betterment of educating our students.
203	11-000-230-890	501330	8/23/2004	Constance L. Frazier	\$51.55	\$51.55	Reimbursement for conference, Ron Edmonds leadership & Expenses related to Teachers college @ Columbia			✓	The expense appears reasonable since the conference could contribute to the achievement of program goals of the district with regards to curriculum improvement, effective classroom management and improved teaching and learning. Moreover, the amount of \$51 for reimbursement of expenses incurred appears reasonable.	

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204	11-000-230-890	501337	8/24/2004	Yale School Dev. Program	\$95.00	\$95.00	SDP 35TH Anniversary Symposium; Linking Brain Research to child development, for 2 days.		✓		The expense appears reasonable since the conference could contribute to the achievement of program goals of the District. Moreover, the registration fee of \$95 for the 2 day conference appears reasonable.	
205	11-000-230-890	501365	8/25/2004	Omni Hotel	\$103.00	\$103.00	Hotel Accommodation for one night, Yale University/SDP Program Symposium: " Linking Brain Research and child development,"		✓		The expense appears reasonable since the conference could contribute to the achievement of program goals of the District. Moreover, the hotel rate of \$103 per night appears reasonable.	
206	11-000-230-890	501389	-	Hear & There INC (HISA)	\$296.00	\$26.00	-	✓			The expense is considered inconclusive due to the lack of documentation. No purchase order or any supporting documentation was provided hence it was difficult to establish how the expense could be linked to any of the criteria.	Airline reservations were made in a timely manner however, when HISA received the PO the price of the airline ticket increased \$26.00
207	11-000-230-890	501391	8/30/2004	Constance L. Frazier	\$400.00	\$400.00	Expense Money- N.B.C.D.I (Sept 25-29, 2004)			✓	The expense is considered to be inconclusive. Although the conference could contribute to the achievement of program goals of the District, reasonableness of the amount could not be verified since we could not determine what the expense money represents.	Traditionally, a cash advance has been given to the Assistant Superintendent to cover expenses i.e., food, transfers, book etc. All receipts were submitted to validate monies expended at this conference.
208	11-000-230-890	501393	8/30/2004	Constance L. Frazier	\$400.00	\$400.00	Expense Money For NABSE Convention, 4 days			✓	The expense is considered to be inconclusive. More documentation would be required in order to determine how the conference was about and how in turn it would benefit the students. It was difficult to determine how the conference objectives would be a strategic initiative or promote any sort of educational value. A conference agenda would be required in order determine what specifically the conference was about. It was difficult to determine the reasonableness of the amount as it was ambiguous to determine why the amount of \$400 was paid to the employee.	The Agenda Brochure outlining the conference objectives were initially submitted. An additional Agenda was re-submitted with this response. Note: The National Alliance of Black Schools Educators is affiliated with Orange Public Schools nationally and locally.
209	11-000-230-890	501399	8/30/2004	Century Plaza Hotel & SPA	\$879.74	\$879.74	Hotel Reservation for NBCDI Conference (Sept 25-29,2004) , For assistant superintendent			✓	The expense is considered to be inconclusive. The conference could be linked to program goals relating to overall education improvement. In addition, based on the brochure, the conference would include topics pertaining to mathematics and literacy which could also add educational value to the students. However, there was no documentation that would show that proper approval was obtained to support the out-of-state conference.	The Assistant Superintendent has been a member of the National Black Child Development Inst. For the past 20 years. 98% of the students who are enrolled in the Orange Public Schools are African- American. Therefore, by attending this conference it enabled her to remain current regarding research, trends, and the delivery of instructed-learning regarding Curriculum.

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210	11-000-230-890	501422	8/31/2004	Arthur Griffa	\$296.70	\$296.70	Reimburse for airline ticket purchase for the 34th annual National Black Child Development.			✓	The expense is considered to be inconclusive as more documentation would be required in order to determine the nature of the conference and what it pertained to. A conference agenda would be required in order to determine what the conference was about and how many people actually attended the conference. It was difficult to establish a link between the conference objectives and how it would be a strategic initiative or add any educational value. The direct beneficiary of the conference objectives was also not known as more information would be required. On the basis of information provided it was difficult to determine what type of expenses were incurred as no receipts were provided. The purpose of attending the conference was also ambiguous as more documentation is required in order to determine why it was necessary to actually attend the conference.	The description and specifics of the conference was provided. Moreover the Purchase Order clearly provided the nature of the transaction as it relates to reimbursement to a Board Member who due to late registration, purchased out of pocket an airline ticket to attend the 34th National Black Child Development Conference. This conference was attended and valuable educational information was brought back and presented to district-wide staff and other Board Members for the betterment of educating our students.
211	11-000-230-890	501756	9/20/2004	Essex County School Board Association	\$40.00	\$40.00	Essex County Education Leaders Dinner, Registration for 2 people(Board Members).			✓	The expense appears reasonable. According to the documentation received it was noted that the Program covered topics such as Budget Management, Administrative spending and Department of education legislation hence it could be determined that the objectives of the program lead to a strategic initiative being achieved. The program was designed to give the Board members better management strategies for their respective districts. The benefits received from the program can be used on a long-term basis and hence would be useful. The registration amount for 2 people appears to be reasonable.	
212	11-000-230-890	501779	9/21/2004	NJSBA	\$330.00	\$200.00	NJSBA Workshop 2004 for Board President for 2 days.			✓	The expense is considered to be inconclusive as more information would be required in order to determine what the workshop was about. It was difficult to determine how the workshop promote educational value or an achievement of a strategic initiative due to the lack of documentation. A workshop program agenda would be required in order to determine the nature of the workshop and ascertain the purpose of attendance.	This purchase order was generated to pay for Board President's registration fee to attend the 2004 annual New Jersey School Board Association conference. The description on the purchase order specifically stated that it was for one person, the conference brochure and registration information that depicts the nature of the conference was provided. It should also be noted that Board members need to attend such conferences especially provided by NJSBA so as to keep them updated of new school laws and to provide continued education so that they could maintain their leadership qualities for the district.
213	11-000-230-890	501782	9/21/2004	NJ School Boards Association	\$0.00	\$0.00	Board Registration Fee			✓	This expense appears reasonable. The expense incurred was a registration fee for newly appointed board members to attend the NJ School Board Association which was a mandatory requirement. The expense could be linked to a specific strategic initiative and the amount of the registration fee appears to be reasonable.	
214	11-000-230-890	501785	9/21/2004	Arthur Griffa	\$300.00	\$300.00	NJSBA Annual 2004 Workshop travel expenses/ cash advance for board president			✓	The expense is considered to be inconclusive. More documentation would be required in order to determine what the conference was about and how in turn it would benefit the students. It was difficult to determine how the conference objectives would be a strategic initiative or promote any sort of educational value. A conference agenda would be required in order determine what specifically the conference was about. It was difficult to determine the reasonableness of the amount as it was ambiguous to determine why the amount of \$300 was paid to the employee.	It has been a district administrative procedure to provide administrators and board Members with a travel expense when attending conferences or workshops that requires more than one night overlay. Upon return all receipts and accountability is provided for the acceptable expenditures and all unused monies are reimbursed to the Board. This conference was provided by the New Jersey school Board Association, proof of attendance was provided, and valuable educational information was brought back and presented to district-wide staff and other Board Members for the betterment of educating our students.

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215	11-000-230-890	501926	9/23/2004	Dr. Nathan Parker	\$400.00	\$400.00	Expenses for the National Black Child Development Institute conference held in Los Angeles, Ca for 3 days.			✓	The expense is considered to be inconclusive. The conference could be linked to program goals relating to overall education improvement. In addition, based on the brochure, the conference would include topics pertaining to mathematics and literacy which could also add educational value to the students. However, there was no documentation that would show that proper approval was obtained to support the out-of-state conference. It was difficult to determine the reasonableness of the amount as it was ambiguous to determine why the amount of \$400 was paid to the employee.	Board approval was required for this conference and state department approval was not required. Travel expenses for which receipts were provided covered expenses such as meals and lodging.
216	11-000-261-420	602456	10/21/2005	Bloomfield Electrical	\$4,360.31	\$4,360.31	Electrical Maintenance services provided for the Central Avenue School, Orange High School, Heywood Avenue School and the Orange middle school			✓	The expense appears reasonable. Review of all documentation indicated the nature of all services provided for the respective schools throughout the district. The work order form indicated all the services provided for each respective school. The provision of the services was a strategic initiative as the services were performed in order to provide the students with a better learning environment. The services were provided throughout the schools and the direct beneficiary of the services were the students. The amount appears to be reasonable based on the fact that the services were provided for the schools in the district.	
217	11-000-261-420	602551	10/25/2005	Hartford Steam Boiler	\$60.00	\$60.00	Orange District Building Boiler Maintenance			✓	The expense appears reasonable since the payment was for the inspection of the boilers which appears to be a necessary expense. The amount of \$30 per boiler also appears reasonable.	
218	15-190-100-320	306905	6/6/2003	Microwavehouse	\$0.00	\$3,547.00	Forest Street Elementary school- Purchase Printer and Printer supplies.			✓	The expense is considered to be inconclusive as more documentation would be required in order to assess why the printer and the printer supplies were purchased. More documentation would be required in order to ascertain whether the purchase was in reaction to a certain event. A formal work order would be required in order to assess whether the purchase was necessary. It was difficult to link the expense to any strategic initiative due to the lack of documentation. The amount appears to be excessive.	This printer is a more expensive because it prints banners and posters in full color. It was purchased by Forest Street school and is used on a district-wide basis.
219	15-190-100-320	307056	6/11/2003	City Music Center	\$0.00	\$472.80	Repair of flutes and the purchase of Disney musical books for the music department			✓	The expense appears reasonable as it was related to providing the students with appropriate musical instruments. The various repairs and the purchase of musical books provide the students with an initiative to learn and hence is a strategic goal. The direct beneficiary of the repair services were students. The maintenance and upkeep was required for the ongoing operations of the music department.	
220	15-190-100-320	308013	6/18/2003	Plato Learning, INC	\$0.00	\$100,045.00	Courseware, software Audio & video materials			✓	This expense appears reasonable since it appears to be for the purpose of assisting in the curriculum for English and math at Orange High School. Furthermore, the program appears to have goals such as reducing the drop out rate, ensuring students are performing at grade level when promoted to the next grade, having students continue on to college, and achieving higher test scores.	

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221	15-190-100-320	505556	3/28/2005	Mary Ellen Frank	\$145.17	\$145.17	Reimbursement for tolls, mileage and meals for conference for 2 days for 1 person		✓		The expense appears reasonable as the conference was related to the development skills of Kindergarten teachers. The conference could be linked to a strategic initiative as per review of the documentation it was noted that the teachers would develop a variety of methods to boost achievement and better manage Kindergarten students. The conference objectives promote educational value and the amount appears to be reasonable.	
222	15-190-100-320	505722	4/4/2005	Association for supervision & curriculum development	\$111.80	\$470.65	Building Background Knowledge and core curriculum development materials for elementary school teachers		✓		The expense appears reasonable as the conference was related to the development skills of Kindergarten teachers. The curriculum development materials could be linked to a strategic initiative as per review of the documentation it was noted that the teachers would develop a variety of methods to boost achievement and better manage Kindergarten students. The materials ordered promote educational value and the amount appears to be reasonable.	
223	15-190-100-320	505922	4/12/2005	Joseph Schechtman	\$4,996.82	\$4,996.82	Professional Development Services for the Orange High School and training of school staff		✓		The expense appears reasonable as it related to providing better services for the Orange High School Kids. Per the documentation provided, some of the initiatives achieved during the training were, increasing student focus and attention on task, build appropriate social skills and improve student achievement. The training objectives promote educational value and are for the benefit of the students.	
224	15-190-100-320	505945	4/13/2005	Fremarjo Enterprises, INC	\$1,000.00	\$1,000.00	Prejudice reduction program for the Orange High School		✓		The expense appears reasonable. Per review of the documentation it was noted that the program was linked to the strategic goal of reducing prejudice among high school students. Review of the program agenda indicated that the program was for the beneficiary for the students and that the program objectives promote an educational experience as a major objective of the program was an emphasis on historical experiences. The amount appears to be reasonable as the program fee included 2 assembly sessions, 2 classroom discussions and a student workshop.	
225	15-190-100-320	505990	4/14/2005	Dance Magazine	\$64.90	\$64.90	2 Year magazine Subscriptions for the music department		✓		The expense appears reasonable as it related to an educational value and was a strategic initiative in providing the students with the required level of knowledge. The amount appears to be reasonable as it was a 2 year subscription.	
226	15-190-100-320	505999	4/14/2005	Kathleen Smallwood-Johnson	\$250.00	\$250.00	Speaker for the class of 2005 Promotional exercises		✓		The expense appears reasonable. The objectives covered during the presentation related to continuing education and was a strategic initiative as it provided the students with important guidelines. The direct beneficiary of the services provided were the students and the amount per session appears to be reasonable.	
227	15-190-100-320	506094	4/20/2005	Myron Hackett, Customer, Petty Cash	\$49.41	\$49.41	Dunkin Donuts for Saturday Test Prep.			✓	The expense is considered to be inconclusive as more documentation would be required in order to ascertain the nature of the expense. It was difficult to determine the direct beneficiary of the services provided. More documentation would be required in order to link the expense to any type of strategic initiative. More information would be required to determine why the service was funded out of the petty cash account	

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228	15-190-100-320	506097	4/20/2005	Dance New Jersey	\$85.00	\$85.00	New Membership for staff member: for the Orange High School			✓	The expense is considered to be inconclusive as more documentation would be required in order to ascertain the nature of the expense. It was difficult to determine the direct beneficiary of the services provided. More documentation would be required in order to link the expense to any type of strategic initiative. Additional documentation would be necessary in order to ascertain the nature of the membership and determine the purpose and necessity of the membership.	
229	15-190-100-320	506108	4/21/2005	Dance Teacher Magazine	\$44.95	\$44.95	Two Year Renewal for one person at the Orange High School		✓		The expense appears reasonable as it related to an educational value and was a strategic initiative in providing the students with the required level of knowledge pertaining to the music department. The amount appears to be reasonable as it was a 2 year subscription.	
230	15-190-100-320	506127	4/21/2005	NJ Performing Arts Center	\$375.00	\$375.00	New Jersey Performing Arts Center Entrance Fee		✓		This expense appears reasonable. The field trip was conducted to help enhance the live performance experience for the students, discuss the history of puppetry and aesthetic comparisons to other theatrical forms. At the completion of the field trip the students were required to create a story and act out various scenarios. The field trip expense could be linked to a specific strategic initiative and was for the promotion of educational value. The students were identified to be the beneficiary.	
231	11-402-100-600	606601	5/24/2006	Quill	\$405.17	\$405.17	Various supplies ordered for the orange high school, For example ink cartridges, paper supplies and other necessary office supplies.			✓	The expense appears reasonable as it was required for the on going, day-to-day operations of the Orange High School. The expense was related a strategic initiative of providing the necessary services to the students. The supplies were for the benefit of students as these would be required on an on going basis. The amount appears to be reasonable as various supplies were ordered.	
232	11-402-100-600	606953	6/22/2006	Orange Board of Education Food Service	\$0.00	\$4,643.30	Food Supplies			✓	The expense is considered to be inconclusive as no documentation was provided regarding the nature of the expense. More information would be required in order to determine what the expense pertained to. It was difficult to establish how the expense would be related to being a strategic initiative or an educational value. The reasonableness of the amount can't be determined as more specific information would be required regarding the nature of the expense.	Documentation for the each respective special function food services orders was provided. This purchase order is generated to reimburse the food services account for all special function food services provided to various departments and schools that were initially charged to the enterprise account.
233	11-402-100-600	607097	6/30/2006	Orange Board of Education Athletic Account	\$1,730.00	\$2,193.00	Transfer of Funds			✓	The expense is considered to be inconclusive as more documentation would be required in order to determine the nature of the transfer of funds. It was difficult to determine what the transfer pertained to hence it was difficult to establish any link to the outlining criteria.	
234	11-402-100-600	607240	6/30/2006	DC Sports	\$0.00	\$935.58	Balance Forward	✓			The expense is considered inconclusive as the purchase was cancelled by the Business Administrator after review.	Purchase Order was cancelled because of its age and items ordered were no longer needed.
235	11-402-100-600	604655	3/6/2006	Orange Board of Education Athletic Account	\$5,372.78	\$5,372.78	Various Sporting Goods for the Orange High School			✓	The expense is considered to be inconclusive as more documentation would be required in order to determine the nature of the goods purchased. It was difficult to establish any link to being a strategic initiative as more documentation would be required in order to determine the nature of the goods purchased. The amount appears to be excessive and more specific documentation would be required in order to determine the type of goods purchased.	

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236	11-402-100-600	604696	3/7/2006	Eagle Rock Bus Company	\$860.00	\$7,882.50	Transportation for the girls basketball & track teams		✓		The expense appears reasonable as it related to providing transportation services for the respective teams to the schools in order to participate in sporting activities hence it was a strategic initiative. The services provided were for the direct benefit of the students and the amount appears to be reasonable.	
237	11-402-100-600	604757	3/9/2006	Stands And Mounts	\$0.00	\$104.00	Vantage Mount ordered for the			✓	The expense is considered to be inconclusive. More documentation would be required in order to determine the necessity of the goods purchased. It was difficult to establish any link between the purchase and any strategic initiative. It was difficult to determine who the direct beneficiary of the purchase was. More documentation would be required in order to determine whether the purchase was in reaction to a certain event.	
238	11-402-100-600	604864	3/14/2006	Essex County Parks & Recreation	\$462.00	\$462.00	Permit request for the use of Orange Park Diamond Field, for 2 weeks		✓		The purchase appears reasonable as it was related to being a strategic initiative. The students were the direct beneficiary of the services provided as it related to baseball training. The amount appears to be reasonable as the reservation was for 2 weeks.	
239	11-000-251-340	600776	7/1/2005	Computer Solutions, Inc	\$2,340.00	\$2,340.00	Contractual Maintenance Agreement for the District. This contract covers Disaster Recovery Data. Components include: 1 application server, disk space, tape drive, network infrastructure, network printers, and staff support.		✓		This expense appears reasonable because it is necessary in carrying out the day to day operations of the District and the amount also appears reasonable. Moreover, the security purchase can be linked to strategic initiatives. Thus, it meets the usefulness and reactionary criteria.	
240	11-000-251-500	600301	7/1/2005	Franklin Printers/Statewide Offset	\$10,445.00	\$10,445.00	Renewal of Service Contract Agreement for Orange HS. This contract covers 3 printers: 1 Mitsubishi and 2 Hamadas.		✓		This expense appears reasonable because it is necessary in carrying out the day to day operations of the District and the amount also appears reasonable. Moreover, the service contract can be linked to strategic initiatives. Thus, it meets the usefulness and reactionary criteria.	
241	11-000-251-500	600858	7/25/2005	Editorial Projects in Education	\$1,950.00	\$1,950.00	One year unlimited job postings with Education Week for the purpose of recruitment			✓	This expense is deemed inconclusive. The amount appears to be reasonable and this benefits the students based on the transaction description indicated on the invoice; however, additional documentation, such a contract agreement, is needed for us to link this to a specific program goal or achievement. Without knowledge of the advertising terms, the necessity of the purchase is unclear.	Additional information was provided to the auditors inclusive of the purpose of the expense which was to post the district staff vacancies in Education Week magazine which is distributed nationally and read by educational consumers. I also provided a copy of the contract, so I am perplexed that this same item has the same auditor comments after the documentation was submitted. The educational goal is to have the students taught by highly qualified staff which is not only a district goal but a national goal through NCLB legislation.
242	11-000-251-500	600861	7/25/2005	Miller Advertising Agency	\$2,095.38	\$2,095.38	Advertisement in Newark Star Ledger for July 3-4, 2005		✓		This expense is deemed discretionary. The amount appears to be reasonable; however, additional documentation, such as a copy of the advertisement, is needed for us to link this to a specific program goal or achievement. There is no supporting documentation describing what this advertisement was for.	The Star Ledger is the district's primary recruitment source. We have supplied the auditors with all documentation for Miller's Advertising Agency, who is responsible for setting our ad for print and contacting the Star Ledger for changes. All the district staff vacancies are listed; therefore, this cost is essential, if the district is mandated to place teachers in classrooms and fill vacancies as they occur. I am sure documentation was provided for this expense. The district receives copies of all ads from Miller Advertising before any bills are paid.

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243	11-000-251-500	601214	8/22/2005	Miller Advertising Agency	\$8,614.34	\$8,614.34	3 advertisements in Newark Star Ledger for recruitment purposes			✓	This expense is deemed inconclusive. The amount appears to be reasonable and the attached copies of 2 of the 3 ads clearly links these purchases to program and achievement goals; however, additional documentation, such as a copy of the 3rd advertisement, is needed to validate the reason for the entire expenditure.	I am aware that documentation was provided to the auditors for ads related to this PO. Since we have no knowledge of which particular ad was not provided, I do not feel it is justified to deem the entire PO questionable. All ads are posted for the purpose of recruiting to fill vacancies.
244	11-000-251-500	601713	9/15/2005	Miller Advertising Agency	\$3,159.70	\$3,159.70	An advertisement in Newark Star Ledger for recruitment purposes that ran on 8/28/05 and 8/29/05			✓	This expense appears reasonable because it is necessary in recruiting personnel for strategic purposes. The amount appears reasonable and the attached copy of the ad clearly links this purchase to program and achievement goals. Thus, it meets the usefulness and beneficiary criteria.	
245	11-000-251-500	603089	11/23/2005	Miller Advertising Agency	\$7,317.20	\$7,317.20	An advertisement in Newark Star Ledger for recruitment purposes that ran on 11/13/05 and 11/14/05			✓	This expense is deemed inconclusive. The amount appears to be reasonable and an attached copy of the ad links these purchases to program and achievement goals; however, additional documentation, such as a copy of the 2nd invoice, is needed to validate the reason for the entire expenditure.	Without a discussion with the auditor who cited this expense as questionable, HR is unable to determine why a copy of the 2nd invoice is needed to validate the entire expense. Without knowing which invoice is missing, this Office is unable to retrieve the missing invoice referenced. This is a very perplexing request at the 9th hour.
246	11-000-251-500	603938	1/17/2006	Miller Advertising Agency	\$3,797.20	\$3,797.20	An advertisement in Newark Star Ledger for recruitment purposes that ran on 1/8/06 and 1/9/06			✓	This expense appears reasonable because it is necessary in recruiting personnel for strategic purposes. The amount appears reasonable and the attached copy of the ad clearly links this purchase to program and achievement goals. Thus, it meets the usefulness and beneficiary criteria.	
247	11-000-251-500	605149	3/24/2006	Miller Advertising Agency	\$12,565.28	\$12,565.28	3 advertisements in Newark Star Ledger for recruitment purposes that ran on 2/26/06, 2/27/06, 3/5/06, 3/6/06, and 3/12/06			✓	This expense appears reasonable because it is necessary in recruiting personnel for strategic purposes. The amount appears reasonable and the attached copies of the ads clearly links these purchases to program and achievement goals. Thus, it meets the usefulness and beneficiary criteria.	
248	11-000-251-500	607210	6/30/2006	Miller Advertising Agency	\$2,658.04	\$2,658.04	An advertisement in Newark Star Ledger for recruitment purposes that ran on 1/8/06 and 1/9/06			✓	This expense appears reasonable because it is necessary in recruiting personnel for strategic purposes. The amount appears reasonable and the attached copy of the ad clearly links this purchase to program and achievement goals. Thus, it meets the usefulness and beneficiary criteria.	
249	11-000-251-500	604561	3/1/2006	Friends	\$100.00	\$100.00	Journal ad in memory of Bernice Davis, former superintendent of the Orange Board of Education	✓			This expense is deemed discretionary. The amount appears to be reasonable; however, this purchase does not provide any educational value to the students.	Mrs. Bernice Davis was the former Superintendent for the Orange School district. The ad for this journal was also used to promote the district.
250	11-000-251-500	605028	3/21/2006	Pitney Bowes, Inc	\$1,225.71	\$1,225.71	Quarterly equipment lease of Model No. F356 and Model No. 0485			✓	This expense is deemed inconclusive since documentation supporting the lease agreement was not provided. The amount appears to be reasonable. However, due to the lack of documentation the lease could not be linked to any specific program or achievement goal. Hence the expense does not meet the educational and usefulness criteria.	Documentation was provided that revealed the identity of the items being expended on, the postage and mail folding machine are Pitney Bowes machine that are on operational lease to the district. This item is an essential equipment needed for the operation of the district.
251	11-000-251-500	607072	6/30/2006	Pitney Bowes, Inc	\$1,225.71	\$1,225.71	Quarterly equipment lease of Model No.U732 and Model No. 7K01			✓	This expense is deemed inconclusive since documentation supporting the lease agreement was not provided. The amount appears to be reasonable. However, due to the lack of documentation the lease could not be linked to any specific program or achievement goal. Hence the expense does not meet the educational and usefulness criteria.	Documentation was provided that revealed the identity of the items being expended on, the postage and mail folding machine are Pitney Bowes machine that are on operational lease to the district. This item is an essential equipment needed for the operation of the district.

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252	11-000-261-420	507583	6/30/2005	ADT Security Services	\$2,962.00	\$2,962.00	Security protection for (4) exit doors, (2) motion detectors, and (6) expander modules for the Heywood School		✓		This expense appears reasonable because it is necessary in carrying out the day to day operations of the District and the amount also appears reasonable. Moreover, the security purchase can be linked to strategic initiatives. Thus, it meets the usefulness and beneficiary criteria.	
253	11-000-261-420	507358	6/23/2005	Encon Mechanical Corp	\$2,000.00	\$2,500.00	Performed maintenance on air conditioning unit, checked operations of units, and greased bearings		✓		This expense appears reasonable because it is necessary in carrying out the day to day operations of the District and the amount also appears reasonable. Moreover, the security purchase can be linked to strategic initiatives. Thus, it meets the usefulness and beneficiary criteria.	
254	11-000-261-420	507290	6/14/2005	York International Corp.	\$2,585.79	\$5.00	Serviced a Chiller at Main Street School		✓		This expense appears reasonable because it is necessary in carrying out the day to day operations of the District and the amount also appears reasonable. Moreover, the maintenance purchase can be linked to reactionary and usefulness criteria.	
255	11-000-261-420	507349	6/22/2005	Gym Door Repairs, Inc	\$2,255.00	\$2,255.00	Install (2) wall-mounted basketball backstop units at Haywood Ave Elementary		✓		This expense appears reasonable since the documentation provided allows the beneficiary to be identified. The amount of the equipment seems reasonable. In addition, this expense can be linked to educational program and achievement goals.	
256	11-000-251-500	604522	2/27/2006	Tylin Promotions	\$1,940.00	\$1,940.00	Career Job Expo in NYC on 3/25/06 - "National Minority Careers in Education"	✓			This expense is deemed discretionary. The amount appears to be reasonable; however, additional documentation, such as a letter authorizing an out-of-state trip, is needed for us to link this to a specific program goal or achievement.	Tylin Promotions is the contractor who sponsors an Annual "Minorities Job Fair". The Orange School district has been quite successful in recruiting hard to fill teachers positions from this initiative. We specifically hired a Band Director and Math Teacher from this Job Fair to fill teacher vacancies. The request from the state to authorize out-of-state trips occurred after this recruitment trip. The district deems this cost to essential; since, we must use many venues to recruit highly qualified teachers, which is a district goal and a FEDERAL mandate and initiative under NCLB.
257	11-000-261-420	507672	6/30/2005	Simplex Grinnell Quotation	\$175.00	\$175.00	1 year warranty for the 04-05 school year for technical support with Input Learn		✓		This expense appears reasonable. The amount appears reasonable and per documentation provided, the warranty could extend the useful life of the equipment, prevent inconvenience of downtime and avoid costly repairs. Based on this, the warranty appears to meet the strategic initiatives, usefulness and the amount criteria.	
258	11-000-261-420	600801	7/1/2005	D & F Services	\$6,090.00	\$6,090.00	File Billing for the Contract on Carrier Absorber at Orange HS from 7/1/05 to 9/30/05	✓			This expense is deemed discretionary. The amount appears to be excessive and there is no documentation describing the assigned labor. Without further details about what work the contract covers, we are unable to link this purchase to usefulness criteria.	The chiller must have routine maintenance performed in order to function properly, and to extend the already expired life expectancy of the unit.
259	11-000-261-420	600821	7/1/2005	D & F Services	\$1,082.00	\$1,082.00	Repaired and performed maintenance on chiller at Orange HS and Park Ave		✓		This expense appears reasonable because it is necessary in carrying out the day to day operations of the District and the amount also appears reasonable. Moreover, the service contract can be linked to strategic initiatives. Thus, it meets the usefulness and reactionary criteria.	
260	11-000-251-500	601183	8/18/2005	Pitney Bowes, Inc	\$1,225.71	\$1,225.71	Quarterly equipment lease of Model No. F356 and Model No. 0485			✓	This expense is deemed inconclusive since documentation supporting the lease agreement was not provided. The amount appears to be reasonable. However, due to the lack of documentation the lease could not be linked to any specific program or achievement goal. Hence the expense does not meet the educational and usefulness criteria.	Documentation was provided that revealed the identity of the items being expended on, the postage and mail folding machine are Pitney Bowes machine that are on operational lease to the district. This item is an essential equipment needed for the operation of the district.

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261	11-000-251-500	603749	1/5/2006	Pitney Bowes, Inc	\$1,225.71	\$1,225.71	Quarterly equipment lease of Model No. F356 and Model No. 0485			✓	This expense is deemed inconclusive since documentation supporting the lease agreement was not provided. The amount appears to be reasonable. However, due to the lack of documentation the lease could not be linked to any specific program or achievement goal. Hence the expense does not meet the educational and usefulness criteria.	Documentation was provided that revealed the identity of the items being expended on, the postage and mail folding machine are Pitney Bowes machine that are on operational lease to the district. This item is an essential equipment needed for the operation of the district.
262	11-000-261-420	507671	6/30/2005	Schindler Elevator Corp	\$1,349.72	\$1,349.72	Quarterly maintenance on (6) elevators - (2) at Forest, (2) at Haywood, (1) at Oakwood, and (1) at the Board of Education		✓		This expense appears reasonable because it is necessary in carrying out the day to day operations of the District and the amount also appears reasonable. Moreover, the elevator maintenance can be linked to strategic initiatives. Thus, it meets the usefulness and beneficiary criteria.	
263	11-000-230-890	604702	3/7/2006	National School Boards Assoc	\$1,360.00	\$1,360.00	Registration for 66th annual NSBA conference and exposition in Chicago on 4/8/06-4/11/06 for Natalie Charles and Patricia Arthur	✓			This expense is deemed discretionary since documentation, such as a conference agenda or completion certificate, is not provided. The amount is reasonable, but the beneficiary is not identified. There is no indication that this conference promotes educational achievement and program goals. Thus, this purchase does not meet the usefulness criteria.	Valuable educational information was brought back and presented to district-wide staff and other Board Members for the betterment of educating our students.
264	11-000-230-890	604552	3/1/2006	Kean University	\$25.00	\$25.00	Registration for the Asst. Superintendent to attend the Male Student Empowerment Conference at Kean University, NJ on 4/21/06		✓		This expense appears reasonable since the conference could contribute to the achievement of program goals of the district, specifically the increase in the graduation rates for its male students. Further, the amount of \$25 as registration fee appears reasonable as well.	
265	11-000-230-890	604539	2/27/2006	Omni Management Corp	\$401.20	\$401.20	Round-trip flight tickets for Natalie Charles and Patricia Arthur to attend 66th annual NSBA conference and exposition in Chicago on 4/8/06-4/11/06	✓			This expense is deemed discretionary since documentation, such as a conference agenda, is not provided. Moreover, without an invoice, we cannot determine if the amount is reasonable.	Valuable educational information was brought back and presented to district-wide staff and other Board Members for the betterment of educating our students.
266	11-000-230-890	604469	2/16/2006	Constance Frazier	\$12.00	\$12.00	Reimbursement for parking at the Marriott Hotel in Newark on 1/22/06 for Constance Frazier to pick up Mychal Wynn		✓		This expense appears reasonable since the parking was incurred as a result of fetching the keynote speaker for the professional staff development day. The amount also appears reasonable since only \$14 out of the total parking expense of \$28 was requested for reimbursement.	
267	11-000-230-890	604322	2/8/2006	Teachers College, Columbia University	\$50.00	\$50.00	Registration for AASA Convention luncheon for Dr Parker in San Diego, CA on 2/25/06	✓			This expense is deemed discretionary since a conference agenda is not provided. The amount is reasonable and the beneficiary is identified. However, there is no indication that this conference promotes educational achievement and program goals. Thus, this purchase does not meet the usefulness criteria.	The speaker at this working luncheon focus on strategic initiatives between Teachers College, Columbia University and school district leadership, represented by Superintendents of Schools. This luncheon was reserved for a select group of leading Superintendents of Schools.
268	11-000-230-890	604311	2/7/2006	NJSBA Labor Relations Dept	\$380.00	\$570.00	Registration fees for 3 attendees (James, Randall, Smiley) to attend "Analyzing and Constructing Salary Guides" at the Ramada Inn in East Windsor, NJ on 2/25/06		✓		This expense appears reasonable since the conference could be link to a strategic initiative and the amount appears reasonable	The District provided registration documentation listing Melvin Randall on the attendance form for this conference. He was registered with the other two administrators listed for the Orange School District. Mr. Randall is the chief spokesperson in the district staff negotiations. His knowledge of the development of salary guides has direct impact on the financial initiatives for the district.

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269	11-000-230-890	603708	1/4/2006	San Diego Marriott Hotel	\$1,069.00	\$1,069.00	Hotel Reservation for AASA Convention for the Superintendent in San Diego, CA on 2/22/06-2/26/06			✓	This expense is deemed inconclusive. Based on the brochure provided, the conference appears to be necessary and useful in the performance of his responsibilities as Superintendent of the District. This expense could contribute to the achievement of program goals of the district. However, a conference attendance and travel request form indicating the proper approvals and the educational justification for attendance at the conference was not provided.	State approval was not required because only one person attended the conference from the district and the cost was below the state financial threshold to require approval. Board of Education approval was only required.
270	11-000-230-890	603707	1/4/2006	Omni Management Corp	\$482.00	\$482.00	Airline Reservation for AASA Convention for the Superintendent in San Diego, CA on 2/17/06-2/26/06			✓	This expense is deemed inconclusive. Based on the brochure provided, the conference appears to be necessary and useful in the performance of his responsibilities as Superintendent of the District. This expense could contribute to achievement of program goals of the district and the airfare of \$482 appears reasonable as well. However, a conference attendance and travel request form indicating the proper approvals and the educational justification for attendance at the conference was not provided.	State approval was not required because only one person attended the conference from the district and the cost was below the state financial threshold to require approval. Board of Education approval was only required.
271	11-000-230-890	603552	12/19/2005	AASA	\$366.00	\$366.00	Annual membership dues for the AASA for recipient Nathan Parker	✓			This expense is deemed discretionary since documentation describing how membership in this organization promotes educational value is not provided. Hence, the beneficiary cannot be identified. Moreover, the amount appears excessive.	AASA stands for the American Association of School Administrators, the national professional organization made up primarily of Superintendents of Schools. Membership in this organization is essential for Superintendents of Schools to stay current on complex educational and organizational issues, such as board of education and superintendent relations, curriculum and teaching, raising student achievement, and cost controls.
272	11-000-230-890	603204	12/1/2005	AASA	\$823.00	\$760.00	Registration for the Superintendent to attend AASA Conference in San Diego, CA from 2/22/06-2/26/06			✓	This expense is deemed inconclusive. Based on the brochure provided, the conference appears to be necessary and useful in the performance of his responsibilities as Superintendent of the District. This expense could contribute to achievement of program goals of the district and the registration fee of \$760 for 4 days appears reasonable as well. However, a conference attendance and travel request form indicating the proper approvals and the educational justification for attendance at the conference was not provided.	Attendance at the conference did not require state department approval only Board of Education approval. The level of expenditure was below the required threshold and only one person from the district attended.
273	11-000-230-890	602639	10/28/2005	Morris County School Board Assoc	\$80.00	\$80.00	Registration for Arthur Griffa (President) to attend "Beyond the Basics of Boardmanship" in Parsippany on 11/5/05			✓	This expense appears reasonable since documentation describing the nature of this workshop is provided. The amount appears reasonable and the beneficiary is identified. Moreover, this can be linked to strategic initiatives.	
274	11-000-230-890	602242	10/7/2005	NJDOE	\$150.00	\$150.00	2 Registration fees (\$75/each) for Teacher Recruitment & Retention Conference on 10/19/05			✓	This expense appears reasonable since this can be directly linked to educational achievement and program goals. The amount appears reasonable and the purchase provides long-term usability. Thus, this meets the strategic initiatives criteria.	
275	11-000-230-890	602290	10/12/2005	Hear & There	\$430.00	\$430.00	Airline Reservation for Constance Frazier to attend Annual NASBE Conference in Detroit	✓			This expense is deemed discretionary since a conference agenda is not provided. The amount is reasonable and the beneficiary is identified. However, there is no indication that this conference promotes educational achievement and program goals. Thus, this purchase does not meet the usefulness criteria.	A Conference Agenda was initially provided with prior documentation. Another Agenda was submitted with this response outlining the objectives, goals, and educational Conference achievements.

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276	11-000-230-890	602558	10/26/2005	Detroit Marriott	\$640.00	\$640.00	Hotel Reservation for NASB Convention in Detroit for Ms Frazier on 11/14/05-11/20/05	✓			This expense is deemed discretionary since a conference agenda is not provided. The amount is reasonable and the beneficiary is identified. However, there is no indication that this conference promotes educational achievement and program goals. Thus, this purchase does not meet the usefulness criteria.	A conference Agenda was initially provided for this NABSE Convention outlining the purpose, as well as the objectives of the Conference. An additional agenda was submitted with this documentation.
277	11-000-221-600	602942	11/15/2005	Reserve Account	\$864.61	\$902.21	Postage for October 2005 for Asst. Superintendent, Business Office, Early Childhood Program, HR, Special Programs and Special Services		✓		There was no logbook maintained to monitor the usage of postage; thus, it could not be determined whether this was used only for school related mails. This expense appears reasonable because postage appears to be necessary in carrying out the administrative functions of the district. This expense also meets the usefulness criteria since the postage can be used on a regular basis.	This expense is a monthly expense which varies from month-to-month. It is used for educational related correspondences. Usually correspondences are only from administrative building, but in some emergency cases, it can be used by school buildings. Only mail that is sealed in envelopes with district preprinted or endorsed envelopes are affixed with postage. A daily tally sheet lists each weight class and are accumulated on the daily basis for each department and totaled for each department, every month. A sample of the log was provided previously for further explanation.
278	11-000-221-600	603001	11/17/2005	Doreen Cruz	\$1,800.00	\$1,800.00	6 speech and language evaluations for \$300 each			✓	This expense is deemed inconclusive because we could not determine the purpose of such evaluation and for whom this was performed. Due to the absence of documentation, we could not establish any link to program or achievement goals and also the beneficiary.	Doreen Cruz is a Bilingual Speech Therapist. The state recommends a preschool child study team. Due to the enormous volume of preschool referrals, speech evaluations were conducted by Ms. Cruz in addition to her normal case load. Students referred by Early Intervention must be evaluated by their 3rd birthday. Bilingual Speech evaluations were done in order to comply with mandated timelines. The value is that students evaluated were placed in special education programs in accordance with Eligibility criteria established by the state. Confidential student files are available in special services. NJAC 6A:14-1.2(b)10.
279	11-000-221-600	603002	11/17/2005	Dr. Andre Francois	\$10,370.00	\$10,370.00	psychological, educational, social and speech evaluations, 4 protocols and 24 pages of translations		✓		This expense appears reasonable because this appears to be pursuant to the New Jersey Administrative Code. Further, the services were provided to three students. Additional documentation provided was a home language survey form for the three students which basically asks for the first language the child learned, what language is spoken at home (if other than English) and what language the child speaks most often. This expense then meets the strategic initiatives and beneficiary criteria.	

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280	11-000-230-600	603003	11/17/2005	Barbara Clark Custodian of Petty Cash	\$210.32	\$210.32	Food for pre-vocational life skills at OHS		✓		This expense appears reasonable. Per documentation provided, the pre-vocational life skills program will provide students with experiences working outside the school with local merchants and allow students under the supervision of a vocational teacher and job coach to sample work experiences in the community. Moreover, a life skills curriculum emphasizing academics, in addition to opportunities to apply, be interviewed and evaluated for numerous positions while using math, reading and consumer skills will be implemented. Based on these, the life skills program could be linked to program or achievement goals, appears to add educational value to the students and also directly benefits the students.	
281	11-000-251-600	603018	11/18/2005	Mayer-Johnson Company	\$185.85	\$177.19	Picture this - Photos in BM, Wheels on the Bus, Addendum Bundle for the Department of Special Services		✓		This expense appears reasonable because the purchase was for instructional materials which are necessary for the performance of educational or instructional services and thus, would benefit the students as well as add to their learning. Amount also appears to be fairly reasonable.	
282	11-000-251-600	603019	11/18/2005	Renaissance Learning, Inc.	\$257.95	\$282.45	Neo Rechargeable which includes Alpha Smart Manager Single User CD, adapter, rechargeable keyboard, Neo User's guide, neo card and USB cable for use at Main Street School		✓		This expense appears reasonable. The purchase was for assistive technology devices which was required based on the student's individualized education program.	
283	11-000-221-600	603021	11/18/2005	School Specialty	\$79.58	\$128.29	large block eraser, masking tape, stickers, chart sticker bundle teacher resource, giant value sticker, stickers just for fun, stickers smile & star			✓	This expense is deemed inconclusive. The purchase was for instructional materials which are necessary for the performance of educational or instructional services and thus, would benefit the students as well as add to their learning. Amount also appears to be fairly reasonable. However, due to the absences of documentation such as the specific area or program that will use these materials, we could then not link this to a specific program or achievement goal.	Lori Herzig was assigned as speech therapist to the new Main Street School. Materials and supplies were needed to provide mandated speech services to students pertaining to their IEPs. All materials from her previous school were left for the speech therapist in that school. NJAC 6A:14-4.1.
284	11-000-221-600	603030	11/18/2005	US Institute of Theatre Technology	\$180.00	\$180.00	organizational renewal membership		✓		This expense is deemed inconclusive because we could not determine purpose of the membership and who benefits from such membership. Amount appears to be reasonable; however, due to the absence of supporting documentation such as the membership form/contract, we could neither link this to a particular program goal nor determine the beneficiary.	
285	11-000-221-600	603118	11/29/2005	Apple Computer	\$99.00	\$99.00	Apple account pro-care membership		✓		This expense is deemed inconclusive because we could not determine purpose of the membership. Amount appears to be reasonable; however, due to the absence of supporting documentation such as the membership form/contract, we could not link this to a particular program or achievement goal.	

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286	11-000-221-600	603116	11/29/2005	Village Office Supply	\$791.61	\$791.61	instructional supplies for the discovery program (paper, marker, crayons, glue, scissors, pens, papers, eraser)		✓		1) This expense appears reasonable because based on documentation provided, it appears that the discovery program could be linked to program goals and adds educational value to the students. Further, the students are directly benefited by the purchase of instructional supplies.	
287	11-000-251-600	603146	11/30/2005	Nan's Deli	\$146.25	\$146.25	Food for Tech. Coordinator's meeting on November 28, 2005	✓			1) This expense is deemed discretionary because it did not benefit the students directly and there is no education value attached to it.	
288	11-000-219-600	603393	12/8/2005	Educational Theatre Association	\$75.00	\$75.00	renewal dues - ED. TA Prof. Member			✓	This expense is deemed inconclusive because we could not determine purpose of the membership. Amount appears to be reasonable; however, due to the absence of supporting documentation such as the membership form/contract, we could not link this to a particular program or achievement goal.	
289	11-000-251-600	603394	12/8/2005	Arts and Activities	\$39.95	\$39.95	subscription renewal - 30 issues of Arts and Activities		✓		1) This expense appears reasonable because amount is fairly reasonable and subscription could be linked to program or achievement goals related to Arts. This could also add to the educational value of the students.	
290	11-000-251-600	603497	12/14/2005	All Star Sports	\$4,598.94	\$4,598.94	5 pcs portable game standard at \$795 each and 1 multi-sport scoreboard at 621 for a total of \$4,589.94			✓	This expense is deemed inconclusive. Nature of the purchase could be linked to program or achievement goals related to sports and athletics instruction; however, it could not be determined whether the quantity purchased was justified and whether these are educational toys which could improve student's learning.	

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291	11-000-251-600	603517	12/16/2005	Skillpath	\$89.95	\$89.95	Dealing with Diverse and Difficult People - CD ROM to be shipped to Peter Crosta, Supervisor of the Arts			✓	This expense is deemed inconclusive because purpose of the purchase and the intended beneficiary could not be determined. Consequently, we could not establish a link to program or achievement goals, determine educational value and beneficiary. Amount; however, appears to be reasonable.	
292	11-000-251-600	603532	12/16/2005	Trans Net Corporation	\$1,177.50	\$1,177.50	5 IP phones with one station user license and 5 CISCO smarten 1 year. These phones were ordered by Social Services for CST members in the buildings.			✓	This expense is deemed inconclusive. The purchase of additional phones will be used by the CST members consisting of the school psychologist, social worker, learning disabilities teacher/consultant and the speech correctionist. Per documentation provided, CST members evaluate and case manage students with autism and related disabilities. We could not however determine whether the phones were purchased in reaction to a certain event or circumstance.	
293	11-000-221-600	603536	12/16/2005	CTB/McGraw Hill	\$18,197.32	\$25,281.74	Terra Nova testing materials for 2005 for the various grade levels.			✓	This expense is deemed inconclusive. Although documentation provided shows that the materials are necessary for achieving program goals and would also directly benefit the students, we could not determine the curriculum that would support the purchase. Further, there was no documentation that would indicate that competitive bidding had been performed.	1. As was indicated in prior documentation and response, the Terra Nova Test is used by the Orange School District to evaluate the District's programs in the areas of Language Arts and Mathematics in Grades K-2. Language Arts, Mathematics, Science, and Social Studies in Grade 10. The NJDOE mandates that the Terra Nova tests be used to evaluate the above named curricula in Reading First Districts. Orange Board of Education is a Reading First District. CTB/McGraw Hill is the sole publisher of the Terra Nova Tests. Hence, competitive bidding does not apply. 2. This is the procedure that is followed in the District, because of the number of signatures required (5) on the purchase orders.
294	11-000-221-600	603775	1/5/2006	Village Office Supply	\$830.95	\$809.64	pens, papers, calendar, index cards, etc.			✓	This expense appears reasonable because the purchase was for supplies which are necessary in carrying out the day to day operations of the school and the amount appears to be fairly reasonable.	
295	11-000-221-600	603779	1/5/2006	Ricoh Business Systems, Inc.	\$1,880.00	\$1,880.00	80 reams of bond paper for a total of \$1,880			✓	This expense is deemed inconclusive. The purchase of bond papers is necessary in carrying out the day to day operations of the school; however, we could not determine if the quantity purchased is reasonable and whether the purchase is for the use of the students or administration.	
296	11-000-221-600	603858	1/11/2006	Reserve Account	\$517.79	\$543.22	Postage for December 2005 for Asst. Superintendent, Business Office, Early Childhood Program, HR, Special Programs, Special Services and Superintendent			✓	There was no logbook maintained to monitor the usage of postage; thus, it could not be determined whether this was used only for school related mails. This expense appears reasonable because postage appears to be necessary in carrying out the administrative functions of the district. This expense also meets the usefulness criteria since the postage can be used on a regular basis.	This expense is a monthly expense which varies from month-to-month. It is used for educational related correspondences. Usually correspondences are only from administrative building, but in some emergency cases, it can be used by school buildings. Only mail that is sealed in envelopes with district preprinted or endorsed envelopes are affixed with postage. A daily tally sheet lists each weight class and are accumulated on the daily basis for each department and totaled for each department, every month. A sample of the log was provided previously for further explanation.

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297	11-000-221-600	603954	1/17/2006	International Accts. Payable	\$225.00	\$225.00	membership fees and enrollment fee for Marion Atkins/ Head Bookkeeper		✓		This expense appears reasonable. Per documentation provided, membership of the bookkeeper appears to be necessary for carrying out her day to day functions effectively. Amount also appears reasonable since this already includes bi-monthly newsletters.	
298	11-000-221-600	603960	1/18/2006	Academy Florist	\$56.00	\$56.00	1 Dish garden for Samuel Hazel from the cabinet members for \$50 plus delivery charge of \$6		✓		This expense appears reasonable. A check was issued by an employee to the district for \$56; thus, it appears that the payment for the flowers did not come from district funds.	
299	11-000-221-600	604073	1/25/2006	Candle Business Systems, Inc.	\$620.00	\$620.00	Annual copier maintenance including labor & parts, Riso Maintenance from 2/27/06 to 6/30/06		✓		This expense appears reasonable. The maintenance of the copier is considered a necessary expense to ensure that the copier will be in good working condition and thus also ensure that the school will be able to carry out its day to day operations. Amount also appears reasonable.	
300	11-000-221-600	604102	1/26/2006	Mark P. Williams	\$444.00	\$444.00	Main Street Formal Art reception at BOE Lobby			✓	This expense is deemed inconclusive because the purpose of the art reception could not be determined. Consequently, we could not link this to a program or achievement goal and we could not also verify if the function was for the students.	
301	11-000-251-600	604139	1/27/2006	CTB/McGraw Hill	\$4,269.37	\$4,269.37	204 pcs. Terra Nova 2004 Fall Grades 9 test Plan 1 (includes assessment summary report, group list report, label, home report and individual report) and 204 pcs. Item analysis report			✓	This expense appears reasonable because documentation provided shows that this would directly benefit the students. Also, testing materials are necessary for achieving program goals.	
302	11-000-251-600	604241	2/1/2006	Print Firm, Inc.	\$54.00	\$378.00	Business cards for Kimberly Hall, John Depalma, Edward Cisneros, Kalisha Harris-Neain, Sandra Martinez, Lori Rishbrook and Cheryl Butler at \$54 each or a total of \$378			✓	1) This expense is deemed inconclusive because we could not determine who these people are and whether their function is such that would require them to have a business card. Amount; however, appears to be reasonable. 2) Invoice was dated 11/9/2005; however, the Purchase Order was generated only on February 1, 2006 which was after the transaction was made.	Administrative staff and Board member are given business cards.

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303	11-000-251-600	604265	2/2/2006	Edward Cisneros	\$51.39	\$51.39	mileage and tolls incurred for attending a workshop- Developing Language Proficiency Institute. When love isn't enough - data to the rescue		✓		This expense appears reasonable. Amount appears reasonable and based on documentation provided regarding the stamp test, this could be linked to strategic initiatives related to languages. The stamp test which stands for Standards based Measurement of Proficiency will assess reading, writing and speaking ability for a specific language studied.	
304	11-000-221-600	604308	2/6/2006	Reserve Account	\$909.48	\$931.17	Postage for Jan. 2005 for Asst. Superintendent, Bus. Office, Curr. & Testing, Early Childhood Program, Human Resource, Pete Crosta/Music Dept, Spec. Program, Spec. Services, Superintendent		✓		There was no logbook maintained to monitor the usage of postage; thus, it could not be determined whether this was used only for school related mails. This expense appears reasonable because postage appears to be necessary in carrying out the administrative functions of the district. This expense also meets the usefulness criteria since the postage can be used on a regular basis.	This expense is a monthly expense which varies from month-to-month. It is used for educational related correspondences. Usually correspondences are only from administrative building, but in some emergency cases, it can be used by school buildings. Only mail that is sealed in envelopes with district preprinted or endorsed envelopes are affixed with postage. A daily tally sheet lists each weight class and are accumulated on the daily basis for each department and totaled for each department, every month. A sample of the log was previously provided for explanation.
305	11-000-221-600	604325	2/8/2006	Federal Express Corp	\$175.47	\$308.46	Transportation charges including special handling charges and net of discount		✓		This expense appears reasonable. The use of the FedEx service appears to be necessary in carrying out the administrative functions of the district.	
306	11-000-221-600	604380	2/9/2006	Postmaster, Orange NJ	\$868.00	\$868.00	annual callers fee for district mail at orange post office		✓		This expense appears reasonable because this appears to be necessary in carrying out the day to day operations of the school. Amount also appears reasonable.	
307	11-000-221-600	604391	2/10/2006	Nana S Deli	\$95.00	\$95.00	dinner for 10 people (roasted chicken, salad, drinks)		✓		1) This expense is deemed discretionary because this expense was for the teachers negotiating team and provided no direct benefit to the students. 2) It could not be determined whether proper approval on the purchase requisition had been obtained prior to the purchase order being generated because only the input date is reflected on the purchase order which is earlier than the approval dates on the purchase requisition. The purchase requisition shows the following approval dates: Assistant Superintendent (2/10/06), Business Administrator (2/15/06) and Superintendent (2/14/06). However, the purchase order only shows an input date of February 10, 2006.	

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308	11-000-230-600	604538	2/27/2006	Beverly Bowers	\$20.06	\$20.06	Mileage to Clifton for seminar attended for \$12.46 and Halogen headlight bulb for bus for 7.60		✓		<p>1) The expense applicable to the conference appears reasonable. Amount appears reasonable and based on documentation provided, the seminar could be linked to strategic initiatives, which includes among others, safety on the bus, what to do in case of bomb threats and liability on the bus. This expense then meets the strategic initiatives and amount criteria.</p> <p>The purchase of a headlight bulb appears reasonable because this appears to be for the replacement of a busted bulb and amount appears reasonable. This expense meets the reactionary and amount criteria.</p> <p>2) Vendor's invoice for the headlight bulb shows that item was sold to Service Auto Repair but this was crossed out. Also, the purchase order was generated on February 27, 2006 which is after the transaction had occurred as per invoice dated February 21, 2006.</p>	
309	11-000-221-600	604540	2/27/2006	Faith Holmes, Custodian of Petty Cash	\$90.74	\$90.74	replenishment of petty cash fund for expenses incurred from October 19, 2005 to January 24, 2006 (tax materials - 1099, Tylenol, tolls)		✓		<p>1) The purchase of the tax software appears reasonable since it appears to be for the issuance of 1099's which is to comply with existing rules and regulations. Amount also appears reasonable.</p> <p>2) Petty cash vouchers did not bear proper approval of the expense.</p>	
310	11-000-221-600	604569	3/2/2006	The Education People, Inc.	\$1,697.50	\$1,497.50	250 pcs. Inspiring themes "We are a learning community for the success of all children" and 250 pcs. Standard Children First Key Chain		✓		<p>1) This expense is deemed inconclusive because we could not determine the purpose of the purchase. Consequently, we could neither link this to a specific program goal or achievement nor determine its educational value. This expense; however, appears to benefit the students directly.</p> <p>2) It could not be determined whether proper approval on the purchase requisition had been obtained prior to the purchase order being generated because only the input date is reflected on the purchase order which is earlier than the approval dates on the purchase requisition. The purchase requisition shows the following approval dates: Assistant Superintendent (3/2/06), Business Administrator (no date) and Superintendent (5/26/06). However, the purchase order only shows an input date of March 2, 2006.</p>	The purpose of this expense was to purchase recruiting items with the name of the district on it to be distributed a Job Fairs and at the district New Teacher Orientation. Again, the purpose is to fill vacancies which is a district goal and a federal mandate under NCLB.
311	11-000-251-600	604678	3/6/2006	New Jersey Division of Motor Vehicles	\$25.00	\$75.00	Inspection for the bus on 2/27/06, re-inspection on 2/28/06 and inspection for Mr. Blake's van at \$25 each		✓		The inspection fee appears reasonable because this is to comply with existing regulations and amount appears reasonable.	

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312	11-000-251-600	604781	3/10/2006	Progressive Business Publications	\$299.00	\$299.00	Information Technology Advisor (12 months/23 issues) resource to keep technology managers up to date on the latest technology		✓		<p>1) This expense appears reasonable. Per documentation provided, subscription to the Information Technology Adviser is intended for the IT Manager of the District and appears to help him carry out his functions effectively and efficiently. Further, the amount of \$299 per year appears to be reasonable since this covers a total of 23 issues or \$13 per issue. This then meets the strategic initiatives and amount criteria.</p> <p>2) It could not be determined whether proper approval on the purchase requisition had been obtained prior to the purchase order being generated because only the input date is reflected on the purchase order which is earlier than the approval dates on the purchase requisition. The purchase requisition shows the following approval dates: Principal/Director (3/9/06), Assistant Superintendent (3/13/06), Business Administrator (3/21/06) and Superintendent (3/20/06). However, the purchase order only shows the input date of 3/10/06.</p>	
313	11-000-251-600	604782	3/10/2006	Association Supervision/Curriculum Dev	\$69.00	\$69.00	ASCD membership renewal (comprehensive category)		✓		<p>1) This expense appears reasonable since the membership could be linked to strategic initiatives and amount appears reasonable.</p> <p>2) It could not be determined whether proper approval on the purchase requisition had been obtained prior to the purchase order being generated because only the date of input is reflected on the Purchase Order which is earlier than the approval dates on the purchase requisition. The purchase requisition shows the following approval dates: Principal (3/9/06), Assistant Superintendent (3/13/06), Business Administrator (3/21/06) and Superintendent (3/20/06) while the purchase order shows an input date of 3/10/06.</p>	
314	11-000-251-600	604954	3/16/2006	Music Educators National Conference	\$132.00	\$132.00	NJ affiliation at \$95 and Research at \$35		✓		<p>This expense is deemed inconclusive because purpose of the membership could not be determined. Hence, we could not establish link to program or achievement goals. Amount; however, appears to be reasonable.</p>	

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315	11-000-219-600	604978	3/17/2006	New Jersey City University	\$115.00	\$115.00	Registration fee (5th Annual Driver Education conference on May 12, 2006)			✓	This expense is deemed inconclusive. Amount appears to be reasonable and based on the conference attendance and travel request, learnings will be brought back and given to the Orange High Students. However, the specific curriculum applicable to the conference attended is needed for us to link this expense to a program or achievement goal.	
316	11-000-221-600	603020	11/18/2005	Pastoral and Social Ministry Division	\$30.00	\$30.00	30 Resource directories of social services for Essex County at \$1 each		✓		1) This expense appears reasonable. Amount seems reasonable and the purchase appears to be necessary for staff to be able to refer families to the appropriate agencies. 2) It could not be determined whether proper approval on the purchase requisition had been obtained prior to the purchase order being generated because only the date of input is reflected on the purchase order which is earlier than the approval dates on the purchase requisition. The purchase requisition shows the following approval dates: Principal/Director (11/9/05), Asst. Superintendent (11/21/05), Business Administrator (12/8/05) and Superintendent (11/29/05) while the purchase order shows only the input date of 11/18/05.	
317	11-000-251-600	603249	12/5/2005	Reserve Account	\$569.36	\$571.58	Postage for Asst. Superintendent, Business Office, Early Childhood Program, Human Resources, Spec. Program, Special Services, Superintendent		✓		There was no logbook maintained to monitor the usage of postage; thus, it could not be determined whether this was used only for school related mails. This expense appears reasonable because postage appears to be necessary in carrying out the administrative functions of the district. This expense also meets the usefulness criteria since the postage can be used on a regular basis.	This expense is a monthly expense which varies from month-to-month. It is used for educational related correspondences. Usually correspondences are only from administrative building, but in some emergency cases, it can be used by school buildings. Only mail that is sealed in envelopes with district preprinted or endorsed envelopes are affixed with postage. A daily tally sheet lists each weight class and are accumulated on the daily basis for each department and totaled for each department, every month. A sample of the log was previously provided for explanation.
318	11-000-221-600	603240		Orange Bd. Of Ed Food Service Account	\$5,118.25				✓		This expense is deemed inconclusive. Based on available documentation, nature and purpose of expense is not clear; thus, we could not determine whether this could be linked to program or achievement goals and whether this would directly benefit the students. Reasonableness of amount could likewise not be determined since we do not know what this represents.	Documentation for each respective special function food services orders was provided. This purchase order is generated to reimburse the food services account for all special function food services provided to various departments and schools that were initially charged to the enterprise account.

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319	11-000-221-600	603822	1/9/2006	Wilson Language Training	\$5,287.38	\$14,127.64	8 Level K Teacher's Kit, 13 Level 1 Teacher's Kit, 10 Level 2 Teacher's Kit		✓		This expense appears reasonable because based on documentation provided, this could be linked to program or achievement goals, appears to add educational value and directly benefits the students.	
320	11-000-219-600	604989	3/20/2006	Thompson Publishing Group	\$398.50	\$398.50	1 Educator's guide to controlling sexual harassment manual including postage and handling		✓		1) This expense appears reasonable because purchase was for an instructional material and this will directly benefit the students. Amount is also considered reasonable since this includes regular newsletters and updates. 2) It could not be determined whether proper approval on the purchase requisition had been obtained prior to the purchase order being generated because only the date of input is reflected on the purchase order which is earlier than the approval dates on the purchase requisition. The purchase requisition shows the following approval dates: Principal/Director (3/20/06), Asst. Superintendent (3/23/06), Business Administrator (4/4/06) and Superintendent (3/31/06) while the purchase order only shows the input date of 3/20/06.	
321	11-000-219-600	605043	3/21/2006	Federal Express Corp	\$120.68	\$134.73	Express mail charges for invoice dated 3/13/06		✓		This expense appears reasonable since the federal express service appears to be necessary for the administrative functions of the district.	
322	11-000-251-600	605763	4/21/2006	Nana S Deli	\$258.00	\$258.00	food for school secretary's meeting on April 17, 2006 (tuna, bread and crackers, fruit basket, house salad, plastic ware, drinks & dessert) at 9.95 per person	✓			This expense is deemed discretionary because it does not have any educational value, cannot be linked to program or achievement goals and does not directly benefit the students.	
323	11-000-251-600	605130	3/23/2006	Belinda Scott Smiley - Custodian of Petty Cash	\$48.18	\$48.18	express mail charges, internet service		✓		1) This expense appears reasonable because it was reimbursement for postage to send notice within 48 hours to notify employees who may have adverse employment actions taken by the BOE as per a state statute. Letters in the personnel files were available for review. 2) Check for reimbursement of expenses incurred by the Human Resources Director was made out to her name and adding the phrase "custodian of petty cash" even though she was not the petty cash custodian.	
324	11-000-251-600	605133	3/23/2006	Belinda Scott Smiley - Custodian of Petty Cash	\$27.59	\$27.59	petty cash replenishment - internet access during winter recess and printing of minutes on 2/10, 2/20 and 2/22/06	✓			This expense is deemed discretionary because it does not have any educational value or strategic initiatives and it does not directly benefit the students.	As a district administrator who reports to the Superintendent, there are times when I must work when the district is closed. The reimbursement I received was provided to completed district projects and/or federal reports which were due at the same time the district was closed. I take serious issue with the auditors who failed to come into the HR department to review any of the confidential information that was prepared and sent out for the district, using my personal funds.

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325	11-000-251-600	605136	3/23/2006	Belinda Scott Smiley - Custodian of Petty Cash	\$36.02	\$36.02	petty cash replenishment - helium tank kit and candies for NJEA Job Fair - Teacher Recruitment purchased from Party City	✓			1) This expense is deemed discretionary. These expenses could have been done away with because these do not have any educational value and do not benefit the students directly. 2) Check for reimbursement of expenses incurred by the Human Resources Director was made out to her name and adding the phrase "custodian of petty cash" even though she was not the petty cash custodian.	As a recruiter for the district, I am obligated to attract and recruit highly qualified staff. When I attend Job Fairs, I am competing with many other districts to have applicants stop by our table, so we can talk about our district. The balloons that decorate our booth have attracted applicants, as well as the few pieces of candy that are placed on the table. Please note that the check for these items was a "reimbursement" and the "custodian of petty cash" citation was an error. Recruiting teachers to the district has educational value because without teachers, the students cannot be taught. Hiring highly qualified staff is a district goal and a national mandate under NCLB.
326	11-000-221-600	605261	3/28/2006	Bally Park Place	\$120.00	\$120.00	one night hotel reservation for Ms. Hyacinth Watkins at Atlantic City		✓		This expense appears reasonable. Workshop/Conference Attendance and Travel request indicates that the conference is related to business office operations and this is further validated by the conference agenda. Amount also appears to be reasonable. This expense then meets the strategic initiatives and amount criteria.	
327	11-000-230-600	605284	3/29/2006	Child Work Child Play	\$0.00	\$138.60	(101 ways to teach children social skills, a case for conflict resolution, If I Had to Choose, Feelings Card Game)		✓		This expense appears reasonable since the purchase could be linked to the elementary guidance curriculum. Amount also seems reasonable.	The Elementary Guidance Curriculum is a very comprehensive document that addresses, social skills, feelings, career awareness, self-concepts self-esteem, choices, getting along with others etc. The items ordered are consistent with the scope and sequence of the curriculum document provided to you for review
328	11-000-221-600	605287	3/29/2006	Matthijssen, Inc.	\$508.70	\$350.00	printer maintenance kit for \$350, printer on-site labor for \$147 and mileage for \$11.70 (printer is for the Dept. of Special Services)		✓		1) This expense appears reasonable because this is necessary in carrying out the day to day operations of the school. Amount also appears to be reasonable.	
329	11-000-221-600	605288	3/29/2006	Wilson Language Training	\$0.00	\$2,312.00	Teacher's Kit K, Teacher's kit 2, Magnetic Letter Tiles K, Building/Letter Board, Magnetic Letter Tiles, Foundations Multi Level Kit		✓		This expense appears reasonable because based on documentation provided, this could be linked to program or achievement goals, appears to add educational value and directly benefits the students.	
330	11-000-221-600	605291	3/29/2006	Dell Computer	\$459.86	\$459.86	2 Dell Imaging Drum Kit and 2 Dell 6000 page use and return toner cartridge		✓		1) This expense appears reasonable because this is necessary in carrying out the day to day operations of the school and amount appears to be reasonable. 2) It could not be determined whether proper approval on the purchase requisition had been obtained prior to the purchase order being generated because only the date of input is reflected on the purchase order which is earlier than the approval dates on the purchase requisition. The purchase requisition shows the following dates: Principal/Director (3/22/06), Asst. Superintendent (4/3/06), Business Administrator (4/10/06) and Superintendent (no date). However, the purchase order only shows the input date of 3/29/06.	

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331	11-000-221-600	605300	3/29/2006	Lingui Systems	\$100.00	\$100.00	(1) Reel - 3 test set			✓	This expense is deemed inconclusive. Purchase appears to add educational value to the students and directly benefits the students; however, curriculum that supports this purchase is not known. Consequently, we could not link this to a program or achievement goal.	The Special Services Department approves a budget annually to purchase testing protocols and instructional materials for speech therapist to perform their duties as specified by law and code. Items regarding functional vocabulary, grammar and communication were purchased for the upcoming school year. NJAC 6:A14-3.1(g)
332	11-000-221-600	605628	4/13/2006	Dell Computer	\$350.60	\$350.60	20 pcs. Optical USB 2 - button mouse at \$17.53 each or a total of \$350.60 to be used for CAD Lab - OHS			✓	This expense appears reasonable. The students will directly benefit from this purchase and amount appears to be reasonable. The expense could also be linked to program or achievement goals pertaining to computer instruction.	
333	11-000-221-600	605638	4/13/2006	Seton	\$690.94	\$677.60	10 Dura guard asset identification tags at \$67.76 each			✓	1) This expense appears reasonable because asset tags are necessary control procedures over equipment inventory and amount appears to be reasonable. 2) It could not be determined whether proper approval on the purchase requisition had been obtained prior to the purchase order being generated because only the date of input is reflected on the purchase order which is earlier than the approval dates on the purchase requisition. The purchase requisition shows the following approval dates: Principal/Director (4/17/06), Asst. Superintendent (4/19/06), Business Administrator (4/21/06) and Superintendent (4/20/06). However, the purchase order shows an input date of April 13, 2006.	
334	11-000-251-600	605658	4/17/2006	Dell Computer	\$1,134.64	\$1,134.64	1 Potpie computer (CPU for Food Service Director)			✓	This expense is deemed inconclusive. The purchase would have a long term use and this could be linked to program or achievement goals since the computer is needed by the Food Services Director in carrying out his function. However, we could not determine the reason for purchasing a new CPU.	The Director of Food Services is an important district staff member that needs a CPU for its electronic data processing.
335	11-000-251-600	605747	4/20/2006	CTB/McGraw Hill	\$25,943.90	\$34,551.20	Scoring Terra Nova Tests and clarity reports for Kindergarten (399), Grades 1 and 2 (798), and Grade 10 (153)			✓	This expense is deemed inconclusive because we could not determine for which curriculum the testing materials was used and whether the quantity purchased was based on the actual students per grade level. Consequently, this could not be linked to a specific program or achievement goal.	This expense relates to the scoring and reports of the Terra Nova Tests for grades : *K- 399 students (8-elementary schools/19 classes/ 21 students per class *1 & 2- 798 students (8 elementary schools/38 classes/21 students per class *10 - 153 students (1 High School/4 classes/25 students/2 classes/17 students/1 class/19 students.
336	11-000-251-600	605753	4/20/2006	Ricoh Business Systems, Inc.	\$312.00	\$312.00	replacement toner for the superintendent's office			✓	This expense appears reasonable because this is necessary for the day to day operations of the school and amount appears to be reasonable. In addition, purchase also meets the reactionary criteria since the purpose of the purchase was to replenish used up supplies.	

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337	11-000-219-600	604988	3/20/2006	Nana S Deli	\$90.00	\$90.00	Lunch for 7 people for negotiation meeting (BBQ Chicken, Rice, Grilled Veggies, Drinks, Paper Products, Pie) on January 4, 2006	✓			1) This expense is deemed discretionary because it does not have any educational value and it cannot be linked to program or achievement goals. Further, the students do not directly benefit from this transaction. 2) Approval for the purchase of food for the January 4, 2006 meeting was made after the transaction was made. Purchase requisition was prepared only on March 20, 2006 and this was approved by the Asst. Superintendent, Business Administrator and Superintendent on 3/21/06, 4/4/06 and 3/31/06, respectively. Further, the purchase order was generated on March 20, 2006 although not all required approvals on the purchase requisition had been obtained.	Negotiating contracts for teachers and staff have a direct impact on students. If the district does not negotiate successful contracts, teachers leave to go to other districts. The mobility rate for teachers is just as important as the mobility rate for students. The continuity of instruction in order for students to improve test scores on standardized tests.
338	11-000-230-600	605769	5/1/2006	Candace Goldstein	\$300.00	\$300.00	Conference expense on May 8 and 9, 2006 - First Things First, Phoenix, Arizona			✓	This expense is deemed inconclusive. Based on the conference agenda, the conference would include topics such as the challenges of secondary school reform, meeting the needs of students, differentiation between best practices and strategies, inclusion of best practices and strategies, using measuring what matters to inform professional development, system leadership and family advocacy. The conference could contribute to the overall educational improvement and the amount appears reasonable. However, a conference attendance and travel request form indicating the proper approvals and the educational justification for attendance at the conference was not provided.	The conference did contribute to the overall educational improvement of the district. Mrs. Goldstein is a district-wide director and utilizes the practices learned at this conference. The conference was approved by the DOE district-wide as an out-of-state conference. Documentation was provided at the district-wide level.
339	11-000-251-600	606179	5/15/2006	Worall Publications	\$774.00	\$774.00	Publications in orange transcript - 3/9, 3/16, 3/23, 3/30, 3/30, 4/6, 4/20: Rescheduling of board meeting, special meeting to discuss superintendent evaluation, public hearing on the school proposed budget for 2006-2007, relocated board meeting			✓	This expense appears reasonable because publications are necessary expenses for the school to carry out its functions. As noted in the vendors' invoices, publications were for activities pertaining to the overall administration of the school. Amount also appears to be reasonable.	
340	11-000-251-600	606229	5/17/2006	Village Office Supply	\$1,240.43	\$1,255.73	various office supplies (journal, calculator, business card holder, tape dispenser, sorter, pad holder, sharpener, calendar, folders, pad papers, pens, envelopes, heater)			✓	This expense appears reasonable since supplies are necessary in carrying out the administrative functions of the district. Further, included in the purchase was the portable heaters which were bought to provide additional heating in some of the work stations in the building; thus, meets the reactionary criteria as well.	
341	11-000-251-600	606232	5/17/2006	NJ Assoc. of School Administrators	\$125.00	\$125.00	registration fee for Tyrone Dorsey, Food Services Director re: Challenges of Childhood Obesity 6/6/06			✓	This expense appears reasonable. The conference agenda indicates that seminar will address strategies and initiatives to reduce obesity levels of school children in New Jersey and will also address the challenges students face to live healthy, active lifestyles. Amount also appears to be reasonable.	

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342	11-000-251-600	606794	6/7/2006	Beverly Bowers	\$12.68	\$12.68	Mileage to Parsippany, New Jersey for School Bus Seminar (28.5 miles at .445)			✓	This expense is deemed inconclusive. Although the mileage expense was found to be reasonable, we could not determine the exact purpose of the bus seminar. Consequently, we could not establish whether the seminar would address a particular program or achievement goal. The district should provide conference agenda, workshop/conference request form and report on the conference.	A copy of the official certification proving the attendance of Ms. Bowers at this conference was provided. The seminar was to provide the school bus driver with additional professional developments needed in the area of school transportation.
343	11-000-251-600	606913	6/13/2006	Beverly Bowers	\$5.00	\$5.00	Reimbursement for parking fee for Bus Temple University, Philadelphia			✓	This expense appears reasonable since the parking fee was incurred as result of the football camp participated in by the football team of Orange High School. As stated in the registration form, the camp objective is to teach the basic fundamentals and skills of the game of football. Based on this, this expense could be linked to the sports and athletics program and appears to benefit the students directly.	
344	11-000-251-600	606941	6/20/2006	Richard Bauer & Co.	\$362.50	\$362.50	10 cartons white wove regular envelopes			✓	This expense appears reasonable. Amount appears to be reasonable and envelopes are necessary in carrying out the functions of the school.	
345	11-000-251-600	607121	6/30/2006	Pitney Bowes Supply Line	\$0.00	\$188.68	ink cart (\$124.09) and self - adhesive (64.59)			✓	This expense appears reasonable because this is necessary in carrying out the day to day operations of the school and amount appears to be reasonable.	
346	11-000-251-600	607157	6/30/2006	Faith Holmes	\$40.00	\$40.00	Reimbursement for Notary Public Renewal Fees			✓	This expense is deemed inconclusive. Although the notary public renewal fee is useful in carrying out the day to day operations of the school (notarization of district and business office documents), amount reimbursed to the employee was for \$40; however, actual amount paid by the employee to the Secretary of State was only \$25. The Board should provide additional support for the difference of \$15.	This expense was broken up into two (2) parts. The \$25.00 fee was for the Secretary of State, the additional \$15.00 fee for was the Union County Clerk, a processing fee.
347	11-000-251-600	607177	6/30/2006	Dell Computer	\$0.00	\$670.60	4 hard drives @ 160.90 each			✓	This expense is deemed inconclusive because documentation that will indicate the purpose of the purchase was not provided. Consequently, we could not determine if this would directly benefit the students or if this could be linked to a particular program or achievement goal. As such, the Board should provide additional documentation to enable us to verify for whose computers the hard drives were installed and why the purchase was needed.	Documentation was provided to illustrate the need for purchase of servers as per the District IT plan. Further explanation was provided that these hard drives were purchased to replace hard drives that crashed on the district financial servers. Two hard drives for replacement and 2 for backup. The Financial server facilitates payroll, bill payment, human resources and is essential to the operation of the district.
348	11-000-251-600	607187	6/30/2006	Star Ledger	\$63.00	\$63.00	advertising expenses in May			✓	This expense appears reasonable since purpose is to provide notice regarding the special public meeting for the Orange Board of Education to discuss personnel matters.	
349	11-000-221-600	505627	3/30/2005	Crystal Brooks	\$129.60	\$129.60	Reimbursement for travel to Out of District Placement - Morris County Regional Day School, Morristown (8 days at 40 miles at 40.5 per mile) for the period March 14, 2005 to March 24, 2005.			✓	This expense appears reasonable since the reimbursement of mileage is incidental to the services provided by the employee as personal aide to a student as per his individualized education program. Also, the amount paid for of \$129.60 for reimbursement of mileage for 8 days appears to be reasonable.	

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350	11-000-230-600	505645	3/31/2005	Flaghouse, Inc.	\$670.23	\$714.21	3 scooper bowls, 3 universal utensil cuff, 3 nosey cup, 2 pediatric wrist weights, 1 weight vest medium, 1 weight vest large, 2 awareness box, 2 big bug massager, 1 jogging tramp-40 in, 1 jogging handrail, 2 weight vest x-small			✓	This expense is deemed inconclusive because we could not determine the purpose of the purchase. Hence, we could not establish educational value, beneficiary and link to specific program or achievement goal. The District should provide additional documentation such as the curriculum that will benefit from the use of this materials and list of students enrolled in the program	These materials were purchased by Jackie Kimmel, Occupational Therapist in accordance with district's approved budget. The Occupational Therapist works with students with sensory interaction problems, fine motor coordination issues and other physical needs. The list of students receiving OT was provided in addition to IEPs recommending OT services to meet the individual needs of students. OT and materials to implement this related service is mandated by IDEA NJAC 6A:14-3.9(a)4.
351	11-000-221-600	505650	3/31/2005	Dell Computer	\$10,014.50	\$10,014.50	8 desktop computers at \$983 each and 2 at \$1,075.25			✓	This expense is deemed inconclusive since documentation supporting the purpose of the purchase was not provided. Hence, we could not link it to a strategic initiative and we could not also determine if this was made in reaction to a certain event or circumstance.	The purpose of this PO was to replace computers in the Business Office in Accounts Payable, payroll and for the BA and Assistant BA. The replacement was per the district IT plan that requires replacement after 5 years. Additionally, the operating systems did not support the upgrades to the district financial database software. This would effect the operations of the entire district and virtually prohibit any business and payroll from occurring.
352	11-000-221-600	505661	3/31/2005	Phonic Ear, Inc.	\$691.00	\$672.00	microphone, headset walkman and accessories for the Department of Special Services			✓	This expense is deemed inconclusive. Although the purchase appears to be necessary for a student with a hearing deficiency, documentation that would support the necessity of the purchase such as an individualized education program and the list of beneficiary was not provided. Hence, this expense could not be linked to a strategic initiative and nor could the beneficiary be determined.	Documentation was provided to verify that a Phonic Ear was purchased for an Auditorially Impaired student in accordance with his IEP. FM systems are needed in order for the student to hear what is going on in class. NJAC 6A:14-3.9(a)
353	11-000-221-600	505934	4/12/2005	Starcom Educational Network	\$981.00	\$981.00	6 network drop at \$125 each, 6 outlet kits (includes outlet box, connectors and face plate) at \$25 each and 12 standard patch cords @ \$6.75 each for a total of \$981			✓	This expense appears reasonable since the installation of network drops was made as a result of having a new office on the second floor of the administration building for the Child Study Team/Speech. The installation of network drops was to provide access to the district software database.	
354	11-000-221-600	506098	4/20/2005	Teaching Learning Consortium	\$2,214.00	\$2,214.00	conference registration for 6 math teachers: Hands and Minds Together from 5/23-5/25 at Montclair University			✓	This expense appears reasonable. Based on documentation provided, the conference would help math teachers improve their teaching methods and strategies and ultimately add or enhance the learning of the students; thus, meets the educational value and strategic initiatives criteria. Amount also appears to be reasonable.	
355	11-000-219-600	506138	4/22/2005	Big "O" Booster Club	\$3,500.00	\$3,500.00	Based on the letter from Big "O" Booster Club to the Orange BOE: Financial support to Big "O" Booster Club for the annual awards banquet to honor all graduates of the current senior class participating in extra and co-curricular programs. Amount of \$3,500 includes 10 tickets/table for the Board of Education members.			✓	This expense is deemed discretionary. Payment was the District's financial support to another non-profit organization; thus, supports the program goals or initiatives of that organization and not their own. This does not also add to the educational value of the students. The purpose of the banquet meets the criteria of beneficiary since it is to honor the graduating students of Orange High School; however, this contradicts the tenor of the letter from the non-profit organization which indicates that the amount requested includes 10 tickets/table for the Board of Education members. Lastly, existing rules and regulations prohibit organizations from making contributions or donations to another non profit organization. As such, an expense that was incurred which is not allowable under existing rules and regulations cannot be deemed essential.	The Orange Board of Education does not provide an award dinner for Orange High School athletics as do most public and private high schools in New Jersey. The "Big O Booster Club" has taken the lead to make sure that student athletes are appropriately recognized. The district collaborates with this organization and makes a small financial contribution so that we are jointly sponsoring the recognition of our student athletes. In the future we will use terminology to specify that this is clearly a joint sponsorship.

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356	11-000-221-600	506180	5/2/2005	Acute Care Specialist, Inc	\$660.00	\$660.00	1 Fischer-Pakel HC211 CPAP unit for \$540 and 1 profile lite petite mask and headgear for \$120 or a total of \$660 for IG at Horizon School		✓		This expense appears reasonable since the purchase appears to be necessary per the student's eligibility conference report. The purchase which was intended for 1 student was to address his specific needs since he was being tube fed and thus required frequent suctioning to clear his airways.	
357	11-000-219-600	506293	5/5/2005	United States Postal Service	\$832.23	\$874.60	Postage for April 2005 for Superintendent (5.92), Asst. Supt. (5.29), HR (47.16), Bus. Office (428.41), Special Services (344.34), Special Programs (43.11) and curriculum and testing (.37)		✓		This expense appears reasonable because postage appears to be necessary in carrying out the administrative functions of the district. This expense also meets the usefulness criteria since the postage can be used on a regular basis. There was no logbook maintained to monitor the usage of postage; thus, it could not be determined whether this was used only for school related mails.	
358	11-000-219-600	506305	5/5/2005	Starcom Educational Network	\$250.00	\$125.00	1 standard category 5e network drop			✓	This expense is deemed inconclusive. Payment was made for an invoice that was dated 3/24/04 and per memo from the manager of Information Technology on March 30, 2005, said invoice was forwarded to his office for non-payment. It could not be ascertained whether a liability really existed because the PO was generated only on May 5, 2005. Further, it could not be determined whether the goods had been received because there was no documentation to support this. The Board should provide support that will show that the goods were received and had not been already paid for.	
359	11-000-219-600	506393	5/10/2005	National Youth Leadership Forum On	\$2,439.00	\$2,439.00	sponsorship for an OHS student to attend the national youth leadership forum on technology. This includes tuition fee and travel protection plan for June 27 to July 6, 2005		✓		This expense appears reasonable. Documentation shows that this will directly benefit the student and would also help improve her knowledge on technology; thus, meets the educational value and beneficiary criteria. Also, it appears that the student got nominated for the program and was selected; thus, this meets the reactionary criteria as well.	
360	11-000-230-600	506405	5/10/2005	NJ Music Administrators Association	\$70.00	\$70.00	Dues renewal for Peter Crosta		✓		This expense appears reasonable since the membership could provide the Supervisor of Visual and Performing Arts with more resources which appear to be necessary for him to carry out his functions effectively. Moreover, the membership fee of \$70 for one year seems reasonable as well.	
361	11-000-219-600	506414	5/11/2005	Ricoh Business Systems, Inc.	\$190.00	\$190.00	2 boxes staples for the copier machine at \$95 each or a total of \$190		✓		This expense appears reasonable because this is necessary for the day to day operations of the school. Amount also appears to be reasonable.	

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362	11-000-219-600	506467	5/13/2005	Crystal Brooks	\$291.60	\$291.60	Reimbursement for travel to Out of District Placement - Morris County Regional Day School, Morristown (18 days at 40 miles at 40.5 per mile)		✓		This expense appears reasonable since the reimbursement of mileage is incidental to the services provided by the employee as personal aide to a student as per his individualized education program. Also, the amount paid for of \$292 for reimbursement of mileage for 18 days appears to be reasonable.	
363	11-000-219-600	506498	5/16/2005	Federal Express Corp.	\$596.43	\$1,143.10	Transportation charges including special handling charges and net of discount for invoice dated April 11, 2005			✓	This expense is deemed inconclusive. The use of the FedEx service is necessary in carrying out the day to day operations of the school; however, due to the absence of documentation, we could not determine whether all items charged were business related expenses. Documentation provided does not show any information on the District's policy regarding the use of the FedEx account by the employees and how this is being monitored to ensure that the service is used only for official transactions.	It is agreed that the use of the FedEx service is necessary in carrying out the day to day operations of the school district, all items charged were all essential business related transactions expenses. Documentation provided does show that all information on the mailed out items were all district related information and the destinations reveals addresses of business that are in official transaction with the district.
364	11-000-219-600	506522	5/17/2005	Village Office Supply	\$1,093.94	\$1,093.94	tissue, envelopes, glue sticks, outlet unit, paper for the Department of Special Services		✓		This expense appears reasonable because it is necessary in carrying out the day to day operations of the school and amount also appears to be reasonable. Thus, it meets the usefulness and amount criteria.	
365	11-000-219-600	506597	5/19/2005	Vanderhoof	\$595.00	\$595.00	Transportation for Field trip to "Go Fish Pay Lake and Tackle Shop" at Newton, NJ on June 11, 2005		✓		This expense appears reasonable since the field trip could be linked to the science program and appears to benefit 30 students of the Orange High School Small Learning Community After Program. As stated on the field trip request form, students will learn about the different species of fish and will be exposed to recreational learning as well as develop social skills.	
366	11-000-219-600	506599	5/19/2005	New Jersey State Aquarium at Camden	\$297.50	\$297.50	Field trip to Camden Aquarium. Entrance fee for 35 people at \$8.50 per student for Orange High School (small learning community - alternative program)		✓		This expense appears reasonable since the field trip could be linked to the science program. As stated on the field trip request form, students will learn about the different species of fish and will be exposed to recreational learning as well as develop social skills.	
367	11-000-219-600	506683	5/25/2005	Dell Computer	\$3,915.04	\$3,915.04	2 computers - small mini tower at \$1,902.94 each and 2 memory flash drives at \$54.58 each for special programs			✓	This expense is deemed inconclusive because we could not determine the purpose of the purchase. Consequently, we could not establish any educational value to the students, linkage to program goals or achievements and direct benefit to the students.	This expense is deemed inconclusive because we could not determine the purpose of the purchase. Consequently, we could not establish any educational value to the students, linkage to program goals or achievements and direct benefit to the students.
368	11-000-219-600	506770	5/26/2005	Village Office Supply	\$399.98	\$399.98	2 Xerox toner		✓		This expense appears reasonable because it is necessary in carrying out the day to day operations of the school and amount also appears to be reasonable. Thus, it meets the usefulness and amount criteria.	
369	11-000-219-600	506771	5/26/2005	Village Office Supply	\$0.00	\$2,793.90	10 staplers, 20 tapes, 10 tape dispensers, 3 tape tan, 300 papers, 3 clear tapes, 1 bag, 8 labels, 4 binders, 2 toners, 200 folders, 2 pens, 5 file pocket.		✓		This expense appears reasonable. Supplies are necessary in carrying out the day to day operations of the school and amount appears to be reasonable based on the quantity bought.	

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370	11-000-219-600	506774	5/26/2005	Village Office Supply	\$322.10	\$322.10	5 file pocket, 48 glue sticks, 48 steno book, 4 ruled pad, 3 pencils, 4 refill pencils, 2 erasers, 2 mechanical pencils, 5 pens, 48 highlighters and 12 markers.		✓		This expense appears reasonable. Supplies are necessary in carrying out the day to day operations of the school and amount appears to be reasonable based on the quantity bought.	
371	11-000-219-600	506776	5/26/2005	Village Office Supply	\$359.65	\$488.21	2 markers, 2 expo cleaners, 5 black portfolios, 5 blue portfolios, 20 staples, 1 battery, 30 papers clips, 24 white-out, 1 memory flash drives, 4 pads		✓		This expense appears reasonable. Supplies are necessary in carrying out the day to day operations of the school and amount appears to be reasonable based on the quantity bought.	
372	11-000-219-600	506779	5/26/2005	Village Office Supply	\$940.84	\$940.88	3 desk organizer, 15 envelopes, 10 envelopes, 1 refill, 7 cord untangler, 1 computer case, 10 papers, 2 pens, 1 binder, 2 staple wire remover		✓		This expense appears reasonable. Supplies are necessary in carrying out the day to day operations of the school and amount appears to be reasonable based on the quantity bought.	
373	11-000-219-600	506781	5/26/2005	Riverside Publishing	\$0.00	\$3,799.35	5 MBA test book, 6 MBA record form, 1 WJIII complete battery w/2 cases, 12 WJIII Ach-A Rev and 6 WJIII COG-Rev			✓	This expense is deemed inconclusive because the purpose of the testing materials and the intended students for which the materials will be used could not be determined. Hence, we could neither link this to a particular program or achievement goal nor verify the beneficiaries. The district should provide curriculum and the list of students to support the use of these materials.	
374	11-000-251-600	506782	5/26/2005	American Guidance Service	\$778.65	\$778.65	6 Record Booklets A, 6 Record Booklets B, 1 Kits A & B		✓		This expense appears reasonable since the purchase is for testing materials related to vocabulary. The purchase appears to be for the achievement of program goals and would also directly benefit the students.	
375	11-000-221-600	506783	5/26/2005	Village Office Supply	\$356.48	\$356.48	8 appointment books, 3 clipboards, 1box diskettes, 8 disk cases, 1 bulletin bar frame, 8 wired notebooks, 96 pens		✓		This expense appears reasonable. Supplies are necessary in carrying out the day to day operations of the school and amount appears to be reasonable based on the quantity bought.	
376	11-000-230-600	506785	5/26/2005	American Guidance Service	\$0.00	\$1,077.85	11 Vineland expanded item booklet at \$64.99 each for a total of \$714.89 and 12 Vineland record booklets and 1 Vineland CD Kit for \$1,077.00		✓		This expense appears reasonable since the purchase appears to be an evaluation tool which directly benefits the students. The purchase seems to be necessary in the performance of program services to the students.	

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377	11-000-219-600	506846	5/31/2005	Western Psychological Services	\$100.65	\$115.95	1 set design cards (49.95) and 3 packages child scoring books (66), shipping & handling (11.60) less paid check 21123 \$26.90			✓	This expense is deemed inconclusive. The amount appears to be reasonable and this clearly benefits the students based on the transaction description indicated on the invoice; however, additional documentation to support the purpose of the expense is needed for us to link this to a specific program goal or achievement.	
378	11-000-219-600	506847	5/31/2005	Childswork/Childsplay	\$41.90	\$34.95	1 book favorite communication tech that get kids talking and thinking about positive behavior plus shipping			✓	This expense appears reasonable because purchase was for an instructional material that appears to add educational value and also appears to directly benefit the students since it will aid the teachers in their discussion. Amount is also considered reasonable.	
379	11-000-219-600	506848	5/31/2005	Curriculum Associates	\$538.95	\$491.90	1 each Early Preschool Manual, Early Preschool Data Sheet, Scoring Software, Preschool Manual, Preschool 3 year data sheet, preschool 4 year data sheet plus shipping charges			✓	This expense is deemed inconclusive. Based on documentation provided, it appears that purchase could add educational value to the students and appears to benefit the students directly. However, additional documentation to support the purpose of the expense is needed for us to link this to a specific program or achievement goal.	
380	11-000-251-600	506853	5/31/2005	Pearson Assessments	\$576.50	\$553.00	5th Ed Long form for \$323 and 5th Ed. Short form for \$230 plus shipping and handling			✓	This expense is deemed inconclusive. The nature of the expense cannot be determined; thus we could not verify whether this would have any educational value, link to program goals or achievements and the beneficiary.	Appropriate testing materials were ordered by a LDT-C consistent with the specifications on NJAC 6A 14 3.4(f) as mandated by regulations.
381	11-000-251-600	506854	5/31/2005	American Guidance Service	\$250.73	\$227.93	K-Seals individual test record, performance record booklets, expressive vocabulary record booklets, speed dial record form for the Department of Special Services			✓	This expense appears reasonable since it appears to be necessary in the performance of services to the students. The purchase is for an evaluation tool that would assess student's motor, concepts and language development.	
382	11-000-251-600	506856	5/31/2005	American Guidance Service	\$212.19	\$192.90	1 speech/language handouts - 2nd Ed for \$93 and 2 Artic Chipper Chat for \$49.95 each plus shipping/handling of \$19.29			✓	This expense appears reasonable. The amount appears to be reasonable, expense could be linked to program or achievement goals applicable to speech and language instruction and thus, could add educational value to the students as well.	
383	11-000-230-600	506857	5/31/2005	Bright Apple Special Ed Catalog	\$49.44	\$42.99	1 "The Sentence Zone Game" for \$42.99 plus freight for \$6.45 for a total of \$49.44 for the department of special services.			✓	This expense appears reasonable. The purchase was for an educational game that would add educational value to the students. The amount appears to be reasonable and this could be linked to program or achievement goals applicable to language instruction.	
384	11-000-251-600	507167	6/2/2005	Bass Pro Shop	\$929.10	\$1,034.45	50 Rod Red Set for OHS small learning community after program			✓	This expense is deemed inconclusive. The nature of the expense cannot be determined; thus we could not verify whether this would have any educational value, link to program goals or achievements and the beneficiary.	
385	11-000-230-600	507186	6/7/2005	Ricoh Business Systems, Inc.	\$1,560.00	\$1,560.00	Toner for Printer (4 colors) for the business office			✓	This expense appears reasonable because purchase is necessary in carrying out the day to day operations of the school and amount also appears to be reasonable. Thus, this meets the usefulness and amount criteria.	

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386	11-000-221-600	507245	6/9/2005	Milton H. Medina	\$103.83	\$103.83	Mileage and tolls : May 2, 3, 5 @ Paterson, NJ BOE and May 9, 10 and 12 @ Elizabeth, NY BOE		✓		This expense appears reasonable since based on the CAPA Team application form, the Collaborative Assessment and Planning for Achievement initiative is designed to assist schools in identifying programs, strategies and systems that are effective in advancing student achievement and programs and systems that need to be improved or eliminated in order to ensure delivery of a thorough and efficient education for all of New Jersey's students. Hence, this expense could be linked to strategic initiatives. Moreover, the amount incurred for mileage and tolls of \$103 for 6 days appears reasonable as well.	
387	11-000-251-600	507265	6/10/2005	Academy Florist	\$46.00	\$46.00	1 plant (garden) for Phyllis Williams and family for \$40 and delivery charges for \$6	✓			1) This expense is deemed discretionary. Flowers were given to express condolences and as such, do not add educational value to the students, cannot be linked to program initiatives or achievements and do not benefit the students directly. 2) Purchase order was generated after the transaction occurred. Invoice was dated 3/24/05.	
388	11-000-251-600	507316	6/16/2005	Richard Bauer & Co.	\$1,710.00	\$1,711.50	1 case gold parchment middle school diplomas for \$82.50, 1 lot Lee Panel Folders - Whitestone for 903.50 and 1 lot 6 bar panels - Whitestone envelopes for \$725.50 for Orange High School		✓		This expense appears reasonable because the purchase of graduation supplies could be linked to achievement goals specifically the completion of middle school and this would also directly benefit the students	
389	11-000-251-600	507319	6/17/2005	Village Office Supply	\$59.55	\$59.55	1 Windex Spray and 24 lead for the pencil		✓		This expense appears reasonable because this is necessary for the day to day operations of the school. Amount also appears to be reasonable.	
390	11-000-251-600	507338	6/21/2005	Pennsylvania State University	\$1,500.00	\$1,500.00	2005 Penn State Football Camp from June 26-29, 2005 for 5 students @\$300 each		✓		This expense appears reasonable because the football camp would directly benefit the students and amount appears to be reasonable. In addition, this could be linked to program or achievement goals applicable to sports and athletics instruction and thus, could add educational value to the students as well.	
391	11-000-251-600	507368	6/23/2005	Instant Printing	\$120.00	\$120.00	Wooden Plaque for Bessie Edgar and Marjorie Faulkner	✓			This expense is deemed discretionary since this could not be linked to a strategic initiative and does not appear to add educational value to the students as well as directly benefit them. The purpose of the wooden plaque was to memorialize two former employees who passed away.	A modest light working dinner was served to the members of the Curriculum Committee Meeting in June 2005 from 6:00 PM to 8:00 PM. The Curriculum Committee is a sub-committee of the Board of Education where presentations are given, as well as a review of all District Curriculum. Guides are conducted monthly.
392	11-000-251-600	507372	6/24/2005	Federal Express Corp.	\$883.25	\$883.25	Express mail for invoice dated 6/13/05		✓		This expense appears reasonable since the express mail service appears to be necessary in carrying out the administrative functions of the district.	

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393	11-000-219-600	506181	5/2/2005	Acute Care Specialist, Inc	\$945.00	\$945.00	1 Feeding pump for \$900 and 1 purchase of pole for \$45		✓		This expense appears reasonable since the purchase appears to be necessary per the student's eligibility conference report which also states the opinion of the Child Study team that the student is eligible for special education and related services under the criteria of Preschool disabled. The purchase which was intended for 1 student was to address his specific needs since he was being tube fed.	
394	11-000-221-600	507428	6/29/2005	Candle Business Systems, Inc.	\$1,538.00	\$1,538.00	3 cases ink tube black at \$24.60 each and 2 cases master roll at \$40 each for the riso machine at OHS - print shop		✓		This expense appears reasonable. The amount appears to be reasonable and the purchase of supplies is necessary in carrying out the day to day operations of the school.	
395	11-000-221-600	507429	6/29/2005	Franklin Printers/Statewide Offset	\$6,793.62	\$6,793.62	masking tapes, razor blades, packaging tapes, brushes, deletion pens, magnetic pads, padding compound, lubricant spray, latex gloves, silver master activator, silver master stabilizer, scissors, plastic cutting sticks, drill bits, drill blocks, powder for thermograph, staples, bulbs, plastic beaker, plastic bottles, air spray, rags (for orange high school)		✓		This expense appears reasonable. Supplies are necessary in the achievement of program goals and the amount appears to be reasonable based on the quantity bought.	
396	11-000-221-600	507434	6/29/2005	Lavinia Marsh	\$200.00	\$200.00	Catering for 15 people for the June curriculum committee meeting	✓			This expense is deemed discretionary because it does not add educational value to the students, it could not be linked to program goals or achievements and it does not directly benefit the students.	A modest light working dinner was served to the members of the Curriculum Committee Meeting in June 2005 from 6:00 PM to 8:00 PM. The Curriculum Committee is a sub-committee of the Board of Education where presentations are given, as well as a review of all District Curriculum. Guides are conducted monthly.
397	11-000-221-600	507453	6/30/2005	International Graphic Systems	\$4,871.49	\$4,871.49	Supplies for Orange HS Print shop: 2 cases rubber bands, 10 (1gal) plastic bottles, 100 Kodak mailers, 850 (24 shots) film, 10 large cans condensed with Top, 1 canon lens stabilizer, 50 CD's, 2 surge protectors		✓		This expense appears reasonable. The purchase appears to be necessary for the day to day operations of the print shop and also for the students enrolled in the Printing and Lithography class. Moreover, based on the end of the year closing procedures, the print shop's responsibilities would include printing for year end activities and the summer program which would include certificates, diplomas, invitations, programs, school forms, school guide/handbooks and home school compact. The district also provided a sample of various forms/booklets which are printed and used regularly throughout the year.	

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398	11-000-221-600	507624	6/30/2005	United States Postal Service	\$1,442.11	\$1,468.73	Postage for June 2005: Asst. Superintendent, Business Office, Curriculum and Testing, HR, Special Programs, Special Services, Superintendent, Early Childhood Program, PAT, Technology		✓		This expense appears reasonable because postage appears to be necessary in carrying out the administrative functions of the district. This expense also meets the usefulness criteria since the postage can be used on a regular basis. There was no logbook maintained to monitor the usage of postage; thus, it could not be determined whether this was used only for school related mails.	
399	11-000-221-600	600284	7/1/2005	Element K Journals	\$382.00	\$382.00	Renewals for 9 issues photo shop journal, 9 issues photo shop fundamentals journal, 9 issues inside illustrator journal, 17 issues Adobe In design journal and 17 issues Adobe Creative Designer journal		✓		This expense appears reasonable since it appears that the subscription to the monthly journals would provide ideas regarding photography and thus could contribute to the achievement of program goals as well as add educational value.	
400	11-000-219-600	600285	7/1/2005	National Art Education Association	\$65.00	\$65.00	Membership renewal		✓		This expense appears reasonable since the membership of the district in the association allows for student charter membership in the National Art Honor Society, a program of the National Art Education Association. Based on the charter, the membership would benefit students from Grades 7 to 10 of Orange High School. Moreover, the amount appears reasonable.	
401	11-000-218-600	600288	7/1/2005	Plank Rd. Pub.	\$241.90	\$241.90	Vol 16 and 17 subscription renewal and processing fee for Orange High School		✓		This expense appears reasonable since the subscription could be linked to program goals applicable to music and also appear to aid the teachers in their instruction. Moreover, the subscription could ultimately add to the learning of the students.	
402	11-000-251-600	600318	7/1/2005	Nancy Shakir	\$208.58	\$208.58	mileage for 515 miles to attend a conference in Trenton, New Jersey- Social Studies Framework work plan		✓		This expense appears reasonable. Based on the conference attendance request, the conference would help review framework and standards for new social studies standards and thus, could be linked to program or achievement goals related to social studies. Amount also appears to be reasonable.	
403	11-000-221-600	600377	7/1/2005	Treasurer, State of New Jersey	\$160.00	\$160.00	Registration fee for New Jersey Standards Conference (Aug 9-11, 2005) for C. Goldstein for \$125 plus optional dinner for \$35		✓		This expense appears reasonable. As stated on the conference attendance request, the conference would focus on research based workshops on best practices in areas of special programs: Early Childhood, World Languages, Technology- Expanding Knowledge of application of standards and thus, could be linked to program or achievement goals applicable to special programs. Amount also appears to be reasonable.	

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404	11-000-221-600	600385	7/1/2005	Bally Park Place	\$320.00	\$320.00	lodging for C. Goldstein (August 9-10) for the conference		✓		This expense appears reasonable. This is related to PO No. 600377. As stated on the conference attendance request, the conference would focus on research based workshops on best practices in areas of special programs: Early Childhood, World Languages, Technology-Expanding Knowledge of application of standards and thus, could be linked to program or achievement goals applicable to special programs. Amount also appears to be reasonable.	
405	11-000-221-600	600492	7/6/2005	All Star Sports	\$5,839.50	\$5,839.50	5 four court volleyball set at \$719.95 each, 3 ultimate multi-court net n-goal system at \$599.95 each and 2 standing long jump test mat at \$219.95 each for a total of \$5,839.50			✓	This expense is deemed inconclusive. The nature of the items purchased could be linked to program or achievement goals related to physical education and this would directly benefit the students. However, documentation to support the quantity purchased should be provided for us to determine the reasonableness of the amount of this purchase.	
406	11-000-221-600	600809	7/19/2005	Treasurer, State of New Jersey	\$160.00	\$160.00	Third Annual Literacy conference from August 9 to 11, 2005 for Claudette Rogers (Admin Building)		✓		This expense appears reasonable. Based on the conference attendance request, the workshop will provide information that will increase the potential of participants to provide cutting edge instruction that enhances literacy as well as achievement in all the nine core curriculum content areas and thus, could be linked to program or achievement goals. The registration fee also appears to be reasonable.	
407	11-000-219-600	600929	7/27/2005	New Jersey Division of Motor Vehicles	\$88.50	\$88.50	registration for dodge caravan 2003 - Department of Special Services Plate No. 559WS2		✓		This expense appears reasonable since the registration of the school vehicle is to comply with existing motor vehicle rules and regulations and amount appears reasonable.	
408	11-000-219-600	600951	7/1/2005	Ballard & Tighe	\$3,059.65	\$2,651.50	Reading test, Test booklets, Pictures, Writing test booklets, reading test booklets, reading test answer sheets, scoring templates including freight. Also, actual unit prices are higher		✓		This expense appears reasonable because the nature of the expense already indicates that this could add to the learning of the students and could be linked to program or achievement goals related to reading and writing skills. This could also directly benefit the students and the amount is fairly reasonable, taking into consideration the quantity and the unit price per item.	
409	11-000-221-600	601069	8/8/2005	Essex County BSI Roundtable	\$150.00	\$150.00	BSIP roundtable membership			✓	This expense is deemed inconclusive because the purpose of the membership could not be determined. Consequently, we could not link this expense to any program or achievement goals. Amount, however, appears to be reasonable.	This Essex County Basic Skills Round Table is the local forum for staff responsible for maintaining the NCLB Grant to distribute information from the county and state. Mrs. Martinez represented Title III on this forum and actively participates in this means to remain current and connected on a county/state level.
410	11-000-230-600	601070	8/8/2005	Semper Alexander, Inc	\$2,995.00	\$2,995.00	Barracuda SPAM firewall for \$1,999, 3 year energizer updates for \$949 and shipping and handling for \$47 (for special programs)		✓		This expense appears reasonable since per the Orange Township District Technology plan, the filtering software would provide the district with a safe guard against inappropriate access, use and intrusion. The purchase of the software appears to be a strategic initiative since this could ensure access to websites that primarily meet curricular needs. This expense also appears to benefit the students directly since this would likewise protect them from accessing undesirable websites.	

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411	11-000-251-600	601125	8/11/2005	Malvina Kohn	\$143.90	\$143.90	Reimbursement for mileage for 7 days to West Windsor (summer institute in College Preparatory Math - Algebra I). Amount charged is the difference between the mileage for West Windsor and Orange X 40.5 per mile X 7 days		✓		This expense appears reasonable. The conference request form indicates an educational justification of improving mathematics teaching and learning and thus could be linked to program goals related to mathematics. Amount also appears to be reasonable.	
412	11-000-221-600	601174	8/17/2005	Benae Lambright	\$139.00	\$139.00	food buffet (breakfast and dinner - 2 days at \$32.88 per day, food \$23.24 and transportation \$50 (from the hotel to the conference center based on receipts)			✓	This expense is deemed inconclusive. Although the conference request form indicates an educational justification of providing additional professional development opportunities to expanding current knowledge base, we could not determine which specific curriculum it would support; thus, we could not link it to a specific program or achievement goal. Further, there was no documentation to show that proper approval for the out of state conference had been obtained from the Department of Education. Amount however appears to be reasonable.	Mrs. Lambright is no longer in the district and is living out of state. She maintained the agenda and approval and it is not available. This is the National Educational Computing Conference (NECC). As head of the IT department Mrs. Lambright attended the conference to update her knowledge on educational best practices in educational technology. She used that knowledge to enhance the curriculum in all areas by infusing technology. The conference attendance occurred before the state sent the letter explaining out of state travel requirements.
413	11-000-251-600	601191	8/18/2005	Galleria Caterers	\$250.00	\$250.00	lunch for 25 people attending the principal data base training on August 22, 2005, conference room on the 1st floor	✓			This expense is deemed discretionary since this could not be linked to a strategic initiative and does not appear to add educational value to the students as well as directly benefit them.	Traditionally the district sponsors an Administrator's Leadership Academy for three days the 3rd Week in August from 8:00AM-3:30PM Lunch is provided to enable us to continue to work on site to maximize our time together in the preparation for the opening of schools Sept. 2005.
414	11-000-251-600	601251	8/23/2005	Nancy Shakir	\$121.50	\$121.50	Reimbursement for training - Advanced Placement US History for Teachers at Middlesex County College (8/15-8/19) - mileage: 60 miles per day x 5 days = 300 miles round trip x 40.5 per mile = 121.50		✓		This expense appears reasonable. The nature of the training could be linked to program or achievement goals related to US History and amount appears to be reasonable.	
415	11-000-251-600	601253	8/23/2005	Peter Crosta Custodian of Petty Cash	\$792.20	\$792.20	Petty cash replenishment for various items bought for music/plays department (e.g. staples, Barnes & noble, (No Suggestions), video and transcript, etc.)		✓		This expense appears reasonable. Purchase could be linked to program or achievement goals applicable to the music area and this would directly benefit the students. Replenishment consisted of various items and individual amounts appear to be reasonable.	
416	11-000-221-600	601680	9/14/2005	Crystal Brooks	\$97.20	\$97.20	Reimbursement for travel to out of district placement - Morris County Regional Day School, Morristown NJ - 6 days x 40 miles x 40.5 per mile from Sept. 7 to Sept. 14, 2005		✓		This expense appears reasonable since the reimbursement of mileage is incidental to the services provided by the employee as personal aide to a student as per his individualized education program. Also, the amount paid for of \$97.20 for reimbursement of mileage appears to be reasonable.	

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417	11-000-221-600	601735	9/16/2005	Kress Design	\$352.00	\$352.00	40 academic standard posters @ \$8.50 each plus shipping fee of \$12 for Language Arts Literacy, Mathematics, Science and Social Studies		✓		This expense appears reasonable. Based on documentation provided, posters would show academic standards for each curriculum (e.g. language arts literacy would show what students are expected to learn from reading, writing, speaking, listening and viewing and media literacy); thus, could be linked to program or achievement goals. The students will also directly benefit from this purchase because these are posted in the classrooms. Lastly, amount appears to be reasonable.	
418	11-000-221-600	601838	9/21/2005	Essex County School Board Association	\$80.00	\$80.00	Essex County Education Leaders Dinner in Tuscany City Grille on 9/15/05 at 6:30 p.m. for Arthur Griffa (Board President), Patricia Arthur (Board Vice President), Maxine Johnson (Board member) and Dr. Nathan Parker (Superintendent) at \$20 per person		✓		This expense appears reasonable. As stated on the invitation, representatives would be sharing information about exciting educational programs happening around Essex County. Based on this, it appears that district representatives from Orange would be able to obtain ideas that could help improve their programs and also help them develop new strategies. The amount also appears reasonable.	
419	11-000-221-600	602028	9/28/2005	Essex County School Board Association	\$200.00	\$200.00	annual county association dues for 2005-2006		✓		This expense appears reasonable. The nature of the transaction "association dues paid to the Essex County School Boards Association" already shows that this is a necessary expense. This then meets the strategic initiatives criteria and amount also appears to be reasonable.	
420	11-000-221-600	602030	9/29/2005	Postmaster, Orange NJ	\$115.00	\$115.00	2 rolls first class postage stamps for \$37 each, 178 additional postage at \$.23 each and 3 additional postage at \$.02 each for a total of \$115. (Shipped to Peter S. Crosta - Orange High School)		✓		This expense appears reasonable because postage appears to be necessary in carrying out the administrative functions of the district. This expense also meets the usefulness criteria since the postage can be used on a regular basis.	
421	11-000-219-600	602097	10/3/2005	Reserve Account	\$1,366.96	\$1,376.53	Postage for September for the Asst. Superintendent (\$4.71), Business Office (\$413.68), Curriculum and Testing (\$.37), Early Childhood Program (\$9.57), HR (\$88.28), Spec. Programs (\$259.92), Special Services (\$587.05) and Supt. Office (\$12.95)		✓		This expense appears reasonable because postage appears to be necessary in carrying out the administrative functions of the district. This expense also meets the usefulness criteria since the postage can be used on a regular basis.	
422	11-000-251-600	602098	10/3/2005	New Jersey School Boards Association Ins. Group	\$100.00	\$100.00	2005 fall risk management seminar registration fee for Mr. James and Melvin Randall at \$50 per person (9/30/05 - Forsgate Country Club - Jamesburg, NJ)		✓		This expense appears reasonable since it appears that the seminar would help address student violence; thus, could contribute to a safe learning environment for the entire school community. The registration fee also appears reasonable.	

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423	11-000-251-600	602098	10/4/2005	Curtis Richburg	\$100.00	\$90.00	Reimbursement for the 29th annual NJ science convention (on-site registration on October 5 and 6, 2005) for Curtis R.		✓		This expense appears reasonable. Based on the conference attendance and travel request form and the nature of the conference itself, it could already be determined that this could be linked to program goals related to the Science area. Amount also appears to be reasonable.	
424	11-000-221-600	602244	10/6/2005	Mark P. Williams	\$444.00	\$444.00	Art reception refreshments for Oakwood Show in Board of Education lobby, Nov. 2, 2005 from 6 pm - 730 pm - Visual and Performing Arts Department		✓		This expense appears reasonable since the purpose of the art reception is to honor student artists from each school in Orange for their outstanding artistic contributions. Students are presented with certificates which state that the student has exhibited a superior piece of artwork in the Board of Education building lobby and is hereby recognized at a reception in their honor. This expense could be linked to program or achievement goals related to Arts and also benefits the students directly. Moreover, the amount appears reasonable.	
425	11-000-221-600	602458	10/21/2005	Academy Florist	\$46.00	\$46.00	oval centerpiece for \$40 plus delivery charge for \$6 (shipped to C. Frazier, Orange Board of Education)	✓			This expense is deemed discretionary because it does not add educational value to the students, it could not be linked to program or achievement goals and it does not directly benefit the students.	No comment
426	11-000-221-600	602597	10/27/2005	Greg Farley	\$89.10	\$89.10	reimbursement of mileage to Franklinville, NJ (220 miles round trip x 40.5 miles) to attend the workshop - TV Study visitation		✓		This expense appears reasonable. Based on the conference attendance and travel request form and the nature of the conference itself, it could already be determined that this could be linked to program goals related to TV production curriculum. Amount also appears to be reasonable.	
427	11-000-221-600	602599	10/27/2005	Peter Crosta	\$781.91	\$781.91	Reimbursement for Expenses incurred for Urban Leadership Conference in Detroit from 10/20 to 10/23/02 as follows: Airfare - \$384, meals \$242, taxi \$60 for 2 trips (airport to hotel and vice versa) and parking at airport (\$35)			✓	This expense is deemed inconclusive. Based on documentation provided, the conference could be linked to program or achievement goals applicable to the music instruction. However, the amount paid for the meals appear to be excessive, which would come out to \$60 per day (\$242 / 4 days) since this included mostly room service.	
428	11-000-219-600	602601	10/27/2005	Dr. Nathan Parker	\$35.56	\$60.56	reimbursement for travel to attend Urban Superintendent's meeting in Trenton, NJ (9/29/05): Train (11.50), Subway (4) and taxi (9.50) and business luncheon for \$35.56		✓		The expense pertaining to transportation appears reasonable because this was incurred as a result of attending the Superintendent's meeting and amount appears to be reasonable.	

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429	11-000-219-600	602693	11/1/2005	Westin Philadelphia	\$159.43	\$159.43	Lodging for Jennifer Scoon during 2 day essential training - November 28, 2005 in The Westin (Philadelphia, Pennsylvania)		✓		This expense appears reasonable since documentation linking this conference to the promotion of educational achievement and program goals was provided. The Conference Attendance and Travel Request form provides an educational justification for attendance at the conference. Further, the amount seems reasonable as well.	The NJ State Dept. of Education provided a Special Education Coach to the district in accordance with an application that the state approved. In order to comply with the grant award from the state, a summer training was mandated and the state reimbursed the district for attendance at the summer academy to train the coaches in the IEL Model. The conference was in Atlantic City which does not require a state approval since it is in state. Approved State Grant including mandate for trip is available in the special services department.
430	11-000-219-600	602816	11/3/2005	Mark P. Williams	\$444.00	\$444.00	Food for Heywood Art Reception held on December 7, 2005 at Orange Board Lobby from 6:00p.m. to 7:30 p.m.		✓		This expense appears reasonable since the purpose of the art reception is to honor student artists from each school in Orange for their outstanding artistic contributions. Students are presented with certificates which state that the student has exhibited a superior piece of artwork in the Board of Education building lobby and is hereby recognized at a reception in their honor. This expense could be linked to program or achievement goals related to Arts and also benefits the students directly. Moreover, the amount appears reasonable.	
431	11-000-219-600	602842	11/7/2005	MGL Forms-Systems, LLC	\$3,078.00	\$3,078.00	12,000 laser payroll checks for \$1,008, 10,000 payroll laser reverse envelopes for \$1,090; 2,000 each W2 forms (\$390) and W2 envelopes (\$390) plus delivery charges		✓		This expense appears reasonable. The nature of the transaction pertains to payroll forms which are necessary for the day to day operations of the school and thus, meets the usefulness and strategic initiatives criteria. Further, amount appears reasonable taking into account the quantity purchased. Based on a sample check journal for one pay period and a W-2 summary, the District processes approximately 400 checks generates over 1,200 W-2's.	
432	11-000-219-600	602849	11/8/2005	Jani Rimpici	\$91.00	\$91.00	Registration fee for the workshop on 10/21/05, titled "Autism Through the Life Span" at Children's Specialized Hospital for \$85 and parking fee for workshop on functional behavioral assessment in New Brunswick for \$6		✓		This expense appears reasonable. Based on documentation provided, amount appears to be reasonable and the conference could be linked to program or achievement goals since focus is on students with autism.	

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433	11-000-219-600	602883	11/9/2005	Hilton Chicago	\$716.00	\$716.00	Hotel reservation for C. Rogers for ASCD conference at the Chicago Hilton from Mar 31, 2006 to April 4, 2006 at \$179 per night		✓		This expense appears reasonable since based on the conference attendance and travel request, the topics of interest would include "Closing Achievement gaps", "Instructional Strategies to Help Underachieving Learners" and "Supporting New & Veteran Teachers", all of which appear to contribute to the improvement in the education system. Further, the hotel rate of \$179 per night seems reasonable as well.	
434	11-000-219-600	602940	11/15/2005	Nan's Deli	\$195.00	\$195.00	Food served during School Secretary's meeting on Nov. 17, 2005 at Orange Board of Education (1st floor conference room)	✓			This expense is deemed discretionary because it does not add educational value to the students, it could not be linked to program goals or achievements and it does not directly benefit the students.	To maintain proper record keeping and a systemic approach to processing student data, professional development was designed to train secretaries district-wide. Refreshments were provided at these meetings
435	11-000-251-600	507427	6/29/2005	Richard Bauer & Co.	\$7,840.85	\$9,975.25	Paper supplies for the Orange High School Print Shop: 36 cartons assorted colored copy paper, 18 cartons Index paper, 2 cases bond paper, 20 index assorted colors, 18 cartons bond paper assorted colors, 20 cartons 8-1/2 x 14 bond paper, 16 cartons 8-1/2 x 11 index, 16 8-1/2 x 11 copier paper, 8 cartons 8-1/2 x 14 copier paper and 28 8-1/2 x 14 assorted colors bond paper		✓		This expense appears reasonable. The purchase appears to be necessary for the day to day operations of the print shop. Moreover, per email correspondence sent to the district administrative staff, printing needs for year end activities and the summer program would include certificates, diplomas, invitations, programs, school forms, school guide/handbooks and home school compact. The district also provided a sample of various forms/booklets which are used regularly throughout the year.	
436	11-000-251-600	601584	9/9/2005	Psychological Corp.	\$841.49	\$3,202.00	1 defraud behavioral rating scale for \$175 and 1 WASI complete kit for \$250 plus shipping and handling (shipped to the Dept. of Special Services)			✓	This expense is deemed inconclusive. Amount appears to be reasonable; however, purpose of the purchase and the intended beneficiary could not be determined. Consequently, this purchase could not be linked to a particular program or achievement goal.	Psychological assessments must be appropriate, reliable and valid for the population being assessed. This instrument was ordered to test older students as specified in assess criteria. Testing protocols are consistent with state mandates and the approved district's budget to replenish testing materials when needed. NJAC (A:14-3.4(f))
437	11-000-251-500	601246	no PO	Ricoh Business Systems	\$51,400.00	no PO	Per Disbursement voucher which is the only available supporting documentation, payment is per lease agreement at \$5,140 per month		✓		This expense appears reasonable since the lease was for the copiers which are necessary for the school's day to day functions.	

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438	11-000-251-500	601087	8/9/2005	Xerox Corp.	\$9,069.47	\$9,861.24	Lease for NE0098520 digital system for 12 months from 6/22/05 to 6/30/06 (excluding 2/28 to 3/30/06) for Cleveland Street School		✓		This expense appears reasonable. The copier appears to be a necessary expense in carrying out the administrative functions of the district.	
439	11-000-251-500	601092	8/9/2005	Xerox Corp.	\$87,419.84	\$95,136.48	lease for the print module H2L 112021 for 12 months (print shop): \$7,820 for July to Sept. and \$7,928 for October to June plus excess print charges (for Orange High School)		✓		This expense appears reasonable. The printing machine for the print shop is necessary for it to carry out its day to day operations. Amount also appears to be reasonable.	
440	11-000-251-500	603435	12/13/2005	Xerox Corp.	\$15,080.20	\$15,080.20	SN 0U2-031446 (Copier) for \$74.34, SN N8N-073636 (ADH/2 tray) for \$17, SN NM9-142221 (DC432 W/2 trays) for \$43.48, SN N7N-035555 (Platen/2 tray) for \$18, SN LLU-030692 (DOCUCOLOR 6060) for \$13,132.84 including printing charges, SN W11-033550 (Docutech Model 135) for \$1,090.04 and gloss text at \$70.45 each for 10 pcs.			✓	This expense is deemed inconclusive because we could not determine the purpose of renting this equipment and whether it supports a specific curriculum. Consequently, we could not link it to program or achievement goals and we could not establish if this also meets the usefulness criteria. The amounts per individual invoices appear to be reasonable.	
441	11-000-251-500	601094	8/9/2005	Xerox Corp.	\$4,165.20	\$4,171.80	maintenance service for UW8 706638 - COMPAQ AP550/733 for 12 months at \$347.65 x 9 months (October to June 2006) and 345.45 for 3 mos. (July to Sept. 2005) for Orange High School			✓	This expense is deemed inconclusive because we could not determine the purpose of renting this equipment and whether it supports a specific curriculum. Consequently, we could not link it to program or achievement goals and we could not establish if this also meets the usefulness criteria. The monthly rental of \$347 appears to be reasonable.	
442	11-000-251-500	601100	8/9/2005	Xerox Corp.	\$43,040.87	\$50,967.96	Maintenance service for LLU 030692 (Docucolor 6060) at \$2,930.11 per month as base charge plus usage charges based on meter reading for Orange High School			✓	This expense appears reasonable since the lease was for the copiers which are necessary for the school's day to day functions.	
443	11-000-251-500	600917		Ricoh Business Systems	\$91,140.00	no PO	Per Disbursement voucher which is the only available supporting documentation, payment is per lease agreement at \$7,595 per month			✓	This expense appears reasonable since the lease was for the copiers which are necessary for the school's day to day functions.	

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444	11-000-251-500	600918		Ricoh Business Systems	\$73,656.00	no PO	Per Disbursement voucher which is the only available supporting documentation, payment is per lease agreement at \$6,138 per month		✓		This expense appears reasonable since the lease was for the copiers which are necessary for the school's day to day functions.	
445	11-000-251-500	602031	no PO	Ricoh Business Systems, Inc.	\$1,698.45		For check dated 3/15/06: Monthly dues for RICOH E CAB for \$335, late charges of \$23 and for check dated 6/7/06: storing of files (hardware and software) - scanning and archiving files into E CAB at \$335 per month for SY 2005-2006			✓	This expense is deemed inconclusive. Supporting documentation for check dated March 15, 2006 is incomplete; thus, we could not determine the complete nature of the payment. Based on available documentation, the dues pertain to the archiving of files which is considered a necessary expense thus meets the usefulness criteria. The monthly dues of \$335 also appear to be reasonable. However, also included in the payment are late charges for \$23 which are deemed not essential by the very nature of it being a late charge.	The Ricoh Business Equipment lease contract for the questioned copy machines were provided. The leased equipments are for the essential day to day operation of the district.
446	11-000-221-600	502852	11/1/2004	Association Supervision/Curriculum Dev	\$79.00	\$79.00	comprehensive membership for Sandra Martinez, World Language Supervisor		✓		This expense appears reasonable since the membership dues could be linked to a strategic initiative and amount seems reasonable as well.	Mrs. Sandra Martinez, at this time, was a content supervisor. She supervised World Languages which is a Core Curriculum Content area. Association of Supervision and Curriculum Development is the professional organization directly related to her duties as supervisor of curriculum content. It provides professional development, updates in the field, discount of related literature. It is important for all supervisors to remain current and informed. Documentation was provided to illustrate this.
447	11-000-221-600	502853	11/1/2004	Foreign Language Educators of NJ	\$20.00	\$20.00	new membership fee for Sandra Martinez, World Language Supervisor for January to December 2005		✓		This expense appears reasonable. Based on documentation provided, the membership fee could be linked to program or achievement goals related to language instruction since the member is a World Language Supervisor and it could also be derived from the organization's name that the membership is related to languages. Amount also appears to be reasonable.	
448	11-000-221-600	502904	11/3/2004	American Council on the Teaching of Foreign Languages	\$85.00	\$85.00	basic membership for Sandra Martinez, World Language Supervisor		✓		This expense appears reasonable. Based on documentation provided, the membership fee could be linked to program or achievement goals related to language instruction since the member is a World language Supervisor and it could also be derived from the organization's name that the membership is related to languages. Amount also appears to be reasonable.	
449	11-000-219-600	502980	11/10/2004	Crystal Brooks	\$144.00	\$144.00	Reimbursement for travel to out of district placement - Morris County Regional Day School, Morristown NJ - 10 days x 40 miles x.36 per mile from Oct. 18, 2004 to October 29, 2004		✓		This expense appears reasonable since the reimbursement of mileage is incidental to the services provided by the employee as personal aide to a student as per his individualized education program. Also, the amount paid for of \$144 for reimbursement of mileage for 10 days appears to be reasonable.	

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450	11-000-219-600	503314	11/29/2004	Crystal Brooks	\$216.00	\$216.00	Reimbursement for travel to out of district placement - Morris County Regional Day School, Morristown NJ - 15 days x 40 miles x.36 per mile from Nov. 1 to Nov. 24, 2004		✓		This expense appears reasonable since the reimbursement of mileage is incidental to the services provided by the employee as personal aide to a student as per his individualized education program. Also, the amount paid for of \$216 as reimbursement for mileage for 15 days appears to be reasonable.	
451	11-000-219-600	503883	12/22/2004	Crystal Brooks	\$115.20	\$115.20	Reimbursement for travel to out of district placement - Morris County Regional Day School, Morristown NJ - 8 days x 40 miles x.36 per mile from Dec. 14 to Dec. 23, 2004		✓		This expense appears reasonable since the reimbursement of mileage is incidental to the services provided by the employee as personal aide to a student as per his individualized education program. Also, the amount paid for of \$115 as reimbursement for mileage for 8 days appears to be reasonable.	
452	11-000-219-600	504225	1/14/2005	Crystal Brooks	\$97.20	\$97.20	Reimbursement for travel to out of district placement - Morris County Regional Day School, Morristown NJ - 6 days x 40 miles x 40.5 per mile from Jan. 3 to Jan. 14, 2005		✓		This expense appears reasonable since the reimbursement of mileage is incidental to the services provided by the employee as personal aide to a student as per his individualized education program. Also, the amount paid for of \$97 as reimbursement for mileage for 6 days appears to be reasonable.	
453	11-000-219-600	504540	1/28/2005	Crystal Brooks	\$129.60	\$129.60	Reimbursement for travel to out of district placement - Morris County Regional Day School, Morristown NJ - 8 days x 40 miles x 40.5 per mile from Jan. 17 to Jan. 27, 2005		✓		This expense appears reasonable since the reimbursement of mileage is incidental to the services provided by the employee as personal aide to a student as per his individualized education program. Also, the amount paid for of \$130 as reimbursement for mileage for 8 days appears to be reasonable.	
454	11-000-219-600	504970	3/2/2005	Crystal Brooks	\$81.00	\$81.00	Reimbursement for travel to out of district placement - Morris County Regional Day School, Morristown NJ - 5 days x 40 miles x 40.5 per mile from Feb. 15 to 25, 2005		✓		This expense appears reasonable since the reimbursement of mileage is incidental to the services provided by the employee as personal aide to a student as per his individualized education program. Also, the amount paid for of \$81 as reimbursement for mileage for 5 days appears to be reasonable.	
455	11-000-219-600	505335	3/17/2005	Crystal Brooks	\$129.60	\$129.60	Reimbursement for travel to out of district placement - Morris County Regional Day School, Morristown NJ - 8 days x 40 miles x 40.5 per mile from Feb. 28 to Mar. 11, 2005		✓		This expense appears reasonable since the reimbursement of mileage is incidental to the services provided by the employee as personal aide to a student as per his individualized education program. Also, the amount paid for of \$130 as reimbursement for mileage for 8 days appears to be reasonable.	
456	11-000-219-600	502942	11/8/2004	Atlanta Bread Company	\$113.51	\$119.43	Continental express tray for 30 @ \$3.29 each for a total of \$98.70 plus delivery of \$14.81	✓			This expense is deemed discretionary because it does not add educational value to the students, it could not be linked to program goals or achievements and it does not directly benefit the students.	No Comment

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457	11-000-230-600	502982	11/10/2004	Appian Way	\$3,100.00	\$250.00	Christmas party for OEA and District Wide support staff	✓			This expense is deemed discretionary. The end of year party for District staff does not appear to have any educational value and does not appear to benefit the students. Further, this could not be linked to program or achievement goals.	No comment
458	11-000-221-600	503408	12/1/2004	CTB/McGraw Hill	\$22,890.05	\$23,575.20	level 10 test book, basic multiple assessments, level 11 test book, level 12 test book, levels 15 to 20 test books, complete battery practice activities			✓	This expense is deemed inconclusive because we could neither determine the curriculum for which the testing materials was used nor the students who used these materials. Consequently, beneficiary and strategic initiatives could not be established.	This expense relates to the scoring and reports of the Terra Nova Tests for grades : *K- 399 students (8-elementary schools/19 classes/ 21 students per class *1 & 2- 798 students (8 elementary schools/38 classes/21 students per class *10 - 153 students (1 High School/4 classes/25 students/2 classes/17 students/1 class/19 students.
459	11-000-221-600	503527	12/7/2004	Village Office Supply	\$1,407.87	\$2,225.32	keyboard cleaner, envelopes, portfolio, paper shredder, various stamps (urgent, received, confidential), folders, hanging folders, glue, tack board, award certificate forms, binder clips, calendars, organizer			✓	This expense appears reasonable because the purchase of supplies for the curriculum and testing department appear to be necessary in carrying out the day to day operations of the school and amount appears to be reasonable.	
460	11-000-219-600	503713	12/14/2004	Crystal Brooks	\$129.60	\$129.60	Reimbursement for travel to out of district placement - Morris County Regional Day School, Morristown NJ - 9 days x 40 miles x.36 per mile from Nov. 29 to Dec. 10, 2004			✓	This expense appears reasonable since the reimbursement of mileage is incidental to the services provided by the employee as personal aide to a student as per his individualized education program. Also, the amount paid for of \$130 as reimbursement for mileage for 9 days seems reasonable.	Documentation of IEP prescribing an individual paraprofessional for a student who attends a school out of district to address the needs of students who are profoundly impaired was submitted. This student is 17 years old and not toilet trained (PO#502747, 502821, 502488, 502132).
461	11-000-221-600	503769	no PO	Orange Bd. Of Ed Food Service Account	\$10,047.50	no PO				✓	This expense is deemed inconclusive. Documentation provided only included a copy of the check and the check stub which does not show the complete breakdown of the charges. Based on this, we could not determine the nature and the purpose of the expense; thus, we could not establish beneficiary and strategic initiatives. We could not also verify the reasonableness of the amount since we do not have any information on what this amount represents.	Documentation for each respective special function food services orders was provided. This purchase order is generated to reimburse the food services account for all special function food services provided to various departments and schools that were initially charged to the enterprise account.
462	11-000-219-600	503839	12/21/2004	Academic Communication Associates	\$126.50	\$170.55	1 story sequencing book and CD for \$55, 1 processing auditory directions for \$28, and 1 Exercises for Basic Language concepts for \$32 plus shipping and handling			✓	This expense appears reasonable because the purchase was for language materials which could be linked to program or achievement goals applicable to speech and language and thus could also add to the educational value of the students. The amount also appears to be reasonable.	
463	11-000-219-600	503840	12/21/2004	School Specialty	\$87.17	\$164.88	portfolio (12.12), pocket organizer (10.56), white-out (1.92), bulletin board decoration (11.40), Under the sea borders (4.46), incentive sticker dots (12.39), ribbon sniffers (20.70), stinky stickers (13.62)			✓	This expense appears reasonable since supplies are necessary in carrying out the administrative functions of the district.	Board Resolution approving new special education programs at Main St. School were provided, district's special education approved budget was provided, copies of the special education regulations were provided to verify the need for instructional therapy.

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464	11-000-219-600	503841	12/21/2004	Rhode Island Novelty	\$74.75	\$72.55	Monster finger puppet, Halloween tic-tac-toe, Halloween stencils, Christmas straw, Christmas tattoo, snowflake glitters, Christmas bendable figures, mini sticky creatures, mini sticky hammers			✓	This expense is deemed inconclusive. The purchase of Halloween and Christmas materials was made in January, which is already after the occurrence of the event. The amount; however, appears to be reasonable.	Materials were ordered for a speech therapist (speech teacher)
465	11-000-218-600	503885	12/23/2004	Williams Family Catering	\$320.00	\$320.00	Food for Orange High School Art Show at BOE Office Lobby from 6 to 8 PM (cheese, cookie and cracker platters for 75 people)			✓	This expense is deemed inconclusive because the purpose of the function could not be determined. Consequently, we could not link this to a program or achievement goal and we could not also verify if the function was for the students. Amount of \$320, however, appears to be reasonable for 75 people.	
466	11-000-230-600	504010	1/5/2005	United States Postal Service	\$684.71	\$764.28	Postage for December 2004: Bus. Office (\$349), Spec. Serv. (261), HR (44), Asst. Supt. (16.62), Supt. (9), Spec. Programs (83.81)			✓	This expense appears reasonable because postage appears to be necessary in carrying out the administrative functions of the district. This expense also meets the usefulness criteria since the postage can be used on a regular basis.	
467	11-000-219-600	504133	1/10/2005	Print Firm, Inc.	\$391.00	\$787.00	1,000 business cards each for Special Services - 3 people, Main Street School - 2 people, OMS - 2 people, Lincoln Ave - 2 people, World Lang. Shipping Dept - 1 person, Tech - 1 person and HR - 1 person			✓	This expense is deemed inconclusive because we could not determine whether their function is such that would require them to have a business card. Amount; however, appears to be reasonable.	Administrative staff and Board member are given business cards.
468	11-000-218-600	504341	1/21/2005	Mark P. Williams	\$278.64	\$641.00	reception for art show opening on Jan. 27, 2005 for Central Elementary School for \$320 and reception for art show opening on Feb. 9, 2005 for Forest Elem. School for \$320			✓	This expense appears reasonable since the purpose of the art reception is to honor student artists from each school in Orange for their outstanding artistic contributions. Students are presented with certificates which state that the student has exhibited a superior piece of artwork in the Board of Education building lobby and is hereby recognized at a reception in their honor. This expense could be linked to program or achievement goals related to Arts and also benefits the students directly. Moreover, the amount appears reasonable.	
469	11-000-251-600	502920	11/8/2004	Richard Bauer & Co.	\$945.75	\$945.75	5 boxes of report cards (NCR Spart Superior 11 x 17 straight sets) for Orange High School Print Shop			✓	This expense appears reasonable because this is necessary for the achievement of goals. The amount of \$189 per case also appears to be reasonable.	
470	11-000-219-600	504439	1/26/2005	Quality Caterers	\$1,696.05	\$1,678.50	Lunch served at Main Street School for Professional Staff Development Day on Jan. 31, 2005 for 236 people at \$6 per head. 250 bottled waters at \$.75 each and 150 soda at \$.50 each			✓	This expense appears reasonable. The professional staff development addressed increasing student achievement which contributes to the achievement of district goals. Moreover, it appears that lunch was served since this was a whole day affair and the participants were only given a 45 minute break. The amount of \$7 per participant appears reasonable as well.	

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471	11-000-221-600	503938	1/4/2005	Village Office Supply	\$538.06	\$538.06	10 pcs. Surge protector for \$223, 20 pcs. Wall/desk phone for \$247 and tool kit for \$67		✓		This expense appears reasonable since the purchase supports the technology plan of the District; thus, contributes to the achievement of program goals. Moreover, these items appear to be useful on a regular basis as well.	
472	11-000-219-600	504627	2/3/2005	GF Furniture c/o Stuart M. Lefowitz	\$5,483.52	\$5,483.52	4 desk @ \$859 each, 4 master keys @ 12.60 each and 4 chairs @ 498.96			✓	This expense is deemed inconclusive. Although the office furniture are necessary and thus, meets the usefulness criteria, documentation that will show justification for the quantity purchased was not available.	Appropriate furniture was purchased for departmental staff in accordance with demonstrated need. Expenditure was consistent with departmental approved budget and approved budget and approved district procedures.
473	11-000-219-600	504443	1/25/2005	Dick Blick	\$438.55	\$438.55	6 aluminum light stands @ 51 each and 6 bulbs at \$9 each			✓	This expense is deemed inconclusive because the purpose of the art opening event could not be determined. Consequently, we could not link this to a program or achievement goal and we could not also verify if the event was for the students. Amount of \$439 appears to be reasonable.	
474	11-000-219-600	504626	2/3/2005	New Jersey Division of Motor Vehicles	\$25.00	\$25.00	motor vehicle inspection for bus - plate no. 559ws22		✓		This expense appears reasonable because the inspection is in compliance with existing regulations and the amount appears to be reasonable. This then meets the usefulness criteria since the bus is used on a regular basis.	
475	11-000-221-600	504643	2/3/2005	Riverside Publishing	\$237.85	\$212.00	mini battery achievement win complete package V.2.0 for \$220 plus shipping and handling for \$17			✓	This expense is deemed inconclusive because documentation that would show the nature of the expense was not provided. Consequently, we could not link this to a particular program or achievement goal and we could not also determine beneficiary.	Testing protocols are mandated by law. NJAC-6A:14-3.4
476	11-000-221-600	504743	2/10/2005	Mary Lou Bailey	\$15.00	\$15.00	Reimbursement for taxi fare of student. School Bus did not arrive to take the student home after 4:00 pm		✓		This expense appears reasonable. This directly benefits the student and the amount appears to be reasonable. This also meets the reactionary criteria since the school bus was not available.	
477	11-000-221-600	504813	2/14/2005	Crystal Brooks	\$178.20	\$178.20	Reimbursement for travel to out of district placement - Morris County Regional Day School, Morristown NJ - 11 days x 40 miles x .405 per mile from Jan. 28 to Feb. 14, 2005		✓		This expense appears reasonable since the reimbursement of mileage is incidental to the services provided by the employee as personal aide to a student as per his individualized education program. Also, the amount paid for of \$178 as reimbursement for mileage for 11 days appears to be reasonable.	Annual Reviews and Reevaluations of a student's educational program are mandated and must occur in the site where the pupil attends school. Employees are reimbursed for travel at the rate approved by the district. NJAC 6A:14-3.7 and 3.8
478	11-000-219-600	504892	2/18/2005	Dell Computer	\$175.70	\$175.70	3.5 inch, 1.44MB, floppy drive (10 x 17.57) for Dell desktop systems		✓		This expense appears reasonable because this is necessary in carrying out the day to day operations of the school and amount appears to be reasonable.	
479	11-000-219-600	504922	3/2/2005	Village Office Supply	\$449.55	\$449.57	pad holder, stapler, staples, cartridges, refill for pen, desk pad, ink, folders (2 pocket), disk		✓		This expense appears reasonable because this is necessary in carrying out the day to day operations of the school and amount appears to be reasonable.	
480	11-000-219-600	504929	3/2/2005	Super Duper	\$138.89	\$142.04	Can do Oral motor games and cards, 100 tongue depressors, NUK massage brush, Lip prints Oral motor skills, toothettes, super duper dots, communication books and grids		✓		This expense appears reasonable since the purchase appears to be necessary for speech and language instruction. This expense contributes to the achievement of program goals as well as appear to add educational value and benefit the students directly.	

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481	11-000-219-600	504938	3/2/2005	Super Duper	\$382.00	\$382.00	(2) Goldman- Fristoe Test of Articulation @ 199.95 each		✓		This expense appears reasonable. Nature of the purchase could be linked to program or achievement goals related to language instruction and amount appears to be reasonable. The purchase of testing materials also appear to benefit the students directly.	
482	11-000-219-600	505176	3/10/2005	Talk Tools	\$123.95	\$112.95	Lip Closure Horn Kit, Tongue Retraction Horn Kit, Vibe Travel Kit and Casper Vibrator including freight		✓		This expense appears reasonable. Based on documentation provided, purchase could be linked to program or achievement goals applicable to speech instruction and amount appears to be reasonable.	
483	11-000-221-600	505179	no PO	Pathwise	\$1,474.20	no PO	35 framework for school leaders at \$39 plus shipping and handling for \$109			✓	This expense is deemed inconclusive. The amount appears to be reasonable; however, aside from the invoice, check and the check stub, there was no other document available for us to determine the purpose of the purchase. Consequently, we could not link this to a particular program or achievement goal.	This book was distributed to administrators. It explains the New Jersey Leadership Standards. Administrators are required to write a 3 year Personal Growth Plan (PGP) based on the implementation of the leadership standards. This book was used to train them in the standards and offers rubrics to assess their implementation. The administrators used it as the structure to write their PGP documentation.
484	11-000-219-600	505352	3/17/2005	MGL Forms-Systems, LLC	\$1,256.00	\$1,150.00	11 boxes at \$106 each - payroll envelopes plus shipping and handling of \$90			✓	This expense is deemed inconclusive. Payroll envelopes are necessary for the day to day operations of the school and thus, meets the usefulness and strategic initiatives criteria. However, due to the absence of supporting documentation such as the number of employees, the reasonableness of the quantity purchased could not be verified.	Payroll Checks are an essential item in providing district staff with their pay information, envelopes are needed to protect the confidential data of staff members being paid. All employee information are kept confidential especially at this time in age that identity theft are very rampant.
485	11-000-219-600	505431	3/21/2005	All Star Sports	\$3,487.45	\$3,487.45	15 geo mats, 15 dyna bands, 8 channel sets, 8 soft lacrosse sets, 4 top 10 upper body fitness center for the Physical Education Dept. (2004-2005 budget)		✓		This expense appears reasonable. The nature of the items purchased can be linked to program or achievement goals related to physical education and thus could add to the learning of the students as well. The quantity purchased also seems reasonable since this covers all schools.	
486	11-000-219-600	505546	3/28/2005	NJ Assoc. of School Bus. Off.	\$900.00	\$900.00	NJASBO membership for: Adekunle James		✓		This expense appears reasonable since membership appears to be necessary for the Business Administrator to be kept abreast of new and efficient educational and business practices. Also, as stated on the membership information, benefits would include the opportunity to participate in the annual conference and the professional development programs, legal assistance, legislation, and access to newsletters and publications relating to school business management.	
487	11-000-219-600	505624	3/30/2005	B & T Transportation	\$600.00	\$600.00	2 vans to transport 17 students- various grade levels from Orange High School (Latino Expo College Admissions Program) to Pace University on 4/16/05 (9 to 4 pm)			✓	This expense is deemed inconclusive since documentation supporting the purpose of the field trip and the list of students who attended the field trip was not provided. The field trip not be linked to any specific educational program nor could the educational benefit of the trip to the students be determined.	Hassad (KPMG auditor) reviewed the documentation of the field trip request, and all supporting attachments to justify the Latino Expo. Various staff appear to be reviewing various PO linked to the same item. PO# 506062 and 506063. Documentation proved the need to expose children to over 100 colleges providing scholarships and instant admissions in an urban community.
488	11-000-219-600	504349	1/21/2005	Harcourt Assessment, Inc.	\$1,062.68	\$1,062.68	2 WIAT - II Rec FMS RV&RSP BKS 25 @ \$63, 2 CRS-R CMP PRNT/TCHR RTNG SCL K @ \$172, 2 WASI complete kit @ \$210, 2 WASI Record Forms-25 @ \$38 plus shipping and handling			✓	This expense is deemed inconclusive because the nature and purpose of the purchase could not be determined based on documentation provided. The materials could not be linked to any specific educational program nor could the beneficiary and the educational value of the purchase be determined.	

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489	11-000-251-600	505211	no PO	Orange Bd. Of Ed Food Service Account	\$7,065.88	no PO				✓	This expense is deemed inconclusive. Documentation provided only included a copy of the check and the check stub which does not show the complete breakdown of the charges. Based on this, we could not determine the nature and the purpose of the expense; thus, we could not establish beneficiary and strategic initiatives. We could not also verify the reasonableness of the amount since we do not have any information on what this amount represents.	Documentation for each respective special function food services orders was provided. This purchase order is generated to reimburse the food services account for all special function food services provided to various departments and schools that were initially charged to the enterprise account.
490	11-000-230-890	604850	3/14/2006	Delaware State University	\$160.00	\$160.00	Teacher Recruitment day at Delaware State University on Mar. 15, 2006			✓	This expense appears reasonable. The payment for teacher recruitment day is considered a necessary expense for the school to carry out its operations and amount appears to be reasonable. Thus, this expense meets the strategic initiatives and amount criteria.	
491	11-000-230-890	605073	3/22/2006	Natalie Charles	\$400.00	\$400.00	cash advance for 66th annual NSBA conference in Chicago, IL 4/8 - 4/11/06			✓	1) Included in the expense is payment for food and cab on April 6 and 7 totaling \$70, which are deemed discretionary because the actual conference started on April 8; thus, do not meet the strategic initiatives and amount criteria. 2) The remaining amount of \$147 is deemed inconclusive. Amount appears to be reasonable; however, there was no documentation that would show the purpose of the conference. As such, we could not link this to any specific program or achievement goal. Further, it could not also be determined if proper approval for the out-of-state conference was obtained from the state. The district should provide conference agenda, workshop/conference/convention attendance and travel request form, report on the conference, approval from the state.	It has been a district administrative procedure to provide administrators and board Members with a travel expense when attending conferences or workshops that requires more than one night overlay. Upon return all receipts and accountability is provided for
492	11-000-230-890	605074	3/22/2006	Patricia Arthur	\$400.00	\$400.00	cash advance for 66th annual NSBA conference in Chicago, IL 4/8 - 4/11/06			✓	This expense is deemed discretionary because documentation such as the Conference Attendance and Travel Request form indicating the proper approvals and the educational justification for attendance at the conference was not provided. As such, we could not link this to any specific program or achievement goal. Further, the reasonableness of the amount could not be verified due to the absence of a liquidation of expenses report which would show details of the expense incurred. The participant submitted receipts which would not total to \$400, the cash advance amount. Further, there was no approval for the out-of-state conference.	It has been a district administrative procedure to provide administrators and Board Members with a travel expense when attending conferences or workshops that requires more than one night overlay. Upon return all receipts and accountability is provided for the acceptable expenditures and all unused monies are reimbursed to the Board. This conference was provided by the National Black Child Development Institute in 2004, proof of attendance was provided, conference subject matter was provided and valuable educational information was brought back and presented to district-wide staff and other Board Members for the betterment of educating our students.
493	11-000-230-890	605103	3/22/2006	West Chicago City Center	\$2,758.06	\$2,758.06	5 nights hotel reservation for 2 people @ \$239 per night plus occupancy tax at 15.4%			✓	This expense is deemed discretionary. Amount appears to be reasonable; however, documentation such as the Conference Attendance and Travel Request form indicating proper approvals and the educational justification for attendance at the conference was not provided. As such, we could not link this to any specific program or achievement goal. Further, it could not also be determined if proper approval for the out-of-state conference was obtained from the state.	

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494	11-000-230-890	605176	3/27/2006	Harvard Graduate School of Education	\$150.00	\$150.00	Harvard career fair registration fee for the Admin Asst to the Superintendent for Human Resources on April 12, 2006		✓		This expense appears reasonable. The career fair can be considered a necessary expense for the school to carry out its operations which includes hiring of employees and amount appears to be reasonable. Thus, this expense meets the strategic initiatives and amount criteria.	
495	11-000-230-890	605532	4/10/2006	The Charles Hotel	\$291.25	\$291.25	Hotel accommodations for Harvard Spring 2006 career fair (Apr 11-12, 2006)		✓		This expense appears reasonable. The career fair can be considered a necessary expense for the school to carry out its operations which includes hiring of employees and amount appears to be reasonable. Thus, this expense meets the strategic initiatives and amount criteria.	
496	11-000-230-890	605776		Constance Frazier	\$400.00	\$400.00	Expenses incurred during "First things First" third annual conference at Phoenix, Arizona from May 8 to 10, 2006 for the Asst. Superintendent: meals \$112, parking 70, tolls 4, mileage from NY airport to Montebello, NY and Montebello, NY to Newark Airport \$34, hotel 122 and misc. 1			✓	This expense is deemed inconclusive. Based on documentation provided, the conference could be linked to program or achievement goals applicable to the overall administration of the school and amount appears to be reasonable. However, it could not be determined whether proper approval was obtained from the State to support the out-of-town conference.	Approval was initially submitted indicating approval granted by Mr. Orlando Castro's office to attend the Third Annual "First Things First" Conference in Phoenix, AZ, May 2006. Expense money was given to the Assistant Superintendent receipts were submitted to the Business Office validating all expenses incurred i.e., parking Anistar Newark Airport, tolls, and mileage from residence Montebello, NY to Newark Airport round trip. The FTF Conference was linked to the planning process regarding implementation of "Small Learning Communities" at OHS, OMS, and Main St. El.
497	11-000-230-890	605982	5/8/2006	Rising Sun Publishing	\$936.65	\$936.65	Travel reimbursement for keynote speaker during Professional Staff Development Day (Jan. 23, 2006): Round trip airfare \$617, lodging & meals \$292 and parking \$28		✓		This expense appears reasonable since based on the training proposal, it appears that the professional staff development would aim to help achieve the district's goals regarding increasing student achievement. The amount also seems reasonable.	
498	11-000-230-890	502296	10/5/2004	Kean University	\$25.00	\$25.00	Registration fee for Teacher Job Fair at Kean University on 10/21/04		✓		This expense appears reasonable. The career fair can be considered a necessary expense for the school to carry out its operations which includes hiring of employees and amount appears to be reasonable. Thus, this expense meets the strategic initiatives and amount criteria.	
499	11-000-230-890	502342	10/7/2004	Reginald Jackson	\$300.00	\$300.00	Cash advance for NJSBA/NJASA/NJAS BO annual 2004 workshop 10/20-10/22/04 in Atlantic City			✓	This expense is deemed inconclusive. The only documentation provided was the purchase order, purchase requisition, check, check stub and the disbursement voucher; thus, purpose of the workshop could not be determined. As such, we could neither link this to a specific program goal. In addition, reasonableness of the amount could not be verified. This was given in the form of a cash advance; however, there was no report on the liquidation of expenses, making it difficult to establish what this amount represents.	It has been a district administrative procedure to provide administrators and board Members with a travel expense when attending conferences or workshops that requires more than one night overlay. Upon return all receipts and accountability is provided for
500	11-000-230-890	502343		NJ School Board Association	\$265.00	\$265.00	Registration fee for NJSBA/NJASA/NJAS BO 2004 annual workshop for Reginald Jackson			✓	This expense is deemed inconclusive. Amount appears to be reasonable but due to the absence of documentation such as the workshop agenda or the workshop/conference/convention attendance and travel request, we could not determine the purpose of the workshop. As such, we could not link this to a specific program goal.	Valuable educational information was brought back and presented to district-wide staff and other Board Members for the betterment of educating our students.

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501	11-000-230-890	502390	10/8/2004	Constance Frazier	\$68.00	\$68.00	mileage reimbursement for Asst. Superintendent to attend CAPA conference at Hilton, New Brunswick from October 6-7, 2004 (r/t from Montebello, NY to New Brunswick) @ .34 per mile		✓		This expense appears reasonable since it appears that the CAPA conference would address student achievement as well as school performance; thus, could be linked to a strategic initiative. Also, the amount appears reasonable.	
502	11-000-230-890	502459	10/14/2004	Constance Frazier	\$30.60	\$30.60	mileage reimbursement for Asst. Superintendent to attend 35th Symposium on Linking Brain Research at Yale University from October 11-12, 2004 @ .34 per mile			✓	This expense is deemed inconclusive. Amount appears to be reasonable but due to the absence of documentation such as the agenda on the symposium, we could not determine the purpose of the conference. As such, we could not link this to a specific program goal.	Initially an agenda regarding 35th Symposium on Linking Brain Research at Yale University was submitted. Note: The fact that KPMG had the explicit and exact name of the symposium is evidence of attendance.
503	11-000-230-890	502986	11/10/2004	NJSBA Labor Relations Dept.	\$680.00	\$680.00	Registration fee of \$580 for the Advanced bargaining workshop from Nov. 19-21, 2004 at the Sheraton, Parsippany, NJ plus additional fee for one person of \$100 (core area, labor relations)		✓		This expense appears reasonable. Amount appears to be reasonable for a three day workshop and nature could be linked to strategic initiatives specifically in the administering of the Human Resources function.	
504	11-000-230-890	504529	1/27/2005	Manchester Grand Hyatt - San Diego	\$3,635.46	\$3,999.00	Hotel reservations for Patricia Arthur, Arthur Griffa for 5 nights @ \$329 per night plus tax to attend NSBA 64th annual conference 4/16/05-4/19/05			✓	This expense is deemed inconclusive. Purpose of the conference could not be determined; thus, we could not link this to any specific program goal. Also, we could not verify whether proper approval was obtained to support the out-of-town conference. In addition, amount appears to be excessive given the rate of \$329 per night. It was noted on another PO examined but for the same conference that the rate appeared to be much lower.	
505	11-000-230-890	504617	2/2/2005	NJ School Board Association	\$75.00	\$75.00	1/8/05 one day orientation for a board member		✓		This expense appears reasonable because this was incurred as a result of the district's compliance with the State requirement of having new board members attend an orientation conference conducted by the New Jersey School Boards Association. Moreover, per course description, board members will understand the mandates of the Sunshine law and the school ethics act, their role as policymakers, the fundamentals of collective bargaining, the curriculum and budget development processes and how to evaluate the chief school administrator. Based on this, the orientation appears to be necessary in helping them carry out their functions as board members. The registration fee of \$75 appears reasonable as well.	

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506	11-000-230-890	504825	2/15/2005	Convention Management Resources	\$813.28	\$813.28	4 nights hotel reservation for R. Jackson from 4/16-4/20 at the Sheraton San Diego Hotel to attend the NSBA 65th annual conference housing			✓	This expense is deemed inconclusive. The purpose of the conference could not be determined; thus, we could not link this to a specific program goal. Moreover, based on the hotel confirmation, the person attending the conference appears to be not an employee of the District. Company/Organization was indicated as St. Matthew Church. Hence, we could not link this to a program or achievement goal of the district. Amount of \$203 per night appears excessive as well.	Valuable educational information was brought back and presented to district-wide staff and other Board Members for the betterment of educating our students.
507	11-000-230-890	504904	2/28/2005	NJ School Board Association	\$285.00	\$285.00	Registration fee for Arthur Griffa, Reginald Jackson and Nicole Williams at \$95 each			✓	This expense is deemed inconclusive. Based on documentation provided, the conference could be linked to program or achievement goals applicable to the overall administration of the school and amount appears to be reasonable. A conference attendance and travel request form was not provided.	Valuable educational information was brought back and presented to district-wide staff and other Board Members for the betterment of educating our students.
508	11-000-230-890	505604	3/30/2005	NJ Assoc. of School Administrators	\$145.00	\$145.00	Registration fee for the Superintendent to attend the NJASA facilities conference on 2/4/05 at Holiday Inn - Monroe Township, NJ			✓	This expense appears reasonable since based on the email received from NJASA, the conference addresses Standard 3 of the New Jersey Professional Standards for School Leaders. The email further discloses that participants will be able to hear first hand from the Department of Education and other experts the requirements and guidelines for the new 5-year facility plans. Based on this, the conference could be linked to strategic initiatives of the District. The registration fee of \$145 also appears reasonable.	
509	11-000-230-890	505765	4/6/2005	Arthur Griffa	\$296.00	\$296.00	Reimbursement for airline ticket to 65th annual NSBA Conference & Exposition from April 16 to April 19			✓	This expense is deemed inconclusive. Purpose of the conference could not be determined; thus, we could not link this to any specific program goal. The amount appears to be reasonable; however, there was no invoice to show actual expense incurred since this was only supported by a letter from the airline indicating an approximate amount at time of purchase.	Valuable educational information was brought back and presented to district-wide staff and other Board Members for the betterment of educating our students.
510	11-000-230-890	505774	4/7/2005	Omni Management Corp.	\$531.90	\$531.90	airline tickets for Patricia Arthur for 65th annual NSBA conference and exposition in San Diego, CA from April 16 to 19, 2005			✓	This expense is deemed inconclusive. Purpose of the conference could not be determined; thus, we could not link this to any specific program goal. The amount however, appears to be reasonable.	The description and specifics of the conference was provided. Moreover the Purchase Order clearly provided the nature of the transaction as it relates to air travel cost for two Board Member to attend the 65th Annual National School Boards Association Conference in San Diego Ca. This conference was attended and valuable educational information was brought back and presented to district-wide staff and other Board Members for the betterment of educating our students.
511	11-000-230-890	506483	5/13/2005	Caesars Convention Reservation	\$140.00	\$140.00	Hotel reservation for the Superintendent to attend conference in Atlantic City from 5/18 to 5/19/05			✓	This expense is deemed inconclusive. Purpose of the conference could not be determined; thus, we could not link this to any specific program goal. The amount paid appears to be reasonable.	New Jersey Association of School Administrators serves the Superintendents of Schools in New Jersey. The conference focus includes topics essential to the operation of school districts such as cost saving measures, improved student achievement, school district governance, and technology.

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512	11-000-251-600	604617	3/3/2006	Unitek IT Training	\$2,795.00	\$2,795.00	4 days hands-on training course Unified Communications System Engineer for the Orange BOE System Engineer - Department of Special Programs/Technology Course from Apr 18 to 21, 2006 in New York			✓	This expense is deemed inconclusive. Based on available documentation, the conference could be linked to program goals related to the IT system of the school and amount of \$2,795 for a 4 day course appears to be reasonable. However, due to the absence of the approval from the state, we could not verify if proper approval was obtained to support the out-of-state conference.	This course was attended by a district Systems Engineer. As the district had converted to Voice over IP, we needed a Systems Engineer trained on all aspects of maintaining the system. This is cost effective as we do not have to rely on out sourcing to maintain the IP network.
513	11-000-251-600	604652	3/6/2006	Reserve Account	\$683.76	\$687.30	Postage for February 2006: Asst. Supt (5.55), Bus. Office (368.45), Early Childhood Program (3.54), HR (54.86), Spec. Prog. (1.02), Spec. Serv. (225.26), Supt. (28.62)			✓	This expense appears reasonable because postage appears to be necessary in carrying out the administrative functions of the district. This expense also meets the usefulness criteria since the postage can be used on a regular basis.	
514	11-000-251-600	604977	3/17/2006	Ricoh Business Systems, Inc.	\$340.00	\$340.00	1 maintenance kit for \$285 - fuser unit catalog and 1 maintenance kit for \$55- fuser oil catalog for Human Resources			✓	This expense is deemed inconclusive because we could not determine the purpose of the maintenance kit. Consequently, we could not verify if this would meet the usefulness criteria. Amount however, appears to be reasonable.	The Ricoh Business Equipment maintenance kit is needed a very valuable in the upkeep of the leased equipment to provide onsite minor repair work so as to provide minimum interruption to the daily operation of the district.
515	11-000-251-600	605041	3/21/2006	MGL Forms-Systems, LLC	\$1,298.10	\$1,309.00	10,900 payroll envelopes for the business office			✓	This expense is deemed questionable. Payroll envelopes are necessary for the day to day operations of the school and thus, meets the usefulness and strategic initiatives criteria. However, due to the absence of supporting documentation such as the number of employees, the reasonableness of the quantity purchased could not be verified.	Payroll Checks are an essential item in providing district staff with their pay information, envelopes are needed to protect the confidential data of staff members being paid. All employee information are kept confidential especially at this time in age that identity theft are very rampant.
516	11-000-251-600	605044	3/21/2006	Federal Express Corp	\$1,058.62	\$1,080.55	FedEx charges per invoice dated 2/13/06			✓	This expense is deemed inconclusive. The use of the FedEx service is necessary in carrying out the day to day operations of the school; however, due to the absence of documentation, we could not determine whether all items charged were business related expenses. Documentation provided does not show any information on the District's policy regarding the use of the FedEx account by the employees and how this is being monitored to ensure that the service is used only for official transactions.	It is agreed that the use of the FedEx service is necessary in carrying out the day to day operations of the school district, all items charged were all essential business related transactions expenses. Documentation provided does show that all information on the mailed out items were all district related information and the destinations reveals addresses of business that are in official transaction with the district.
517	11-000-251-600	605167	3/24/2006	NJ Assoc. of School Bus. Off.	\$300.00	\$300.00	Hotel reservations for Hyacinth Watkins, Asst. School Bus. Administrator - Business Office Operations Cracker Barrel from 4/2-4/3/06 in Atlantic City, NJ			✓	This expense is deemed inconclusive. Per workshop/conference/convention attendance and travel request, the educational justification was merely stated as for business operations and there was no conference agenda that could provide further details about the conference. Thus, we could not determine if the conference would be useful for the day to day functions of the Asst. School Bus. Administrator.	The Conference Agenda was submitted with this response which outlines the conference objectives, as well as the topic discussed. The topics discussed will be useful for day to day business office operation. KPMG deemed the hotel reservation associated with this conference essential base on the documented and agenda provided.

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518	11-000-251-600	605250	3/28/2006	Star Ledger	\$1,616.50	\$1,616.50	Publications in Star ledger (various dates in Mar and Apr). Per invoice, description is as follows: Reschedule Mt (\$30), Spec Ckise (\$18), Bd. Mtg (\$36), Essex- City of Orange Advertised Appropriations, Recapitulation of balances, per pupil cost calculations, annual school district budget statement supporting statement documentation and other financial info) \$1,441		✓		This expense appears reasonable. Based on supporting documentation provided, the publications appear to be necessary for the proper dissemination of information regarding school operations/activities and amount appears to be reasonable. Thus, this meets the strategic initiatives and amount criteria.	
519	11-000-251-600	605604	4/12/2006	Instant Printing	\$0.00	\$75.00	Signature stamp (\$35), nameplate and holder (\$40)		✓		This expense appears reasonable. Amount appears to be reasonable and it could be derived from the nature of the purchase that this could be used regularly for the day to day operations of the school. Thus, this expense meets the usefulness and amount criteria.	
520	11-000-251-600	605627	4/13/2006	Dell Computer	\$1,090.60	\$1,090.60	20 hard drives 40GB 7200 RPM hard drive - purchased as replacement hard drive for CAD LAB in Orange High School @ \$54.53 each		✓		This expense appears reasonable since this could be linked to program goals for the Industrial Arts Program. It appears that the purchase of the hard disks was necessary to support the upgraded Computer Assisted Drafting (CAD) software which was used for instruction.	
521	11-000-251-600	605663	4/17/2006	Reserve Account	\$944.77	\$1,073.38	Postage for March 2006: Asst. Supt (\$6.48), Bus. Office. (\$381), ECP (\$129), HR (146), Spec Program (3), Spec. Serv. (400), Supt. (7)		✓		This expense appears reasonable because postage appears to be necessary in carrying out the administrative functions of the district. This expense also meets the usefulness criteria since the postage can be used on a regular basis.	
522	11-000-251-600	605702	4/18/2006	Hyacinth Watkins	\$55.10	\$55.10	Reimbursement to the Asst. School Bus. Administrator for travel and parking incurred on 4/3-4/4/06 to attend the Business Office Operations seminar (112.6 miles x.445 per mile)			✓	This expense is deemed inconclusive. Per workshop/conference/convention attendance and travel request, the educational justification was merely stated as for business operations and there was no conference agenda that could provide further details about the conference. Thus, we could not determine if this seminar would be useful for the day to day functions of the Asst. School Bus. Administrator.	The Conference Agenda was submitted with this response which outlines the conference objectives, as well as the topic discussed. The topics discussed will be useful for day to day business office operation. KPMG deemed the hotel reservation associated with this conference essential base on the documented and agenda provided.
523	11-000-251-600	605719	4/19/2006	Xerox Corp.	\$501.40	\$504.00	11 x 17 coded 1 side for graduation programs to be distributed to the attendees of the graduation procession (4 cases @ 125.35)		✓		The expense appears reasonable. This meets the reactionary criteria because the purchase was made in preparation for the graduation event and thus, could also be linked to achievement goals. Moreover, the amount appears to be reasonable.	
524	11-000-251-600	605895	5/4/2006	Richard Bauer & Co.	\$1,668.84	\$1,668.84	graduation related expenses: 1 carton gold parchment for middle school diplomas (8-1/2 x 11) (84), 7,500 folders with envelopes (1,585)		✓		The expense is deemed inconclusive. This meets the reactionary criteria because the purchase was made in reaction to the graduation event and thus, could also be linked to achievement goals. However, due to the absence of the list of graduating students, we could not determine reasonableness of the amount.	Supplies needed for the graduation ceremony.

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525	11-000-251-600	605923	5/4/2006	Reserve Account	\$818.37	\$825.36	Postage for April 2006: Asst. Supt. (6.69), Bus. Office. (412.57), ECP (6.99), HR (40.04), Spec. Prog.. (28.10), Special Serv. (324.55), Supt (6.42)		✓		This expense appears reasonable because postage appears to be necessary in carrying out the administrative functions of the district. This expense also meets the usefulness criteria since the postage can be used on a regular basis.	
526	11-000-251-600	606000	5/9/2006	Ricoh Business Systems, Inc.	\$1,920.00	\$1,920.00	(80) cartons multi purpose copy paper 8-1/2 x 11 @ 24 each for the business office			✓	This expense is deemed inconclusive. Although the item is necessary in carrying out the day to day operations of the business office, the reasonableness of the quantity purchased could not be determined.	Copy papers are essential for the daily duplicating operation of the Business Office. Copy machines are provided and copy papers are an intriguing item for the machines to function.
527	11-000-251-600	606080	5/11/2006	Federal Express Corp	\$875.82	\$1,068.28	FedEx charges per invoice dated 5/8/06			✓	This expense is deemed inconclusive. The use of the FedEx service is necessary in carrying out the day to day operations of the school; however, due to the absence of documentation, we could not determine whether all items charged were business related expenses. Documentation provided does not show any information on the District's policy regarding the use of the FedEx account by the employees and how this is being monitored to ensure that the service is used only for official transactions.	It is agreed that the use of the FedEx service is necessary in carrying out the day to day operations of the school district, all items charged were all essential business related transactions expenses. Documentation provided does show that all information on the mailed out items were all district related information and the destinations reveals addresses of business that are in official transaction with the district.
528	11-000-251-600	606081	5/11/2006	Federal Express Corp	\$345.98	\$473.62	FedEx charges per invoice dated 4/10/06			✓	This expense is deemed inconclusive. The use of the FedEx service is necessary in carrying out the day to day operations of the school; however, due to the absence of documentation, we could not determine whether all items charged were business related expenses. Documentation provided does not show any information on the District's policy regarding the use of the FedEx account by the employees and how this is being monitored to ensure that the service is used only for official transactions.	It is agreed that the use of the FedEx service is necessary in carrying out the day to day operations of the school district, all items charged were all essential business related transactions expenses. Documentation provided does show that all information on the mailed out items were all district related information and the destinations reveals addresses of business that are in official transaction with the district.
529	11-000-251-600	606743	6/6/2006	Reserve Account	\$945.90	\$953.70	Postage for May 2006: Asst. Supt (15.45), Bus. Office (372.60), Curriculum & Testing (14.91), ECP (7.80), HR (58.94), OHS - Physics Dept. (49.32), Spec. Prog.. (20.37), Spec. Svcs. (407.09), Supt. (7.02)		✓		This expense appears reasonable because postage appears to be necessary in carrying out the administrative functions of the district. This expense also meets the usefulness criteria since the postage can be used on a regular basis.	
530	11-130-100-320	506335	5/6/2005	National Youth Leadership Forum On Medicine	\$2,144.00	\$2,144.00	sponsorship for an OHS student to attend the national youth leadership forum on medicine. This 10 day program includes tuition fee and travel protection plan		✓		This expense appears reasonable because it directly benefits the student and also appears to add educational value to her. As per letter from the National Youth Leadership Forum on medicine, the student will study and learn from medical leaders and research pioneers. Further, the letter indicates that the student will be introduced to state of the art diagnostic tools and future medical specialties in detail. Based on the above, this expense meets the educational value and beneficiary criteria.	
531	11-150-100-320	308329	6/30/2003	Essex City, Ed. SVCS. Comm/Home Instruction	\$0.00	\$672.00	2002/2003 billing for home instruction services provided to 3 students for the month of June 2003 based on \$32 per hour for a total of 21 hours for the 3 students				This expense pertains to 2003 and thus, should not have appeared in 2004-2005 and 2005-2006, the periods under audit. Thus, we could not perform an analysis to determine if expense is essential, questionable or non-essential. This appears to be an encumbrance that has not been closed.	Old P.O. System error not 04-05 or 05-06 P.O.

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532	11-150-100-320	308330	6/30/2003	Essex City. Ed. SVCS. Comm/Home Instruction	\$0.00	\$2,064.00	Billing for public home instruction for sy 2002-2003				This expense pertains to 2003 and thus, should not have appeared in 2004-2005 and 2005-2006, the periods under audit. Thus, we could not perform an analysis to determine if expense is essential, questionable or non-essential. This appears to be an encumbrance that has not been closed.	Old P.O. System error not 04-05 or 05-06 P.O.
533	11-150-100-320	308331	6/30/2003	Union County Educational Services Comm.	\$0.00	\$168.00	tuition of 2 students who are patients at Trinitas Hospital for bedside instruction for the month of June 2003 (for 4 hours)				This expense pertains to 2003 and thus, should not have appeared in 2004-2005 and 2005-2006, the periods under audit. Thus, we could not perform an analysis to determine if expense is essential, questionable or non-essential. This appears to be an encumbrance that has not been closed.	Old P.O. System error not 04-05 or 05-06 P.O.
534	11-150-100-320	308332	6/30/2003	Union County Educational Services Comm.	\$0.00	\$1,176.00	Bedside tutoring at Children's specialized hospital, Mountainside, NJ provided by Cross Roads School, Mountainside, NJ and operated by Union County Educational Services Commission at the rate of \$42 per hour for the month of June 2003 (1 student for 28 hours)				This expense pertains to 2003 and thus, should not have appeared in 2004-2005 and 2005-2006, the periods under audit. Thus, we could not perform an analysis to determine if expense is essential, questionable or non-essential. This appears to be an encumbrance that has not been closed.	Old P.O. System error not 04-05 or 05-06 P.O.
535	11-150-100-320	406425	6/30/2004	Essex City. Ed. SVCS. Comm/Home Instruction	\$1,003.00	\$1,003.00	Billing for public home instruction for sy 2003-2004				This expense pertains to 2003-2004 and thus, should not have appeared in 2004-2005 and 2005-2006, the periods under audit. Thus, we could not perform an analysis to determine if expense is essential, questionable or non-essential. This appears to be an encumbrance that has not been closed.	Home Instruction provided for medical reasons in accordance with law and code. NJAC 6A:14-4.8
536	15-190-100-320	303154	12/2/2002	New Jersey Performing Arts Center	\$0.00	\$10,225.00	Peter & the Wolf for 413, 3 Kings Day Celebration for 413, Dr. MLK Jr. Celebration for 187, Very Hungry Caterpillar for 413, Deeply Rooted Dance for 206, Dance Jam for 413				This expense pertains to 2002 and thus, should not have appeared in 2004-2005 and 2005-2006, the periods under audit. Thus, we could not perform an analysis to determine if expense is essential, questionable or non-essential. This appears to be an encumbrance that has not been closed.	This transaction was not closed out thus rolled over onto subsequent year due to human error. The purchase order has been liquidated since the minimal amount that was left open is no longer needed.
537	15-190-100-320	306900	6/6/2003	ETA	\$0.00	\$3,673.29	1st invoice for \$808 - 1 planting center for \$685, 1 gro-lux bulbs for \$49.95, 2nd invoice for \$655- videoflex camera for \$595, 3rd invoice for \$2,210 - 2 K'nex amusement park for \$750, 1 utility cart for \$220, 4 complete aquarium set for \$360, 5 deluxe aquarium hood for \$200, 1 orbiter for \$220, 1 K'nex simple machines for \$260 plus shipping charges				This expense pertains to 2003 and thus, should not have appeared in 2004-2005 and 2005-2006, the periods under audit. Thus, we could not perform an analysis to determine if expense is essential, questionable or non-essential. This appears to be an encumbrance that has not been closed.	This transaction was not closed out thus rolled over onto subsequent year due to human error. The purchase order has been liquidated since the minimal amount that was left open is no longer needed.

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538	11-000-251-600	606717	6/6/2006	Faith Holmes, Custodian of Petty Cash	\$72.99	\$72.99	replenishment of petty cash fund for business office: Orange transcript (\$1.50), Digital camera batteries (\$19.98), bell stadium photos (\$18.32), 1099 tax forms (\$19.49), camera battery (\$7.55), bell stadium photos (\$6)		✓		This expense appears reasonable since this was for the replenishment of the petty cash fund of the business office. The amount of the individual expenses also appears reasonable.	
539	11-000-251-600	606640	5/23/2006	Village Office Supply	\$0.00	\$1,305.00	3 board planning kit @ 435 each for scheduling boards for OMS, OHS, Main			✓	This expense is deemed inconclusive. Based on documentation provided, purpose of the purchase could not be determined; thus, we could not link this to a program or achievement goal. We could not also determine the necessity of the purchase.	These boards were used for planning time for the Small Learning Community initiative being implemented in the district.
540	11-000-261-800	507695	6/30/2005	School Specialty	\$2,715.42	\$2,715.42	1/4" colored cork only for \$2,602, 1 gallon adhesive for \$30.56 and installation accessories roller for \$83			✓	This expense is deemed inconclusive. Purpose of the purchase could not be determined; thus, we could not link this to a program or achievement goal. Amount also appears to be excessive.	
541	11-000-261-420	506100	4/20/2005	ADT Security Services	\$2,962.00	\$2,997.00	Connect the following into the focus control located in the main building of Oakwood School Area - 2 Trailer Class Rooms: 4 exit doors, 2 motion detectors and 6 expander modules		✓		This expense appears reasonable. Based on supporting documentation provided, the purchase appears to be necessary for ensuring the safety of the students and also appears to benefit the students directly.	
542	11-000-261-420	506430	5/12/2005	ADT Security Services	\$2,962.00	\$2,962.00	Connect the following into the focus control located in the main building of Forest Street School Area - 2 Trailer Class Rooms: 4 exit doors, 2 motion detectors and 6 expander modules		✓		This expense appears reasonable. Based on supporting documentation provided, the purchase appears to be necessary for ensuring the safety of the students and also appears to benefit the students directly.	
543	11-000-261-420	506539	5/17/2005	ADT Security Services	\$2,962.00	\$2,962.00	ADT Security at Park Avenue School: Area protected - 4 exit doors, 2 motion detectors and 6 expander modules		✓		This expense appears reasonable. Based on supporting documentation provided, the purchase appears to be necessary for ensuring the safety of the students and also appears to benefit the students directly.	
544	11-000-261-420	506756	5/26/2005	System Electronics, Inc.	\$2,026.00	\$2,026.00	Service performed per invoice: Installed new master clock in main office of Orange High School for \$2,025		✓		This expense is deemed inconclusive. Purchase meets the reactionary criteria because it is to replace a defective clock; however, amount appears to be excessive given the nature of the purchase.	The High School Master Clock System was broken and needed to be replaced. This system controlled the intercom system and bell schedule as well.

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545	11-000-261-420	507158	6/2/2005	ADT Security Services	\$5,296.00	\$5,296.00	ADT security at Orange High School: Area covered: 4 trailer class rooms 1- Gateway 8- exit doors 4- motion detectors 12- expander modules (contractor will supply a raceway to the trailers from the main building and between trailers)		✓		This expense appears reasonable since based on supporting documentation provided, the purchase appears to be necessary for ensuring the safety of the students and also appears to benefit the students directly. The educational trailers were used as classrooms; thus, meets the strategic initiatives and usefulness criteria as well.	
546	11-000-223-500	606217	5/16/2006	Sandra I. Martinez - Purveyor	\$244.32	\$244.32	Reimbursement for hotel charges "First Things First" third annual conference, Phoenix, AZ from May 8-10, 2006 (2 days @ 109 per day) plus occupancy tax	✓			This expense is deemed discretionary. Documentation linking the conference to the promotion of educational achievement and program goals is provided. The conference attendance and travel request form provides an educational justification for attendance at the conference. However, documentation supporting the approval for the out of state conference was not provided.	The conference did contribute to the overall educational improvement of the district. Mrs. Martinez is a district-wide supervisor of Bilingual/ESL and utilizes the practices learned at this conference. The conference concerned the restructuring of the Orange High School. As there is a growing English Language Learner population in the high school, it was important for Mrs. Martinez to be a part of the training and restructuring. The conference was approved by the DOE district-wide as an out-of-state conference. Documentation was provided at the district-wide level.
547	11-000-223-500	606220	5/16/2006	Robert Markel	\$244.32	\$244.32	Reimbursement for hotel charges "First Things First" third annual conference, Phoenix, AZ from May 8-10, 2006 (2 days @ 109 per day) plus occupancy tax	✓			This expense is deemed discretionary. Per documentation provided, it appears that knowledge gained from the conference could increase the efficient delivery of programs/services and amount appears to be reasonable. However, there was no documentation to show that proper approval was obtained to support the out-of-state conference.	
548	11-000-223-500	606920	6/14/2006	Barbara Clark	\$193.22	\$193.22	Reimbursement for conference expense in Phoenix, Arizona - First Things First: Room \$122.16, 1 meal \$31 and transportation to and from the airport \$40	✓			This expense is deemed discretionary. Per documentation provided, conference could be linked to program or achievement goals applicable to the overall administration of the schools and amount appears to be reasonable. However, there was no documentation to show that proper approval was obtained to support the out-of-state conference.	
549	11-000-223-500	606927	6/15/2006	Dr. Judith Kronin	\$259.96	\$259.96	Reimbursement for conference - First Things First from May 7 to 10, 2006: meals for staff \$236 (including \$202 for 5 staff) and transportation \$24	✓			This expense is deemed discretionary. Based on the conference agenda, the conference would include topics such as the challenges of secondary school reform, meeting the needs of students, differentiation between best practices and strategies, inclusion of best practices and strategies, using measuring what matters to inform professional development, system leadership and family advocacy. The conference could contribute to the overall educational improvement and the amount appears reasonable. However, there was no documentation that would show that proper approval was obtained to support the out-of-state conference.	Out of state approval was not enforced at this time.

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550	11-000-230-890	602576	10/26/2005	Constance Frazier	\$400.00	\$400.00	Expense money given for 2005 NABSE Annual Convention in Detroit, MI from Nov. 14 to 20, 2005 (Transportation \$100, Meals \$163, Parking \$69.64, Tolls/Mileage \$3.80/\$28.90, Miscellaneous \$34.36)			✓	This expense is deemed inconclusive. Purpose of the conference could not be determined; thus, we could not link this to a specific program or achievement goal. Further, there were 2 receipts representing meals for Nov. 16, 2005 and Nov. 19, 2005 amounting to \$76.87 and \$40, respectively, which appears to be excessive. In addition, included in the expenses was \$34 which was identified only as miscellaneous expenses. Per verification of supporting receipts, \$23.84 of this amount pertained to postcards and greeting cards which do not appear to be necessary because this could not be linked to program or achievement goals and do not add educational value.	The receipts representing meals for November 16, 2006 and November 19, 2006 totaling \$ 76.87 and \$40.00 also covered 2 Orange Board of Education employees who attended the conference. The \$28.84 amount regarding postcards were purchased as visual aides and given to one of the district's schools
551	11-000-223-500	607270	6/30/2006	Esther B. Bauman RN	\$737.29	\$737.29	Reimbursement for meals and transportation for trip to California			✓	This expense is deemed inconclusive. Documentation showing the purpose of the trip and the beneficiary was not available; thus, we could neither link this expense to any specific educational program nor determine beneficiary.	
552	11-000-223-500	607271	6/30/2006	Alexandra Protopapas	\$243.50	\$243.50	Taxi from airport to OHS \$39 including \$6 tip, meals at \$15 per day \$270, transportation to Disneyland \$51, tickets and transportation for Universal Studios \$684, shuttle from hotel to LAX airport \$135, other meal expenses \$166, photo-HOSA \$14 totaling \$1,360 less \$1,116 check from CUSA			✓	This expense is deemed inconclusive. Although this expense appears to be related to a competition pertaining to health practices which was participated in by the students of the Orange District, the list of students was not available; thus, we could not determine beneficiary.	HOSA National Conference was Board approved because of the essential educational value to the Orange High School students. All out travel expenses were reimbursed by the district.
553	11-000-262-420	606029	5/10/2006	McManus Lawnmower and Locksmith	\$1,799.95	\$1,799.95	1 classmen 20 turf seeder with Honda engine for \$1,749.95 plus delivery of \$50			✓	This expense is deemed inconclusive. Per maintenance request form, the power seeder would remove seeds, turn soil and fertilize the entire district grounds; however, it could not be determined whether this was a new or a replacement purchase and the reason for such.	A power seeder was purchased in order to turn soil over and plant grass seeds in large areas. The district grounds are considered essential in being maintained and all efforts are geared towards doing so.

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554	11-000-262-420	606061	5/11/2006	ADT Security Services	\$23,551.11	\$23,551.11	replaced and reprogrammed keypad \$475, monitoring and recurring service for Cleveland St. School from 5/1 to 7/31/06 \$1,205, Lincoln School \$5,965 Park Avenue School \$1,240, 497 Monroe St. \$545, Main St. School \$294, For high school \$3,421, Oakwood Ave. School \$1,441, Central Elementary School \$1,620, Orange Middle School \$2,102, Heywood Avenue School \$2,490, Forest St. School (burglar alarm system) - \$1,450, 684 Scotland/Heywood \$171, 497 Monroe \$305, 451 Lincoln \$825		✓		This expense appears reasonable since the purchase appears to be for the regular maintenance and upkeep of the alarm system installed. The ADT service pertains to Lincoln High School and this meets both the strategic initiatives and the beneficiary criteria since this is needed to ensure the safety of the students.	
555	11-000-262-420	606063	5/11/2006	City Fire Equipment Co.	\$575.00	\$575.00	Oakwood Avenue School: wet sprinkler inspected \$125, Orange Middle School: kitchen fire suppression system inspection including materials \$162, Orange High School: kitchen fire suppression system inspection including materials \$162, Forest Street School: wet sprinkler system inspected \$125		✓		This expense appears reasonable because this meets the strategic initiatives and the beneficiary criteria. The inspection of fire related systems for the different schools ensures that such are functioning properly and thus likewise ensure the safety of the students.	
556	11-000-251-330	507646	6/30/2005	Olugbenga Olabintan	\$1,000.00	\$1,000.00	Professional Services: June 2005 additional contract for updating food service account, payroll agency account, worker comp account, Unem. Ins. Account for \$1,000 per month		✓		This expense appears reasonable. Payment of professional fees is for the updating of the School Reports which is necessary in ensuring timely decisions by the management regarding school operations and administration. Amount of \$1,000 appears to be reasonable since this already includes food services, payroll, workers compensation and unemployment insurance.	
557	11-000-251-330	501662	9/14/2004	Olugbenga Olabintan	\$9,000.00	\$9,000.00	Professional Services - Treasurer of School Monies Report at \$750 per month		✓		This expense appears reasonable. Payment of professional fees is for the preparation of the Treasurer of School Monies Report which is necessary in ensuring timely decisions by the management regarding school operations and administration. Amount of \$750 appears to be reasonable.	

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558	11-000-230-590	606706	6/6/2006	DJM Services, Inc.	\$310.00	\$310.00	Billing for process served in connection with the tenure hearing of A. Poston: 8 process served in Essex County @ \$37.50 each and 1 for \$10 (incorrect address)	✓			This expense is deemed discretionary because complete information regarding the case is not available. Due to the absence of documentation, we could then not establish if this expense would meet the strategic initiatives and the reactionary criteria.	The purchase order reveals that this transaction and expenditure was in connection with delivering legal documents as related a tenure charge case brought against a teaching staff. This transaction qualifies to be deemed essential by virtue of its nature.
559	11-000-223-500	605906	5/4/2006	Beverly Bowers	\$6.35	\$6.35	reimbursement of tolls for the school bus for the week ending 4/23/06		✓		This expense appears reasonable. The payment of tolls is a necessary expense since this is to comply with existing regulations and amount appears to be reasonable. This then meets the usefulness and amount criteria.	
560	11-000-230-590	605410	4/4/2006	Larocca, Feeley, Smith & Rosellini, LLC	\$12,000.00	\$12,000.00	settlement fee for a former employee who filed a lawsuit seeking reimbursement for legal fees incurred defending against a criminal complaint that arose in the course of his performance of the duties and responsibilities of his position of employment.	✓			This expense is deemed discretionary. Complete information about the case is necessary for us to determine if this would meet the reactionary and strategic initiatives criteria.	Detailed information as related to this matter was provided to KPMG, the details may not be presented in this report due to its confidentiality. However, the district believes that the reactionary and strategic initiatives criteria.
561	11-000-230-890	602596	10/27/2005	ASCD Conference Registration	\$263.00	\$199.00	Early conference registration for 2006 ASCD Conference from April 1-3, 2006, Chicago, IL for the Asst. Superintendent		✓		This expense appears reasonable since based on documentation provided, it appears that the conference would help improve the administration of education; thus, could contribute to the achievement of program goals. The registration fee also appears reasonable.	
562	11-000-230-890	602102	10/3/2005	Natalie Charles	\$400.00	\$400.00	cash advance for 35th NJBDI annual conference 10/16-10/18/05, Orlando Florida			✓	This expense is deemed inconclusive. There was no documentation that would show the purpose of the conference. Consequently, we could not link this to a program or achievement goal. Further, we could not ascertain the reasonableness of the amount because it was given in the form of a cash advance, making it difficult to establish what it represents.	It has been a district administrative procedure to provide administrators and board Members with a travel expense when attending conferences or workshops that requires more than one night overlay. Upon return all receipts and accountability is provided for the acceptable expenditures and all unused monies are reimbursed to the Board. This conference was provided by the National School Board Association, proof of attendance was provided, and valuable educational information was brought back and presented to district-wide staff and other Board Members for the betterment of educating our students.
563	11-000-230-890	602101	10/3/2005	Patricia Arthur	\$400.00	\$400.00	cash advance for 35th NJBDI annual conference 10/16-10/18/05, Orlando Florida			✓	This expense is deemed inconclusive. There was no documentation that would show the purpose of the conference. Consequently, we could not link this to a program or achievement goal. Further, we could not ascertain the reasonableness of the amount and though receipts were provided for transportation and meals, this would not add up to \$400.	It has been a district administrative procedure to provide administrators and Board Members with a travel expense when attending conferences or workshops that requires more than one night overlay. Upon return all receipts and accountability is provided for the acceptable expenditures and all unused monies are reimbursed to the Board. This conference was provided by the National Black Child Development Institute in 2004, proof of attendance was provided, conference subject matter was provided and valuable educational information was brought back and presented to district-wide staff and other Board Members for the betterment of educating our students.

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564	11-402-100-600	503902	1/3/2005	Orange Board of Ed Athletic Acct	\$11,000	\$11,000	Transfer of funds from Wrestling, Softball, Winter track, and boys basketball into the Board of Education Athletic Account			✓	The expense is deemed inconclusive since documentation supporting the transfer of funds was not provided. Due to the lack of documentation the expense cannot be linked to any specific educational program or achievement goal. Hence the expense does not meet the education or beneficiary criteria.	
565	11-402-100-600	504864	2/17/2005	Aircast, LLC	\$117	\$117	<u>Ankle Braces:</u> 1) Small Left Ankle 2) Small Right Ankle 3) Medium Left Ankle 4) Medium Right Ankle			✓	The expense is deemed inconclusive since documentation supporting the purchase of ankle braces was not provided. Due to the lack of documentation the expense cannot be linked to any specific educational program or achievement goal. Hence the expense does not meet the education or beneficiary criteria.	This is necessary equipment for Baseball and Softball. The equipment is part of the protection and uniform apparel within each sport (baseball & softball).
566	11-402-100-600	504954	3/2/2005	v	\$330	\$330	Scholar Athlete Awards Dinner on Tuesday, May 17, 2005 at 6:30pm at Mayfair Farms. 10 dinner reservations at \$30 per person for guests and 2 scholar athlete reservations at \$15 each			✓	The expense appears reasonable since it appears to be for recognition of student athlete academic achievements. The event was for two students being honored and the coaches joined them.	
567	11-402-100-600	505069	3/7/2005	Madison Plaza Bowling	\$866	\$866	Expense for Bowling - Conference Matches costs \$720, and Practice Games costs \$146			✓	The expense is deemed inconclusive since documentation supporting the bowling conference matches and bowling practice games such as a roster of students was not provided. Due to the lack of documentation the expense cannot be linked to any specific educational program or achievement goal. Hence the expense does not meet the education or beneficiary criteria.	
568	11-402-100-600	505178	3/10/2005	Aladen Ath Wear, LLC Prod	\$5,250	\$5,250	Girls varsity basketball team 8th consecutive conference championship leather wool jackets.	✓			The expense is deemed discretionary since the documentation provided does not support how leather wool jackets for the basketball team provides any educational value or show how it was linked to any achievement goal. It was difficult to determine who the direct beneficiary of these services were and the amount appears to be excessive.	
569	11-402-100-600	505342	3/17/2005	Orange Board of Ed Athletic Acct	\$3,000	\$5,200	Transfer of funds from BK, BA, SB, CF			✓	The expense is deemed inconclusive since documentation supporting the transfer of funds was not provided. Due to the lack of documentation the expense cannot be linked to any specific educational program or achievement goal. Hence the expense does not meet the education or beneficiary criteria. Since the transfer of funds can't appropriately be deemed an expense it was difficult to establish how the transaction could be linked to any of the criteria and more supporting documentation would be required.	
570	11-402-100-600	505763	4/6/2005	McDaniel Distributions	\$3,229	\$3,229	Athletics supplies such as bath holder, gloves, black jerseys, mocks, visors, socks, sweat suits, shorts for coaches, bowling shirts	✓			The expense was deemed discretionary since the documentation provided does not show how purchasing sweat suits, and coaches shorts provides any beneficiary or educational value. The amount of the equipment seems reasonable. However, the this expense could not be linked to any specific educational program or achievement goal.	

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571	11-402-100-600	506579	5/19/2005	Valley Transp. Bus Co. (Ath)	\$3,150	\$2,330	Transportation for sports related events such as softball, baseball, and track		✓		The expense appears reasonable since supporting documentation for athletic transportation is provided. The expense is beneficial to the students and can be linked to strategic initiatives such as sports. The purpose of the expense was to provide transportation services to the students so they could compete in athletic events hence could be linked to a particular strategic goal and achievement.	
572	11-402-100-600	600866	7/25/2005	Circle Group System	\$13,999	\$13,724	Equipment for the football team such as new footballs, mouthpieces, kicking tees, cleats, tail pads, hip pads, knee pads, thigh pads, hand warmers, black belts, shoulder injury pads, air advantage helmets, chin straps, Coaches wrist bands, Coaches warm up suits		✓		The expense appears reasonable since the items purchased appear to be necessary and for the benefit and use of the football team.	
573	11-402-100-600	600881	7/26/2005	Orange Board of Ed Athletic Acct	\$8,000	\$8,000	Transfer of funds from baseball, basketball, boys tennis, bowling, boys track, cross country, cheerleaders, football, softball, and soccer to the orange athletic account		✓		The expense appears reasonable since the expenses this transfer relates to are all for referees, officials or security for various athletic events. All the events were district athletic events for the benefit of the students.	
574	11-402-100-600	600930	7/28/2005	Our Gang Travel	\$1,900	\$1,900	Airfare from Newark to San Diego for girls basketball teams on Dec 26-31			✓	The expense is deemed inconclusive since documentation supporting the airfare from Newark to San Diego for the basketball players was not provided. Due to the lack of documentation such as the list of students that went to San Diego and a Field Trip Request Form, the expense cannot be linked to any specific educational program or achievement goal. Hence the expense does not meet the education or beneficiary criteria. A field trip request form would be required in order to determine the purpose of the field trip and to establish any links to how the trip could have been a strategic initiative. A roster of students would be required in order to determine how many students actually attended the trip.	
575	11-402-100-600	600932	7/28/2005	Academy Bus Tours, Inc.	\$3,636.48	\$3,636.48	Transportation to Timberlake West Camp		✓		This expense appears reasonable since the purpose is to transport the football team to Timberlake West Camp for the football camp; thus, could be linked to the athletics program. Moreover, the expense appears to benefit the students directly.	
576	11-402-100-600	601261	8/24/2005	Ultimate Office	\$858.31	\$791.09	Supplies such as 1 Wall File, 2 Project Files, 3 Convex Planners, and 2 Pocket Organizers		✓		The expense appears reasonable since the purchase of files, planners and organizers are useful for the day to day operations of the administration. The amount of \$791.09 for 9 items seems reasonable as well. These supplies were necessary for the ongoing operations of the District and hence could be linked to a particular strategic initiative.	

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577	11-402-100-600	601643	9/13/2005	Dr. F. Kennedy Gordon	\$3,850	\$3,500	Dr. Gordon's services for home varsity and freshman football games		✓		This expense appears reasonable as it was related to providing medical services to the members of the football team and hence could be linked to a particular strategic initiative. The beneficiary of the services rendered were the students and the amount appears to be reasonable.	
578	11-402-100-600	601847	9/22/2005	M&A Valley Trans. Bus Trips	\$950	\$800	Athletic Transportation on Saturday 9/10/05 and Saturday 9/17/05 for varsity football and freshman football		✓		The expense appears reasonable since supporting documentation for athletic transportation is provided. The expense is beneficial to the students and can be linked to strategic initiatives such as sports. The transportation services provided were for the members of the football team to attend their respective football games and hence could be linked to a particular strategic goal and achievement.	
579	11-402-100-600	602035	9/29/2005	Orange Board of Ed Athletic Acct	\$10,145.79	\$10,145.79	Transfer of funds from FB, CC, VB, SO, GK to the orange athletic account		✓		The expense for this transfer of funds appears reasonable since it is for officials, referees and security for various sporting events throughout the district. All the events were athletic events for the benefit of the district students.	
580	11-402-100-600	602380	10/17/2005	Academy Bus Tours, Inc.	\$418.31	\$418.31	Transportation to and from Football Stadium and West Milford Township High School		✓		The expense appears reasonable since from the documentation provided the transportation expense are for the football team to play at West Milford Township High. A roster of the students on the trip was provided.	
581	11-402-100-600	602417	10/19/2005	Championship Productions	\$173.75	\$173.75	<u>Purchases relating to books and videos such as:</u> 1- <u>Motion Offense Plays</u> 2- <u>55 Full Court Pressure</u> 3- <u>Bill Self: "Basic" And "Motion" 3-Out 2-In Zone</u> 4- <u>The structured 4 out 1 in motion</u>			✓	The expense is deemed inconclusive since documentation supporting the purchase of the motion offense plays, full court pressure, basic and motion 3-Out 2-In zone, and the structured 4 out 1 in motion was not provided. Due to the lack of documentation the expense cannot be linked to any specific educational program or achievement goal. Hence the expense does not meet the education or beneficiary criteria.	
582	11-402-100-600	602665	10/31/2005	Academy Bus Tours, Inc.	\$418.31	\$418.31	Transportation to Wayne Valley High		✓		The expense appears reasonable since from the documentation provided the transportation expense are for the football team to play at Wayne Valley High. A roster of the students on the trip was provided.	
583	11-402-100-600	603077	11/22/2005	Optimum Health Network, Inc	\$1,569.00	\$1,569.00	Goal setter wrestling scale/body fat analyzer			✓	The expense is deemed inconclusive since documentation supporting the purchase of the wrestling scale/body fat analyzer was not provided. A document that explains the reactionary reason as to why the analyzer was bought was not provided and the amount of \$1,569.00 seems excessive.	
584	11-402-100-600	603531	12/16/2005	M&A Valley Trans. Bus Trips	\$1,165	\$5,705	Transportation for various activities for students in band, football team, cheerleaders, field trips, and students home		✓		The expense appears reasonable since supporting documentation for the transportation for the football team, cheerleaders, and dropping students to their homes is provided. The expense is beneficial to the students and can be linked to a strategic initiative such as sports.	

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585	11-402-100-600	603805	1/6/2006	Quill	\$643.97	\$680.01	Purchase of various office supplies such as paper for the printer, security envelopes, ballpoint pens, reinforcement labels, letter trays, pencils, paper clips, phone message pads, rulers, erasers, sorters		✓		The expense appears reasonable since the purchases of various office supplies such as folders, pens, pencils, papers and rulers are useful for ongoing day to day operations of the district. The amount of \$680.01 for 79 items seems reasonable as well.	
586	11-402-100-600	604108	1/26/2006	Eagle Rock Bus Company	\$1,075	\$1,075	Transportation for the wrestling team to Barringer - Newark, Westside - Newark, Hackensack/Teaneck		✓		The expense appears reasonable since supporting documentation for athletic transportation is provided. The expense is beneficial to the students and can be linked to strategic initiatives such as sports (Wrestling).	
587	11-402-100-600	604371	2/9/2006	Madison Plaza Bowling	\$1,009.25	\$1,009.25	Expense for Bowling - Conference Matches costs \$742.50, and Practice Games costs \$266.75			✓	The expense is deemed inconclusive since documentation supporting the bowling conference matches and bowling practice games such as a roster of students was not provided. Due to the lack of documentation the expense cannot be linked to any specific educational program or achievement goal. Hence the expense does not meet the education or beneficiary criteria.	
588	11-402-100-600	503496	12/6/2004	M&A Valley Trans. Bus Co.	\$2,648	\$8,480	Athletic Transportation		✓		The expense appears reasonable since supporting documentation for athletic transportation is provided. The expense is beneficial to the students and can be linked to strategic initiatives such as sports.	
589	11-402-100-600	504414	1/25/2005	M&A Valley Trans. Bus Co.	\$3,090	\$3,090	Athletic Transportation for coed basketball, wrestling, and bowling		✓		The expense appears reasonable since supporting documentation for athletic transportation is provided. The expense is beneficial to the students and can be linked to strategic initiatives such as sports.	
590	11-402-100-600	603190	12/1/2005	M&A Valley Trans. Bus Co.	\$4,365	\$4,052	Athletic Transportation for football team and cheerleaders		✓		The expense appears reasonable since supporting documentation for athletic transportation to various schools for the football team and cheerleaders was provided. The expense is beneficial to the students and can be linked to strategic initiatives such as sports (football and cheerleading).	
591	11-402-100-600	503086	11/15/2004	Mark P. Williams	\$3,900	\$3,900	Orange athletic football dinner for 9 games for 65 students		✓		This expense appears reasonable. Based on documentation provided, the team members were served dinner prior to the start of the games; thus, it appears that this would directly benefit the students. Moreover, the amount of \$3,900 appears reasonable as well taking into account the number of students and the number of games.	
592	11-402-100-600	502683	10/26/2004	Bassco Sporting Goods	\$1,191.14	\$1,388.80	24 Boys Varsity Basketball Uniforms		✓		The expense appears reasonable since the purchase of basketball uniforms can be linked to strategic initiatives such as sports (basketball). The amount of \$1,191.14 for 24 uniforms seems reasonable and the expense meets the beneficiary criteria.	
593	11-402-100-600	501440	9/2/2004	East Orange Sporting Goods	\$1,063.80	\$1,063.80	One dozen Saucony shoes & one dozen zam waffle shoes		✓		The expense appears reasonable since the purchase of zam waffle & Saucony shoes can be linked to strategic initiatives such as sports (cross country). The amount of \$1,063.80 for 24 shoes seems reasonable and it is beneficial for the cross country team to have these shoes.	

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594	11-402-100-600	501535	9/9/2004	East Orange Sporting Goods	\$960.00	\$960.00	Purchase of 24 Volleyballs and soccer balls		✓		The expense appears reasonable since the purchase of volleyballs & soccer balls can be linked to strategic initiatives such as sports and physical education. The amount of \$960 for 24 balls seems reasonable and the expense meets the beneficiary criteria.	
595	11-402-100-600	502649	10/25/2004	East Orange Sporting Goods	\$1,042.50	\$1,042.50	15 Men's basketball sneakers for the boys varsity basketball teams		✓		The expense appears reasonable since the purchase of basketball shoes can be linked to strategic initiatives such as sports (basketball). The amount of \$1,042.50 for 15 shoes seems reasonable and it is beneficial for the students to have these shoes.	
596	11-402-100-600	504177	1/12/2005	East Orange Sporting Goods	\$1,219.35	\$1,219.35	25 Wrestling Singlets 24 Brute head gear 4 Wrestling Mat Tape 2 dozen Baseballs		✓		The expense appears reasonable since the purchases of wrestling singlets, head gear, mat tape, and baseballs can be linked to strategic initiatives such as sports. The amount of \$1,219.35 for 55 of these items seems reasonable and it is beneficial for the students to have these items.	
597	11-402-100-600	501392	8/30/2004	Sportsmans	\$5,200.00	\$5,200.00	Rain Jackets, rain pants, sleeveless tee items, G-Track II, Black/White Metallic Silver Items			✓	The expense is deemed inconclusive since documentation supporting the purpose of purchases such as rain jackets, pants, sleeveless tees, black/white silver items was not provided. Due to the lack of documentation the expense cannot be linked to any specific educational program or achievement goal. Hence the expense does not meet the education or beneficiary criteria.	
598	11-402-100-600	501096	8/4/2004	Coach Comm	\$6,221.32	\$6,221.32	<u>Sports Electronics for Orange High School Athletics (Football) such as:</u> a) <u>Digital Video Editing System for all sports features</u> b) <u>Commando Remote</u> c) <u>Gold Support for sports edit</u> d) <u>Pinnacle sports edit hardware</u>		✓		The expense appears reasonable since the purchase of sports electronics can be linked to strategic initiatives such as athletics. These equipment will be useful in the long term and can be utilized on a regular basis.	
599	11-402-100-600	500722	7/14/2004	Camp Pennbrook	\$5,925.00	\$1,698.50	Field trip for 40 students from grades 9th - 12th who went to Timber West Lake football camp from 8/21-8/24			✓	The expense is deemed inconclusive since documentation supporting the list of students who attended the field trip was not provided. The amount of \$39.50 per attendee seems reasonable. However, due to the lack of documentation the field trip could not be linked to any specific program and neither could the educational benefit of the trip to the students be determined. Note that the contract states that a minimum of 50 students will attend the camp, however only 40 students ended up attending the camp therefore more money was paid to the vendor.	Football roster of members were provided to the auditors

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600	11-402-100-600	500201	7/7/2004	Anthem Sports LLC	\$1,419.22	\$1,419.22	Expenses were related to items such as: a) Evolution Basketball b) Women's Training Ball c) Gatorade Squeeze Bottles d) Basketball Scorecard e) Anti-Whip Basketball net f) Leather Jump Rope g) Trac Mate h) Curved Body Shield		✓		The expense appears reasonable since the purchase of basketball training equipment can be linked to strategic initiatives such as athletics. The amount of \$1,419.22 for 63 sports items seems reasonable and it is beneficial for the basketball team to have these items.	
601	11-402-100-600	500194	7/7/2004	DC SPORTS	\$8,235.00	\$8,235.00	Expenses are related to clothes such as: 1) suit, fleece, hoody, fleece pant 2) sneakers, practice jersey and practice shorts 3) coaches vest, sweater 4) coaches jacket 5) coaches polar fleece vest 6) coaches icon mock 7) branded logo tee 8) team sweater vest 9) aides, fleece hood, crew, pant 10) Heavy weight mock 11) Microfiber sports bra 12) Climate warm up jacket 13) Climate warm up pants		✓		The expense is deemed inconclusive since documentation supporting the purchase of items such as coaches vest sweaters, coaches jackets, coaches icon mock, microfiber sports bra, climate warm up jackets and pants was not provided. Due to the lack of documentation the expense cannot be linked to any specific educational program or achievement goal. Hence the expense does not meet the education or beneficiary criteria.	Coaches are required to wear apparel that is representative of their school for baseball and softball. They are requested to wear school apparel for all other sports. This apparel is necessary to meet NJSIAA requirements and recommendations.
602	11-402-100-600	504089	1/7/2005	DC SPORTS	\$351	\$351	18 team shorts and singlets		✓		The expense is considered inconclusive since documentation supporting the purchase of the shorts and singlets was not provided. Due to the lack of documentation the expense cannot be linked to any specific educational program or achievement goal. Hence the expense does not meet the education or beneficiary criteria.	These apparels are part of the track and field uniform.
603	11-402-100-600	504095	1/7/2005	DC SPORTS	\$175	\$425	7 DriFit Shorts		✓		The expense is deemed inconclusive since documentation supporting the purchase of the DriFit shorts was not provided. Due to the lack of documentation the expense cannot be linked to any specific educational program or achievement goal. Hence the expense does not meet the education or beneficiary criteria.	

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604	11-402-100-600	504096	1/7/2005	DC SPORTS	\$360	\$360	9 Women's Singlets 9 Split leg shorts			✓	The expense is deemed inconclusive since documentation supporting the purchase of the singlets and shorts was not provided. Due to the lack of documentation the expense cannot be linked to any specific educational program or achievement goal. Hence the expense does not meet the education or beneficiary criteria.	
605	11-402-100-600	601492	9/8/2005	DC SPORTS	\$7,728	\$7,543	236 sporting items for the basketball team such as Nike shox sneakers, duffle bags, reversible jerseys, shooting shirts, travel jackets, tearaway pants.			✓	This expense appears reasonable since the clothing is for the basketball team which could be linked to the athletics program and also benefits the students directly.	
606	11-402-100-600	500193	7/7/04	Proball USA	\$4,191.35	\$4,140.00	12 Orange Varsity Uniforms for \$115 12 White Varsity Uniforms for \$115 12 Warm up pants for \$115			✓	The expense appears reasonable since the expense can be linked to strategic initiatives such as athletics. The amount of \$4,140 for 36 uniforms seems reasonable and it is beneficial for the basketball team to have uniforms.	
607	11-402-100-600	500144	7/2/2004	B&T Transportation	\$0.00	\$2,250.00	Transportation	✓			The purchase was deemed discretionary since the purchase requisition was never received and the purchase order was cancelled. It seems as though this service was not deemed useful or beneficial.	
608	11-402-100-600	503499	12/6/2004	B&T Transportation	\$425	\$425	Athletic Transportation for soccer			✓	The expense appears reasonable since supporting documentation for athletic transportation is provided. The expense is beneficial to the students and can be linked to strategic initiatives such as sports (soccer).	
609	11-402-100-600	504693	2/7/2005	B&T Transportation	\$4,840	\$4,885	Transportation for the basketball, wrestling, and bowling team for Dec 2004 and Jan 2005			✓	The expense appears reasonable since supporting documentation for the transportation for the basketball, wrestling, and bowling teams was provided. The expense is beneficial to the students and can be linked to strategic initiatives such as sports.	
610	11-402-100-600	603167	11/30/2005	B&T Transportation	\$2,550	\$2,875	Transportation for the soccer team to various schools			✓	The expense appears reasonable since supporting documentation for the transportation for the soccer team is provided. The expense is beneficial to the students and can be linked to strategic initiatives such as sports (soccer).	
611	11-402-100-600	500187	7/7/2004	D-Trained Basketball Strength	\$5,000.00	\$5,000.00	12 week basketball strength and conditioning program for Orange High School for 3 days a week			✓	The expense appears reasonable since there is a proposal that contains sufficient documentation to support the D-Trained program for the Basketball team. This program is designed to improve "the overall skill level and strength and conditioning of male and female basketball players seeking to advance their overall rating among college and pro scouts" and therefore it will have a beneficiary and educational value to the students. This program is also linked to achievement goals because the "outcomes of the program will include optimal cardiovascular function, muscular strength and endurance; increased resistance to mental stress, nutrition based behavior modification, and improved overall appearance".	

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612	11-000-230-530	601163	8/17/2005	Nextel Communications	\$3,060.52	\$3,060.52	Wireless Phone Bill from 6/19/05-7/18/05			✓	The purchase is deemed inconclusive since there is no documentation that supports the wireless phone charges. Due to the lack of documentation, the expense cannot be determined useful and it is difficult to determine whether the amount was excessive.	The district and the state department of education have raised the expectations of all school districts to modify and improve its emergency plans since 911. As part of our districts emergency procedure, we have effectively implemented the use of some wireless radios and cell phones for our security staff and each school building administrators for this purpose, this method have significantly improved our ability to effectively communication between posts and locations at all times
613	11-000-230-530	601256	8/23/2005	Verizon	\$9,696.73	\$9,696.73	Phone bill for 8/11/05 & 8/16/05		✓		The expense appears reasonable since the services purchased are necessary in carrying out the daily communication functions for the district and the students.	
614	11-000-230-530	600407	7/5/2005	Verizon	\$7,974.43	\$7,974.43	Phone bill for month of July 2005		✓		The expense appears reasonable since the services purchased are necessary in carrying out the daily communication functions for the district and the students.	
615	11-000-230-530	505137	3/9/2005	Verizon	\$3,438.45	\$3,438.45	Phone bill for month of February 2005		✓		The expense appears reasonable since the services purchased are necessary in carrying out the daily communication functions for the district and the students.	
616	11-000-230-331	507566	6/30/2005	Love & Randall	\$7,406.25	\$7,406.25	Attorney retainer fees for negotiations, preparing affidavits, reviewing contracts, participating in telephone conferences regarding hiring/firing teachers, suspending students, staff evaluation, and bid specifications.			✓	The expense is deemed inconclusive since documentation supporting the expense for legal fees for retainer purposes was not provided. Due to the lack of documentation the strategic initiative such as how these legal fees can protect the school from potential exposure to liability cannot be determined and therefore it cannot be determined whether these legal services should be utilized on a regular basis.	This transaction is for the payment of Board Legal Counsel monthly fees, the Board legal representative is a vital consulting position to the district and Board for legal guidance and opinion.
617	11-000-230-331	601730	9/16/2005	Love & Randall	\$8,597.80	\$8,597.80	Attorney retainer fees for negotiations, preparing affidavits, reviewing contracts, participating in telephone conferences regarding hiring/firing teachers, suspending students, staff evaluation, and bid specifications.			✓	The expense is deemed inconclusive since documentation supporting the expense for legal fees for retainer purposes was not provided. Due to the lack of documentation the strategic initiative such as how these legal fees can protect the school from potential exposure to liability cannot be determined and therefore it cannot be determined whether these legal services should be utilized on a regular basis.	This transaction is for the payment of Board Legal Counsel monthly fees, the Board legal representative is a vital consulting position to the district and Board for legal guidance and opinion.
618	11-000-230-331	602841	11/7/2005	Love & Randall	\$18,760.00	\$18,760.00	Attorney retainer fees for negotiations, preparing affidavits, reviewing contracts, participating in telephone conferences regarding hiring/firing teachers, suspending students, staff evaluation, and bid specifications.			✓	The expense is deemed inconclusive since documentation supporting the expense for legal fees for retainer purposes was not provided. Due to the lack of documentation the strategic initiative such as how these legal fees can protect the school from potential exposure to liability cannot be determined and therefore it cannot be determined whether these legal services should be utilized on a regular basis.	This transaction is for the payment of Board Legal Counsel monthly fees, the Board legal representative is a vital consulting position to the district and Board for legal guidance and opinion.

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619	11-000-230-331	603235	12/2/2005	Love & Randall	\$9,406.25	\$9,406.25	Attorney retainer fees for negotiations, preparing affidavits, reviewing contracts, participating in telephone conferences regarding hiring/firing teachers, suspending students, staff evaluation, and bid specifications.			✓	The expense is deemed inconclusive since documentation supporting the expense for legal fees for retainer purposes was not provided. Due to the lack of documentation the strategic initiative such as how these legal fees can protect the school from potential exposure to liability cannot be determined and therefore it cannot be determined whether these legal services should be utilized on a regular basis.	This transaction is for the payment of Board Legal Counsel monthly fees, the Board legal representative is a vital consulting position to the district and Board for legal guidance and opinion.
620	11-000-230-331	604742	3/8/2006	Love & Randall	\$14,424.25	\$14,424.25	Attorney retainer fees for negotiations, preparing affidavits, reviewing contracts, participating in telephone conferences regarding hiring/firing teachers, suspending students, staff evaluation, and bid specifications.			✓	The expense is deemed inconclusive since documentation supporting the expense for legal fees for retainer purposes was not provided. Due to the lack of documentation the strategic initiative such as how these legal fees can protect the school from potential exposure to liability cannot be determined and therefore it cannot be determined whether these legal services should be utilized on a regular basis.	This transaction is for the payment of Board Legal Counsel monthly fees, the Board legal representative is a vital consulting position to the district and Board for legal guidance and opinion.
621	11-000-230-331	607066	6/29/2006	Love & Randall	\$34,125.00	\$34,125.00	Attorney retainer fees for negotiations, preparing affidavits, reviewing contracts, participating in telephone conferences regarding hiring/firing teachers, suspending students, staff evaluation, and bid specifications.			✓	The expense is deemed inconclusive since documentation supporting the expense for legal fees for retainer purposes was not provided. Due to the lack of documentation the strategic initiative such as how these legal fees can protect the school from potential exposure to liability cannot be determined and therefore it cannot be determined whether these legal services should be utilized on a regular basis.	This transaction is for the payment of Board Legal Counsel monthly fees, the Board legal representative is a vital consulting position to the district and Board for legal guidance and opinion.
622	11-000-223-500	605762	4/21/2006	Omni Management Corp.	\$4,368.90	\$3,690.00	Round trip airfare from Newark to Phoenix for staff members from three schools attending the "First Things First" Conference in Phoenix Arizona from May 8-10, 2006 (10 staff members x \$369 each)	✓			This expense is deemed discretionary. Based on the conference agenda, the conference would include topics such as the challenges of secondary school reform, meeting the needs of students, differentiation between best practices and strategies, inclusion of best practices and strategies, using measuring what matters to inform professional development, system leadership and family advocacy. The conference could contribute to the overall educational improvement and the amount appears reasonable. However, there was no documentation that would show that proper approval was obtained to support the out-of-state conference.	The description and specifics of the conference was provided. Moreover the Purchase Order clearly provided the nature of the transaction as it relates to air round trip from Newark to Phoenix for staff members from three schools attending the "First Things First" Conference in Phoenix Arizona from May 8-10, 2006 (10 staff members x \$369 each) This conference was attended and valuable educational information was brought back and presented to district-wide staff and Board Members for the betterment of educating our students and the implementation of the Small Learning community initiative.
623	11-000-223-500	604739	3/8/2006	National Geographic Explorer	\$1,254.51	\$1,183.50	32 National Geographic magazines			✓	The expense appears reasonable since the purchases were for 32 National Geographic science magazines for science class. The types of magazines ordered were called: In the tree, Weather Tools, Dinosaur Detective Book, Amazing Silkworm book, The Human Machine, Classification Clues, and Looking at Cells. These purchases have an educational value because the students will be learning about science and therefore the students will directly benefit from this. These purchases can be linked to strategic initiatives such as science.	

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624	11-000-223-500	604609	3/3/2006	Delta Education	\$3,226.30	\$2,933.00	Items purchased are Animals, Balance & Motion, Foss Water, Earth Materials, Earth Mat, Levers & Pulleys		✓		The expense appears reasonable since the purchases were equipment for science class such as animals, balances & motions, water, earth mats, tool kits, and levers and pulleys. These purchases have an educational value because the students will be conducting experiments and learning and therefore the students will directly benefit from this. These purchases can be linked to strategic initiatives such as science.	
625	11-000-223-500	604398	2/10/2006	Carolina Biological Supplies	\$1,814.88	\$1,730.60	Biological equipment such as 1 Balancing & Weighing, 5 Teachers Guide, 1 Ecosystems Kit, and 3 Ecosystem student act book.		✓		The expense appears reasonable since the purchase was for science & technology equipment for grade 5 students. Equipment such as Teachers guide, balancing and weighing tools, student activities kit, and ecosystem kits have an educational value because the students will be conducting experiments and learning and therefore the students will directly benefit from this. These purchases can be linked to strategic initiatives such as science.	
626	11-000-223-500	604128	1/27/2006	John de Mado Language Seminars	\$1,795.00	\$1,795.00	Inclusion in the second language classroom for K-12 world language teachers on April 19, 2006		✓		The expense appears reasonable since the K-12 teachers went to a workshop that will help them learn how to clarify their organizing principles and seek more inclusion strategies. The students will benefit from this and it will provide educational value because their teachers will be able to create a structured and efficient learning environment for the students.	
627	11-000-223-500	603866	1/11/2006	Bureau of Education & Research	\$179.00	\$179.00	Workshop for Accelerating Proficiency in Your Foreign Language Classroom Using TPRS Strategies		✓		The expense appears reasonable since Ms. Bella Gomez went to a workshop that helped her learn how to use Teaching Proficiency Through Reading and Storytelling (TPRS) strategies in her Spanish class. The students will benefit from this and it will provide educational value because Ms. Gomez learned new strategies to create an efficient learning environment.	
628	11-000-223-500	603804	1/6/2006	Liliana Attar	\$675.00	\$675.00	Effective Learning Language Programs for All K-8 World Language Teachers on 1/23/06 for one session		✓		The expense appears reasonable since the K-8 World Language Teachers went to a workshop that taught them how to design fun and effective lesson plans. The students will benefit from this and it will provide educational value because the language teachers learned new teaching strategies on how to create an efficient learning environment where the students will not only learn but will have fun and be engaged as well.	
629	11-000-223-500	603080	11/22/2005	Foreign Lang. Educators of NJ	\$90.00	\$90.00	Registration for Edward Cisneros to attend the "When Love Isn't Enough Data to the Rescue!" Workshop on 12/9/05		✓		The expense appears reasonable since the district supervisor, Mr. Cisneros went to the workshop that "focuses on reading and using the data received from the STAMP test". The students will benefit from this and it will provide educational value because Mr. Cisneros learned new teaching strategies that will create an efficient learning environment.	
630	11-000-223-500	602949	11/15/2005	Institute For Educ. Develop.	\$370.00	\$370.00	Strengthening Spanish Language, Instruction: Practical Strategies for Accelerating Your Student's Proficiency in Spanish on 12/13/05 There are 2 instructors who charge \$185 each		✓		The expense appears reasonable since the teacher went to a conference to learn how to strengthen Spanish language instruction. The students will benefit from this and it will provide education value because the foreign language teacher learned new teaching strategies that will create an efficient and effective learning environment.	

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631	11-000-223-500	600249	7/1/2005	Taft Educational Center	\$900.00	\$900.00	NJ State Grant for AP Training for Mr. Raj Parekh to attend an AP English Language & Literature conference at the Taft Educational Center.		✓		The expense appears reasonable since the English teacher went to the AP English Language & Literature conference from 7/10/05 - 7/15/05 to learn how to provide students an overview of structure and content for AP English Language & Literature. The students will benefit from this and it will provide educational value because the English teacher learned new teaching strategies that will create an efficient and effective learning environment.	
632	11-000-223-500	600251	7/1/2005	Taft Educational Center	\$900.00	\$900.00	NJ State Grant for AP Training for Ms. Karen Cooper to attend an AP English Language & Literature conference at the Taft Educational Center.		✓		The expense appears reasonable since Ms. Karen Cooper went to a workshop on Pre AP Topics For AP Vertical Teams in English from 7/17/05 - 7/22/05 that trained her on how to provide students an overview of structure and content to ensure articulation of AP Language Arts to grades 7-12. The students will benefit from this and it will provide educational value because their teacher will be able to create a structured learning environment and she will know exactly what topics she should be teaching them. Ms. Cooper also received an A grade for the workshop. The amount of \$900 seems reasonable because \$900 is the registration fee and Ms. Cooper did not charge for any lodging or food.	
633	11-000-223-330	604727	3/8/2006	Trinitas Children's Therapy Svc	\$2,525.92	\$2,525.92	Professional Staff Development Day-1/23/06. The title is "Fine Motor Development/Preschool Child, and Speech & Language Development & Preschool Child" (Preschool Teachers & Assistants)		✓		The expense appears reasonable since the preschool professionals went to a workshop to learn how to facilitate the development of fine motor and visual perceptual skills that are necessary for preschoolers, facilitate speech and language through books and plays, and identify developmental speech and language milestones in young children. The students will directly benefit from this and it will provide educational value because the preschool teachers learned new strategies on how to create an efficient and effective learning environment.	
634	11-000-223-330	604726	3/8/2006	High Scope Press	\$3,000	\$3,000	Professional Staff Development Day on 1/23/06 and 1/24/06. The title of the workshop is: "Strategies for Supporting Kindergarten Children in an Active Learning Environment & Through an Appropriate Daily Routine" The audience is all Kindergarten Teachers.		✓		The expense appears reasonable since the kindergarten teachers went to a conference to learn teaching practices and strategies to create an optimal learning environment for young children. The students will benefit from this and it will provide an educational value because the teachers will be able to create an efficient and effective learning environment.	

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635	11-000-223-330	603114	11/29/2005	Essex County College	\$28,040.77	\$28,040.77	Billing for the Fall 2005 Semester			✓	The expense is deemed inconclusive since there is no documentation supporting the \$28,040.77 that was paid to Essex County College. The invoice lists the attendees, the course and the amount per person. However there is no supporting documentation to describe the courses, purpose of the course or list of courses taken and hence it could not be linked to an educational program. It was also not indicated if the participants were students, teachers or district officers and hence the beneficiaries of the program could not be identified.	The State guidelines for Teacher's Assistants (Paraprofessionals) were updated to mandate a minimum of 48 college hours or the passing of the ParaPro Praxis exam. To assist our staff in meeting these guidelines, and to maintain highly qualified staff in the district's classrooms, we provided tuition and training for the district Paraprofessionals to take the courses. This is the Fall 2005 tuition bill.
636	11-000-223-330	604722	3/8/2006	Essex County College	\$17,653.37	\$17,653.37	Billing for the Fall 2005 Semester			✓	The expense is deemed inconclusive since there is no documentation supporting the \$17,653.37 that was paid to Essex County College. In the invoice, there is a list of all the people who took courses and the amount per person but there is no documentation that lists the courses that they took. We also don't know who these people are, i.e. are they teachers, high schools kids etc? There is also no documentation that describes why these people are taking courses at the college. Due to the lack of documentation this expense cannot be linked to any strategic initiative and it cannot be determined how this will be beneficial and educational to the students.	The State guidelines for Teacher's Assistants (Paraprofessionals) were updated to mandate a minimum of 48 college hours or the passing of the ParaPro Praxis exam. To assist our staff in meeting these guidelines, and to maintain highly qualified staff in the district's classrooms, we provided tuition and training for the district Paraprofessionals to take the courses. This is the Spring 2006 tuition bill.
637	11-000-223-330	603867	1/11/2006	Karin Rupp	\$700.00	\$700.00	Karin Rupp is a Mathematics Consultant that will Focus on the GEPA for grades 5-8. The total cost for the session is \$700.			✓	This expense is deemed inconclusive as more documentation would be required in order to determine the nature of services provided. Due to the lack of documentation it was difficult to link the expense to any specific strategic initiative or the promotion of educational value. It was difficult to determine who the direct beneficiary of the services was.	One session of Professional Development Training, in this case, is a full day, 8:30 AM - 3:00 PM. Ms. Rupp's fee is below average for these services. Her session was scheduled on a District-Wide Professional Staff Development day (schools closed for students). Staff with instructional responsibilities grade 5-8 would have been the most appropriate audience to attend. GEPA is the state's standardized test for 8th grade. It is a cumulative exam of all the years that precede it. During this year, the state announced it would also be testing at grades 5, 6, and 7, which was a new development. We were in-servicing instructional staff to train them to prepare their students for the mathematics portion of these state mandated standardized tests.
638	11-000-223-330	603512	12/16/2005	Ernie Jackson	\$400.00	\$400.00	<u>The professional services to be rendered for 2 days starting on 1/23/06 are:</u> a) <u>Re-introduction of Sibelius software</u> b) <u>Training on new features for Sibelius 4</u> c) <u>Comprehensive workshop on Scanning</u> d) <u>Focus on Band and Choral Arrangement Skills</u>			✓	The expense appears reasonable since the music teachers were trained on how to use the new features on the Sibelius 4 software that will help them focus on band and choral arrangement skills. This training can be linked to achievement goals such as music, and it will benefit the students and provide an educational value because the teachers have gained more knowledge on software that will help them create an efficient learning environment.	

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639	11-000-223-330	603455	12/13/2005	Evonne Stevenson	\$479.25	\$479.25	Reimbursement for Evonne Stevenson for out of pocket expenses for Math 086. She attended the class for the Summer II session and would like to be reimbursed.			✓	The expense is deemed inconclusive since there is no documentation to support the Math 086 training taken by Ms. Stevenson during Summer II Session. Based on the documentation provided the training could not be linked to any program or any achievement goals. The educational value and the beneficiaries could also not be determined.	The State guidelines for Teacher's Assistants (Paraprofessionals) were updated to mandate a minimum of 48 college hours or the passing of the ParaPro Praxis exam. To assist our staff in meeting these guidelines, and to maintain highly qualified staff in the district's classrooms, we provided tuition and training for the district Paraprofessionals to take the courses. This payment represents a reimbursement of course fees to Ms. Stevenson, a District Paraprofessional.
640	11-000-230-530	501250	8/17/2004	Verizon Wireless	\$1,294.51	\$1,294.51	Wireless Service			✓	The purchase was deemed inconclusive since there is no documentation that supports the Verizon phone charges. Due to the lack of documentation, the expense cannot be determined useful and it is difficult to determine whether the amount was excessive. More specific documentation would be required in order to ascertain the nature of the expenses incurred and how they could be linked to any particular strategic initiative.	The district and the state department of education have raised the expectations of all school districts to modify and improve its emergency plans since 911. As part of our districts emergency procedure, we have effectively implemented the use of some wireless radios and cell phones for our security staff and each school building administrators for this purpose, this method have significantly improved our ability to effectively communication between posts and locations at all times
641	11-000-230-530	501563	9/9/2004	Verizon	\$5,990.21	\$5,990.21	Supplemental phone bill for August 2004 for the 13 schools		✓		The expense appears reasonable since the services purchased are necessary in carrying out the daily communication functions for the district and the students.	
642	11-000-230-530	501253	8/17/2004	Verizon	\$7,302.61	\$7,302.61	Telephone charges for the different schools		✓		The expense appears reasonable since the services purchased are necessary in carrying out the daily communication functions for the district and the students.	
643	11-000-230-530	501251	8/17/2004	Verizon	\$4,478.23	\$4,478.23	Phone Bill		✓		The expense appears reasonable since the services purchased are necessary in carrying out the daily communication functions for the district and the students.	
644	11-000-230-530	501249	8/17/2004	Verizon	\$8,189.60	\$8,189.60	Telephone charges for the different schools		✓		The expense appears reasonable since the services purchased are necessary in carrying out the daily communication functions for the district and the students.	
645	11-000-262-420	504980	3/3/2005	N.J. Division of Fire Safety	\$1,494	\$1,494	9 Annual Life Hazard Use Registration Fee. The rate is \$166 for each use.		✓		The expense appears reasonable since from the documentation provided it appears that this expense was as a result of a mandate by the Commissioner of Dept. of Community Affairs.	
646	11-000-262-420	505122	3/9/2005	ADT Security Systems	\$860.82	\$860.82	ADT Services for Forest St. School on 2/12/05 and Park Ave. School on 2/12/05		✓		The expense appears reasonable since the expense is associated with the security of the students, and it appears from the documentation provided that the upgrade of systems in the two schools was necessary for the security of the students.	
647	11-000-262-420	504872	2/18/2005	ADT Security Systems	\$210	\$210	ADT Services for Main St. School on 2/1/05 and Central School on 1/27/05.		✓		The expense appears reasonable since the work appears to be for maintenance and upgrade of the security system at the schools. Security is for the benefit of all the students in the schools.	

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648	11-000-262-420	504998	3/3/2005	Orange Garden Supply Co.	\$816.00	\$816.00	District wide mulch for the grounds		✓		The expense appears reasonable since it appears that the mulching of the playground areas are needed in order to create a safe playground area for the students.	
649	11-000-262-420	504692	2/4/2005	Pritchard Industries, Inc	\$10,777.23	\$10,777.23	Weekend Boiler check on 1/29, 1/30, 2/5, 2/6, 2/12, 2/13, 2/19, 2/20 for school play the WIZ and Art Show Open early for food services & Saturday academy at Lincoln on 1/29 & 2/5/05 Provided labor for Sat academy on 1/29 and 2/5 Provided labor at OMS for discovery program on 1/29, 2/5 Electrical repair and moving boxes on 2/15/05 Labor for Board of Education Basketball on 2/12 & 2/19		✓		The expense appears reasonable since it appears to be for services and repairs done for the benefit of the students in the district, such as cleaning up after school activities and sporting events, installing additional lighting in the weight lifting room, repairing exterior lighting causing unsafe conditions.	
650	11-000-262-420	504981	3/3/2005	Pritchard Industries, Inc	\$8,292.82	\$8,292.82	<u>Labor services were provided for the following reasons:</u> Open early for food services & Saturday academy at Lincoln on 1/17-1/28 Provided labor for Sat academy on 1/15 and 1/22 Provided labor for fashion show on 1/15 Weekend Boiler checks on 1/15-1/16, 1/22-1/23 Sat discovery on 1/22/05 USA netball on 1/22 Staff ball 1/28 Sat wrestling on 1/15 & 1/22 SAT's on 1/15 & 1/22 Art Show labor on 1/27		✓		The expense appears reasonable since the expense appears to be for repairs and services that are for the benefit of the students such as cleaning up after school events, and emergency repairs to bleachers that would not open, installation of new light fixtures in the OMS basement, etc.	

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651	11-000-262-420	504531	1/27/2005	EdSolution, Inc.	\$7,500.00	\$7,500.00	<p><u>EdSolution will create web-based software for the district such as:</u></p> <p>a) Web-based Software Maintenance b) Web Hosting c) Technical Support d) Data Warehousing e) Professional Development Training and Educational Consulting</p> <p><u>The annual fee is \$7,500 to be paid in two installments. The first installment is due on 2/28/05 and the second installment is due on 4/30/05.</u></p>			✓	The expense was deemed inconclusive since documentation supporting the purchase of web-based software was not provided. Due to the lack of documentation such as a description of the type of web-based software that was created and installed the expense cannot be linked to any specific educational program or achievement goal. Hence the expense does not meet the education or beneficiary criteria.	ED Solutions is a vendor used by the DOE to aggregate and distribute data used on state reporting. In some cases it is the only way the schools can obtain the data in the form required for state reports. The contract is the standard contract utilized state-wide.
652	11-000-251-500	504538	1/28/2005	Miller Advertising Agency, INC	\$4,323.80	\$4,323.80	Newark Star Ledger Advertisement from 1/9/05 - 1/10/05 for two days to advertise job postings for the schools		✓		The expense appears reasonable since supporting documentation for the advertisement in the Newark Star Ledger was provided. The expense can be linked to strategic initiatives such as the hiring of qualified and skilled teachers which will provide an educational value to the students.	
653	11-000-251-500	506617	5/23/2005	Miller Advertising Agency, INC	\$4,889.22	\$4,889.22	<p><u>The following ad's were printed in the Newark Star Ledger:</u></p> <p>a) <u>Job Fair ad for 2005-2006 for \$1,396.92 for 2 days.</u> b) <u>Job openings ad for 2005-2006 for \$3,492.30 for 2 days</u> c) <u>The ads were in the paper from 2/13/05 - 2/14/05</u></p>		✓		The expense appears reasonable since supporting documentation for the advertisement in the Newark Star Ledger was provided. The expense can be linked to strategic initiatives such as the hiring of qualified and skilled teachers which will provide an educational value to the students.	

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654	11-000-251-500	507679	6/30/2005	Miller Advertising Agency, INC	\$7,915.88	\$7,915.88	Newark Star Ledger Advertisement from 6/5/05 - 6/6/05 and from 6/26/05 - 6/27/05. The ad from 6/5/05-6/6/05 costs \$3,492.30 and it is an ad for job openings in the district. The ad from 6/26/05-6/27/05 costs \$4,423.58 and it is an ad for the Teacher and Administrators Job Fair. The ad from 7/3/05-7/4/05 costs \$2,095.38 and it is an ad for July 7th Job Fair.		✓		The expense appears reasonable since supporting documentation for the advertisement in the Newark Star Ledger was provided. The expense can be linked to strategic initiatives such as the hiring of qualified and skilled teachers which will provide an educational value to the students.	
655	11-000-262-420	504816	2/14/2005	Circuit Lighting, Inc.	\$1,466.00	\$1,466.00	The purchases include: 1) 2 Royal Blue Encore 16'11"x24" Wide at a rate of \$175.50 per quantity 2) 4 Royal Blue Encore 4'Hx5' Wide at a rate of \$185 per quantity 3) Labor is \$375			✓	The purchase was deemed inconclusive since there is no documentation that supports the purchase of curtains at Heywood auditorium. The amount of \$1,466 seems excessive. Due to the lack of documentation this purchase cannot be linked to any strategic initiative or provide any beneficiary or educational value to the students.	
656	11-000-251-500	505595	3/29/2005	Pitney Bowes, Inc	\$1,225.71	\$1,225.71	The contract date for this account starts from 12-30-01 and the term is for 54 months for 2 equipment pieces. The charges for this purchase order is for the period from 12-30 to 3-30.			✓	The expense was deemed inconclusive since documentation supporting the purchase of equipment from Pitney Bowes was not provided. Due to the lack of documentation such as a description of the equipment purchased, the expense cannot be linked to any specific educational program or achievement goal. Hence the expense does not meet the education or beneficiary criteria.	Documentation was provided that revealed the identity of the items being expended on, the postage and mail folding machine are Pitney Bowes machine that are on operational lease to the district. This item is an essential equipment needed for the operation of the district.
657	11-000-251-500	505829	4/8/2005	Tylin Promotions	\$3,323	\$3,323	Annual National Minority Careers in Education Expo. \$1,448 for advertisement, and \$1,875 for sharing a booth.		✓		The expense appears reasonable since supporting documentation for the advertisement of the 16th Annual National Minority Careers in Education Expo was provided. The expense can be linked to strategic initiatives such as the hiring of qualified and skilled teachers which will provide an educational value to the students.	
658	11-000-251-500	504549	1/28/2005	Ricoh Business Systems	\$25,600.00	\$25,600.00	Agreement to pay the balance of lease payments for 2 Ricoh copiers		✓		The expense appears reasonable since the lease of copiers are useful and can be linked to achievement goals for ongoing day to day operations of the district.	

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659	11-000-251-500	505246	MISSING	Ricoh Business Systems	1/27/1917	MISSING	Ricoh Copier			✓	The expense was deemed inconclusive since documentation supporting the purchase of the Ricoh copiers was not provided. Due to the lack of documentation the expense cannot be linked to any specific educational program or achievement goal. Hence the expense does not meet the education or beneficiary criteria.	All Ricoh copy machine leased in question equipment were provided
660	11-000-251-500	505253	3/14/2005	Ricoh Business Systems	\$18,414	\$18,414	Leasing 8 copiers for 60 months at a rate of \$6,138		✓		The expense appears reasonable since the lease of copiers are useful and can be linked to achievement goals for ongoing day to day operations of the district.	
661	11-000-230-530	501405	8/31/2004	Nextel Communications	\$5,543.11	\$5,543.11	Wireless Services for 7/23/04 and 8/23/04			✓	The purchase was deemed inconclusive since there is no documentation that supports the Nextel wireless service charges. Due to the lack of documentation, the expense cannot be determined useful and it is difficult to determine whether the amount was excessive.	The district and the state department of education have raised the expectations of all school districts to modify and improve its emergency plans since 911. As part of our districts emergency procedure, we have effectively implemented the use of some wireless radios and cell phones for our security staff and each school building administrators for this purpose, this method have significantly improved our ability to effectively communication between posts and locations at all times
662	11-000-219-390	503709	12/14/2004	Debora Kirkland	\$1,400	\$1,400	Storytelling/Cultural Presentation services were used for 7 days at a rate of \$200/day			✓	The expense was deemed inconclusive since documentation supporting the purchase of Ms. Kirkland's services for storytelling/cultural presentation was not provided. Due to the lack of documentation the expense cannot be linked to any specific educational program or achievement goal. Hence the expense does not meet the education or beneficiary criteria.	The Capacity Building Grant application was provided as documentation in addition to Interim reports submitted for approval to the NJ Dept. of Education. This staff member was hired in the grant for two days per week to cover Social Studies classes at Orange Middle School while staff attended 11 meetings for Common Planning Time. This component was essential to build the capacity of staff to brain storm solutions for students with educational disabilities. Time sheets and Grant/Interim Reports were provided and are available for review in the Dept. of Special Services.
663	11-000-219-390	503882	12/22/2004	Debora Kirkland	\$800.00	\$800.00	Storytelling/Cultural Presentation services were used for 4 days at a rate of \$200/day			✓	The expense was deemed inconclusive since documentation supporting the purchase of Ms. Kirkland's services for storytelling/cultural presentation was not provided. Due to the lack of documentation the expense cannot be linked to any specific educational program or achievement goal. Hence the expense does not meet the education or beneficiary criteria.	The Capacity Building Grant application was provided as documentation in addition to Interim reports submitted for approval to the NJ Dept. of Education. This staff member was hired in the grant for two days per week to cover Social Studies classes at Orange Middle School while staff attended 11 meetings for Common Planning Time. This component was essential to build the capacity of staff to brain storm solutions for students with educational disabilities. Time sheets and Grant/Interim Reports were provided and are available for review in the Dept. of Special Services.

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664	11-000-219-390	504221	1/14/005	Debora Kirkland	\$1,000.00	\$1,000.00	Storytelling/Cultural Presentation services were used for 5 days at a rate of \$200/day			✓	The expense was deemed inconclusive since documentation supporting the purchase of Ms. Kirkland's services for storytelling/cultural presentation was not provided. Due to the lack of documentation the expense cannot be linked to any specific educational program or achievement goal. Hence the expense does not meet the education or beneficiary criteria.	The Capacity Building Grant application was provided as documentation in addition to Interim reports submitted for approval to the NJ Dept. of Education. This staff member was hired in the grant for two days per week to cover Social Studies classes at Orange Middle School while staff attended 11 meetings for Common Planning Time. This component was essential to build the capacity of staff to brain storm solutions for students with educational disabilities. Time sheets and Grant/Interim Reports were provided and are available for review in the Dept. of Special Services.
665	11-000-219-390	503834	12/21/2004	Morris Union Join Comm	\$1,205.40	\$1,205.40	Occupational/Physical/Speech Therapy on a hourly basis for 1 student (Mirellys Rachumi). Occupational Therapy costs \$169/hr Physical Therapy costs \$200/hr Speech/Language Therapy costs \$205/hr			✓	The purchase order was generated only on 12/21/04 which is after the transaction had occurred as evidenced by the invoice date of 10/31/04. The expense was deemed inconclusive since documentation supporting the purchase of occupational/physical/speech therapy was not provided. Due to the lack of documentation such as a prescription from the doctor for the occupational/physical/speech therapy, the expense cannot be linked to any specific strategic initiative. Hence the expense does not meet the education or beneficiary criteria.	Occupational Therapy is prescribed in the student's Individualized Education Program (IEP). A contract for services was signed by the Board of Education Business Administrator and Board of Education President and is in the student's file. The frequency, duration and need for services is annually determined in the IEP consistent with law and code.
666	11-000-219-390	503315	11/29/2004	William Widener	\$900	\$900	Human Resource consultant services for 9 days at \$100/day			✓	The expense was deemed inconclusive since documentation supporting the purchase of human resource consulting services was not provided. Due to the lack of documentation, the expense cannot be linked to any specific strategic initiative. Hence the expense does not meet the education or beneficiary criteria.	In the first response to the auditors relative to this consultant's employment in the district, I indicated that the documentation would be available in the HR Department. Not one auditor came to this Office to review confidential files or to review the document that Mr. Widener completed. The HR Department maintains medical records, criminal history documents and other personal information in the personnel files. As I explained in the previously submitted information on these POs, Mr. Widener assisted the HR staff in completing file reviews, pulling documents for the district auditors, maintaining the applicant resumes, revising job descriptions, etc. Many of the projects had to be completed in the HR Office and could not be copied for anyone's review due to the confidentiality of the documents.
667	11-000-219-390	503181	11/19/2004	Julia Regan	\$ 550	\$ 550	Secretary services for 5 days at a rate of \$110/day (11/12/04, 11/15-11/17/04, 11/19/04)			✓	This expense appears reasonable since the services of the substitute secretary was necessary as a result of the regular secretary's extended leave of absence due to illness. Further, having a substitute secretary appears to be necessary in order for the district to carry out its business operations smoothly.	
668	11-000-219-390	503237	11/23/2004	Julia Regan	\$ 275	\$ 275	Secretary services for 2.5 days at a rate of \$110/day (11/22/04, 11/23/04 and 11/24/04)			✓	This expense appears reasonable since the services of the substitute secretary was necessary as a result of the regular secretary's extended leave of absence due to illness. Further, having a substitute secretary appears to be necessary in order for the district to carry out its business operations smoothly.	

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669	11-000-219-390	503463	12/3/2004	Julia Regan	\$ 550	\$ 550	Secretary services for 5 days at a rate of \$110/day (11/29/04, 11/30/04, 12/1-12/3/04)		✓		This expense appears reasonable since the services of the substitute secretary was necessary as a result of the regular secretary's extended leave of absence due to illness. Further, having a substitute secretary appears to be necessary in order for the district to carry out its business operations smoothly.	
670	11-000-219-390	503697	12/14/2004	Julia Regan	\$ 550	\$ 550	Secretary services for 5 days at a rate of \$110/day		✓		This expense appears reasonable since the services of the substitute secretary was necessary as a result of the regular secretary's extended leave of absence due to illness. Further, having a substitute secretary appears to be necessary in order for the district to carry out its business operations smoothly.	
671	11-000-219-390	503789	12/17/2004	Julia Regan	\$ 550	\$ 550	Secretary services for 5 days at a rate of \$110/day		✓		This expense appears reasonable since the services of the substitute secretary was necessary as a result of the regular secretary's extended leave of absence due to illness. Further, having a substitute secretary appears to be necessary in order for the district to carry out its business operations smoothly.	
672	11-000-219-390	503864	12/22/2004	Julia Regan	\$ 110	\$ 110	Secretary services for 1 day at a rate of \$110/day			✓	The expense was deemed inconclusive since documentation supporting the purchase of secretary consulting services was not provided. Due to the lack of documentation, the expense cannot be linked to any specific strategic initiative. Moreover, consultant claim was for 12/21/04; however, the attendance record of the regular secretary shows that she was actually present on this day.	The district administration utilizes retired staff members to cover for absentees, leave of absence or employees on temporary employment termination etc. especially in the area of needed secretarial and clerical duties. Mrs. Julie Regan is a retired Board employee that has vast experience in bookkeeping and secretarial duties, her services was essential to cover for absentee staff members in these areas; her compensated rate of pay without benefits is more economical to the district at that time.
673	11-000-219-390	503049	11/11/2004	Dr. Judith Kronin	\$ 6,500	\$ 6,500	Interim Principal needed to replace Mrs. Carole Brotspies who is on medical leave. The \$6,500 that was paid is for 13 days at a rate of \$500 per day.		✓		The expense appears reasonable since supporting documentation for the expense of the interim Principal was provided. The Principal was on medical leave and an interim Principal, was hired to replace her. The hiring of an interim Principal can be linked to strategic initiatives such as the maintaining of order and proper management of staff at the school in order to maintain an environment that will most effectively allow students to learn.	
674	11-000-219-390	503322	11/29/2004	Dr. Judith Kronin	\$ 7,000.00	\$ 7,250.00	Interim Principal needed to replace Mrs. Carole Brotspies who is on medical leave. \$500/day for Interim Principal		✓		The expense appears reasonable since supporting documentation for the expense of the interim Principal was provided. The principal was on medical leave and an interim Principal, was hired to replace her. The hiring of an interim Principal can be linked to strategic initiatives such as the maintaining of order and proper management of staff at the school in order to maintain an environment that will most effectively allow students to learn.	

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675	11-000-219-390	503889	12/23/2004	Dr. Judith Kronin	\$ 3,250.00	\$ 3,250.00	Interim Principal needed to replace Eula Penn. 6.5 days at \$500/day		✓		The expense appears reasonable since the hiring of an interim Principal can be linked to strategic initiatives such as the maintaining of order and proper management of staff at the school in order to maintain an environment that will most effectively allow students to learn.	
676	11-000-219-390	503732	12/15/2004	Dr. Judith Kronin	\$ 4,500	\$ 4,500	Interim principal needed for 9 days for \$500/day		✓		The expense appears reasonable since supporting documentation for the expense of the interim Principal was provided. The principal was on medical leave and an interim Principal was hired to replace her. The hiring of an interim Principal can be linked to strategic initiatives such as the maintaining of order and proper management of staff at the school in order to maintain an environment that will most effectively allow students to learn.	
677	11-000-219-390	503048	11/11/2004	SAYIFF CARAWAY	\$ 663	\$ 663	Security Officer services from 10/29/04 - 11/12/04 for a total of 78 hours			✓	The expense is deemed inconclusive since documentation supporting why additional security guards were required for the days listed was not provided. Although the rate of \$8.50/ hour for security personnel appears to be reasonable, and the expense meets the strategic initiative of providing security to ensure a safe environment for students and faculty, we were not provided documentation describing why there was a need for additional security.	
678	11-000-219-390	503316	11/29/2004	SAYIFF CARAWAY	\$ 544	\$ 544	Security Officer services from 11/15/04 - 11/19/04 and 11/22/04 - 11/24/04 for a total of 64 hours		✓		The expense appears reasonable since supporting documentation for the expense of the security officer was provided. The vendor provided security services during normal school hours for Heywood. The amount of \$8.50 per hour seems reasonable and the hiring of a security officer can be beneficial for the safety of the students.	
679	11-000-219-390	503708	12/14/2004	SAYIFF CARAWAY	\$ 1,015.75	\$ 1,015.75	Security Officer services from 11/29/04 - 11/30/04, 12/1/04 - 12/3/04, 12/6/04 - 12/10/04, 12/13/04 - 12/14/04 for a total of 119.5 hours.			✓	The expense was deemed inconclusive since documentation supporting the hiring of the officer for "City Programs" was not provided. Due to the lack of documentation the expense cannot be linked to any specific educational program or achievement goal. Hence the expense does not meet the education or beneficiary criteria.	All needed documentation were provided to justify the nature of this transaction. This transaction is not being provided by a security agency. A part time security staff is being hired to provide needed additional substitute security staff to fill in for the shortage of security manpower in this area.

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680	11-000-219-390	503865	12/22/2004	SAYIFF CARAWAY	\$ 663	\$ 663	Security Officer services from 12/15/04 - 12/23/04 for a total of 78 hours			✓	The check was prepaid. The check date is 12/22/04, however the services rendered are through 12/23/04. The expense was deemed inconclusive since documentation supporting the hiring of the officer for "City Programs" was not provided. Due to the lack of documentation the expense cannot be linked to any specific educational program or achievement goal. Hence the expense does not meet the strategic initiatives or beneficiary criteria.	All needed documentation were provided to justify the nature of this transaction. This transaction is not being provided by a security agency. A part time security staff is being hired to provide needed additional substitute security staff to fill in for the shortage of security manpower in this area.
681	11-000-219-390	503188	11/19/2004	Steve Walker	\$ 3,644.52	\$ 1,163.46	Steven Walker was hired by Dr. Nathan Parker to consult the District and Community from 11/1-11/3, 11/8-11/10, 11/12-11/13			✓	The expense was deemed inconclusive since documentation supporting the purpose of hiring the communications facilitator was not provided. Due to the lack of documentation the expense cannot be linked to any specific educational program or achievement goal and it could not be determined if this was related to a school activity. Hence the expense does not meet the education, strategic initiatives and beneficiary criteria.	The communication facilitator was hired because there was no one in the district to provide public information. Orange Public Schools is the highest achieving majority African American District in the state and this story as well as other important facts about Orange students needed to be communicated to the press. A detailed job description was available if it was unclear the task responsibilities of covered by this role.
682	11-000-219-390	503835	12/21/2004	YWCA Essex & West Hudson	\$ 3,250.00	\$ 3,250.00	Renting a Pool Room for the month of September 2004			✓	The expense was deemed inconclusive since documentation supporting the purpose of renting a pool at the Y.W.C.A. and the list of students who used the pool was not provided. Due to the lack of documentation, the expense cannot be linked to any specific educational program or achievement goal and the beneficiary could not be determined. Hence the expense does not meet the education, strategic initiatives and beneficiary criteria.	A contractual agreement and board resolution approved a swimming program for special education students. A lifeguard is mandated who also assisted students in the locker room with changing. Program is consistent with the Related Services recreational components of IDEA.
683	11-000-251-500	500865	7/26/2004	Xerox Corp	\$12,326.55	\$9,861.00	Lease payment for Xerox 470 St Office - 60 month agreement which includes equipment, maintenance, and supply charges.			✓	The expense appears reasonable since the lease of copiers are useful and can be linked to achievement goals for ongoing day to day operations of the district.	

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684	11-000-261-420	600911	7/1/2005	Encon Mechanical Corp.	\$928.00	\$928.00	Air conditioner #1 has a blower disconnect shut down when customer changed filters. Circuit #1 very low on gas and tripped oil. Vendor has also did leak check on the air conditioners. Installed 30 pounds of refrigerants to air conditioners.		✓		This expense appears reasonable. Based on documentation provided, the repair was made as a result of the disconnection of the blower when the filters were changed. Moreover, this expense included a leak check on the air conditioners as well as the addition of refrigerants which are necessary to ensure the proper functioning of the air conditioners. This expense then meets the usefulness and reactionary criteria.	
685	11-000-261-420	600915	7/27/2005	Pat's Auto Repair	\$1,206.40	\$1,206.40	Auto Repair Expenses related to diagnostic test, changing of AC, repairing of one leak and oil filter, and adding fluids and wipers			✓	The expense is deemed inconclusive. Based on documentation provided, the payment was related to the repair of the automobile as a result of the diagnostic test performed however; it could not be determined if the repairs was for a school vehicle. Due to lack of information, we could then not establish if the repairs would meet the usefulness criteria.	
686	11-000-261-420	600978	7/1/2005	D & F Services	\$2,319.38	\$2,319.38	Expense related to: Fuel surcharge Regular labor Thermal zone contact cleaner Motor Wheel-Fan Trane Unit 17		✓		The expense appears reasonable since it appears to be reactionary work done for such things as Air Conditioning not working in main office at Park Ave. School, water line clogged in the Oakwood Ave. guidance office, rooftop cooling unit on top of OHS not working, all of which are necessary for the ongoing operations of the buildings and for the benefit of all students and faculty in the buildings.	
687	11-000-261-420	600988	7/1/2005	Armand Defazio	\$9,450.00	\$9,450.00	The expense was related to new outside lighting at the Lincoln Ave and Park Ave schools. 50 feet pipe, straps, couplings, connectors, boxes of thin wires, security lights, and sensors were also purchased.		✓		The expense appears reasonable since it appears the expense was related to installing security lighting on a sensor around the perimeter of Lincoln and Park Avenue Schools. These sensors and lighting are for the safety and security of the schools.	

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688	11-000-261-420	600996	8/2/2005	Power Clean, Inc	\$16,500.00	\$16,500.00	The expense was related to painting of Orange High School walls: a) 1st and 2nd floor ceilings b) 1st and 2nd floor hallway walls c) 1st and 2nd floor stairwell walls d) Gym Wall e) Boys and Girls Locker Room Walls f) Cafeteria walls g) Vice Principals Office h) 5 Classrooms		✓		This expense appears reasonable since the painting of walls at Orange High School which included classrooms, ceilings, hallway walls, stairwell walls, locker room walls, cafeteria walls, gym wall and the vice principal's office is necessary for the maintenance and upkeep of school facilities and appears to benefit the students directly. The amount of \$16,500 also appears to be reasonable taking into account the scope of the painting services performed.	
689	11-000-261-420	600997	8/2/2005	Malloy Maintenance Contracting	\$16,200.00	\$16,200.00	The expense was related to painting of Cleveland Street School walls: a) Classrooms - 1,3,4,7,9,11,13,15,17 b) Middle Stairwell c) Kitchen and Cafeteria d) Boy's and Girl's bathrooms e) Basement floor and walls		✓		This expense appears reasonable since the painting of walls at Cleveland Street School which included classrooms, middle stairwell, kitchen and cafeteria, boys and girls bathrooms and basement floors and walls is necessary for the maintenance and upkeep of school facilities and appears to benefit the students directly. The amount of \$16,200 also appears to be reasonable taking into account the scope of the painting services performed.	
690	11-000-261-420	600998	8/2/2005	J.G. Painting & Construction	\$15,225.00	\$15,225.00	The expense was related to painting of Lincoln Ave. School walls: a) All Boys and Girls Restrooms b) Main Office c) Principal's Office d) Front Entrance Walls and Middle Stairwell Walls e) Kitchen and the Student Office		✓		This expense appears reasonable since the painting of walls at Lincoln Avenue School which included all the boys and girls restrooms, main office, principal's office, front entrance and middle stairwell walls, kitchen and the student office is necessary for the maintenance and upkeep of school facilities and appears to benefit the students directly. The amount of \$15,225 also appears to be reasonable taking into account the scope of the painting services performed.	

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691	11-000-261-420	600999	8/2/2005	Maranatha Interior Painting	\$15,900.00	\$15,900.00	<p>The expense was related to painting at Forest St:</p> <p>a) Classrooms to be touched up: 408, 406, 407, 10, 12, 7, 6, 5, 4, 1</p> <p>b) Art Room</p> <p>c) Wall Leading to boiler room wall</p> <p>d) Interior painting of classroom 2, 3, & 7</p> <p>e) Interior painting of the north, south, and middle stairwells</p> <p>f) Interior painting of new section of 3rd floor front hallway, 2nd floor hallway, & hallway near classroom #309</p> <p>g) Hallways near classrooms 10 & 1</p>		✓		This expense appears reasonable since the painting at Forest Street School which included among others classrooms, hallways near classrooms, stairwells and the art room is necessary for the maintenance and upkeep of school facilities and appears to benefit the students directly. The amount of \$15,900 also appears to be reasonable taking into account the scope of the painting services performed.	
692	11-000-261-420	601000	7/1/2005	Final Step Inc.	\$14,350.00	\$14,350.00	<p>The expense was related to painting at Heywood Ave. School:</p> <p>a) Classrooms 3,4,5,8,9,21,22,23,26, 27,110,114,115,117</p> <p>b) Main Office</p> <p>c) Nurses office and kitchen</p> <p>d) 4 Boys and Girls Restrooms</p> <p>e) Auditorium</p> <p>f) Schools were spackled, sanded and primed and painted</p>		✓		This expense appears reasonable since the painting at Heywood Avenue School which included among others classrooms, restrooms and the auditorium is necessary for the maintenance and upkeep of school facilities and appears to benefit the students directly. The amount of \$14,350 also appears to be reasonable taking into account the scope of the painting services performed.	
693	11-000-261-420	600822	7/1/2005	Energy For America, Inc	\$4,452.50	\$4,452.50	<p>Professional Services For Lincoln Ave School that include the following:</p> <p>a) Professional engineer project oversight and management</p> <p>b) Project manager to prepare, review and finalize report</p> <p>c) Field Geologist - remedial investigation report addendum</p> <p>d) Draftsman to do revisions to soil sample, prepare EDD, revise drawing, copy and bind report</p> <p>e) Groundwater sample analysis</p> <p>f) 2 BN+15 samples</p>			✓	The expense was deemed inconclusive since documentation showing the purpose of engaging the services of a professional engineer, project manager, field geologist, and draftsman was not provided. Due to the lack of documentation of why a groundwater sample analysis and a remedial investigation report was needed, the expense could not be linked to any specific strategic initiative nor could we determine if this was made in reaction to a certain event or circumstance.	The supporting documentation, description and specifics of the project were provided which depicts the nature of the contamination abatement. Energy for America was the district consultant that was responsible to oversee the underground soil contamination that was caused by an underground oil tank. An abatement report was needed by NJDOE which was prepared by Energy for America Inc. on behalf of the district.

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694	11-000-261-420	601160	8/17/2005	Semper Alexander, Inc	\$7,402.00	\$7,402.00	Expense related to: a) Envirodome Camera - out of warranty replacement at Heywood Street School b) Philips Divar Digital Video Recorder - upgrade at administrative building		✓		This expense appears reasonable since the security cameras appear to be an important part of keeping the students safe and helping to ensure a good environment in which they can learn.	
695	11-000-261-420	601223	8/22/2005	Childcraft	\$1,707.67	\$1,644.00	Items for new Kindergarten Class: a) Economy 5-Section Coat Locker b) Adjustable Printer Stand c) 2 Station Computer Table		✓		The expense appears reasonable since the purchase of a 5-section coat locker will be utilized on a regular basis by the kindergarten students and thus meets the usefulness criteria. A printer stand and computer table was also purchased and these items are essential because it will be useful in the long term to have something to put a computer and printer on. The amount of \$1,707.67 seems reasonable as well.	
696	11-000-261-420	601255	8/23/2005	C.V.R. Networks, LLC	\$1,841.00	\$1,841.00	Network Services provided: a) CAT 5 e Network Drop b) Twin-Channel T-70 panduit raceway installed per foot c) Outlet box, connectors and face plate d) Patch cords for switch and work station		✓		This expense appears reasonable since the technology purchase was for a new kindergarten classroom to be equipped as per the district's technology plan. The purchase was for the benefit of the kindergarten students.	
697	11-000-261-420	601287	8/25/2005	Reliable Lock	\$3,513.90	\$3,513.90	Keys and Locks for Various Buildings in the District		✓		The expense appears reasonable since the keys and locks appear to be for several buildings in the district in need of new locks, lock repairs, and extra keys for maintenance, security, etc. The locks provide safety and security to everything in the buildings.	
698	11-000-261-420	601288	8/25/2005	Simplex Grinnell Quotation	\$1,925.00	\$1,925.00	One year warranty for the 2005-2006 school year for access control system and DP Security		✓		This expense appears reasonable since the expense appears to be for a service contract for the fire devices in the bathrooms throughout Orange High School. These devices are for the safety of all in the buildings.	
699	11-000-261-420	601289	8/25/2005	Schindler Elevator Corporation	\$1,331.32	\$1,331.32	Quarterly Elevator Inspections at Several Buildings in the District		✓		This expense appears reasonable since the expense appears to be for quarterly elevator inspection which is appears to be a mandatory precaution for the safety of all in the buildings.	
700	11-000-261-420	601313	8/26/2005	Ron Fogel & Associates, LLC	\$3,912.32	\$3,537.32	4 Dance Studio Floor Rolls - 5'x36': \$834.33 8 Tapes: \$25 Shipping and Handling: \$375			✓	This expense is deemed inconclusive. Purchase of dance mats and tapes could be linked to achievement goals pertaining to physical education and thus appears to benefit the students directly. However, the curriculum for physical education is needed for us to determine whether this is actually part of the program.	

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701	11-000-261-420	601329	8/29/2005	School Specialties	\$885.88	\$885.88	4x16 Combination Markerboard & Tackerboard			✓	The purchase was deemed inconclusive since documentation that would show the purpose of purchasing a markerboard and tackerboards was not provided. Although we were advised it was for a non instructional room that was being converted to a kindergarten classroom we were not provided any documentation to that effect.	
702	11-000-261-420	601367	8/31/2005	United Welding	\$1,465.00	\$1,465.00	Maintenance work on water system such as: a) Shut off hot water system and drain down the pipes. b) Cut out section of the leaky 3" leaky water copper tubing in the boiler room, furnish and install approx. 6' of 3" copper tubing with union, elbow, tee, and coupling. c) Turn on the hot water system and check the work under pressure.		✓		This expense appears reasonable. The purpose was to replace a leaky water tubing in the boiler room with a new one; thus, meets the reactionary criteria. Further, this expense also meets the usefulness criteria since this would ensure the proper functioning of the boiler room for the day to day operations of the school.	
703	11-000-261-420	601372	8/31/2005	Carrier Corporation	\$6,771.00	\$6,771.00	Maintenance work on pumps such as: a) Remove pump, take to repair shop, return to school and re-install b) Replace 1/2 inch diaphragm valves, purge absorber and pull solution sample for analysis. c) Pulled vacuum on absorber, removed inop. condenser pump motor, picked up new motor and replaced with new couplings. d) Found ref. pumped tripped heated up pump and restarted absorber		✓		This expense appears reasonable because the maintenance of the pumps is necessary in ensuring that these would always be functioning properly. Further, the repairs that were done to it also meets the reactionary criteria since these were made as a result of the maintenance done. This expense then meets the usefulness and reactionary criteria.	
704	11-000-261-420	601377	8/31/2005	Security Detection	\$90.00	\$7,990.00	Garret PD 65001 walk through metal detector for Orange High School		✓		The expense appears reasonable. The purchase of a metal detector could be linked to a strategic initiative because this could improve security and safety and security for students and faculty.	

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705	11-000-261-420	601419	9/2/2005	East Orange Glass & Mirror	\$4,000.00	\$4,000.00	a) Installed 1/4" mirror in trailer b) 1/4" mirror installed in trailer on back wall c) 132" X 60" Installed wall to wall		✓		This expense appears reasonable since it appears that the mirror to be installed in Trailer C is for use by the Dance Program students to be used in the new dance space.	
706	11-000-261-420	601472	9/7/2005	Power Clean, Inc	\$18,250.00	\$18,250.00	<u>Maintenance of room 310 at Orange Middle School:</u> a) <u>Removal of all chairs, desks, file cabinets, blackboards, wood walls, wires, plaster walls, water damaged wood, tile flooring.</u> b) <u>Installation of new metal studs</u> c) <u>Walls will be erected with fire rated sheet rock</u> d) <u>Frame and installation of six new doors</u> e) <u>Ceiling and walls will be primed, painted</u> f) <u>Clean and wax entire room and floor</u>		✓		This expense appears reasonable since the refurbishment of room 310 meets the usefulness and beneficiary criteria since this would have a long term use and also appears to benefit the students directly. We were also provided proof of competitive bids performed.	
707	11-000-261-420	601473	9/7/2005	Power Clean, Inc	\$14,300.00	\$14,300.00	Maintenance work of the basement at Heywood Avenue School: a) Entire basement clean out b) Entire basement painting c) Construction of basement shelving d) Organization of all tables, boxes, books and equipment, and art equipment e) 30 yard dumpsters		✓		This expense appears reasonable since it appears that the work done to remove all desks, chairs, flammable materials from the basement and the installation of shelving and partitions to create a stock area was requested by the fire department, and appears to be for the safety off everyone in the building.	

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708	11-000-219-390	500959	7/29/2004	William Widener	\$800.00	\$800.00	HR Consultant for 8 days at \$100/ day			✓	The expense is deemed inconclusive since documentation describing the purpose the HR Consultant was engaged has not been provided. It was difficult to link the services rendered to any specific strategic initiative or the promotion of educational value. Moreover it could not be determined if the purchase was made in reaction to a particular event or circumstance.	In the first response to the auditors relative to this consultant's employment in the district, I indicated that the documentation would be available in the HR Department. Not one auditor came to this Office to review confidential files or to review the document that Mr. Widener completed. The HR Department maintains medical records, criminal history documents and other personal information in the personnel files. As I explained in the previously submitted information on these POs, Mr. Widener assisted the HR staff in completing file reviews, pulling documents for the district auditors, maintaining the applicant resumes, revising job descriptions, etc. Many of the projects had to be completed in the HR Office and could not be copied for anyone's review due to the confidentiality of the documents.
709	11-000-219-390	500965	7/29/2004	Bernadette Hall	\$1,125.00	\$1,125.00	Consultant Secretary for 9 days at \$125 per day - no other information could be found from the documentation			✓	The expense is deemed inconclusive since documentation describing the purpose the Consultant Secretary was engaged has not been provided. More documentation would be required in order to establish how the expense could be linked to a specific strategic initiative. Moreover it could not be determined if the purchase was made in reaction to a particular event or circumstance.	
710	11-000-219-320	506282	5/5/2005	Essex County Educational Services Comm.	\$17,500.00	\$17,500.00	Occupational and Physical Therapy Services for students for March, 2005			✓	This expense appears reasonable as it related to the provision of occupational therapy for the respective students. The services provided were for the benefit of the students and were required per the need of the students hence the expense could be linked to a particular strategic initiative. Per review of the student roster, the services were provided for 80 students hence the amount appears to be reasonable.	
711	11-000-219-320	506703	5/26/2005	Essex County Educational Services Comm.	\$14,400.00	\$14,400.00	Occupational and Physical Therapy Services for students for April, 2005			✓	This expense appears reasonable as it related to the provision of occupational therapy for the respective students. The services provided were for the benefit of the students and were required per the need of the students hence the expense could be linked to a particular strategic initiative. Per review of the student roster, the services were provided for 80 students hence the amount appears to be reasonable.	
712	11-000-219-390	501176	8/11/2004	Bernadette Hall	\$1,250.00	\$1,250.00	Consultant Secretary for 10 days at \$125 per day			✓	The expense is deemed inconclusive since documentation describing the purpose the Consultant Secretary was engaged has not been provided. Due to the lack of documentation it was difficult determine the reason as to why the consulting services were required and hence could not be linked to any specific strategic initiative. It was difficult to ascertain whether the services were rendered in reaction to any event.	
713	11-000-219-390	501177	8/11/2004	William Widener	\$900.00	\$900.00	HR Consultant for 9 days at \$100			✓	The expense is deemed inconclusive since documentation describing the purpose the Consultant Secretary was engaged has not been provided. Due to the lack of documentation it was difficult determine the reason as to why the consulting services were required and hence could not be linked to any specific strategic initiative. It was difficult to ascertain whether the services were rendered in reaction to any event.	In the first response to the auditors relative to this consultant's employment in the district, I indicated that the documentation would be available in the HR Department. Not one auditor came to this Office to review confidential files or to review the document that Mr. Widener completed. The HR Department maintains medical records, criminal history documents and other personal information in the personnel files. As I explained in the previously submitted information on these POs, Mr. Widener assisted the HR staff in completing file reviews, pulling documents for the district auditors, maintaining the applicant resumes, revising job descriptions, etc. Many of the projects had to be completed in the HR Office and could not be copied for anyone's review due to the confidentiality of the documents.

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714	11-000-219-390	501178	8/11/2004	Gloria Ortiz	\$1,000.00	\$1,000.00	Consultant Secretary for 8 days at \$125 per day for the Lincoln Avenue school			✓	The expense is deemed inconclusive since documentation describing the purpose of the Consultant Services rendered has not been provided. Due to the lack of documentation it was difficult to determine the reason as to why the consulting services were required and hence could not be linked to any specific strategic initiative. It was difficult to ascertain whether the services were rendered in reaction to any event.	
715	11-000-219-390	501179	8/11/2004	M&A Valley Transportation Bus Co.	\$8,160.00	\$8,160.00	Summer School Transportation July 6 through August 6 - 24 days at \$170 per vehicle - 340/ day for two vehicles.			✓	The expense appears reasonable since the purpose of providing the transportation services was for students attending the summer 2004 extended school year program which includes bowling and swimming activities. The expense could be linked to a specific strategic initiative and was for the benefit of the students.	
716	11-000-219-390	501396	8/30/2004	Gloria Ortiz	\$875.00	\$875.00	Consultant Secretary for 7 days at \$125/ day at Lincoln Ave Elem School			✓	The expense is deemed inconclusive since documentation describing the purpose the Consultant Secretary was engaged has not been provided. Due to the lack of documentation it was difficult to determine the reason as to why the consulting services were required and hence could not be linked to any specific strategic initiative. It was difficult to ascertain whether the services were rendered in reaction to any event.	
717	11-000-219-390	501397	8/30/2004	William Widener	\$1,200.00	\$1,200.00	Consultant HR for 12 days at \$100/ day			✓	The expense is deemed inconclusive since documentation describing the purpose of the Consultant services rendered has not been provided. Due to the lack of documentation it was difficult to determine the reason as to why the consulting services were required and hence could not be linked to any specific strategic initiative. It was difficult to ascertain whether the services were rendered in reaction to any event.	In the first response to the auditors relative to this consultant's employment in the district, I indicated that the documentation would be available in the HR Department. Not one auditor came to this Office to review confidential files or to review the document that Mr. Widener completed. The HR Department maintains medical records, criminal history documents and other personal information in the personnel files. As I explained in the previously submitted information on these POs, Mr. Widener assisted the HR staff in completing file reviews, pulling documents for the district auditors, maintaining the applicant resumes, revising job descriptions, etc. Many of the projects had to be completed in the HR Office and could not be copied for anyone's review due to the confidentiality of the documents.
718	11-000-219-390	501398	8/30/2007	Bernadette Hall	\$1,375.00	\$1,375.00	Consultant Secretary for 11 days at \$125/ day			✓	The expense is deemed inconclusive since documentation describing the purpose the Consultant Secretary was engaged has not been provided. Due to the lack of documentation it was difficult to determine the reason as to why the consulting services were required and hence could not be linked to any specific strategic initiative. It was difficult to ascertain whether the services were rendered in reaction to any event.	
719	11-000-219-390	501505	9/8/2004	YMCA Essex & West Hudson	\$520.00	\$520.00	July 2004 use of the YMCA pool - 2 lifeguard for 4 days at \$130/ day			✓	This expense appears reasonable. The lifeguards were required for the security of the children as the swimming pool was being used by the students and hence was for the benefit of the students. The services rendered could be linked to a specific strategic initiative and the amount appears to be reasonable.	

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720	11-000-219-390	501786	9/21/2004	Gloria Ortez	\$250.00	\$250.00	2 days at Lincoln Avenue school at \$125/ day			✓	The expense is deemed inconclusive since documentation describing the purpose the Consultant Secretary was engaged has not been provided. Due to the lack of documentation it was difficult determine the reason as to why the consulting services were required and hence could not be linked to any specific strategic initiative. It was difficult to ascertain whether the services were rendered in reaction to any event.	
721	11-000-219-390	501640	9/14/2004	William Widener	\$900.00	\$900.00	9 days at \$100/ day for Human Resources			✓	The expense is deemed inconclusive since documentation describing the purpose of the Consultant Services rendered has not been provided. Due to the lack of documentation it was difficult determine the reason as to why the consulting services were required and hence could not be linked to any specific strategic initiative. It was difficult to ascertain whether the services were rendered in reaction to any event.	In the first response to the auditors relative to this consultant's employment in the district, I indicated that the documentation would be available in the HR Department. Not one auditor came to this Office to review confidential files or to review the document that Mr. Widener completed. The HR Department maintains medical records, criminal history documents and other personal information in the personnel files. As I explained in the previously submitted information on these POs, Mr. Widener assisted the HR staff in completing file reviews, pulling documents for the district auditors, maintaining the applicant resumes, revising job descriptions, etc. Many of the projects had to be completed in the HR Office and could not be copied for anyone's review due to the confidentiality of the documents.
722	11-000-219-390	501919	9/23/2004	Morris-Union Jointure Commission	\$1,940.40	\$1,940.00	Occupational Therapy, Physical Therapy and Speech Therapy for 2 students		✓		The expense appears reasonable as it was related to the provision of physical therapy services for 2 students. The nature of services can be linked to a particular strategic initiative and the direct beneficiary of the services rendered were the students. The amount for the students appears to be reasonable.	
723	11-000-219-390	502121	9/29/2004	William Widener	\$1,000.00	\$1,000.00	10 days at \$100/ day for Human Resources			✓	The expense is deemed inconclusive since documentation describing the purpose of the Consultant Services rendered has not been provided. Due to the lack of documentation it was difficult determine the reason as to why the consulting services were required and hence could not be linked to any specific strategic initiative. It was difficult to ascertain whether the services were rendered in reaction to any event.	In the first response to the auditors relative to this consultant's employment in the district, I indicated that the documentation would be available in the HR Department. Not one auditor came to this Office to review confidential files or to review the document that Mr. Widener completed. The HR Department maintains medical records, criminal history documents and other personal information in the personnel files. As I explained in the previously submitted information on these POs, Mr. Widener assisted the HR staff in completing file reviews, pulling documents for the district auditors, maintaining the applicant resumes, revising job descriptions, etc. Many of the projects had to be completed in the HR Office and could not be copied for anyone's review due to the confidentiality of the documents.
724	11-000-219-390	502464	10/14/2004	William Widener	\$900.00	\$900.00	9 days at \$100/ day for Human Resources			✓	The expense is deemed inconclusive since documentation describing the purpose of the Consultant Services rendered has not been provided. Due to the lack of documentation it was difficult determine the reason as to why the consulting services were required and hence could not be linked to any specific strategic initiative. It was difficult to ascertain whether the services were rendered in reaction to any event.	In the first response to the auditors relative to this consultant's employment in the district, I indicated that the documentation would be available in the HR Department. Not one auditor came to this Office to review confidential files or to review the document that Mr. Widener completed. The HR Department maintains medical records, criminal history documents and other personal information in the personnel files. As I explained in the previously submitted information on these POs, Mr. Widener assisted the HR staff in completing file reviews, pulling documents for the district auditors, maintaining the applicant resumes, revising job descriptions, etc. Many of the projects had to be completed in the HR Office and could not be copied for anyone's review due to the confidentiality of the documents.

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725	11-000-219-390	502808	10/29/2004	Sayiff Caraway	\$816.00	\$816.00	96 hrs at 8.50/ hr for security services for Heywood Ave. Elem School			✓	The expense is deemed inconclusive since documentation supporting why additional security guards were required for the days listed was not provided. It was difficult to determine the necessity of the security services rendered and hence link the expense to any relevant framing criteria.	All needed documentation were provided to justify the nature of this transaction. This transaction is not being provided by a security agency. A part time security staff is being hired to provide needed additional substitute security staff to fill in for the shortage of security manpower in this area.
726	11-000-219-390	502818	10/29/2004	M&A Valley Transportation Bus Co.	\$185.00	\$1,955.00	Transportation for various trips from 8/27 -9/30			✓	The expense appears reasonable since the trips taken all were field trips with educational value associated with them, or for sporting events for the Orange District teams.	
727	11-000-219-390	503046	11/11/2004	Julia Regan	\$440.00	\$440.00	4 days at \$110/ day for a secretary consultant for the business office Service until Phyllis Williams returns			✓	This expense appears to be reasonable. The secretary was employed for 4 days as the regular secretary was absent. The temporary employment of the secretary was necessary for the daily business operations of the District and hence could be linked to a strategic initiative. The expense was incurred in reaction to the regular secretary being absent.	
728	11-000-219-390	503047	11/11/2004	William Widener	\$800.00	\$800.00	8 days at \$100/ day for an HR Consultant			✓	The expense is deemed inconclusive since documentation describing the purpose of the Consultant Services rendered has not been provided. Due to the lack of documentation it was difficult determine the reason as to why the consulting services were required and hence could not be linked to any specific strategic initiative. It was difficult to ascertain whether the services were rendered in reaction to any event.	In the first response to the auditors relative to this consultant's employment in the district, I indicated that the documentation would be available in the HR Department. Not one auditor came to this Office to review confidential files or to review the document that Mr. Widener completed. The HR Department maintains medical records, criminal history documents and other personal information in the personnel files. As I explained in the previously submitted information on these POs, Mr. Widener assisted the HR staff in completing file reviews, pulling documents for the district auditors, maintaining the applicant resumes, revising job descriptions, etc. Many of the projects had to be completed in the HR Office and could not be copied for anyone's review due to the confidentiality of the documents.
729	11-000-219-320	506301	5/5/2005	Jani Rimpici	\$300.00	\$300.00	Psychological Evaluation of A.H. on 3/2/05 (as per the disbursement voucher)			✓	This expense is deemed inconclusive. Due to the lack of documentation it was difficult to link the evaluation services to any specific strategic initiative. More documentation would be required detailing the exact nature of evaluation services provided. It was difficult to ascertain how the student would benefit from the evaluation services provided and whether the services were provided in reaction to any specific event.	Psychological assessments is mandated by NJAC-6A:14-3.4
730	11-000-219-320	506701	5/26/2005	Morris-Union Jointure Commission	\$1,205.40	\$1,205.40	One week of each therapy in 9/04			✓	This expense appears to be reasonable since the therapy sessions provided were part of the special services program. The sessions were rendered to students in order to appropriately evaluate any speech or vocal impairments and hence could be linked to a specific strategic initiative. The evaluation services rendered were for the benefit of the students. The evaluation services could be linked to the reactionary criteria as they were provided in order to evaluate students with speech impairments.	
731	11-000-219-320	506713	5/26/2005	St. Barnabas Medical Center	\$385.00	\$385.00	Audiological and Central Auditory Processing Evaluation for one student			✓	This expense is deemed inconclusive. Due to the lack of documentation it was difficult to link the evaluation services to any specific strategic initiative. More documentation would be required detailing the exact nature of evaluation services provided. It was difficult to ascertain how the student would benefit from the evaluation services provided and whether the services were provided in reaction to any specific event.	Evaluation was mandated in student's IEP per NJAC6A:14-3.4(a)3

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732	11-000-219-320	506716	5/26/2005	Caldwell Community Physical Therapy	\$123.00	\$123.00	1.5 hours at \$82/ hour for one student		✓		This expense appears to be reasonable. The therapy services were provided as part of the special services program in order to evaluate the student and based on the evaluation occupational therapy was prescribed. The therapy services rendered could be linked to a strategic initiative and were provided for the benefit of the students. The therapy services were provided in reaction to a specific event.	
733	11-000-219-320	506717	5/26/2005	Caldwell Community Physical Therapy	\$225.50	\$225.50	2.75 hours at \$82/ hour for one student		✓		The expense appears to be reasonable as it related to the provision of physical therapy for one student. The services rendered could be related to a particular strategic initiative and was for the benefit of the student. The amount appears to be reasonable.	
734	11-000-219-320	506718	5/26/2007	Caldwell Community Physical Therapy	\$287.00	\$287.00	3.5 hours at \$82/ hour for one student		✓		The expense appears to be reasonable as it related to the provision of occupational therapy for one student. The services rendered could be related to a particular strategic initiative and was for the benefit of the student. The amount appears to be reasonable.	
735	11-000-219-320	506719	5/26/2005	Occupational Therapy Consultants	\$264.00	\$264.00	Occupational Therapy for one student for April 2005 - 4 visits at \$66/ visit		✓		The expense appears to be reasonable as it related to the provision of occupational therapy for one student in accordance with his Individualized Education Program. The services rendered could be related to a particular strategic initiative and was for the benefit of the student. The amount appears to be reasonable.	
736	11-000-219-320	506725	5/26/2005	YWCA Essex & West Hudson	\$17,550.00	\$9,368.00	Swimming time for April, May and June 2005		✓		The expense appears to be reasonable as it was for the benefits of the students. The services rendered could be linked to a particular strategic initiative as the objectives were to provide the students with a better opportunity to improve their swimming skills. The amount appears to be reasonable	
737	11-000-219-320	506726	5/26/2005	Eagle Rock Bowling Alley	\$8,000.00	\$8,919.00	Bowling estimate for May and June 2005		✓		The expense appears to be reasonable as it was for the benefits of the students. The services rendered could be linked to a particular strategic initiative as the objectives of the bowling program were to provide supplementary support and enhance academic and effective skills for special education students.	
738	11-000-219-320	507145	6/1/2005	Edward Tabbanor M.D.	\$1,200.00	\$1,200.00	Examinations and reports for three students at \$400/ Student		✓		The expense appears to be reasonable as it could be related to a particular strategic initiative. The evaluations were performed to ascertain whether the student would qualify as a special education program as the student might have certain disabilities. The evaluations were conducted in order to determine appropriate student placement. The services were rendered for the benefits of the students and the amount appears to be reasonable.	

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739	11-000-219-320	507249	6/9/2005	Barbara Clark	\$516.68	\$516.68	reimbursement for NJSPA conference 5/19 - 5/21 for meals and lodging		✓		This expense appears reasonable since the workshop for which Barbara Clark/ Director of Special Services attended will directly benefit the Special Services Department in Orange, and the rates for all the related expenses appear to be reasonable.	
740	11-000-219-320	507564	6/30/2005	Marist High School	\$700.00	\$700.00	Transportation Reimbursement for one student to Marist High School from 9/8/04 to 6/15/05		✓		This expense appears reasonable. The reimbursement for transportation services appears to benefit the student directly and the amount of \$700 for one year seems reasonable. Further, the reimbursement was made as a result of the student's enrolment in a non-public high school which meets the requirements of his current Individual Education Program, hence the expense could be linked to a specific strategic initiative.	
741	11-000-219-320	507600	6/30/2005	Lori Hezig	\$328.35	\$328.35	Evaluation related mileage reimbursement for the transport of one student to a specific speech therapy session. Individualized Educational Plan.		✓		This expense appears to be reasonable. The transportation services were rendered in order to transport one student to a speech therapy session and hence could be linked to a specific strategic initiative. The service was provided for the benefit of the student as the therapy session was required per the Individualized Educational Plan.	
742	11-000-219-390	404365	3/23/2004	Ajilon Finance	\$543.55	\$13,015.00	Temp Accounting Svcs from 3/15/04 - 6/30/04 (7 sessions)			✓	This expense has been deemed inconclusive since we lack the documentation describing why there was a need for an Accounting Consultant in addition the regular staff although adequate staff is necessary for the ongoing operations of the department.	Justification was provided showing that a position was vacant during this period. Temporary coverage was needed to provide for additional support in the accounting department of the Business Office.
743	11-000-219-390	406424	6/30/2004	Essex County Educational Services Comm.	\$3,300.00	\$3,300.00	12 Student Assessments for the Orange BOE			✓	This expense is deemed inconclusive as more documentation would be required in order to ascertain the nature of evaluations performed. Due to the lack of documentation it was difficult to determine how the services provided could be linked to any specific strategic initiative or the promotion of educational value. More documentation would be required in order to determine whether the expense was incurred in reaction to a particular event.	Evaluation were mandated in accordance with NJAC6A:14-3.4
744	11-000-219-390	500287	7/1/2004	Ajilon Finance	\$12,336.80	\$20,530.00	Accounting temps from 7/1/04 - 12/23/04			✓	This expense is deemed inconclusive as more specific documentation would be required in order to determine the necessity of employing the Accounting temps. Due to the lack of documentation it was, difficult to link the expense to any specific strategic initiative. More information would be required in order to determine whether the expense was incurred in reaction to a particular event.	Justification was provided showing that a position was vacant during this period. Temporary coverage was needed to provide for additional support in the accounting department of the Business Office.

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745	11-000-219-390	500732	7/14/2004	Sayiff Caraway	\$272.00	\$272.00	Security Services at the YWCA for 32 hours at \$8.50/ hour		✓		The expense appears to be reasonable since documentation was provided that indicated that due to an agreement with YWCA a security guard would be provided there during the construction of the Main Street School. The security guard was employed for the safety of the students and any surrounding personnel and hence could be linked to a strategic initiative. The security guard was employed for the benefit and the safety of the students.	
746	11-000-219-390	500743	7/14/2004	Bernadette Hall	\$1,125.00	\$1,125.00	Consultant Secretary for 9 days at \$125/ day			✓	The expense is deemed inconclusive since documentation describing the purpose the Consultant Secretary was engaged has not been provided. Due to the lack of documentation it was difficult determine the reason as to why the consulting secretary was required and hence could not be linked to any specific strategic initiative. It was difficult to ascertain whether the services were rendered in reaction to any event.	
747	11-000-219-390	601114	7/0/05	Sayiff Caraway	\$807.50	\$807.50	Security Services at Oakwood Ave. School for 95 hours at \$8.50/ hour			✓	The expense is deemed inconclusive since documentation supporting why additional security guards were required for the days listed was not provided. Although the rate of \$8.50/ hour for security personnel appears to be reasonable, and the expense meets the strategic initiative of providing security to ensure a safe environment for students and faculty, we were not provided documentation describing why there was a need for additional security.	All needed documentation were provided to justify the nature of this transaction. This transaction is not being provided by a security agency. A part time security staff is being hired to provide needed additional substitute security staff to fill in for the shortage of security manpower in this area.
748	11-000-219-390	601143	8/15/2005	M&A Valley Transportation Bus Co.	\$700.00	\$6,750.00	Various Transportation trips in July 2005			✓	This expense appears to be reasonable since the transportation services were provided as part of the summer school program. The educational justification for the trips were provided and hence could be linked to a specific strategic initiative and was for the promotion of educational value. The transportation services were provided for the benefit of the students.	
749	11-000-219-390	602355	10/14/2005	YWCA	\$500.00	\$500.00	Pool use for month of July 2005 4 sessions for \$125/ session			✓	The expense appears to be reasonable. The provision of the swimming programs could be linked to a specific strategic initiative as the students would acquire the necessary skills. The swimming program was provided for the benefits of the students and the amount appears to be reasonable.	
750	11-000-219-390	602370	10/14/2005	Radalia Dixon-Amar	\$747.00	\$747.00	District Employed the services of temporary clerical staff in order to process lunch applications received from households in order to determine how meals would be classified(Ex. Subsidized, free lunch or full lunch)			✓	The expense appears to be reasonable. The district had received household lunch applications in order to classify the meals as either regular or subsidized. As the District received numerous applications, additional resources were required in order to process the applications within the allotted time-frame. The expense could be linked to a specific strategic initiative and was in reaction to the numerous applications received by the District.	
751	11-000-219-390	602371	10/14/2005	Susan Lingham	\$1,119.00	\$1,119.00	District Employed the services of temporary clerical staff in order to process lunch applications received from households in order to determine how meals would be classified(Ex. Subsidized, free lunch or full lunch)			✓	The expense appears to be reasonable. The district had received household lunch applications in order to classify the meals as either regular or subsidized. As the District received numerous applications, additional resources were required in order to process the applications within the allotted time-frame. The expense could be linked to a specific strategic initiative and was in reaction to the numerous applications received by the District.	

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752	11-000-219-390	602372	10/14/2005	Gloria Ortiz	\$1,465.50	\$1,465.00	District Employed the services of temporary clerical staff in order to process lunch applications received from households in order to determine how meals would be classified(Ex. Subsidized, free lunch or full lunch)		✓		The expense appears to be reasonable. The district had received household lunch applications in order to classify the meals as either regular or subsidized. As the District received numerous applications, additional resources were required in order to process the applications within the allotted time-frame. The expense could be linked to a specific strategic initiative and was in reaction to the numerous applications received by the District.	
753	11-000-219-390	602373	10/14/2005	Kathy Jones	\$619.50	\$619.50	District Employed the services of temporary clerical staff in order to process lunch applications received from households in order to determine how meals would be classified(Ex. Subsidized, free lunch or full lunch)		✓		The expense appears to be reasonable. The district had received household lunch applications in order to classify the meals as either regular or subsidized. As the District received numerous applications, additional resources were required in order to process the applications within the allotted time-frame. The expense could be linked to a specific strategic initiative and was in reaction to the numerous applications received by the District.	
754	11-000-219-390	602615	10/27/2005	Sayiff Caraway	\$824.50	\$824.50	Security Services Orange High School 32 hours OHS/ OHS Alternative 53 hrs Orange Middle School 12 hours			✓	The expense is deemed inconclusive since documentation supporting why additional security guards were required for the days listed was not provided. Although the rate of \$8.50/ hour for security personnel appears to be reasonable, and the expense meets the strategic initiative of providing security to ensure a safe environment for students and faculty, we were not provided documentation describing why there was a need for additional security.	All needed documentation were provided to justify the nature of this transaction. This transaction is not being provided by a security agency. A part time security staff is being hired to provide needed additional substitute security staff to fill in for the shortage of security manpower in this area.
755	11-000-219-390	602651	10/28/2005	Joseph Mask	\$5,280.00	\$5,280.00	Various tasks from 10/ 0/05 - 10/28/05		✓		This expense appears reasonable since the work appears to be for the Orange School District Construction Program, which was approved by the NJDOE to improve the district. The NJDOE hired the New Jersey School Construction Corp. to do the construction, and the expense is related to the architect hired to work with the NJSCC. The expense was related to providing the students with an improved learning environment and hence could be linked to a specific strategic initiative.	
756	11-000-219-390	602739	11/2/2007	M&A Valley Transportation Bus Co.	\$1,000.00	\$2,785.00	various trips to different destinations		✓		This expense appears to be reasonable as the field trips, swimming and bowling lessons were provided for the benefit of the students. The educational justification for the trips were provided by the district and hence the trips could be linked to a strategic goal and were for the promotion of educational value.	
757	11-000-219-390	602792	11/4/2005	Eagle Rock Bowling Alley	\$3,000.00	\$3,000.00	Sept 2005 bowling and coaching fees		✓		The expense appears to be reasonable as it was for the benefits of the students. The services rendered could be linked to a particular strategic initiative as the objectives were to provide the students with a better opportunity to improve their bowling skills and hence could be linked to a the promotion of educational value. The amount appears to be reasonable	

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758	11-000-219-390	602839	11/7/2005	Essex County Educational Services Comm.	\$13,944.00	\$13,944.00	Occupational and Physical Therapy Services for Sept 2005		✓		This expense appears to be reasonable as the therapy sessions were for one student and was part of the special services program. The student was initially evaluated and was subsequently prescribed to receive occupational and physical therapy. The provision of therapy sessions could be linked to a specific strategic initiative and was for the benefit of the respective student.	
759	11-000-219-390	602897	11/14/2005	Children's Therapy Service	\$401.50	\$401.50	Occupational Therapy for the month of Sept 2005 5.5 hours at \$73/ hour. The service was provided for one student.		✓		This expense appears to be reasonable as the therapy sessions were for one student and was part of the special services program. The student was initially evaluated and was subsequently prescribed to receive occupational and physical therapy. The provision of therapy sessions could be linked to a specific strategic initiative and was for the benefit of the respective student.	
760	11-000-219-390	602898	11/14/2005	Occupational Therapy Consultants	\$198.00	\$198.00	Occupational Therapy for one student for September 2005		✓		This expense appears to be reasonable as the therapy sessions were for one student and was part of the special services program. The student was initially evaluated and was subsequently prescribed to receive occupational and physical therapy. The provision of therapy sessions could be linked to a specific strategic initiative and was for the benefit of the respective student.	
761	11-000-219-390	602935	11/14/2005	Sayjiff Caraway	\$1,041.25	\$1,041.25	Security Services for Orange High School and Orange Middle School for a total of 90 hours at \$8.50/ hour			✓	The expense is deemed inconclusive since documentation supporting why additional security guards were required for the days listed was not provided. Although the rate of \$8.50/ hour for security personnel appears to be reasonable, and the expense meets the strategic initiative of providing security to ensure a safe environment for students and faculty, we were not provided documentation describing why there was a need for additional security.	All needed documentation were provided to justify the nature of this transaction. This transaction is not being provided by a security agency. A part time security staff is being hired to provide needed additional substitute security staff to fill in for the shortage of security manpower in this area.
762	11-000-219-390	602986	11/16/2005	Joseph Mask	\$3,720.00	\$3,720.00	62 hours for various architect services from 10/31/05 - 11/12/05 at \$60/ hour		✓		This expense appears reasonable since the work appears to be for the Orange School District Construction Program, which was approved by the NJDOE to improve the district. The NJDOE hired the New Jersey School Construction Corp. to do the construction, and the expense is related to the architect hired to work with the NJSCC. The expense was related to providing the students with an improved learning environment and hence could be linked to a specific strategic initiative.	
763	11-000-219-390	603133	11/29/2005	Judith Kronin	\$5,000.00	\$5,000.00	Interim Principal for 10 days at \$500/ day		✓		This expense appears to be reasonable to be essential since the documentation describing why there was a need for an interim Principal has been provided. The Principal was on medical leave from October 28, 2004 - December 2, 2004 for a hip replacement surgery. The interim principal was required for the administrative operations of the school and the expense was incurred in reaction to a specific event.	
764	11-000-219-390	603139	11/29/2005	Sayjiff Caraway	\$765.00	\$765.00	Security Services for Orange High School and Orange Middle School for a total of 90 hours at \$8.50/ hour			✓	The expense is deemed inconclusive since documentation supporting why additional security guards were required for the days listed was not provided. Although the rate of \$8.50/ hour for security personnel appears to be reasonable, and the expense meets the strategic initiative of providing security to ensure a safe environment for students and faculty, we were not provided documentation describing why there was a need for additional security.	All needed documentation were provided to justify the nature of this transaction. This transaction is not being provided by a security agency. A part time security staff is being hired to provide needed additional substitute security staff to fill in for the shortage of security manpower in this area.

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765	11-000-219-390	603193	12/1/2005	Joseph Mask	\$3,180.00	\$3,180.00	52 hours for various architect services from 11/14/05 - 11/26/05 at \$60/ hour		✓		This expense appears reasonable since the work appears to be for the Orange School District Construction Program, which was approved by the NJDOE to improve the district. The NJDOE hired the New Jersey School Construction Corp. to do the construction, and the expense is related to the architect hired to work with the NJSCC. The expense was related to providing the students with an improved learning environment and hence could be linked to a specific strategic initiative.	
766	11-000-219-390	603329	12/7/2005	Eagle Rock Bowling Alley	\$4,500.00	\$4,500.00	October 2005 bowling and instructional program - 18 sessions at \$250/ session.		✓		The expense appears to be reasonable as it was for the benefits of the students. The services rendered could be linked to a particular strategic initiative as the objectives were to provide the students with a better opportunity to improve their bowling skills and hence could also be linked for the promotion of educational value.	According to the corresponding statement, this item appears reasonable.
767	11-000-219-390	603492	12/14/2005	Dr. Judith Kronin	\$5,500.00	\$5,500.00	Interim Principal for 11 days at \$500/ day		✓		This expense appears to be reasonable since the documentation describing why there was a need for an interim Principal has been provided. The Principal was on medical leave from October 28, 2004 - December 2, 2004 for a hip replacement surgery. The interim principal was required for the administrative operations of the school and the expense was incurred in reaction to a specific event.	No Comment Required.
768	11-000-219-390	603496	12/14/2005	Julia Regan	\$130.00	\$130.00	Consultant Secretary for one day at \$130/ day		✓		The expense is deemed inconclusive since documentation describing the purpose the Consultant Secretary was engaged has not been provided. More documentation would be required in order to establish how the expense could be linked to a specific strategic initiative. Moreover it could not be determined if the purchase was made in reaction to a particular event or circumstance.	The district administration utilizes retired staff members to cover for absentees, leave of absence or employees on temporary employment termination etc. especially in the area of needed secretarial and clerical duties. Mrs. Julie Regan is a retired Board employee that has vast experience in bookkeeping and secretarial duties, her services was essential to cover for absentee staff members in these areas; her compensated rate of pay without benefits is more economical to the district at that time.
769	11-000-219-390	603849	1/10/2006	M&A Valley Transportation Bus Co.	\$1,200.00	\$4,250.00	12/2/05 to NJPAC, various pick-ups from school and drop-offs at students' homes, 12/15 trip to Livingston Mall, 12/16/2005 field trip to Funplex		✓		This expense appears to be reasonable since documentation provided shows the educational justification for the field trip to Funplex for all the students from Kindergarten through the sixth grade and hence could be linked a strategic initiative and was for the promotion of educational value. There was also a roster of the students who attended. The transportation services were provided for the benefit of the students.	
770	11-000-219-390	603881	1/12/2006	Dr. Judith Kronin	\$4,750.00	\$4,750.00	Interim Principal/ Orange Middle School for 10 days at \$500/ day		✓		The expense is deemed inconclusive as more documentation would be required in order to determine the need for the Interim Principal. A board resolution or HR records would be required in order to determine the necessity of the employing an interim principal. Although the services provided by the interim principal are important, it was difficult to determine whether the interim principal was employed in reaction to any specific event.	Although a Principal is necessary for the ongoing operations of a school and for the benefit of the students in the school, and the amount of \$500/day appears to be reasonable for a school principal, we were not provided with documentation as to why there was a need for an interim principal."
771	11-000-219-390	603882	1/12/2006	Sayiff Caraway	\$1,066.75	\$1,066.75	Security Services from 12/27/05 - 1/13/06 for 125.5 hours at \$8.50 per hour		✓		The expense is deemed inconclusive since documentation supporting why additional security guards were required for the days listed was not provided. Although the rate of \$8.50/ hour for security personnel appears to be reasonable, and the expense meets the strategic initiative of providing security to ensure a safe environment for students and faculty, we were not provided documentation describing why there was a need for additional security.	All needed documentation were provided to justify the nature of this transaction. This transaction is not being provided by a security agency. A part time security staff is being hired to provide needed additional substitute security staff to fill in for the shortage of security manpower in this area.

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772	11-000-219-390	603891	1/13/2006	Julia Regan	\$130.00	\$130.00	Consultant Secretary for one day at \$130/day in the Superintendent's office			✓	The expense is deemed inconclusive since documentation describing the purpose the Consultant Secretary was engaged has not been provided. More documentation would be required in order to establish how the expense could be linked to a specific strategic initiative. Moreover it could not be determined if the purchase was made in reaction to a particular event or circumstance.	The district administration utilizes retired staff members to cover for absentees, leave of absence or employees on temporary employment termination etc. especially in the area of needed secretarial and clerical duties. Mrs. Julie Regan is a retired Board employee that has vast experience in bookkeeping and secretarial duties, her services was essential to cover for absentee staff members in these areas; her compensated rate of pay without benefits is more economical to the district at that time.
773	11-000-219-390	603893	1/13/2006	Joseph Mask	\$6,840.00	\$6,840.00	66 hours for various architect services from 12/12/05 - 1/13/06 at \$60/ hour			✓	This expense appears reasonable since the work appears to be for the Orange School District Construction Program, which was approved by the NJDOE to improve the district. The NJDOE hired the New Jersey School Construction Corp. to do the construction, and the expense is related to the architect hired to work with the NJSCC. The expense was related to providing the students with an improved learning environment and hence could be linked to a specific strategic initiative.	
774	11-000-219-390	604183	1/30/2006	Sayiff Caraway	\$824.50	\$824.50	Security Services from 1/16/06 - 1/31/06 for 97 hours at \$8.50 per hour			✓	The expense is deemed inconclusive since documentation supporting why additional security guards were required for the days listed was not provided. Although the rate of \$8.50/ hour for security personnel appears to be reasonable, and the expense meets the strategic initiative of providing security to ensure a safe environment for students and faculty, we were not provided documentation describing why there was a need for additional security.	All needed documentation were provided to justify the nature of this transaction. This transaction is not being provided by a security agency. A part time security staff is being hired to provide needed additional substitute security staff to fill in for the shortage of security manpower in this area.
775	11-000-219-390	604185	1/30/2006	Dr. Judith Kronin	\$5,500.00	\$5,500.00	Interim Principal/ Orange Middle School for 11 days at \$500/day			✓	The expense is deemed inconclusive as more documentation would be required in order to determine the need for the Interim Principal. A board resolution or HR records would be required in order to determine the necessity of the employing an interim principal. Although the services provided by the interim principal are important, it was difficult to determine whether the interim principal was employed in reaction to any specific event.	Explanation: Mrs. Michella Millis Graves, the former Principal left due to a family crisis. (A letter of resignation is on file in the Office of Human Resources) Thus the reason for Dr. Kronin being hired as an Interim Principal/Consultant.
776	11-000-219-390	604204	1/31/2006	Joseph Mask	\$3,540.00	\$3,540.00	59 hours for various architect services from 1/17/06 - 1/27/06 at \$60/ hour			✓	This expense appears reasonable since the work appears to be for the Orange School District Construction Program, which was approved by the NJDOE to improve the district. The NJDOE hired the New Jersey School Construction Corp. to do the construction, and the expense is related to the architect hired to work with the NJSCC. The expense was related to providing the students with an improved learning environment and hence could be linked to a specific strategic initiative.	
777	11-000-219-390	604251	2/1/2006	Elaine S. McGhee	\$2,500.00	\$2,500.00	Forrest Street Elementary School Interim Principal from 1/25/06 - 1/31/06			✓	This expense appears reasonable since the documentation describing why there was a need for an interim Principal has been provided. The Principal resigned at Forrest Street School and an interim principal was needed until a suitable replacement has been secured. The employment of the interim principal could be linked to a specific strategic initiative and was in reaction to a particular event.	

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778	11-000-219-390	604306	2/6/2006	Erica Woolway	\$3,400.00	\$3,000.00	Workshop at Orange High School - Collaboration with staff, parents and students pertaining to scheduling, careers and academic achievement - from 1/23/06 - 2/14/06 at \$200/ day		✓		The expense appears reasonable as the objectives of the conference could be linked to a specific strategic initiative and educational value. The conference objectives pertained to improve communication between teachers and students and between parents and students. The conference objectives were for the benefits of the students and the amount appears to be reasonable.	
779	11-000-219-390	604365	2/8/2006	Essex County Educational Services Comm.	\$20.00	\$20.00	Correction made to the billing rate of four evaluations (psychological and educational) done on 8/2/05 from \$280/ case to \$285/ case		✓		The expense appears to be reasonable. It is for an adjustment for four specific psychological and educational evaluations that were performed on students but billed at a wrong rate. The letter, credit memo and invoice were all reviewed and signed of by Barbara Clark/ Director of Special Services.	
780	11-000-219-390	604420	2/14/2006	Sayiff Caraway	\$739.50	\$739.50	Security Services from 1/16/06 - 1/31/06 for 97 hours at \$8.50 per hour			✓	The expense is deemed inconclusive since documentation supporting why additional security guards were required for the days listed was not provided. Although the rate of \$8.50/ hour for security personnel appears to be reasonable, and the expense meets the strategic initiative of providing security to ensure a safe environment for students and faculty, we were not provided documentation describing why there was a need for additional security.	All needed documentation were provided to justify the nature of this transaction. This transaction is not being provided by a security agency. A part time security staff is being hired to provide needed additional substitute security staff to fill in for the shortage of security manpower in this area.
781	11-000-219-390	604441	2/15/2006	Sharonda Crenshaw	\$2,161.50	\$4,000.00	Substitute Secretary for Business Office, assisting the BA, secretary and staff from Feb 9, 2006 - March 31, 2006		✓		The expense appears to be reasonable as the substitute secretary was employed because the regular secretary was on medical leave. The employment of the substitute secretary was for the administrative operations of the business district and hence could be linked to a strategic initiative. The expense was incurred in reaction to the regular business secretary being on medical leave.	
782	11-000-219-390	604444	2/15/2006	Elaine S. McGhee	\$5,000.00	\$5,000.00	Interim Principal for five days at Forrest Street Elementary School at \$500/ day.		✓		This expense appears reasonable since the documentation describing why there was a need for an interim Principal has been provided. The Principal resigned at Forest Street School and an interim principal was needed until a suitable replacement has been secured. The employment of the interim principal could be linked to a specific strategic initiative and was in reaction to the fact that the regular principal had resigned.	
783	11-000-219-390	604447	2/15/2006	Dr. Judith Kronin	\$5,000.00	\$5,000.00	Interim Principal at Orange Middle School for 10 days at \$500/ day from 1/31/06 - 2/14/06		✓		This expense appears to be reasonable since the documentation describing why there was a need for an interim Principal has been provided. The Principal was on medical leave from October 28, 2004 - December 2, 2004 for a hip replacement surgery. The interim principal was required for the administrative operations of the school and the expense was incurred in reaction to the fact that the regular principal was on medical leave.	

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784	11-000-219-390	604498	2/17/2006	Joseph Mask	\$3,840.00	\$3,840.00	64 hours for various architect services from 1/30/06 - 2/10/06 at \$60/ hour		✓		This expense appears reasonable since the work appears to be for the Orange School District Construction Program, which was approved by the NJDOE to improve the district. The NJDOE hired the New Jersey School Construction Corp. to do the construction, and the expense is related to the architect hired to work with the NJSCC. The expense was related to providing the students with an improved learning environment and hence could be linked to a specific strategic initiative.	Adequate justification was provided as to the nature of this transaction, this was a consulting Architect that was hired on a part time bases to help coordinate the district -wide construction projects and follow-up with the PMFS and NUSCC personnel. This temporary services was needed to assist the district staff elevate the overwhelming demand of time for the various construction project being undertaken by the district.
785	11-000-219-390	604537	2/27/2006	Sayiff Caraway	\$612.00	\$612.00	Security Services from 2/2/06 - 2/28/06 for 72 hours at \$8.50 per hour			✓	The expense is deemed inconclusive since documentation supporting why additional security guards were required for the days listed was not provided. Although the rate of \$8.50/ hour for security personnel appears to be reasonable, and the expense meets the strategic initiative of providing security to ensure a safe environment for students and faculty, we were not provided documentation describing why there was a need for additional security.	All needed documentation were provided to justify the nature of this transaction. This transaction is not being provided by a security agency. A part time security staff is being hired to provide needed additional substitute security staff to fill in for the shortage of security manpower in this area.
786	11-000-219-390	604549	2/28/2006	Elaine S. McGhee	\$2,500.00	\$2,500.00	Interim Principal for five days at Forrest Street Elementary School at \$500/ day.		✓		This expense appears reasonable since the documentation describing why there was a need for an interim Principal has been provided. The Principal resigned at Forest Street School and an interim principal was needed until a suitable replacement has been secured. The employment of the interim principal could be linked to a specific strategic initiative and was in reaction to the fact that the regular principal had resigned.	
787	11-000-219-390	606293	5/18/2006	Semper Alexander	\$4,143.53	\$4,143.53	Various Hardware Installation and maintenance			✓	The expense is deemed inconclusive as more documentation would be required in order to ascertain the nature of maintenance services provided and hardware installations. Due to the lack of documentation it was difficult to link the maintenance services to any specific strategic initiative. More information would be required in order to determine whether the services were provided in reaction to a specific event.	
788	11-000-219-390	606358	5/19/2006	Crawley & Associates	\$12,650.00	\$25,300.00	A report outlining the status of the school district's technology.		✓		The expense appears to be reasonable. The consultant services form and the technology requirement assessments detailed all necessary services provided to the various schools throughout the District. The provision of the services could be linked to a specific strategic initiative. The expense could be linked to the usefulness criteria as efficient operation of technology would be required for the administrative operations of the District. All services provided were outlined in the District's technology plan.	

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789	11-000-219-390	606368	5/19/2006	Dr. Leonard D. Fitts	\$0.00	\$12,000.00	A 60 day Organization Staffing Study to establish positions that would allow the district to place the most qualified employees into existing or redesigned jobs, and to combine the best practices, systems and people to achieve the mission, goals and objectives of the school district in the most cost effective measure.		✓		This expense appears reasonable. The services provided would appear to directly benefit the students in that they will be hiring the most qualified professionals thus improving children's education. This would also appear to help HR to do hiring which focuses on achieving the missions, goals and objectives of the district and hence the expense could be linked to a specific strategic initiative.	
790	11-000-219-390	606638	5/30/2006	Sayiff Caraway	\$1,151.75	\$1,151.75	Security Services at Orange High School from 5/15/06 - 5/31/06 for 135 hours at \$8.50 per hour			✓	The expense is deemed inconclusive since documentation supporting why additional security guards were required for the days listed was not provided. Although the rate of \$8.50/ hour for security personnel appears to be reasonable, and the expense meets the strategic initiative of providing security to ensure a safe environment for students and faculty, we were not provided documentation describing why there was a need for additional security.	All needed documentation were provided to justify the nature of this transaction. This transaction is not being provided by a security agency. A part time security staff is being hired to provide needed additional substitute security staff to fill in for the shortage of security manpower in this area.
791	11-000-219-390	606641	5/30/2006	Joseph Mask	\$3,420.00	\$3,420.00	64 hours for various architect services from 5/8/06 - 5/25/06 at \$60/ hour		✓		This expense appears reasonable since the work appears to be for the Orange School District Construction Program, which was approved by the NJDOE to improve the district. The NJDOE hired the New Jersey School Construction Corp. to do the construction, and the expense is related to the architect hired to work with the NJSCC. The expense was related to providing the students with an improved learning environment and hence could be linked to a specific strategic initiative.	
792	11-000-219-390	606746	6/6/2006	Janet Celi	\$969.99	\$969.99	Various meetings: Working on Wellness Policy & "YAC" Meeting Superintendent's Meeting with Wellness/ Nutrition Committee "Breakfast Fruit of the Month" for school nurses Working on Dairy Council breakfast promotion, free equipment & educational materials for classrooms Superintendent's Meeting with Wellness/ Nutrition Committee Various travel relating to the meetings		✓		The expense appears to be reasonable as all meetings and programs were related to providing the students with improved food and nutrition services. The objectives of the meetings and programs were to provide students with optimally nutritious meals and hence could be linked to specific strategic goals.	

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793	11-000-219-390	606816	6/7/2006	M&A Valley Transportation Bus Co.	\$1,375.00	\$5,020.00	various trips to different destinations and transportation for Special Services students for door to door transportation to and from different schools within the district		✓		The expense appears to be reasonable as the field trips were conducted as part of the special services program and were for the benefit of the students. The educational justification for the trips was provided within the supporting documentation provided by the District and hence the field trips could be linked to a specific strategic initiative and were for the promotion of educational value.	
794	11-000-219-390	606922	6/14/2006	Sayiff Caraway	\$1,168.75	\$1,168.75	Security Services from 6/1/06 - 6/16/06 for 137.5 hours at \$8.50 per hour			✓	The expense is deemed inconclusive since documentation supporting why additional security guards were required for the days listed was not provided. Although the rate of \$8.50/ hour for security personnel appears to be reasonable, and the expense meets the strategic initiative of providing security to ensure a safe environment for students and faculty, we were not provided documentation describing why there was a need for additional security.	All needed documentation were provided to justify the nature of this transaction. This transaction is not being provided by a security agency. A part time security staff is being hired to provide needed additional substitute security staff to fill in for the shortage of security manpower in this area.
795	11-000-230-530	601351	8/30/2005	Verizon	\$7,483.41	\$7,483.41	September 2005 telephone bill for all the schools in the district plus maintenance/ security and administration		✓		The expense appears to be reasonable. The expense was related to the ongoing operations of the District office and hence could be linked to a strategic initiative. The phone service could be linked to the usefulness criteria as the services were used on a routine basis.	
796	11-000-230-530	601361	8/30/2005	Verizon Wireless	\$854.44	\$854.44	Monthly charges for Verizon Wireless/ Acct. 103828110 Dtd 8/15/05 - Invoice #3137644631			✓	The expense is deemed inconclusive as it was difficult to ascertain how the wireless telephone services could be linked to any framing criteria. Per discussion with the business administrator, the cell phones are provided to the district personnel for business related purposes. However it was difficult distinguish between personal and business related calls. More specific documentation would be required in order to determine which employees are eligible to receive cell phones and policies regarding the cell phone usage.	The district and the state department of education have raised the expectations of all school districts to modify and improve its emergency plans since 911. As part of our districts emergency procedure, we have effectively implemented the use of some wireless radios and cell phones for our security staff and each school building administrators for this purpose, this method have significantly improved our ability to effectively communication between posts and locations at all times
797	11-000-230-530	601387	9/1/2005	Nextel Communications	\$3,524.94	\$3,524.94	Monthly charges for Nextel Wireless from July 19 - August 18, 2005 for various users.			✓	The expense is deemed inconclusive as it was difficult to ascertain how the wireless telephone services could be linked to any framing criteria. Per discussion with the business administrator, the cell phones are provided to the district personnel for business related purposes. However it was difficult distinguish between personal and business related calls. More specific documentation would be required in order to determine which employees are eligible to receive cell phones and policies regarding the cell phone usage.	The district and the state department of education have raised the expectations of all school districts to modify and improve its emergency plans since 911. As part of our districts emergency procedure, we have effectively implemented the use of some wireless radios and cell phones for our security staff and each school building administrators for this purpose, this method have significantly improved our ability to effectively communication between posts and locations at all times
798	11-000-230-530	601399	9/1/2005	MCI	\$927.24	\$927.24	Monthly charges for MCI for July, 2005 for various users in Orange High School and the Business Administration Office.			✓	The expense is deemed inconclusive as it was difficult to ascertain how the wireless telephone services could be linked to any framing criteria. Per discussion with the business administrator, the cell phones are provided to the district personnel for business related purposes. However it was difficult distinguish between personal and business related calls. More specific documentation would be required in order to determine which employees are eligible to receive cell phones and policies regarding the cell phone usage.	The district staff on most occasions would make long distance calls as part their daily function in implementing the educational needs of the students. The invoice or bill in reference is the long distance charges for the month of July 2005, for the indicated phone lines on the bill.

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799	11-000-230-530	601400	9/1/2005	Verizon	\$841.48	\$841.48	August 2005 telephone bill for all the schools in the district plus maintenance/ security and administration		✓		The expense appears to be reasonable. The expense was related to the ongoing operations of the District office and hence could be linked to a strategic initiative. The phone service could be linked to the usefulness criteria as the services were used on a routine basis.	
800	11-000-251-330	600819	7/20/2005	The Substitute Service	\$16,537.56	\$16,537.56	Substitute Services contracted for the year for July 1, 2005 - June 30, 2006		✓		This expense appears to be reasonable. This respective purchase order was opened for the provision of substitute services for 2005-2006 school year. The services were used for various forms of absences that may have taken place during the course of the year. The provision of the services could be linked to a strategic initiative as substitute teachers would be required for the administrative operations of the District.	
801	11-000-251-330	601146	8/15/2005	Quill Office Products	\$1,341.14	\$1,415.45	Office Supplies for Haywood Avenue School		✓		The expense appears to be reasonable as it was for the ongoing operations of the District. The supplies purchased would be used on a continuous basis and hence could be considered to be useful. The supplies were required for the operations of the District activities and could be linked to specific strategic goal.	
802	11-000-251-330	601312	8/26/2005	Karl & Associates	\$10,600.00	\$10,600.00	Indoor Environmental Study at Heywood Elem., Forest Elem., Orange Middle School and Orange High School sampling air quality and checking for hydrocarbons, formaldehyde, total particulates and mold spores. Standard Instrumental Air Quality Parameters Profile (CO, CO2, temperature and relative humidity). Instrument Calibration, sample handling & shipping, and sampling media acquisition, analytical testing fees, interpretation of lab results, preparation of client report, and consultation with client.		✓		The expense appears reasonable since it appears to be a study as per the NJ Dept of Health and Senior Services. The studies at the schools listed appear to be to reduce the possibility of such diseases like pneumonia, asthma, rhinitis and respiratory infection by eliminating some of the contaminants in the air. The expense could be linked to a strategic initiative and were for the benefit of the students.	
803	11-000-251-330	601746	9/16/2005	Karl & Associates	\$550.00	\$550.00	Presentation of refresher hazard communication/ right-to-know training program. Training conducted on September 16, 2005. The training sessions were attended by a total of 46 teachers, nurses and supervisory		✓		This expense appears reasonable since the training performed in accordance with the NJ PEOSH Hazard Communication Standard is provided for every employee who works with or has the potential for exposure to hazardous chemicals under normal conditions of use or in foreseeable emergencies. This is a safety precaution that helps ensure the safety of students and faculty and hence could be linked to a specific strategic initiative and was for the benefit of the students and District personnel.	

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804	11-000-251-330	601918	9/23/2005	Olugbenga Olabintan	\$19,250.00	\$21,000.00	Monthly Reports and additional updating of Food Service Account, P/R Agency Account, Workers Comp. Account, and Unemployment Account.		✓		This expense appears reasonable since these services are contracted to provide the District Monthly Board Meeting with required reports, and they are used in the reconciliation process for the month close. The provision of the treasurer's services could be linked to a strategic initiative as the reports would be used for the administrative operations of the District.	
805	11-000-251-330	602033	9/29/2005	Nan's Deli	\$350.00	\$350.00	Food for the Law and Policy Institute Training for Administrators on Oct. 18, 2005			✓	The expense is deemed inconclusive. Due to the lack of documentation it was difficult to ascertain the nature of the training. More documentation would be required in order to link the training objectives to a specific strategic and for the promotion of educational value. It was difficult to determine how the training objectives could be beneficial for the students. Per review of the documentation it was indicated that a lower price was negotiated for the food provision. However it was difficult to determine the nature of the training and its respective objectives	
806	11-000-251-330	602034	9/29/2005	Nan's Deli	\$350.00	\$350.00	Food for the Law and Policy Institute Training for Administrators on Nov. 1, 2005			✓	The expense is deemed inconclusive. Due to the lack of documentation it was difficult to ascertain the nature of the training. More documentation would be required in order to link the training objectives to a specific strategic and for the promotion of educational value. It was difficult to determine how the training objectives could be beneficial for the students. Per review of the documentation it was indicated that a lower price was negotiated for the food provision. However it was difficult to determine the nature of the training and its respective objectives	
807	11-000-251-330	602936	11/14/2005	Nan's Deli	\$2,450.00	\$2,450.00	Food for the Law and Policy Institute Training for Administrators on 12/6/05, 1/3/06, 2/7/06, 3/7/06, 4/4/06, 5/2/06, 6/6/06 - 7 days at \$350/ day			✓	The expense is deemed inconclusive. Due to the lack of documentation it was difficult to ascertain the nature of the training. More documentation would be required in order to link the training objectives to a specific strategic and for the promotion of educational value. It was difficult to determine how the training objectives could be beneficial for the students. Per review of the documentation it was indicated that a lower price was negotiated for the food provision. However it was difficult to determine the nature of the training and its respective objectives	

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808	11-000-251-330	603732	1/5/2006	Karl & Associates	\$13,250.00	\$13,250.00	Indoor Environmental Study at Center, Lincoln, Main Street, Oakwood, Park, and Cleveland School sampling air quality and checking for hydrocarbons, formaldehyde, total particulates and mold spores. Standard Instrumental Air Quality Parameters Profile (CO, CO2, temperature and relative humidity), Instrument Calibration, sample handling & shipping, and sampling media acquisition, analytical testing fees, interpretation of lab results, preparation of client report, and consultation with client.		✓		The expense appears reasonable since it appears to be a study as per the NJ Dept of Health and Senior Services. The studies at the schools listed appear to be to reduce the possibility of such diseases like pneumonia, asthma, rhinitis and respiratory infection by eliminating some of the contaminants in the air. The expense could be linked to a strategic initiative and were for the benefit of the students.	Due to multiple complaints by staff at various School locations, and summons by the State Health Dept. Air Quality test were performed to ensure staff and students of a safe breathing environment.
809	11-000-251-330	603894	1/13/2006	Karl & Associates	\$3,600.00	\$3,600.00	AHERA 6 month inspection was conducted. A report listing material condition and appropriate response actions was reviewed.		✓		This expense appears to be reasonable. The AHERA 6 month inspection was conducted in order to evaluate material condition and any required response actions. The expense could be linked to a specific strategic initiative as the services were provided as part of a regular maintenance program.	AHERA Asbestos six month reports are mandated by the State. In order to be in compliance, reports are generated by a license contractor in this area of expertise.
810	11-000-251-330	604608	3/3/2006	Crestline	\$1,369.98	\$1,323.28	Balloons, shirts and tags for a PTA Healthfair		✓		This expense appears to be reasonable since the expense appears to be related to promoting health and wellness for the students in the district as well as parents. It also provided educational value to the students regarding health conditions prevalent among children and the African American race, i.e. high blood pressure, diabetes, obesity and asthma. The expense could be linked to a specific strategic initiative and the beneficiary of the services provided were identified to be the students.	
811	11-000-251-330	604728	3/8/2006	Skillpath	\$299.00	\$299.00	Two day workshop on business writing and grammar skills		✓		The expense is deemed inconclusive as more documentation would be required in order to ascertain of nature of the workshop objectives. Due to the lack of documentation it was difficult to link the workshop objectives to any specific strategic initiative or the promotion of educational value. It was difficult to determine how the workshop objectives would benefit the students.	

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812	11-000-251-330	605105	3/22/2006	Karl & Associates	\$2,450.00	\$2,450.00	Development of the written Hazard Communication Program as specified by the Public Employees Occupational Safety and Health Program Hazard Communication Standard for the Central, Cleveland, Forest, Heywood, Lincoln, Main Street, Oakwood and Park Ave. Elem. Schools, Orange Middle School, and Orange High School.		✓		This expense appears reasonable since the Hazard Communication Program as specified by the Public Employees Occupational Safety and Health Program Hazard Communication Standard helps ensure the safety of students and faculty. The expense could be linked to a strategic initiative and was for the benefit of the students and District personnel. The cost of \$2,450 for a comprehensive hazardous waste handling training appears to be reasonable.	
813	11-000-251-330	605458	4/6/2006	Saddle River Tours Travel	\$2,500.00	\$2,500.00	Field trip to Washington DC on June 6-9 for the sixth grade class of Sandra Night		✓		This appears reasonable since it was for the benefit of the students of the sixth grade class of Sandra Night, it was their annual trip to Washington D.C., the educational relevance was to expose the students to various African American Historical Sites, to enhance knowledge that African Americans played a major role in building this nation, and to observe the logistical history of the American flag.	
814	11-000-251-330	606030	5/10/2006	Karl & Associates	\$2,020.00	\$2,020.00	TEM Air Quality Assurance Survey performed on April 20, 2006. Air Sampling for asbestos fibers in 10 areas in the basement of Lincoln Elem. Classrooms and adjacent hallways, instrument calibration, sampling media acquisition, analytical laboratory testing fees, interpretation of lab results, preparation of client report and consultation with client.		✓		This expense appears reasonable as the Air Quality Assurance Survey was performed to test asbestos fibers in the basement of the Lincoln Elementary School. The expense could be linked to a specific strategic initiative and was for the benefit of the students.	Due to multiple complaints by staff at various School locations, and summons by the State Health Dept. Air Quality test were performed to ensure staff and students of a safe breathing environment.
815	11-000-251-330	606426	5/19/2006	Two Ques Catering	\$339.00	\$339.00	Catering for Negotiation Meeting for 18 people on May 18	✓			This expense is deemed discretionary. It was difficult to ascertain the nature of food services provided. It was difficult to link the provision of the food to any of the framing criteria.	
816	11-000-251-330	606742	6/6/2006	Karl & Associates	\$3,600.00	\$3,600.00	A.H.E.R.A. inspection conducted April 2006 - Report Listing Material Condition and Appropriate Response Actions		✓		This expense appears to be reasonable. The AHERA 6 month inspection was conducted in order to evaluate material condition and any required response actions. The expense could be linked to a specific strategic initiative as the services were provided part of a regular maintenance program.	

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817	11-000-251-340	600775	7/1/2005	Computer Solutions	\$10,008.00	\$10,008.00	Software Support Agreement from 7/1/05 - 6/30/06 for Budgetary Accounting Module, Site Based Maintenance User License, Personnel Record Keeping Module, and Payroll Module		✓		This expense appears reasonable since the maintenance and support for the systems mentioned appears to be necessary for the ongoing operations of the district to prevent problems or disruptions. The expense could be linked to a specific strategic initiative. The computers would be used on a routine basis and would require regular maintenance services in order to keep the equipment in optimal running condition.	
818	12-000-240-730	507327	6/17/2005	Kane Communications, LLC	\$6,755.34	\$6,755.34	Central School - Install CAT5E Cables in Main Office Main Street School - Install CAT6 Cables for MDF Central School - Relocation of Fiber in New Link		✓		The expense appears reasonable since the services were provided to install a temporary electric power connection for emergency situations. The expense could be linked to a specific strategic initiative as the services provided would enable the optimal running of business operations.	
819	12-000-210-730	601652	9/13/2005	C. Dougherty & Co., Inc.	\$860.00	\$29,380.00	Changed Safety Valve in Maintenance Office as per Inspector. Installed Air Conditioning Units with all necessary connections in Orange High School and Orange Middle School. Removed and replaced 16 tubes with all necessary connections for Orange High School and Orange Middle School		✓		This expense appears reasonable since the replacement of the safety valve was in reaction to the inspector's assessment. The air conditioners were installed to provide a better learning environment for the students and hence could be linked to a specific strategic initiative.	
820	12-000-210-730	606744	6/6/2006	C. Dougherty & Co., Inc.	\$9,941.66	\$37,520.39	Repair work on boiler at Heywood School Repair to boiler at Middle School Repair to leaky pipes at Park Ave. School Air Conditioning repair at High School Air Conditioning repair at Stadium Repair work on boiler at High School Air Conditioning repair at Middle School Chiller repair at Main Street School		✓		The expense appears reasonable since the expense relates to repairs performed at various locations to the boiler and air-conditioning systems, which are both necessary for the ongoing operations of the buildings. The expense could be linked to a specific strategic initiative and as the boiler and air-conditioning system would be used on a routine basis, the expense could be linked to the usefulness criteria.	
821	12-000-240-730	604659	3/6/2006	Semper Alexander	\$12,573.05	\$12,573.05	Installation of security cameras in designated locations, monitors and necessary hardware at Lincoln Avenue School		✓		The expense appears to be reasonable as the installation of security cameras would help provide the students with a safer learning environment and hence could be linked to a specific strategic initiative. The installation of the cameras was for the benefit of the students.	

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822	12-120-100-730	602771	11/3/2005	C. Dougherty & Co., Inc.	\$9,702.05	\$32,352.11	Air Conditioning and Boiler Maintenance done in Orange High School, Heywood School and Lincoln Middle School.		✓		The expense appears to be reasonable as the maintenance services were provided to help ensure the efficient operations of the Boiler and air conditioning system. The expense could be linked to a specific strategic initiative and was for the benefit of the students as it would provide a better learning environment for the students.	
823	12-000-400-390	602204	10/6/2005	Yezzi Associates	\$4,500.00	\$4,500.00	Progress on long range facility plan from 9/1/05 through 9/16/05 for 45 hours at \$100/ hour Resolution to Appoint a District Architect/ Engineer for the 2004-05 School Year Letter from NJDOE re: Long Range Facilities Plan Review Meeting		✓		This expense appears reasonable as the services were provided to analyze and document the state approved Long range facilities plan. The expense could be linked to a specific strategic initiative and would be considered useful as facilities and maintenance are involved in everyday District activities.	
824	11-000-221-600	306251	6/26/2738	Health Edco Inc.	\$0.00	\$834.45	Health Education videos, posters and charts relating to alcohol abuse, sex, drugs and smoking for Orange High School		✓		This expense appears reasonable as the supplies purchased were in relation to the promotion of health education and were provided for the benefit of the students and could be linked to a specific strategic goal. The supplies were provided for the promotion of educational value.	
825	11-000-221-600	306484	5/21/2003	Thompson Publishing Group	\$0.00	\$227.00	Title I Monitor Renewal		✓		This expense appears reasonable since the expense appears to be for the Title I Program, and appears to provide valuable information to help the district get the Title I services to the students efficiently and effectively. The Title I Program is part of the Special Services Department and hence could be linked to a specific strategic initiative. The expense incurred was for the benefit of the students.	
826	11-000-221-600	306661	5/30/2003	CTB/ McGraw Hill	\$0.00	\$36,859.82	TerraNova Plans and All- OPR items				This Purchase Order was from 6/13/03, there is no valid check paid against it provided for us, just a voided check. This expense should have been closed out within 90 days of PO date. No transactions have occurred during the period under review 04-05 and 05-06, hence the essential, non-essential/ questionable analysis was not performed. The expense selected represents an encumbrance that been left open for almost 4 years.	
827	11-000-221-600	307168	6/13/2003	Dell Computer	\$0.00	\$1,658.50	2 Infra red printers for Park Ave - Dana Project				This Purchase Order was from 6/13/03, there is no valid check paid against it provided for us, just a voided check. This expense should have been closed out within 90 days of PO date. No transactions have occurred during the period under review 04-05 and 05-06, hence the essential, non-essential/ questionable analysis was not performed. The expense selected represents an encumbrance that been left open for almost 4 years.	
828	11-000-290-600	404697	4/7/2004	Richard Bauer & Co.	\$8,329.25	\$13,068.25	Different Color Bond Paper and Envelopes for the Business Office		✓		This expense appears reasonable as the nature of the purchase was necessary for the administrative operations of the District. Hence, this purchase meets the strategic initiatives of the District. Moreover, due to the daily use of the office supplies, this purchase meets the usefulness criteria.	

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829	11-000-221-600	307170	6/13/2003	Village Office Supply	\$0.00	\$326.39	Shredders, envelopes, folders and pens				This Purchase Order was from 6/13/03, there is no valid check paid against it provided for us, just a voided check. This expense should have been closed out within 90 days of PO date. No transactions have occurred during the period under review 04-05 and 05-06, hence the essential, non-essential/ questionable analysis was not performed. The expense selected represents an encumbrance that been left open for almost 4 years.	This transaction was not closed out thus rolled over onto subsequent year due to human error. The purchase order has been liquidated since the minimal amount that was left open is no longer needed.
830	11-000-221-600	307171	6/13/2003	The Master Teacher	\$0.00	\$357.40	Tumblers				This Purchase Order was from 8/12/03, there is a check paid on 8/12/03. This expense should have been closed out within 90 days of PO date. No transactions have occurred or checks issued against this expense during the period under review 04-05 and 05-06, hence the essential, non-essential/ questionable analysis was not performed. The expense selected represents an encumbrance that been left open for almost 4 years.	This transaction was not closed out thus rolled over onto subsequent year due to human error. The purchase order has been liquidated since the minimal amount that was left open is no longer needed.
831	11-000-221-600	307174	6/13/2003	Village Office Supply	\$0.00	\$723.36	Clover Compatible Toner				This expense was from 6/13/03, there is a check paid on 6/30/03. This expense should have been closed out within 90 days of PO date. No transactions have occurred during the period under review 04-05 and 05-06, hence the essential, non-essential/ questionable analysis was not performed. The expense selected represents an encumbrance that been left open for almost 4 years.	This transaction was not closed out thus rolled over onto subsequent year due to human error. The purchase order has been liquidated since the minimal amount that was left open is no longer needed.
832	11-000-219-600	308132	6/25/2003	Lingui Systems	\$0.00	\$302.65	Language Games				This expense was from 6/25/03, there is a check paid on 10/14/03. This expense should have been closed out within 90 days of PO date. No transactions have occurred during the period under review 04-05 and 05-06, hence the essential, non-essential/ questionable analysis was not performed. The expense selected represents an encumbrance that been left open for almost 4 years.	This transaction was not closed out thus rolled over onto subsequent year due to human error. The purchase order has been liquidated since the minimal amount that was left open is no longer needed.
833	11-000-219-600	308133	6/25/2003	Lingui Systems	\$0.00	\$39.95	Language Cards				This expense was from 6/25/03, there is a check paid on 10/14/03. This expense should have been closed out within 90 days of PO date. No transactions have occurred or checks issued against this expense during the period under review 04-05 and 05-06, hence the essential, non-essential/ questionable analysis was not performed. The expense selected represents an open encumbrance that been left open for almost 4 years.	This transaction was not closed out thus rolled over onto subsequent year due to human error. The purchase order has been liquidated since the minimal amount that was left open is no longer needed.
834	11-000-219-600	308139	6/25/2003	Speech Bin	\$0.00	\$59.90	Blonigen Fluency Program				This expense was from 6/25/03, there is a check paid on 10/14/03. This expense should have been closed out within 90 days of PO date. No transactions have occurred or checks issued against this expense during the period under review 04-05 and 05-06, hence the essential, non-essential/ questionable analysis was not performed. The expense selected represents an encumbrance that been left open for almost 4 years.	This transaction was not closed out thus rolled over onto subsequent year due to human error. The purchase order has been liquidated since the minimal amount that was left open is no longer needed.
835	11-000-219-600	308140	6/25/2003	Speech Bin	\$0.00	\$305.00	Language Games and other teaching tools				This expense was from 6/25/03, there is a check paid on 10/14/03. This expense should have been closed out within 90 days of PO date. No transactions have occurred or checks issued against this expense during the period under review 04-05 and 05-06, hence the essential, non-essential/ questionable analysis was not performed. The expense selected represents an open encumbrance that been left open for almost 4 years.	This transaction was not closed out thus rolled over onto subsequent year due to human error. The purchase order has been liquidated since the minimal amount that was left open is no longer needed.

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836	11-000-219-600	308142	6/25/2003	Super Duper	\$0.00	\$184.80	Pencils and Prizes				This expense was from 6/25/03, there is a check paid on 9/9/03. This expense should have been closed out within 90 days of PO date. No transactions have occurred or checks issued against this expense during the period under review 04-05 and 05-06, hence the essential, non-essential/ questionable analysis was not performed. The expense selected represents an open encumbrance that been left open for almost 4 years.	This transaction was not closed out thus rolled over onto subsequent year due to human error. The purchase order has been liquidated since the minimal amount that was left open is no longer needed.
837	11-000-219-600	308143	6/25/2003	Super Duper	\$0.00	\$162.46	Language and Grammar Teaching Tools				This expense was from 6/25/03, there is a check paid on 9/9/03. This expense should have been closed out within 90 days of PO date. No transactions have occurred or checks issued against this expense during the period under review 04-05 and 05-06, hence the essential, non-essential/ questionable analysis was not performed. The expense selected represents an open encumbrance that been left open for almost 4 years.	This transaction was not closed out thus rolled over onto subsequent year due to human error. The purchase order has been liquidated since the minimal amount that was left open is no longer needed.
838	11-000-219-600	308144	6/25/2003	Super Duper	\$0.00	\$341.60	Communication Tools				This expense was from 6/25/03, there is a check paid on 9/9/03. This expense should have been closed out within 90 days of PO date. No transactions have occurred or checks issued against this expense during the period under review 04-05 and 05-06, hence the essential, non-essential/ questionable analysis was not performed. The expense selected represents an open encumbrance that been left open for almost 4 years.	This transaction was not closed out thus rolled over onto subsequent year due to human error. The purchase order has been liquidated since the minimal amount that was left open is no longer needed.
839	11-000-219-600	308145	6/25/2003	Thinking Publications	\$0.00	\$390.00	Earobics Step 1, Step 1 home set, and Step 1 Resource				This expense was from 6/25/03, there is a check paid on 8/12/03. This expense should have been closed out within 90 days of PO date. No transactions have occurred or checks issued against this expense during the period under review 04-05 and 05-06, hence the essential, non-essential/ questionable analysis was not performed. The expense selected represents an open encumbrance that been left open for almost 4 years.	This transaction was not closed out thus rolled over onto subsequent year due to human error. The purchase order has been liquidated since the minimal amount that was left open is no longer needed.
840	11-000-219-600	308155	6/26/2003	American Guidance Services	\$0.00	\$1,435.39	Vineland Adaptive Behavior Scales AGS Student Observation System Basic BAS C Manual				This expense was from 6/26/03, there is a check paid on 9/9/03. This expense should have been closed out within 90 days of PO date. No transactions have occurred or checks issued against this expense during the period under review 04-05 and 05-06, hence the essential, non-essential/ questionable analysis was not performed. The expense selected represents an open encumbrance that been left open for almost 4 years.	Old P.O. System error not 04-05 or 05-06 P.O.
841	11-000-219-600	308157	6/26/2003	Child Work Child Play	\$0.00	\$213.58	Psychotherapy Tools and Games				This expense was from 6/26/03, there is a check paid on 7/31/03. This expense should have been closed out within 90 days of PO date. No transactions have occurred or checks issued against this expense during the period under review 04-05 and 05-06, hence the essential, non-essential/ questionable analysis was not performed. The expense selected represents an open encumbrance that been left open for almost 4 years.	Old P.O. System error not 04-05 or 05-06 P.O.

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842	11-000-219-600	405846	6/3/2004	State of New Jersey	\$104.00	\$200.00	Registration of Scales of Health Offices throughout City of Orange Township. School District		✓		This expense appears reasonable since registration with the State of NJ Dept of Law and Public Safety will ensure the scales in the district are calibrated correctly. The scales would be used on a regular basis and hence could be linked to the usefulness criteria. The proper calibration of the scales could be linked to a strategic initiative as this would provide accurate readings for the District personnel.	
843	11-000-219-600	405850	6/3/2004	NJ Principals/ Supervisor Association	\$1,300.00	\$1,300.00	Membership renewal for Barbara Clark and Thomas Kennedy for Staff Development Conference Participation		✓		This expense appears reasonable since the membership appears to benefit the district in its administrative operations. Based on documentation provided, services include professional development on legal issues, assistance to members regarding contract negotiations, resolving potential grievances at the district level, representation in hearings before local boards of education on issues such as increment withholdings and contract renewals. Thus, this expense could be linked to a strategic initiative. The conference were determined to be useful as the knowledge attained at the conference would used on a routine basis.	
844	11-000-219-600	405855	6/3/2004	Stericycle, Inc.	\$161.89	\$157.89	Medical Waste Pick-up at Central Elem. School and 12 new one gallon sharps containers for used needles		✓		The expense appears to be reasonable. The medical waste management services were provided to help ensure that hazardous was properly disposed. The provision of the services could be linked to a strategic initiative and was for the benefit of the District personnel and students.	
845	11-000-219-600	405881	6/4/2004	Social Studies School Service	\$58.86	\$54.00	Crazy Cards		✓		The expense appears reasonable as the purchase was related to various supplies that would be used as part of behavioral counseling services as indicated in the individualized educational plan. The provision of the counseling services could be linked to a specific strategic initiative and were provided for the benefit of the respective student.	
846	11-000-219-600	406008	6/8/2004	Guilford Publications	\$39.85	\$36.00	Learning and Behavior Problems in Asperger Syndrome (Book)		✓		The expense appears reasonable since the expense was related to the purchase a book which details symptoms and treatments for students with the Asperger Syndrome and hence the expense could be linked to a strategic initiative and was for the benefit of the students.	
847	11-000-230-600	406120	6/11/2004	Village Office Supply	\$1,176.23	\$863.99	Binders, Folders, Stamp Cos, Pens for the Orange Board of Education		✓		The expense appears reasonable as office supplies such as binders, folders and pens are necessary for the ongoing operations of the business district. The supplies would be used on a routine basis and could be linked to the usefulness criteria. The amount of the supplies ordered appears reasonable.	The reason a voided check would have been received is that the transaction was cancelled for one reason or the other. A cancelled transaction depicts no expenditure so no cost to the district.
848	11-000-219-600	500018	7/1/2004	NJ Dept. of Education	\$125.00	\$125.00	Generation Next 2004 Conference/ Workshop		✓		This expense appears reasonable since we have documentation that the trip appears to be linked to the strategic initiative of training for Structured Learning Coordinator Certificate, and to better serve the students of Orange Day and Night Schools. The purpose and objectives of the training could linked to the promotion of educational value.	

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849	11-000-219-600	500115	7/1/2004	Dell Computer	\$1,747.50	\$1,747.50	Computer and Computer Hardware for New School and New Classes for Students with Disabilities		✓		The expense appears reasonable since the purchase of computer hardware and software supplies for a new school program for students with educational disabilities. The purchase of the computer hardware and software were part of the special services department. The purchase of the computers could be linked to a specific strategic goal and was required per the need of the students.	
850	11-000-251-600	500754	7/1/2004	Xerox Corp	\$53,804.65	\$54,392.15	Paper Supplies for 2004-05		✓		This expense appears reasonable as the purchase of the paper supplies was for the 2004-2005 school year for the District and the respective schools. The purchase of the supplies were for the daily administrative operations of the District and Schools and could be linked to a specific strategic initiative. The supplies would be used on a regular basis and could be linked the usefulness criteria.	Copy papers are essential for the daily duplicating operation of the district offices and schools. Copy machines are provided and copy papers are an intriguing item for the machines to function.
851	11-000-219-600	500936	7/26/2004	Comp Net, Inc.	\$3,445.00	\$3,445.00	Yearly Maintenance Plan for Project Special for school year 7/1/2004 through 6/30/2/5, which includes phone support and software updates.		✓		This expense appears reasonable since Project Special is the database software used by the Special Services Department. Phone Support and software updates are needed for the ongoing operations of the department and hence the expense could be linked to a strategic initiative. The services were provided for the benefit of the students.	
852	11-000-230-600	500995	7/30/2004	Business Promotion Ideas	\$1,071.59	\$896.50	50 Black Padfolios with Color Logo at a price of \$17.93 each plus a logo set up charge of \$132.	✓			This expense is deemed discretionary since there is no documentation supporting a link to any strategic initiative or any educational value for the students.	
853	11-000-221-600	501054	8/3/2004	United States Postal Service	\$2,059.47	\$2,059.47	Postage for July, 2004 for Assistant Superintendent, Business Office, Curriculum & Testing, Human Resources, Special Services, and Superintendent.		✓		This expense appears reasonable. The postage supplies were required for the ongoing business operations of the District. The postage supplies were considered a necessity and were considered useful as they would used on a routine basis.	
854	11-000-221-600	501061	8/30/2004	Village Office Supply	\$1,066.71	\$1,074.81	Various Office Supplies		✓		The expense appears reasonable as office supplies such as binders, folders and pens are necessary for the ongoing operations of the business district. The supplies would be used on a routine basis and could be linked to the usefulness criteria. The amount of the supplies ordered appears reasonable.	
855	11-000-262-420	600286	7/1/2005	I. Weiss	\$2,800.00	\$2,800.00	Repairs on OMS Auditorium Stage Curtains: 2 new liners, re-rope #2 traveler, re-set overlap of #2 traveler, replace track components on #2 traveler, re-tension and re-dress.		✓		This expense appears reasonable since the repairs were reactionary to broken curtains and parts. The Auditorium Stage appears to be used for the students to perform and therefore meets the criteria of Beneficiary to the students as well as a Reactionary purchase.	
856	11-000-262-420	507188	6/7/2005	City of Orange Township	\$704.00	\$704.00	Security at June 24, 2005 graduation ceremony.		✓		This expense appears reasonable since the graduation ceremony and related security are for the benefit of the students. The use of police officers are to meet the goal of safety for the students and hence the expense could be linked to a strategic initiative.	

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857	11-000-261-420	607055	6/29/2006	East Orange Glass & Mirror	\$0.00	\$325.00	Glass for the sound room in the band room.		✓		This expense appears reasonable as the glass partition was required for the ongoing operations of the band/sound room. The expense was incurred as part of the music program for various schools and hence could be linked to a specific strategic initiative. The glass partition was purchased for the benefit of the students.	
858	11-000-261-420	605708	4/19/2006	RFI Small Engine Service	\$777.75	\$777.75	Various jobs done throughout the district		✓		This expense appears reasonable since it appears to be for checkup for all the lawn mowers in the district and repair to a weedwacker. The lawn mowers are for the maintenance of the grounds at all the locations and as the equipment would be used on a routine basis, the expense could be linked to the usefulness criteria.	
859	11-000-261-420	605754	5/5/2006	Harford Duracool	\$144.99	\$149.99	Refrigerator Handle		✓		The expense appears to be reasonable as the replacement of the door handle was necessary as the old one was broken hence the expense could be linked to the reactionary criteria. The replacement was required as the refrigerator would be used on a routine basis.	
860	11-000-261-420	605876	5/4/2006	East Orange Glass & Mirror	\$0.00	\$275.00	Side-Lite Lami		✓		This expense appears reasonable since it appears to be a replacement for a back door window which was broken due to an intruder. The expense was incurred in reaction to the window being broken by an intruder and the amount of the repair appears reasonable.	Vandalism took place at Oakwood Ave. School. The window in the door was broken. A new window was installed as a replacement.
861	11-000-261-420	605892	5/4/2006	RFI Small Engine Service	\$105.00	\$105.00	Solo Sprayer		✓		This expense appears reasonable since the weed sprayer was required for keeping the district grounds free of weeds. The weed sprayer was purchased in reaction to a specific event. The sprayer would help maintain the school grounds and lawns and could be linked to a specific strategic initiative.	
862	11-000-261-420	605894	5/4/2006	Shiffler Equipment	\$360.00	\$360.00	Lock Key for Cafeteria Tables		✓		The expense appears reasonable since the keys appear to be for replacement for table keys in the cafeteria and hence were in reaction to a particular event. The keys would be used on a routine basis and hence could be linked to the usefulness criteria.	
863	11-000-261-420	605903	5/4/2006	Power Clean, Inc.	\$22,382.00	\$22,382.00	Oakwood Ave School 3rd Floor Hallway/ Plaster and paint removal, sheetrock installed, plaster applied, primed and painted Oakwood Ave School 2nd Floor Hallway/ Plaster and paint removal, sheetrock installed, plaster applied, primed and painted Orange High School 1st Floor Lockers/ Lockers were sanded, primed and painted		✓		This expense appears to be reasonable as the maintenance services were required for the general upkeep of the school halls. The services were required as there were instances of paint chipping and cracks in various walls. The expense could be linked to the reactionary criteria and was for the benefit of the students.	

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864	11-000-261-420	605986	5/9/2006	Semper Alexander	\$2,752.18	\$2,752.18	Installation of security camera at Oakwood Ave School Ave School. Replacement Disk for video card for workstation at guard's desk at OHS. Replacement monitor for guard's desk at OHS		✓		This expense appears reasonable since the security cameras appear to be an important part of keeping the students safe and helping to ensure a good environment in which they can learn and hence could be linked to a specific strategic initiative. The cameras were installed for the benefit of the students.	
865	11-000-261-420	604692	3/7/2006	Schindler Elevator Corporation	\$1,440.78	\$2,846.58	Elevator Preventative Maintenance Forrester, Oakwood Ave, Heywood, Board of Education		✓		This expense appears to be reasonable as regular maintenance was required in order to help ensure that the elevator was in good working condition. The maintenance service was provided for the benefit of the students and was considered useful as the elevator would be used on a regular basis.	
866	11-000-261-420	604701	3/7/2006	System Electronics	\$2,441.68	\$2,441.68	Clock repairs at Heywood Clock repairs at Cleveland PA system repairs at Lincoln PA system repairs at Oakwood Clock, Bell, PA system, and phone repairs at Orange Middle School		✓		This expense appears reasonable since the maintenance and repair of the clocks, PA system, bell, and phones are all necessary for the ongoing operations of the buildings, and are all for the benefit of the students.	
867	11-000-261-420	604705	3/7/2006	Surf Fire & Security, Inc.	\$6,724.00	\$6,723.50	Service calls at Main Street School, Cleveland School, Central School, Heywood, Lincoln, Orange High School and the Board of Education to replace heat detectors, replace batteries, install photo detectors and install photo thermal detectors.		✓		This expense appears reasonable since all of the work is for the safety of the district, and for the benefit of the students. Moreover, the amount of the service and maintenance at the 7 buildings appears to be reasonable	
868	11-000-261-420	604710	3/7/2006	CVR Networks, LLC.	\$415.00	\$415.00	Outlet Boxes, Connectors, and Face Plates and Labor installed at Lincoln Ave. Elem. School		✓		This expense appears reasonable since the outlets installed are necessary for the ongoing operations of the school, and will be used on a regular basis. The amount of \$415 for the parts and labor appears to be reasonable.	
869	11-000-261-420	604749	3/9/2006	ADT Security Services	\$2,944.00	\$2,944.00	Alarm System Upgrade in the Maintenance Building to ADT Focus System		✓		The expense is deemed inconclusive because although security is necessary, documentation describing why the upgrade was needed has not been provided. Moreover it could not be determined if the purchase was made in reaction to a particular event or circumstance.	Documentation for each respective special function food services orders was provided. This purchase order is generated to reimburse the food services account for all special function food services provided to various departments and schools that were initially charged to the enterprise account.
870	11-000-261-420	604754	3/9/2006	Reliable Lock	\$7,079.63	\$7,077.63	Lock Repairs for Locations Throughout the District		✓		The expense is deemed inconclusive as it was difficult to ascertain the nature of services provided. Due to the lack of documentation it was difficult to determine whether the expense was incurred in reaction to a specific event. More information would be required in order to link the expense to the considered framing criteria.	Lock repairs, Keying systems, and vandalism repairs are important functions of the up keep of buildings in the Orange School District. Special Security doors and locks have been installed and must have the contracted locksmith perform certain repairs.

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871	11-000-261-420	604178	1/3/2006	Power Clean, Inc.	\$7,152.00	\$7,152.00	Forrest Street Elementary School - Electrical AC units for two classrooms Heywood Avenue - Installation of ceiling lights in basement Orange Middle School, Orange High School and Administration Building - removed and replaced broken lighting		✓		This expense appears reasonable as the work performed was in reaction to broken lighting, and all of the work was necessary for the ongoing operations of the buildings and for the benefit of providing optimal conditions in which the students would have to work.	
872	11-000-261-420	604179	1/30/2006	Power Clean, Inc.	\$18,814.00	\$18,814.00	Main Street School - Repair walls and paint in the nurses room from damage caused by removal of blackboard. Main Street School - removed grease from walls, ovens, serving stations, refrigeration wall boxes, and floor, polished stainless steel, painted sheetrock walls. Central School - Fire Hazard Removal from Basement, Balcony, Closets, etc. Removed computers to OHS trailer, removed books, chairs, desk, filing cabinets, etc. Cleaned out areas throughout the school. Forrest Street School - Repairs to water damaged walls; repair walls and paint. Lincoln Avenue		✓		The expense appears reasonable as various maintenance services were provided throughout the District schools. The maintenance services were required for the ongoing operations of the school district, and were for the benefit of the students.	
873	11-000-261-420	604214	1/31/2006	AAA Communications	\$3,090.00	\$3,090.00	UHF 4 Channel with standard charger			✓	The expense is deemed inconclusive since documentation describing why there was a need for UHF 4 channel with standard charger has not been provided. Due to the lack of documentation the reasonableness of the amount could not be determined. Moreover it could not be determined if the purchase was made for a specific program or strategic initiative this is related to.	
874	11-000-261-420	604299	2/6/2006	Surf Fire & Security, Inc.	\$1,816.50	\$1,816.50	Repairs to Smoke Detectors, Pull Boxes, Fire Alarms at OMS, Lincoln, Central, Main and Orange High School		✓		The expense appears reasonable since the expense appears to be related to necessary repairs for fire safety equipment, which is for the benefit of all the students in the schools.	

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875	11-000-261-420	604309	2/7/2006	Malloy Maintenance Contracting	\$6,225.00	\$6,225.00	<p>Debris Removal as per Fire Department's inspection</p> <p>Cleveland Street - chairs, tables, and boxes were transported from the basement level storage to the district's warehouse for future use and combustible items removed from the premises</p> <p>Lincoln Ave - tables, chairs, file cabinets, boxes of books removed from basement level storage and attic area to district's warehouse for storage, and all other debris put in a dumpster.</p>		✓		This expense appears reasonable since the work was reactionary to the Orange Fire Department's inspection, and the violations noted. Moreover this work was done for the safety of the students and faculty in the district and hence could be linked to a specific strategic initiative.	
876	11-000-261-420	604312	2/7/2006	Power Clean, Inc.	\$23,429.00	\$23,429.00	<p>Central School - Plastering and painting in boys and girls restrooms, basement, first and second floor ceilings and floors, gym and balcony, painting and plastering to water damaged walls in classrooms, library, nurses room and restroom</p> <p>Orange High School - Painted kitchen, teacher's cafe, storage rooms, removed mouse droppings from entire kitchen area and storage closets, removed grease from floors, walls, ovens, serving stations, refrigerator boxes, and stainless steel</p> <p>Oakwood Ave Gym - Removed all ceiling tiles, cleaned and vacuumed all ceiling tiles, cleaned entire ceiling track system</p>		✓		This expense appears reasonable the maintenance work performed was in reaction to water damage, and all of the work is necessary for the ongoing operations of the buildings and for the benefit of providing optimal conditions in which the students have to work. The expense could be linked to a specific strategic initiative and was for the benefit of the students.	

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877	11-000-261-420	604320	2/8/2006	Atra Janitorial Supply Co, Inc.	\$5,238.00	\$5,238.00	Resurface first to second floor stairwells and school entrance area of Heywood Ave. School. Work includes stripping off surfaces, cleaning, removing residue, condition floor with several treatments, coating process which includes, two coats of protective coating. Total area to be coated approximately 740 square feet.		✓		The expense appears to be reasonable as the services were performed to resurface floors and stairwells at the Heywood Avenue school. The services were performed for the benefit of the students and could be linked to a specific strategic goals of providing a safe learning environment for the students.	
878	11-000-261-420	604326	2/8/2006	Academy Fence Company	\$500.00	\$500.00	Gate installation at Park Avenue School		✓		This expense appears reasonable since it was for a replacement of a broken gate on the Dwayne Street side of Park Ave. School which appears to have been a safety hazard for the students. The expense was in reaction to a specific event and was for the benefit of the students.	
879	11-000-261-420	604321	2/8/2006	Atra Janitorial Supply Co, Inc.	\$11,475.00	\$11,475.00	All floor tiles and walls were cleaned, conditioned, and coated (coating is for ease of cleaning and graffiti protection). Total area cleaned approximately 2,160 square feet.		✓		The expense appears reasonable as the maintenance services were provided for the ongoing operations of the school and hence could be linked to a specific strategic initiative. The services were provided for the benefit of the students.	
880	11-000-261-420	604327	2/8/2006	Academy Fence Company	\$425.00	\$425.00	Fence installation at Oakwood Avenue School		✓		This expense appears reasonable since it was for a replacement of a broken gate on the Dwayne Street side of Park Ave. School which appears to have been a safety hazard for the students. The expense was in reaction to a specific event and was for the benefit of the students.	
881	11-000-261-420	602714	11/1/2005	Reliable Lock	\$8,214.20	\$8,214.20	Lock Repairs throughout the district		✓		The expense appears reasonable as the repairs to locks were performed throughout various classrooms within the school District. The repairs were performed as the locks were worn out and were required for the ongoing operations of the school District. The expense was incurred in reaction to a specific event and was for the benefit of the students.	
882	11-000-261-420	602715	11/1/2005	Reliable Lock	\$4,772.95	\$4,772.95	Lock Repairs throughout the district.		✓		The expense appears reasonable as the repairs to locks were performed throughout various classrooms within the school District. The repairs were performed as the locks were worn out and were required for the ongoing operations of the school District. The expense was incurred in reaction to a specific event and was for the benefit of the students.	

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883	11-000-261-420	602716	11/1/2005	System Electronics	\$1,570.74	\$1,570.74	<p>Park Ave. School - clocks checked for daylight savings time. Took clocks in classrooms and nurses office to be repaired</p> <p>Forrest Street - Tested intercom in gym and took two clocks in for repair, installed a clock that was in for repair, refurbished wall clocks</p> <p>Heywood Avenue - Installed six clocks that were in for repair, to classrooms and teacher's room, took some classroom clocks from two classrooms and the nurse's room in for repair, refurbished wall clocks</p> <p>Orange High School - tested PA system and found that the main power supply amp was turned off. turned it</p>		✓		This expense appears reasonable since the some of the work was in reaction to clocks in need of repair, and all of the work is necessary for the ongoing operations of the buildings and for the benefit of providing optimal conditions in which the students have to work.	
884	11-000-261-420	602717	11/1/2005	System Electronics	\$963.70	\$963.70	<p>Heywood Avenue - checked all clocks for synchronization, took one clock in for repair, installed clock in nurses office that was in for repair, repaired existing relay board, checked PA system</p> <p>Main Street School - Troubleshoot clock problem and cleared entire system through the PA system, ordered new clocks for ones that were still off</p>		✓		This expense appears reasonable since the some of the work was in reaction to clocks in need of repair, and all of the work is necessary for the ongoing operations of the buildings and for the benefit of providing optimal conditions in which the students have to work.	
885	11-000-261-420	602718	11/1/2005	Reliable Lock	\$4,424.20	\$4,424.20	Lock Repairs throughout the district.		✓		The expense appears reasonable as the repairs to locks were performed throughout various classrooms within the school District. The repairs were performed as the locks were worn out and were required for the ongoing operations of the school District. The expense was incurred in reaction to a specific event and was for the benefit of the students.	
886	11-000-261-420	602735	11/2/2005	Energy For America, Inc.	\$4,433.00	\$4,433.00	October, 2005 Facilities Management Program - Four Schools			✓	The expense is deemed inconclusive as it was difficult to determine the exact nature of the program objectives. More documentation would be required in order to ascertain the necessity of the program and how it could be linked to a specific strategic initiative	Energy for America is a consulting firm that provides the district with energy conservation program, their services has help district save some significant amount, approximately \$250,000.00 a year in energy conservation. Copies of energy savings report were provided to KPMG auditors as justifications to the expenditures in question. This program should be deemed essential as it helps provide savings in energy cost to the district and DOE.

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887	11-000-261-420	602743	11/2/2005	Schindler Elevator Corporation	\$3,210.88	\$3,210.88	Elevator Preventative Maintenance Forrester, Oakwood Ave, Heywood, Board of Education - and one repair that was out of contract for elevator stuck on second floor due to a broom stick caught in the door at Forrester.		✓		This expense appears reasonable since the most of the work was in preventative maintenance for the elevators, and all of the work is necessary to ensure the elevators are in good working condition and functioning properly, and for the benefit of providing optimal conditions for the students and faculty. The expense could be linked to a specific strategic initiative and was considered to be useful as the elevators would be used on a regular basis.	
888	11-000-261-420	602766	11/3/2005	Power Clean, Inc.	\$25,474.00	\$25,474.00	For Orange Middle School - painted boy's second floor rest room ceilings, walls and hallway, main office, principal's office ceilings and walls, doors and trim, girls second floor rest room ceilings, walls, hallway and floor, kitchen ceiling and walls, east, west and south stairwell stairs, handrails, and landings, boy's locker room ceilings, walls, restroom and floor, girls locker room ceiling, walls, changing stalls, floor and girl's rest room, basement hallway ceiling, walls, and floor, student cafeteria walls, doors, trim, and touch up to ceiling.		✓		The expense appears reasonable as the maintenance services were provided for the ongoing operations of the school and hence could be linked to a specific strategic initiative. The services were provided for the benefit of the students.	
889	11-000-261-420	602767	11/3/2005	Power Clean, Inc.	\$24,951.00	\$24,951.00	For Central School - painted first floor hallways and doors, second floor hallways and doors, basement hallway, ceiling, walls and floor, north entrance front stairwell, ceiling, walls and floor, south entrance stairwell, ceilings, walls, and floor, north basement hallway, ceiling walls and floor, student cafeteria walls and floor.		✓		The expense appears to be reasonable as the services were performed to paint floors and hallways For the Central Avenue School. The services were performed for the benefit of the students and could be linked to a specific strategic goal of providing a safe learning environment for the students.	

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890	11-000-261-420	602768	11/3/2005	Power Clean, Inc.	\$12,715.00	\$12,715.00	For Main Street School - painted first floor hallway walls, second floor hallway walls, third floor hallway walls, fourth floor hallway walls, stairwell ceiling and walls from first to fourth floor on the YWCA side, stairwell ceiling and walls from parking garage to roof on Central School side, stairwell ceiling and walls from parking garage to roof on elevator front side.		✓		The expense appears to be reasonable as the services were performed to paint floors and hallways For the Main Street School. The services were performed for the benefit of the students and could be linked to a specific strategic goal of providing a safe learning environment for the students.	
891	11-000-261-420	602769	11/3/2005	C. Dougherty & Co., Inc.	\$8,211.69	\$8,211.69	For Forest Street School - boiler repair, replaced water heater For Oakwood - boiler repair Orange High School - absorption chiller work, cleaned univents in classrooms, replaced copper piping		✓		This expense appears reasonable since it's necessary for the maintenance and upkeep of school facilities, and for the benefit of the students. Moreover, the work was reactionary to problems with various pipes connected to the boiler.	
892	11-000-261-420	602770	11/3/2005	C. Dougherty & Co., Inc.	\$28,917.19	\$28,917.19	Orange High School - cut hole in roof for exhaust fan in guidance office, replace controls in classrooms, worked on heat unit controlling, installed a new electric actuator siebe, worked on installation of the exhaust and fresh air unit in the hallway, replaced motor in the main office on the first floor Heywood - replaced bolts on front boiler door, put in new actuator motor and hooked up the louver damper to the actuator.		✓		This expense appears reasonable since it's necessary for the maintenance and upkeep of school facilities, and for the benefit of the students. Moreover, the work was reactionary to problems with fan motor and boiler.	
893	11-000-261-420	602857	11/8/2005	Semper Alexander	\$4,836.95	\$4,386.95	Oakwood Ave. School Camera, Digital Video Recorder and Wall Mount Assembly Kit		✓		The expense appears reasonable since the products purchased required as part of the security system at the Oakwood Avenue School. The security devices were required for the safety of the students and hence could be linked to a specific strategic initiative.	

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894	11-000-261-420	502150	9/30/2004	RFI Small Engine Service	\$444.25	\$383.35	Landscaping Equipment Repairs for District		✓		The expense appears reasonable since it was related to the regular maintenance of this district grounds. The repairs were to the rider lawn mower, which appears to be used throughout the district grounds on a regular basis.	
895	11-000-261-420	502912	11/3/2004	Conbar II, Inc.	\$1,025.00	11/3/2004	Cleveland Street School - Replacement Window and Window Guard		✓		The expense appears reasonable since the replacement is necessary for the ongoing use and safety of the building. The purchase was in reaction to a broken window and window guard and could be linked to the reactionary criteria. The replacement of the window was considered useful as the window would be used on a regular basis.	
896	11-000-261-420	502913	11/3/2004	Conbar II, Inc.	\$1,500.00	11/3/2004	Install Draft Seal Between/ Under all Exterior Doors (12 pair of doors) Labor and Material		✓		The expense appears reasonable since the draft seal between/ under all exterior doors is necessary for the ongoing operation of the buildings. The expense of \$1,500 for 12 pairs of doors appears to be reasonable.	
897	11-000-261-420	502953	11/9/2004	Gym Door Repairs, Inc.	\$3,455.00	\$3,455.00	2 Divider Replacements Between Classrooms at Oakwood Ave. With Soundproof Dividing Fabricated Accordion Partitions, With Top and Bottom Sweep Remove Old Replacements and Put in Dumpster		✓		The expense appears reasonable since the replacement of the dividers appear to be needed to divide the classrooms so the each room can be used for separate activities at the same time. It is beneficial for the students to have enough classrooms to teach as many classes as they need at one time, without the distraction of not having dividers to separate the classrooms. The divider would be used on a regular basis and hence could be linked to the usefulness criteria.	
898	11-000-261-420	502954	11/9/2004	Gym Door Repairs, Inc.	\$1,122.00	\$1,122.00	2 Divider Replacements Between Classrooms at Oakwood Ave. With Soundproof Dividing Fabricated Accordion Partitions, With Top and Bottom Sweep Remove Old Replacements and Put in Dumpster		✓		The expense appears reasonable since the replacement of the dividers appear to be needed to divide the classrooms so the each room can be used for separate activities at the same time. It is beneficial for the students to have enough classrooms to teach as many classes as they need at one time, without the distraction of not having dividers to separate the classrooms. The divider would be used on a regular basis and hence could be linked to the usefulness criteria.	
899	11-000-261-420	503429	12/1/2004	Conbar II, Inc.	\$1,795.00	\$1,795.00	Door Replacement (but use existing knob and deadbolt) and Intercom System Installed at the Orange School District Warehouse.		✓		The expense appears reasonable since the door and intercom system are for the ongoing operation of the warehouse, and also for the security of the people and inventory stored there. Moreover, the price of \$920 for the removal of the old and installation of the new door, and \$875 for the installation of the intercom system with 1 external bell and speaker, and 2 internal speakers appears reasonable.	
900	11-000-261-420	503436	12/1/2004	Gym Door Repairs, Inc.	\$964.00	\$900.00	Emergency Repairs to Roll-up Gate at Orange High School		✓		This expense appears reasonable since the repair work was in reaction to a gate edge stuck into track. Moreover, the Gate provides security for the school and hence could be linked to a specific strategic initiative. The expense was incurred for the benefit of the students.	
901	11-000-261-420	503473	12/3/2004	York International Corp.	\$897.08	\$500.00	Adjust Temperature and Airflow Set Points Training at the Main Street School		✓		This expense appears reasonable since the expense appears to be for the air conditioning system at the Main Street School. This expense was reactionary to a problem with the system, which is used regularly and for long term use. The air conditioning system is for the benefit of the students in the Main Street School.	

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902	11-000-261-420	505070	3/7/2005	United Welding	\$1,330.00	\$962.50	Repaired and Replaced Leaky pipes behind a cabinet in Haywood Avenue School and replaced with new pipe, union and fittings.		✓		The expense appears reasonable as the service was provided in order to replace/repair leaky pipes at the Haywood Avenue School and hence could be linked to the reactionary criteria. The pipes would be used on a regular basis and were considered to be useful.	
903	11-000-261-420	506099	4/20/2005	B-Com Security	\$5,155.00	\$5,155.00	An Intercom and Door Access for the Main Street School		✓		The expense appears reasonable for the ongoing operations of the school, and for the safety of the students by enabling the school to communicate via the intercom, and only let appropriate people enter the building. The installation of the intercom would provide safety for the students and hence could be linked to a specific strategic initiative.	
904	15-190-100-320	405080	5/4/2004	Verrex Corporation	\$4,500.00	\$9,950.00	Orange High School - renewal of 2 year Service Contract for Audio-Visual, Videoconferencing, and Sound System Integrator - includes unlimited service visits, emergency service response within 4 hours or less, priority service response, technical phone support 24 hours/ 7 days, system training		✓		The expense appears reasonable since the contract services all of their audio visual equipment, is necessary for the ongoing operation of the equipment and the equipment would be used for educational purposes. The expense incurred was for the benefit of the students.	
905	15-190-100-320	500748	7/15/2004	Weekly Reader	\$0.00	\$310.00	Subscription for 50 Kindergarten and 10 Pre-K			✓	This expense is deemed inconclusive as it was difficult to ascertain the nature of the subscription. More documentation would be required in order to link the subscription of the reader to any specific strategic initiative or the promotion of educational value.	
906	15-190-100-320	501165	8/10/2004	Staff Development for Education	\$295.00	\$295.00	2 Day Teacher Conference in Atlantic City for First Grade Teacher Conference		✓		This expense appears reasonable as the conference objectives were related to the improvement of classroom management. The teachers would enhance their reading strategies, learn to incorporate technology and improving learning environments. The expense could be linked to a specific strategic initiative and was for the promotion of educational value.	
907	15-190-100-320	501191	8/12/2004	City Music Center	\$1,050.00	\$1,050.00	Musical Instrument Repairs for OHS		✓		The expense appears reasonable since repair and maintenance are necessary for the ongoing use of the instruments, the musical instruments are for the benefit of the students, provide educational value and are linked to a strategic initiative.	
908	15-190-100-320	501280	8/18/2004	Keva Holman	\$136.52	\$136.52	Expenses Related to Ron Edmunds Summer Academy		✓		The expense appears reasonable since the workshop was for how to focus on effective schools and their relationship to the gap, accountability, curriculum, classroom management, and improved teaching and learning. The expense could be linked to a specific strategic goal and was for the promotion of educational value.	
909	15-190-100-320	501419	8/31/2004	John Jay Bonstingl	\$4,900.00	\$4,900.00	Workshop at Orange High School - for Practical Teaching and Learning Strategies for Block Scheduled High School Courses for OHS Staff		✓		This expense appears reasonable as the conference objectives were related to the improvement of classroom management. The teachers would enhance their reading strategies, learn to incorporate technology and improving learning environments. The expense could be linked to a specific strategic initiative and was for the promotion of educational value.	

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910	15-190-100-320	501420	8/31/2004	Joseph Schechtman	\$6,469.78	\$6,469.78	Winning With Youth Program		✓		The expense appears reasonable since the workshop is for developing the admin. staff into a high performance team, facilitating the development of a positive proactive behavior management system, learning classroom strategies to reduce classroom disruptions, reduce classroom and school suspensions, increase student time on task, improving student achievement, thus the workshop appears to be for improving staff, and therefore benefiting the students. The expense could be linked to a specific strategic initiative and was for the promotion of educational value.	
911	11-402-100-600	604392	2/10/2006	EAGLE ROCK BUS COMPANY	\$2,300.00	\$2,300.00	Bus to transport Orange High School for bowling and wrestling 6 trips		✓		The expense appears reasonable as the transportation services were provided as part of various bowling and field trips. The expense could be linked to a specific strategic initiative and was for the benefit of the students.	
912	11-402-100-600	605046	3/21/2006	EAST ORANGE SPORTING GOODS	\$399.00	\$399.00	36 Wool caps and 24 black visors for Orange High School		✓		This expense appears reasonable as the sporting apparel was purchased for the benefit of the students. The apparel was required for appropriate representation of the various sports teams and hence could be linked to a specific strategic initiative.	
913	11-402-100-600	605675	4/18/2006	POSTMASTER, ORANGE NJ	\$395.00	\$395.00	1-box stamped envelopes 100ct-37 stamps for Orange High School		✓		This expense appears reasonable as the postage supplies were required for the ongoing operations of the business district. The supplies would be used on a routine basis and could be linked to the usefulness criteria. The amount of the supplies purchased appears to be reasonable.	
914	11-402-100-600	605694	4/18/2006	EAST ORANGE SPORTING GOODS	\$1,314.00	\$1,314.00	30 Black Mock Turtleneck @12.00ea, 12 sweatshirt @20.00 ea, 16 softball shorts @20ea etc for Orange High School		✓		This expense appears reasonable as the uniform and equipment were purchased for the Orange High School team. The items were purchased for the benefit of the students and could be linked to the usefulness criteria as they would be used on a regular basis.	
915	11-402-100-600	605709	4/19/2006	POSITIVE PROMOTIONS, INC.	\$177.19	\$148.95	10 IOS-2922 Thanks for making set, 10 VP-28 Thanks for all you set, 10 IOS-3707 Your appreciated set, bus driver key ring/ flashlight	✓			The expense is deemed discretionary since documentation supporting the purpose of any event linked to this purchase was not provided. The amount of \$148.95 for 34 appreciation seemed reasonable, and the \$29.20 payment over P.O. appeared to be the shipping and handling. However, due to the lack of documentation, the purchase could not be linked to any specific program or achievement goal. Hence the expense does not meet the educational and beneficiary criteria.	
916	11-402-100-600	605985	8/9/2006	EAGLE ROCK BUS COMPANY	\$2,910.00	\$3,405.00	10 bus trips to transport Orange High School for baseball, tennis, track to St. Anth09NY's High School, West Orange, Lakeland, Passaic etc.		✓		This expense appears reasonable as the transportation services were associated to various baseball and softball trips. The services were provided for the benefit of the students and could be linked to a specific strategic initiative.	
917	11-402-100-600	606695	6/6/2006	ORANGE BD OF EDUCATION/ATHLETIC ACCOUNT	\$11,347.58	\$13,253.76	Transfer funds to Orange BD of Education Athletic account to buy baseball, tennis, softball, wrestling, winter truck, conference fees, and insurance bonding		✓		The expense appears reasonable since it appears to be for athletic related expenses such as officials and other operating expenses related to school athletics, and is for the benefit of the students on the athletic teams.	

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918	11-402-100-600	607199	6/30/2006	JOSTENS, INC.	\$1,590.00	\$1,590.00	11 rings for 2005/2006 baseball championship	✓			This expense is deemed discretionary as it was difficult to link the purchase of the rings to any specific strategic initiative. The rings were purchased to boost team morale and were for the benefit of the students. However the amount of the purchase appears excessive.	
919	11-402-100-600	605109	3/23/2006	EAST ORANGE SPORTING GOODS	\$1,114.20	\$1,114.20	48 White/black socks @4.00 ea, 18 ADAMS black siding shorts @18.00 ea, 18 long sleeve orange shirt @8.00 ea, softball, baseballs, etc			✓	This expense is deemed inconclusive as more documentation would be required in order to determine the nature of the purchase. Due to the lack of documentation it was difficult to link the purchase of the items to any specific strategic initiative. More documentation would be required in order to determine the necessity of the purchase and whether it was in reaction to a particular event.	This is necessary equipment for Baseball and Softball. The equipment is part of the protection and uniform apparel within each sport (baseball & softball).
920	11-150-100-320	502801	10/28/2004	ESSEX CTY. ED. SVCS. COMM/ HOME INSTRUCTION	\$26,828.00	\$21,555.00	Billing for public home instruction for the 2004-2005 school year for Orange Board of Education			✓	This expense is deemed inconclusive as more documentation would be required in order to determine the nature of services were provided. Due to the lack of documentation it was difficult to link the expense to any specific strategic initiative or the promotion of educational value. It was difficult to determine the direct beneficiary of the services rendered.	Home instruction is provided for medical reasons or as recommended by the IEP Team. PO#502801, 503566, 504553 were addressed via: Home Instruction Board Approved contracts, lists of students serviced, Home Instruction Policy and Board of Education Resolution. By law and code, students must receive Home Instruction when absent from school beyond 10 days.
921	11-150-100-320	503560	12/7/2004	ESSEX CTY. ED. SVCS. COMM/ HOME INSTRUCTION	\$2,166.00	\$2,166.00	Billing for public home instruction for the 2004-2005 school year for Orange Board of Education			✓	This expense is deemed inconclusive as more documentation would be required in order to determine the nature of services were provided. Due to the lack of documentation it was difficult to link the expense to any specific strategic initiative or the promotion of educational value. It was difficult to determine the direct beneficiary of the services rendered.	Home instruction is provided for medical reasons or as recommended by the IEP Team. PO#502801, 503566, 504553 were addressed via: Home Instruction Board Approved contracts, lists of students serviced, Home Instruction Policy and Board of Education Resolution. By law and code, students must receive Home Instruction when absent from school beyond 10 days.
922	11-150-100-320	504310	1/20/2005	ESSEX CTY. ED. SVCS. COMM/ HOME INSTRUCTION	\$2,983.00	\$2,983.00	Billing for public home instruction for the 2004-2005 school year for Orange Board of Education			✓	This expense is deemed inconclusive as more documentation would be required in order to determine the nature of services were provided. Due to the lack of documentation it was difficult to link the expense to any specific strategic initiative or the promotion of educational value. It was difficult to determine the direct beneficiary of the services rendered.	
923	11-150-100-320	504325	1/20/2005	PROFESSIONAL EDUCATION SERVICES, INC	\$1,496.00	\$1,496.00	Tutoring service for student Treton for 47 hrs @34.00 ea			✓	This expense appears reasonable as the tutoring service for provided for the benefit of the respective student. The provision of tutoring services could be linked to a specific strategic initiative and was for the promotion of educational value.	
924	11-150-100-320	504553	1/31/2005	ESSEX CTY. ED. SVCS. COMM/ HOME INSTRUCTION	\$1,966.50	\$1,966.50	Billing for public home instruction for the 2004-2005 school year for Orange Board of Education			✓	This expense is deemed inconclusive as more documentation would be required in order to determine the nature of services were provided. Due to the lack of documentation it was difficult to link the expense to any specific strategic initiative or the promotion of educational value. It was difficult to determine the direct beneficiary of the services rendered.	Home instruction is provided for medical reasons or as recommended by the IEP Team. PO#502801, 503566, 504553 were addressed via: Home Instruction Board Approved contracts, lists of students serviced, Home Instruction Policy and Board of Education Resolution. By law and code, students must receive Home Instruction when absent from school beyond 10 days.
925	11-150-100-320	507402	6/28/2005	ESSEX CTY. ED. SVCS. COMM/ HOME INSTRUCTION	\$5,453.00	\$5,453.00	Billing for public home instruction for the 2004-2005 school year for Orange Board of Education			✓	This expense is deemed inconclusive as more documentation would be required in order to determine the nature of services were provided. Due to the lack of documentation it was difficult to link the expense to any specific strategic initiative or the promotion of educational value. It was difficult to determine the direct beneficiary of the services rendered.	

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926	11-150-100-320	507661	6/30/2005	ESSEX CTY.ED.SVCS.COMM/HOME INSTRUCTION	\$2,090.00	\$2,090.00	Billing for public home instruction for the 2004-2005 school year provided to three students for 55 hrs @38.00 per hour up to June 30, 2005			✓	This expense is deemed inconclusive as more documentation would be required in order to determine the nature of services were provided. Due to the lack of documentation it was difficult to link the expense to any specific strategic initiative or the promotion of educational value. It was difficult to determine the direct beneficiary of the services rendered.	
927	15-190-100-320	501626	9/14/2004	Master Teacher	\$27.90	\$31.90	Notebook Finishing Strong - The Last 60 Days		✓		This expense appears reasonable as the notebooks purchased were for the daily operations of the District. The notebooks were purchased for the benefit of the students and could be linked to the usefulness criteria as they would be used on a routine basis.	The notebook 'Finishing strong-The last 60 days was purchased to support Professional Development in the District during the 2004-2005 school years.
928	15-190-100-320	501706	9/16/2004	NJ Science Convention	\$75.00	\$75.00	NJ Science Convention Association Member Registration for Evelyn Lees, Science Teacher at Forrest Street School		✓		This expense appears reasonable since the membership appears to provide educational value by being able to attend exhibits of science text book providers, visit exhibits of all professional groups, visit field trip locations and attend workshops to expand knowledge of problem solving approaches to science activities. Students appear to benefit from the possible field trips that can be gained through membership and benefit from the teacher's additional knowledge. In addition the amount of \$75 for the membership appears reasonable.	
929	15-190-100-320	501709	9/16/2004	Harvard Business School Publishing	\$30.95	\$31.95	Geeks and Geezers: How Era, Values and Defining Moments Shape Leaders		✓		This expense appears reasonable as the publications were purchased for the benefit of the students. The purchase of the publication could be linked to a specific strategic initiative and was for the promotion of educational value. The amount of the purchase appears reasonable.	
930	11-402-100-600	604448	2/15/2006	Eagle Rock Bus Company	\$2,360.00	\$2,360.00	Transportation for various athletic team trips: Boys Basketball vs. Weehaick, Boys Basketball vs. Lakeland, Bowling - Conference Tourn. in Madison, Wrestling vs. West Orange, Track vs. Hackensack, Girls Basketball vs. Wayne Valley		✓		The expense appears reasonable since all the transportation was for Orange athletic teams to compete against other teams or to compete in tournaments. Athletics provide educational value to the participants, and physical fitness/ athletics is the strategic initiative this expense is linked to.	
931	15-190-100-320	501657	9/14/2004	Dave Phillips Music and Sound	\$216.28	\$183.39	Recorder Repair for Douglas Barbiero/ Choral Teacher		✓		The expense appears reasonable since the repair that was needed was for the choral program, which provides educational value to the students, the strategic initiative is musical learning, and the repair was in reaction to a broken recorder.	
932	15-190-100-320	501710	9/16/2004	Perseus Books Group	\$20.81	\$23.00	For Forrest Avenue Elementary School - The Logic of Failure Recognizing and Avoiding Failure in Complex Situations		✓		This expense appears reasonable as the books were purchased for the benefit of the students. The purchase of the books could be linked to a specific strategic initiative and was for the promotion of educational value.	

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933	15-190-100-320	501712	9/16/2004	Customer Care Service	\$50.53	\$49.00	For Forrest Avenue Elementary School - The Empowered Manager: Positive Political Skills at Work The Logic of Failure Recognizing and Avoiding Failure in Complex Situations		✓		This expense appears reasonable as the books were purchased for the benefit of the students. The purchase of the books could be linked to a specific strategic initiative and was for the promotion of educational value.	
934	15-190-100-320	501728	9/17/2004	Houghton Mifflin	\$6,000.00	\$6,000.00	Staff Development for Forest Street Elementary School Oct. 6, 2004 - Language Arts Literacy Oct. 20, 2004 HM Mathematics			✓	This expense is deemed inconclusive as more documentation would be required in order to determine the nature of the purchase. Due to the lack of documentation it was difficult to link the purchase to any specific strategic initiative or the promotion of educational value.	Houghton Mifflin is the District's core program in language arts and mathematics K-6. These programs are mandated by the Abbott Code. Whole school (20 teachers) training was offered in an effort to increase teachers' instructional readiness and comfort level with the program materials.
935	15-190-100-320	501762	9/21/2004	Seminar Specialist	\$99.00	\$99.00	Games of the World - Multi-cultural Workshop which provides participants with at least 60 multicultural activities that will help to enrich the Physical Education curriculum and increase multicultural awareness among students.		✓		The expense appears reasonable since the workshop is for the purpose of enriching the Physical Education curriculum. The expense could be linked to a specific strategic initiative and was for the benefit of the students.	
936	15-190-100-320	502421	10/13/2004	Masker Orchard	\$870.00	\$870.00	Field trip to Masker Orchard for the Lincoln Ave. Kindergarten class - Admission Fee			✓	This expense is deemed inconclusive as more documentation would be required in order to determine the nature of the field trip. Due to the lack of documentation it was difficult to link the field trip objectives to any specific strategic initiative or the promotion of educational value. More documentation would be required as to how the field trip would be beneficial for the students.	
937	15-190-100-320	502595	10/21/2004	John Jay Bonstingl	\$4,900.00	\$4,900.00	October 18, 2004 Workshop at Orange High School - for Learning Strategies for Block Scheduled High School Courses for OHS Staff cost of session \$4,500 travel and hotel \$400		✓		The expense appears reasonable since the workshop was for practical teaching and learning. It is for staff development, and moreover it will benefit the students by improved teaching techniques. The expense could be linked to a specific strategic initiative and was for the promotion of educational value.	
938	15-190-100-320	502631	10/25/2005	Rutgers University	\$350.00	\$350.00	Workshop for Yolanda Greene - Standards Based Mathematics Workshop preparing students for NJ ask 3 & 4 Math Assessments		✓		The expense appears reasonable since the conference addresses each of NJ's mathematics standards and will provide participants with the instructional strategies that will enable students to learn math. Thus meeting the educational value, strategic initiative, and the beneficiary criteria.	

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939	15-190-100-320	502735	10/28/2004	Joseph Schechtman	\$2,826.35	\$2,826.35	Workshop for Orange High School - "Building High Performance Teams" which focuses on the following goals: Improve Student Achievement, High Expectations for Students and Teachers, Brain Compatible Teaching with Content Expertise, Professional Development for the Aforementioned Goals, Increase Number of Students Attending Post-Secondary Education, and Facilitate a Successful Parent/Teacher Partnership		✓		The expense appears reasonable since the focus of the workshop is on several strategic initiatives: improve student achievement, increase number of students attending post secondary education. Furthermore, it provides benefit to the students by helping them to achieve educational goals	
940	15-190-100-320	502258	10/4/2004	Wisdom and Understanding	\$1,000.00	\$1,000.00	Violence Prevention Emotional Intelligence Workshops - 40/ eight minute sessions to teach students how to resolve conflicts and enhance their emotional intelligence		✓		This expense appears reasonable as the workshop was designed for the benefit of the students. The workshop emphasized non-violent resolution of conflicts and violence prevention and hence could be linked to a specific strategic initiative.	
941	12-000-210-730	501708	9/16/2004	Datamation Systems, Inc/ Bus.Prot.prod.	\$37,590.00	\$37,590.00	Security Locks for Main Street School for: 66 EMAC Machines 126 Dell Computers 2 Security Pad-Large Printers 1 Security Pad-Scanner 37 comp guard			✓	This expense is deemed inconclusive. More documentation would be required in order to determine the nature and reason of the items purchased. More documentation would be required in order to link the purchase of the items to any specific strategic initiative and ascertain whether the purchase was in reaction to a specific event.	The district procedure for all hardware is to provide security for all hardware by locking it down to stationery surfaces. Computers were provided for Main Street School by the School Construction Commission when the school was built. However, security devices were not provided. The district installed the standard devices used throughout the district as a part of the security protocol in the District IT Plan. This was not reaction to theft but an effective protocol of the district to prevent theft. To provide a systemic approach to maintaining security the same devices are used district-wide.
942	11-000-219-390	500812	7/21/2004	William Widener	\$1,100.00	\$1,100.00	11 days at \$100/ day for an HR Consultant		✓		This expense appears reasonable as the HR consultant was hired to update the human resources job description manual. Additionally, the HR consultant assisted the superintendent in cataloging and ensuring all documentation pertaining for all certified staff. The expense could be linked to a specific strategic initiative and the usefulness criteria.	

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943	11-000-219-390	502795	10/28/2004	William Widener	\$1,000.00	\$900.00	1 days at \$100/ day for Human Resources		✓		This expense appears reasonable as the HR consultant was hired to update the human resources job description manual. Additionally, the HR consultant assisted the superintendent in cataloging and ensuring all documentation pertaining for all certified staff. The expense could be linked to a specific strategic initiative and the usefulness criteria.	In the first response to the auditors relative to this consultant's employment in the district, I indicated that the documentation would be available in the HR Department. Not one auditor came to this Office to review confidential files or to review the document that Mr. Widener completed. The HR Department maintains medical records, criminal history documents and other personal information in the personnel files. As I explained in the previously submitted information on these POs, Mr. Widener assisted the HR staff in completing file reviews, pulling documents for the district auditors, maintaining the applicant resumes, revising job descriptions, etc. Many of the projects had to be completed in the HR Office and could not be copied for anyone's review due to the confidentiality of the documents.
944	12-000-210-730	306367	5/12/2003	Dell Computer	\$0.00	\$17,952.15	For ESL Programs at Lincoln Ave School: 15 Computer Headsets and Microphones 15 Computers with various hardware/ software				This expense was from 5/12/03, there is a check paid on 9/15/03. This expense should have been closed out within 90 days of PO date. No transactions have occurred within the or checks issued against this expense during the period under review 04-05 and 05-06, hence the essential, non-essential/ questionable analysis was not performed. The expense selected represents an open encumbrance that been left open for almost 4 years.	This transaction was not closed out thus rolled over onto subsequent year due to human error. The purchase order has been liquidated since the minimal amount that was left open is no longer needed.
945	12-000-210-730	501784	9/21/2004	Garaventa Accessibility	\$430.00	\$2,875.00	Evacutrac plus training plus Evacutrac Storage Cabinet for a student on the sixth floor of Main Street School used to evacuate the student safely.		✓		The expense is deemed inconclusive since we can not determine the need for the purchase of the evacutrac. Although it is for the safe evacuation of a student on the sixth floor at the Main Street School, we can not determine the circumstances under which the purchase was made from the documentation provided. Furthermore, the evacutrac was later found to be unnecessary for the purpose it was purchased, and returned. The amount of \$430 was just for the shipping.	
946	12-000-210-730	501991	9/24/2004	Apple Computer	\$30,570.00	\$30,570.00	MAC Notebooks for Main Street School		✓		This expense is deemed inconclusive as more documentation would be required in order to determine the nature of the purchase. More documentation would be required in order to the beneficiary of the expense. The amount of the purchase appears excessive	
947	12-000-210-730	507456	6/30/2005	South Orange/ Maplewood Board of Education	\$5,000.00	\$5,000.00	Training for Star-W Grant for Park Avenue School June 14, 2005 - Mentoring - Computer Lab June 15, 2005 - Mentoring - Computer Lab June 16, 2005 - Mentoring - Computer Lab June 21, 2005 - Final editing/ posting - all classes June 22, 2005 - Final editing/ posting - all classes		✓		The expense appears reasonable since it was approved training for the STAR-W grant which is a grant to implement technology into the reading and writing curricula. 25% of the grant funds are to be used for professional development. This expense could be linked to a specific strategic initiative and was for the promotion of educational value.	

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948	12-000-240-730	502755	10/28/2004	Scantron Inc.	\$5,060.87	\$4,949.87	New Scanner for OMS Pentamation Database		✓		The expense appears reasonable since it was to replace the old one at OMS that was no longer under warranty and had stopped functioning hence the expense could be linked to the reactionary criteria. The scanner was required for the ongoing operations of the student database system.	
949	11-000-223-500	605878	5/4/2006	Wiscomm, Inc.	\$0.00	\$1,374.00	Book - Women at Work A pictorial overview women in support of the million man march		✓		The expense appears reasonable since it benefits the students by explaining the women's accomplishments in supporting the million man march. This purchase is linked to the strategic initiative of African American studies, and furthermore, the amount appears reasonable.	
950	11-000-262-420	606584	5/23/2006	Pritchard Industries	\$55,124.02	\$55,124.02	Various Maintenance and Repairs done in March, 2006 and April, 2006 invoice# 025924 - labor for emergency door repair at OHS - labor for ballast and light change at OMS, Heywood, Forest, OHS - labor to repair door for girl's locker room at OHS		✓		The expense appears reasonable since the work appears to be emergency repairs or repairs that had to be done after hours for safety of the students. All the work appeared to be necessary for the ongoing use of the buildings, and appears to be for the benefit of the students.	
951	11-000-262-420	606670	6/5/2006	Pat's Auto Repair	\$595.00	\$595.00	Auto Repair - Lube, Oil, Filter and All Fluids - Transmission Service, Transmission Kit New Oil - Drill and Tap Broken - Parts and Labor - Clamps and Hangers for Exhaust			✓	The expense is deemed inconclusive since we have no way of knowing from the documentation provided, what vehicle this work was done on. Although the work done appears to be for the ongoing use of the vehicle, and possibly in reaction to something in need of repair or maintenance, with out seeing the work order we have no way of determining if this work is essential.	Maintenance on the district vehicles are done on a necessary basis. This means, for example, when the brakes are scrubbing the rotors, brakes are changed. Oil changes are done on a need basis, and tires changed when balled. Other repairs, such as transmission problems, are performed when the vehicle won't move or go into gear.
952	11-000-262-420	606671	6/5/2006	Pat's Auto Repair	\$165.00	\$165.00	Auto Repair - Lube, Oil, Filter and All Fluids - Rotate Tires - Check Brakes - Repair Stop Lights - Parts and Labor			✓	The expense is deemed inconclusive since we have no way of knowing from the documentation provided, what vehicle this work was done on. Although the work done appears to be for the ongoing use of the vehicle, and possibly in reaction to something in need of repair or maintenance, with out seeing the work order we have no way of determining if this work is essential.	Maintenance on the district vehicles are done on a necessary basis. This means, for example, when the brakes are scrubbing the rotors, brakes are changed. Oil changes are done on a need basis, and tires changed when balled. Other repairs, such as transmission problems, are performed when the vehicle won't move or go into gear.
953	11-000-262-420	606704	6/6/2006	ADT Security Services	\$908.17	\$908.17	Alarm Services at Forest Street School and Park Avenue School		✓		The expense appears reasonable since it appears to be related to maintenance and upkeep of the alarm system at the schools. The alarm system is for the safety and security of all the students in the schools. The maintenance services were provided for the benefit of the students and could be linked to a specific strategic initiative.	
954	11-000-262-420	606726	6/6/2006	Aquatic Water Treatment	\$0.00	\$4,500.00	Install one 9000 Fleck Twin 110,000 grains water softener at Orange High School		✓		This expense appears reasonable as the water softener was purchased in order to replace the existing one. The expense could be linked to the reactionary criteria and was for the benefit of the students. The purchase of the water softener could be linked to the usefulness criteria it would be used on routine basis.	

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955	11-000-262-420	606731	6/6/2006	Pritchard Industries	\$10,653.90	\$10,653.90	Various Maintenance and Repairs done in April, 2006 and May, 2006 invoice# 025961 - labor at Park Ave., Heywood, Oakwood, OHS for nightly cleaning of TCUs on W/E 5/5/06		✓		This expense appears reasonable since it appears to be for the nightly cleaning of the Transportable Classroom Units in front of several school locations throughout the district. This is for the ongoing use of the units and hence could be linked to a specific strategic initiative.	
956	11-000-262-420	606822	6/8/2006	City of Orange Township	\$704.00	\$704.00	Security at June 23, 2006 graduation ceremony.		✓		This expense appears reasonable since the graduation ceremony and related security are for the benefit of the students. The use of police officers are to meet the goal of safety for the students and could be linked to a specific strategic initiative.	
957	11-000-262-420	606909	6/12/2006	M&R Tire Co.	\$327.80	\$327.80	Tire Maintenance.		✓		This expense appears reasonable as tires needed to be replaced on the van which was used to transport students with special service requirements. The expense was incurred for the benefit of the students and could be linked to the reactionary criteria.	
958	11-000-262-420	606912	6/13/2006	Pat's Auto Repair	\$425.00	\$425.00	Brake Job Front Pads, Rear Pads, Rack Motors, Brake Clean and Add All Fluids		✓		The expense is deemed inconclusive since we have no way of determining from the documentation provided, what vehicle this service was provided for, or if it was reactionary to something or just normal maintenance. More documentation would be required in order to determine the nature of services provided.	Maintenance on the district vehicles are done on a necessary basis. This means, for example, when the brakes are scrubbing the rotors, brakes are changed. Oil changes are done on a need basis, and tires changed when balled. Other repairs, such as transmission problems, are performed when the vehicle won't move or go into gear.
959	11-000-262-420	606917	6/13/2006	Pritchard Industries	\$15,881.29	\$15,881.29	Various maintenance projects throughout the district		✓		The expense appears reasonable since all the work and repairs seem to be for the ongoing operations of the buildings, or for labor for opening building for student activities such as boys and girls basketball practice during Thanksgiving Break, after school programs set up and clean up, removal of tree debris for a fallen tree that was causing a safety hazard.	
960	11-000-230-890	602016	9/28/2005	National Alliance of Black Schools	\$310.00	\$310.00	2005 NABSE National Convention Pre-Registration, November 15 - 20, 2005, Detroit, MI		✓		This expense is deemed inconclusive as more documentation would be required in order to determine the nature of the conference. Due to the lack of documentation it was difficult to link the conference objectives to any specific strategic initiative or the promotion of educational value.	Again initially the Conference Brochure, Agenda, Itinerary were submitted with the documentation requested along with the P.O. and registration form.
961	11-000-230-890	602017	9/28/2005	National Alliance of Black Schools	\$100.00	\$100.00	2005-06 NABSE Membership Dues for Constance Frazier		✓		This expense appears reasonable as the expense was incurred in relation to membership dues for the assistant superintendent. The expense could be linked to a specific strategic initiative.	Again, the P.O. for the membership dues, registration, hotel, and airline ticket were initially submitted along with the conference Brochure, Agenda, and the itinerary.
962	11-000-230-890	602100	10/3/2005	Arthur Griffa	\$300.00	\$300.00	Cash Advance for NJSBA 2005 Annual Workshop 10/26 - 10/28/05 Atlantic City, NJ		✓		The expense is deemed inconclusive due to the lack of documentation. More specific documentation would be required in order to assess the nature of the conference. A conference agenda would be required in order to determine the nature of the conference and ascertain how it could have added educational value or be a strategic initiative. It was difficult to establish how many people attended the conference hence a conference attendance sheet/approval form would be required. Specific documentation regarding conference objectives would be required in order to see how the conference would be beneficial to the students.	It has been a district administrative procedure to provide administrators and board Members with a travel expense when attending conferences or workshops that requires more than one night overlay. Upon return all receipts and accountability is provided for the acceptable expenditures and all unused monies are reimbursed to the Board.

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963	11-402-100-600	604868	3/14/2006	ORANGE BD OF EDUCATION/ATHLETIC ACCOUNT	\$9,000.00	\$9,000.00	Transfer funds to Orange BD of Education Athletic Account			✓	This expense is deemed inconclusive. More documentation would be required in order to determine the nature of the transfer. Due to the lack of documentation it was difficult to link the expense to any considered framing criteria.	
964	11-402-100-600	605366	4/3/2006	B&T Transportation	\$700.00	\$700.00	Various trips taken by OHS Athletics Department			✓	This expense is deemed inconclusive since we have no way of determining the list of students from the documentation provided who used the service. Although these trips appear to be for the benefit of the students and linked to Athletics, this expense is deemed inconclusive.	Transportation for away games, when the bus or driver is unavailable.
965	12-000-240-730	605279	3/29/2006	Trans Net Corporation	\$13,454.30	\$13,454.30	Cisco Integrated Services Router Cisco Feature Pack Cisco ATM Module Cisco 1 year maintenance support 3 feet of Ohm BNC Cable			✓	This expense appears reasonable since it appears to be a replacement for a router that went down. A router is necessary for the network to work properly. The purchase of the replacement router was required for the daily operations of the business district and hence could be linked to a specific strategic initiative.	
966	12-000-240-730	605517	4/7/2006	Semper Alexander	\$702.19	\$702.19	APC Smart UPS for Cleveland Street School Replacement for Inoperable Battery UPS w/ USB and Serial Port Plus Freight and Handling			✓	This expense appears reasonable since the UPS (uninterruptible power supply) appears to be a replacement purchase of an inoperable one. The UPS is necessary for back up power supply in case of power failure to prevent loss of information.	
967	12-000-240-730	605725	4/19/2006	Card Data Systems	\$200.00	\$200.00	USB Hand Held Bar Code Scanner w/ Stand for OHS ID System			✓	This expense appears reasonable since it appears to be a component of the ID program. The scanner and ID cards appear to be for better security and better tracking of the students at OHS. The expense could be linked to a specific strategic initiative. The expense could be linked to the usefulness criteria as the scanner would be used on a routine basis.	
968	12-000-240-730	605728	4/19/2006	Presentation Media	\$10,910.00	\$10,910.00	Central Elem School Auditorium Eiki Projector - Including Equipment and Installation			✓	The expense appears reasonable since as per the documentation provided, the Central School Auditorium is utilized by Park Ave. School, Main St. School and Cleveland St. School. With the addition of a projector, all students will be afforded an opportunity to incorporate videos into a myriad of programs. Students will be able to show their proficiency with Power Point presentations for their classmates and community members and develop and implement Internet Projects across the curriculum without interference.	
969	12-000-240-730	606322	5/18/2006	Card Data Systems	\$11,369.00	\$11,369.00	Color Printer, ID Works Cards Design Software, Camera, Ribbon Kits, Card Stock - Positive ID System for District-Wide Staff - Human Resources			✓	The expense appears reasonable since as per the documentation provided, the printer, software, camera, cards, etc. are to be used for the ID cards for district-wide staff. The system will be used regularly and long-term for this purpose.	
970	11-000-221-800	603458	12/14/2004	Jean Julian	\$600.00	\$600.00	Guest Speaker for Social Studies on 12/19/05 and 2/15/06 on the "Birth of the First Black Nation in the New World" at the Orange High School Library.			✓	The expense appears reasonable since as per the documentation, the workshop is for the Social Studies Program, for the benefit of the students to learn about their heritage, and the Strategic Initiative the Purchase is linked to is African American Studies.	

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971	11-000-230-339	606645	5/30/2006	Central Street Elementary School	\$1,000.00	\$1,000.00	Chartwell Donation Towards Breakfast Incentives S/Y 2004-05 - Replacement check for three lost checks issued 6/30/05: check# 507462 for \$300, check# 507491 for \$200 and check# 507516 for \$500. When the checks were found, they were stale dated and stop payment was issued and then the new check.		✓		The expense appears reasonable since the replacement check issued was for Breakfast Incentives Donated by Chartwell for S/Y 2004-05, was for the benefit of the students, and is related to the Food Program at the Central Street Elem School.	
972	11-000-261-420	601474	9/7/2005	J.G. Painting & Construction	\$7,275.00	\$7,275.00	Wall Construction - includes framing, sheet rock, tape and spackle a wall dividing an existing room into two rooms for OHS Room 220		✓		The expense appears reasonable since it appears to be for splitting the new Athletic Directors room into an office and a reception area. This expense is linked to the athletics program at OHS.	
973	11-000-261-420	601585	9/9/2005	Card Data Systems	\$200.00	\$200.00	Technical Support for ID Card Production at OHS September 12, 2005 for 1 technician for 2 hours		✓		The expense appears reasonable since the Technical Support appears to be necessary for the ongoing use of the ID Card Production. Moreover, the amount of the expense appears reasonable.	
974	12-000-210-730	601639	9/13/2005	Semper Alexander	\$21,859.84	\$32,165.76	Installation of Cable, Jacks, Face Plates, Patch Panel for Park Ave. School			✓	The expense is deemed inconclusive since from the documentation provided, we can not determine why this Cable and other equipment was installed, what educational benefit it will provide, or what strategic initiative it's linked to.	This PO is related to the provision for swing space for Park Ave. School. Space in a separate facility had to be provided as the school goes under renovations by the SCC. The SCC did not fund the installation of cables and the equipment necessary for the internet to be run into the swing space school. This allows for the entire school to be connected to the internet. As the district phone service is Voice Over IP, it also provides the phone service for this school building. Essentially, there would be no communications in this swing space school without this work.
975	11-000-261-420	601641	9/13/2005	Pat's Auto Repair	\$1,386.00	\$1,386.00	District Vehicles Repairs		✓		This expense appears reasonable since it appears to be for repair of the Special Services transportation van for the air conditioner. This van is for the benefit of the special services students.	
976	11-000-261-420	602206	10/6/2005	Energy For America, Inc.	\$4,433.00	\$4,433.00	September, 2005 Facilities Management Program - Four Schools			✓	This expense is deemed inconclusive since we can not determine the necessity of the services. Although it appears to be for cutting energy costs, it has been deemed inconclusive.	Energy for America is a consulting firm that provides the district with energy conservation program, their services has helped district save some significant amount, approximately \$250,000.00 a year in energy conservation. Copies of energy savings report were provided to KPMG auditors as justifications to the expenditures in question. This program should be deemed essential as it helps provide savings in energy cost to the district and DOE.
977	11-000-261-420	602313	10/12/2005	Power Clean, Inc.	\$10,575.00	\$10,575.00	Sanding and Coating to Cafeteria Floor at Orange Middle School		✓		This expense appears reasonable since the sanding and coating of the cafeteria floor is regular maintenance and upkeep to keep the floor in good condition. Moreover, it is a safety issue to have the floors coated properly so students don't slip or fall.	
978	11-000-261-420	602314	10/12/2005	Power Clean, Inc.	\$8,995.00	\$8,995.00	Park Ave School - Removed mold and mildew, cleaned out rubbish, power washed and painted gym storage area		✓		The expense appears reasonable since the maintenance was necessary for the health and safety of the students, and for the ongoing use of the building. The expense could be linked to a specific strategic initiative and was for the benefit of the students.	

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
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979	11-000-261-420	602362	10/14/2005	Vanwell Electronics	\$408.00	\$408.00	Fire Alarm Repair at Three Locations		✓		The expense appears reasonable since the fire alarm system is for the safety of the students, and the repairs were necessary for the ongoing use of the alarm systems. The repairs conducted for the fire alarm system could be linked to the reactionary criteria and was for the benefit of the students.	
980	11-000-261-420	602375	10/17/2005	C. Dougherty & Co., Inc.	\$10,662.09	\$10,662.09	Air Conditioning Repairs at Orange High School and Forrest Street School		✓		The expense appears reasonable as the repairs were performed for various air conditioning units at the Forrest street school. The expense could be linked to a specific strategic initiative and was for the benefit of the students. The expense could be linked to the reactionary criteria.	
981	11-000-261-420	602455	10/21/2005	Bloomfield Electrical	\$6,664.65	\$6,664.65	Electrical Work in Several Locations		✓		The expense appears reasonable since it appears from the documentation provided to be for various repairs throughout the district such as repairing exit lighting at all the schools, installation of outlet for new copy machine at Heywood Avenue School, installation of electrical outlet at OHS, switch to lower basket ball net down needed to be repaired at OHS.	
982	11-000-230-890	501291	8/18/2004	Nicole Williams	\$400.00	\$400.00	Travel Allowance for NBCDI Conference from 9/26 - 9/28/04 in Los Angeles			✓	The expense is deemed inconclusive due to the lack of documentation. More specific documentation would be required in order to assess the nature of the conference. A conference agenda would be required in order to determine the nature of the conference and ascertain how it could have added educational value or be a strategic initiative. It was difficult to establish how many people attended the conference hence a conference attendance sheet/approval form would be required. Specific documentation regarding conference objectives would be required in order to see how the conference would be beneficial to the students.	It has been a district administrative procedure to provide administrators and Board Members with a travel expense when attending conferences or workshops that requires more than one night overlay. Upon return all receipts and accountability is provided for the acceptable expenditures and all unused monies are reimbursed to the Board. This conference was provided by the National Black Child Development Institute, proof of attendance was provided, conference subject matter was provided and valuable educational information was brought back and presented to district-wide staff and other Board Members for the betterment of educating our students.
983	11-000-230-890	500087	7/1/2004	Hear & There, Inc.	\$268.69	\$268.69	Round Trip Air Fare From Newark to Atlanta July 5 -7, 2004			✓	The expense is deemed inconclusive since we can not determine from the documentation provided, whom these airline tickets were purchased for, what educational value this trip will provide, or what strategic initiative this trip is related to. More specific documentation would be required in order to ascertain the nature of the expense.	The documentation to substantiate this RT Airline ticket from Newark to Atlanta was initially submitted along with the Agenda for the "Dr. Ron Edmond's Summer Academy" sponsored by NABSE See the documentation previously submitted for #890 regarding NABSE 'Ron Edmond's Summer Academy.
984	11-000-221-600	502839	11/1/2004	Village Office Supply	\$95.84	\$95.84	Binders and Copy Holders			✓	This expense is deemed inconclusive since we have no way of knowing from the documentation provided, what these supplies were purchased for, the educational value they will provide or the strategic initiative this purchase is linked to.	
985	11-000-219-600	502087	9/28/2004	Village Office Supply	\$1,194.53	\$1,194.74	Various Office Supplies for Special Services Dept.			✓	The expense appears reasonable since the supplies purchased appear to be for the ongoing operations of the Special Services Department, and the amount for the individual items appears to be reasonable.	
986	11-190-100-500	501373	8/27/2004	Semper Alexander	\$20,350.00	\$20,350.00	Consulting Services from 7/1/04 - 7/31/04 for 185 hours at \$110 per hour			✓	The expense is deemed inconclusive since we have no way of knowing from the documentation provided what these services were for, what strategic initiative they were linked to or how students will benefit from these services.	The District provided work logs for the entire period indicated on the PO. The logs record location, job completed, and hours. The district maintains 2,656 computers. During the time period indicated by the PO it was necessary to out source some computer maintenance. The hours and amount of payment comply to the contract provided and District IT Plan.
987	15-190-100-320	502109	9/28/2004	Vanderhoof	\$0.00	missing	Field Trip 10/20/04			✓	This expense is deemed inconclusive as more documentation would be required in order to link the field trip to any specific strategic initiative or the promotion of educational value. It was difficult to determine how the field trip would benefit the students.	

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988	11-000-230-331	605596	4/11/2006	Love & Randall	\$5,562.50	\$5,562.50	Bill for Professional Services Rendered for the Month of February 2006 - A Total of 44 hours and 50 minutes at \$125/ hour			✓	This expense is deemed inconclusive as more documentation would be required in order to determine the nature of services rendered. Due to the lack of documentation it was difficult to link the provision of services to any specific framing criteria	
989	11-402-100-600	504252	1/18/2005	Woodcliff Lake Hilton	\$180.00	\$180.00	Lodging for Football Clinic on Feb 24, 2005		✓		This expense appears reasonable since it appears to be for the Athletic Director to increase his knowledge of new strategies and techniques to enhance the Orange High School Athletic Program. The expense could be linked to a specific strategic initiative and was for the promotion of educational value	
990	11-000-251-500	507423	6/28/2005	Pitney Bowes, Inc.	\$1,225.71	\$1,225.71	Postage Fees for 3/30/05 - 6/30/05		✓		This expense appears reasonable since it appears to be for usage of two postage machines located at the business office. Postage is necessary for the ongoing operations of the district.	
991	11-000-219-320	600891	7/26/2005	Dr. Andre J. Francois	\$3,110.00	\$3,110.00	Evaluations on A.N.D.P. Bilingual Education Evaluation Bilingual Psychological Evaluation Bilingual Social Evaluation Translation		✓		The expense appears reasonable as the evaluations were performed as part of the special services program and were for the benefit of the respective student. The expense could be linked to a specific strategic initiative and was for the promotion of educational value.	
992	11-000-219-600	502097	9/28/2004	School Specialty	\$189.07	\$306.80	Educational Games and Books for Special Education Students at Main Street School		✓		This expense appears reasonable since it appears to be for educational games and books used to help the special education students at Main Street learn words, the alphabet and composition skills. Moreover, the amount for each item appears to be reasonable.	
993	12-000-240-730	606928	6/15/2006	Institute for Research & Reform in Ed.	\$20,586.39	\$20,586.00	Additional Costs for Training - Measuring What Matters in Conjunction with MWM to Elementary Schools		✓		This expense appears reasonable since the training appears to be for the small learning communities program for Orange Middle School and Orange High School. Institute for Research & Reform was recommended by the State of New Jersey to run the program.	
					\$3,182,279			47	599	321		

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1	15-190-100-610	502618	10/22/2004	Triumph Learning	\$1,052.70	\$491.26	Language and Math Materials		✓		This expense appears reasonable. Based on documentation provided, the purchase of the testing materials could be linked to the educational program for Language and Mathematics and thus could add to the learning of the students as well. Further, these testing materials also appear to benefit the students directly.	
2	20-506-100-500	606647	5/30/2006	Essex County Educational Service Commission	\$31,324.44	\$31,324.44	English as a Second Language and Corrective Speech Therapy for students listed for the month of April 2006		✓		This expense appears reasonable since the services appear to benefit the list of students provided with speech and language skills and training.	
3	20-231-200-500	507659	6/30/2005	Huntington Learning Corporation	\$11,026.47	\$11,026.47	After School Supplemental Educational Services for June 2005		✓		This expense appears reasonable since the program could be linked to the "No Child Left Behind Act" strategic initiative. Further, the services appear to benefit eligible students by giving them after school supplemental education.	
4	11-000-223-330	504305	1/19/2005	BTIC	\$110.00	\$110.00	Mentor Teacher Training		✓		This expense appears reasonable since the Mentor Teacher Training could contribute to the achievement of program goals of the District. Based on documentation provided, the training could enhance knowledge and skills related to the role of mentor teachers and provide support to help mentors aide novice teachers in aligning their teaching methods with the professional standards of teaching. This appears to benefit students by keeping teachers aligned with proper standards.	
5	15-000-291-270	604650	3/6/2006	Bd of Ed Pay Agency Account	\$604,905.90	\$604,905.90	Health Benefits 2005 - 06 School Year For All Schools in the District		✓		The expense appears reasonable since it is related to the payment of health benefits for all employees in the school district; hence, could be linked to a particular strategic initiative. The benefits are useful as these would be used on a long-term, routine basis.	
6	20-231-200-320	505476	3/23/2005	SDR	\$330.00	\$330.00	Effective Writing Instruction: The "Six Traits" Way		✓		This expense appears reasonable since this could contribute to the achievement of program goals of the District. Based on documentation provided, it appears to be related to the training of teachers on how to turn students into real writers using the "Six Traits" way, how to use scoring guidelines to easily evaluate student writing and improve instruction, how to connect reading/ writing with literature, nonfiction and content area texts, how to create powerful writing prompts, and provides strategies to reach all students from Title I and ELL to gifted students. This would appear to benefit all students with their writing ability, vocabulary and comprehension.	

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7	15-190-100-610	505640	3/31/2005	Classroom Direct Com	\$202.40	\$202.40	10 Electric Pencil Sharpeners for Forest Street Elementary School		✓		This expense appears reasonable since the pencil sharpeners could directly benefit the students at Forest Street Elementary School and could be used regularly. Furthermore, the price of \$19.99 per electric sharpener seems reasonable.	
8	15-190-100-610	502985	11/10/2004	Lakeshore Basic & Beyond	\$254.98	\$268.40	Supplies for Students at the Heywood Ave. School: Letter Sound Stampers Crayons Puppets Traffic Signs Stamp and Erase Alphabet Board Theme Picture Word Stamps Work Bank Flip Books Rhyming Words Puzzles Hands on Patterning Center Hands on Measuring Center		✓		This expense appears reasonable since the items purchased are for use by the students of Heywood Avenue Elementary School and also appears to add educational value. Further, the amounts for all the items purchased seems reasonable.	
9	15-213-100-610	506016	4/15/2005	World Quest Learning	\$49.97	\$44.97	Reading, Poetry and Theatre Material for Central Elementary School		✓		This expense appears reasonable since the materials purchased could be linked to an educational program related to Reading and thus could contribute to the learning of the students as well. Further, the amount seems reasonable.	
10	15-190-100-610	502112	9/29/2004	Houghton Mifflin	\$65.82	\$63.96	Houghton Mifflin Reading Lesson Planner CD ROM for Heywood Avenue School - 6th Grade		✓		This expense appears reasonable since the reading lesson planner CD ROM purchased could contribute to the achievement of program goals. The lesson planner appears to benefit the 6th grade students at Heywood Avenue School by assisting the teacher in creating and planning reading lessons for the students. Furthermore, the amount of the CD ROM seems reasonable.	
11	15-190-100-610	606697	6/6/2006	Debbie Luckey Custodian of Petty Cash	\$47.70	\$47.70	Reimbursement to Debbie Luckey for supplies for Teacher's Appreciation Day: Cups, Tablecloths, Napkins, Forks, Spoons, Knives, Balloons	✓			The expense is deemed discretionary since the items purchased are for the celebration of teacher's appreciation day and hence do not appear to benefit the students directly. Moreover, we could not determine any educational value from the documentation provided.	A luncheon was held to celebrate the staff at Central School. Staff members were recognized for their dedication and support for the students and parents for the Central School Family. This \$47.00 was spent to buy plates, cups, spoons, forks, and tablecloths for our luncheon.
12	11-000-262-620	606572	5/23/2006	Public Service Gas & Electric Co.	\$22,674.30	\$166,418.66	Gas and Electric for March and April for All Buildings in the District		✓		This expense appears reasonable since utility services are needed for the ongoing operations of the district and are used on a regular basis. Further, this appears to benefit the students and faculty.	
13	20-234-200-500	604103	1/26/2006	American Home Tutoring	\$55,600.00	\$55,600.00	Renewal of Agreement for Supplemental Educational Services for Eligible for Sept. 1, 2005 Through August 31, 2006		✓		This expense appears reasonable since based on documentation provided, the expense could be linked to a strategic initiative related to the "No Child Left Behind Act". Further, the expense is for the provision of supplemental education and hence appears to benefit the students directly.	

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14	20-264-200-300	507644	6/30/2005	Plain Vanilla Solutions	\$5,970.00	\$5,970.00	One on One Training and Coaching Days			✓	This expense is deemed inconclusive since we have no way of determining from the documentation provided, what this One on One Training and Coaching Days is for, what educational value it provides, or how students of the Orange School District will benefit from this purchase.	This is a mandated expense specified by NCLB support for non-public schools in the Orange School District.
15	15-000-270-512	603033	11/18/2005	M&A Valley Transportation Bus Trips	\$10,085.00	\$10,085.00	Transportation for field trips, band, athletic teams, spectators and cheerleaders		✓		The expense appears reasonable since as per the documentation received, the trips appear to be educationally relevant, and rosters of the students attending the trips have been provided.	
16	11-000-211-600	505777	4/7/2005	Carlos Hawkins	\$85.00	\$85.00	Transportation Allowance for 3/05			✓	This expense is deemed inconclusive since documentation showing the purpose of the expense was not provided. Due to the absence of documentation, we could not link this to a strategic initiative. Additional documentation consisted only of the attendance officer's schedule, list of students and a sample attendance officer's report.	The district has three attendance officers whose job is to insure students who are attending Orange Public Schools reside in Orange. Each time a child registers in the Orange School District an attendance officer, one of whom is Carlos Hawkins, must go to the address of the student who has registered and confirm the student actually resides there full time. Transportation is not to transport students but to reimburse Mr. Hawkins for the use of his car. In 2005, all 4500 students in the district were re-registered even if attending school in Orange for a long time. Through this process, over 300 students were disenrolled as a result of re-registration.
17	20-260-200-500	504615	2/2/2005	United States Postal Service	\$1,019.90	\$1,019.90	Postage Service for January 2005 for: Business Office Special Services Human Resources Curriculum and Testing Supt. Asst. Supt. Special Services		✓		This expense appears reasonable since postage is necessary for the ongoing operations of all the departments mentioned, and the services are used on a regular basis.	
18	15-000-262-610	601201	8/18/2005	Katzin's Uniforms, Inc.	\$197.96	\$196.71	Security Uniforms For Security Guard at Orange Board of Education Administration Building		✓		This expense appears reasonable based on the nature of the purchase as the security uniform is necessary for the day to day administrative operations of the school district and the purchase can be linked to strategic initiatives. Moreover, due to the daily usability of the uniform, the expense meets usefulness criterion as well.	
19	15-190-100-610	503060	11/12/2004	Evan Moor	\$80.47	\$80.47	Phonics Material for Heywood Elementary School: Phonics Centers, Pre-K Phonics Centers, K-1 Basic Phonics Skills		✓		This expense appears reasonable since the materials purchased are for the Heywood Elementary School phonics program. This purchase appears to benefit the students directly, and furthermore, the amount of the items purchased seems reasonable as well.	
20	20-211-200-600	504144	1/11/2005	MacGill Discount School Nurse Supplies	\$1,364.50	\$1,709.50	Nurse Supplies for RN/ Early Childhood		✓		This expense appears reasonable since the nurse supplies purchased are for the benefit of the students, and could be linked to the provision of health services. These supplies are used on a regular basis in the nurses office. Furthermore, the amount of the items purchased seems reasonable.	

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21	15-000-270-512	406509	6/30/2004	M&A Valley Transportation Bus Trips	\$4,655.00	\$4,655.00	Transportation for Field Trips			✓	The expense is deemed inconclusive since documentation supporting the purpose of the field trip and the list of students who attended the field trip was not provided. Due to the lack of documentation the field trip could not be linked to any specific educational program and nor could the educational benefit of the trip to the students be determined. As such, the expense does not meet the educational and beneficiary criteria.	Approximately, 2 field trips are funded at each grade level. The field trip transportation is provided by M & A Transportation. All field trips require approval of the principal, Assistant Superintendent, Superintendent, Business Manager, and a formal vote by the board of education. All field trips are linked to New Jersey Core Curriculum Content Standards.
22	15-190-100-610	601128	8/15/2005	Scholastic Action	\$675.24	\$331.50	Various Books			✓	The expense is deemed inconclusive since based on documentation provided, we could not determine the educational value of the books and nor could we link this to a specific program or strategic initiative.	The state requires every classroom to have a 300-500 book library. These books were ordered for that purpose.
23	15-190-100-610	500400	7/8/2004	School Specialty	\$48.19	\$78.85	Classroom Supplies for Cleveland Street Elem. School		✓		This expense appears reasonable since the supplies purchased are for the benefit of the students at the Cleveland Street Elementary School and could be used on a regular basis. Further, classroom supplies appear to be necessary for the achievement of program goals.	
24	20-211-200-890	604948	3/15/2006	Childcraft Education Corp.	\$875.30	\$988.56	School Supplies for Montclair Child Development Center (art supplies, toys, CD player, etc.)			✓	This expense is deemed inconclusive since based on documentation provided, we could not determine the purpose of purchasing supplies for the Montclair Child Development Center, even though they are contracted for the preschool program.	Abbott School districts are mandated to provide full day programs for all 3 and 4 year old students in Orange. Furthermore, the district is required to collaborate with Headstarts, privately owned, to provide pre school. Part of the funding is for supplies for the private providers and head start programs. The Montclair Child Development Center is funded by being reimbursed for specific expenditures for supplies and personnel and not given a set fee to provide services to the district. District Master teachers inspect the site to insure that all supplies used. The Supervisor of Pre-School must approve all supply purchases prior to going through the normal district approval process. These supplies are essential for the state mandated program for all 3 and 4 year olds.
25	20-250-200-320	507545	6/30/2005	Children's Institute	\$462.51	\$462.51	For Forrest Street - Social Skills Workshop/ Coaching/ Team Meeting		✓		This expense appears reasonable since the workshop would primarily address early intervention for students, focusing on social skills and emotional intelligence and thus could contribute to the achievement of program goals. This expense appears to ultimately contribute to the learning of the students.	

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26	20-250-100-610	503685	12/14/2004	Dell Computer	\$11,180.00	\$11,180.00	OptiPlex GX280 system 10 at \$1118 per item for Student Services			✓	This expense is deemed inconclusive since documentation supporting the purpose of the upgrade was not provided. Although it appears that the purchase of the 10 computers were for the Child Study Team members to generate computerized reports (e.g. IEP), the necessity of the upgrade could not be determined. The computers that were replaced appear to be still functional based on the email correspondence provided since these were redistributed to SE classrooms and offices throughout the district.	The virtual memory required for the special ed program is large. The level of sophistication and memory needs are higher than those needed for classroom usage. The relocation of computers to classroom provided the opportunity for more access for special ed students and the older models were sufficient for word processing, internet use, and classroom programs such as inspiration.
27	11-000-291-280	506775	5/26/2005	Dell Computer	\$79.00	\$79.00	One Touch USB Scanner for Oakwood Ave. Elem. School			✓	This expense is deemed inconclusive since documentation showing the purpose of the purchase was not provided. Due to the absence of documentation, we could not determine if the purchase was made in reaction to a certain event or circumstance or if the purchase could be used on a regular basis.	School districts place items on their website and in newsletters that are often not electronic files. Scanning enables staff to create electronic files and place documents and photos they are not able to be transferred electronically in their original form.
28	20-211-200-329	605113	3/23/2006	High Scope Foundation	\$190.00	\$190.00	Workshop - preschool program special needs for math and science			✓	This expense appears reasonable since the workshop attended could be linked to the High Scope (pre-school) program. Based on documentation provided, the workshop would benefit the teachers by improving their math and science skills and thus could ultimately add to the learning of the students. Further, the registration fee seems reasonable.	
29	20-211-200-600	507202	6/8/2005	United States Postal Service	\$999.16	\$999.16	Postage Service for May 2005 for: Business Office Special Services Human Resources Supt. Asst. Supt. Special Services			✓	This expense appears reasonable since postage is necessary for the ongoing operations of all the departments mentioned, and the services are used on a regular basis.	
30	15-190-100-610	602439	10/20/2005	Quill	\$201.91	\$181.72	Items for Orange Middle School			✓	This expense appears reasonable since supplies are necessary for the administrative operations of the District.	Quill is a key source for office supplies such as post its, paper clubs, scotch tap, and note pads. These items are essential for the operation of school offices and therefore support the efforts of classroom teachers.
31	11-401-100-600	505112	3/9/2005	Worrall Publications	\$1,312.00	\$1,312.00	Display add for Orange High School musical production, "Purlie" on March 24, 31 and April 7, 14			✓	This expense appears reasonable since the display advertisements were purchased to promote the musical production of the Orange High School Drama Club students. This expense could be linked to strategic initiatives and appears to benefit the students directly.	

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32	11-000-291-280	501353	8/25/2004	Lynne Schwartz	\$355.00	\$355.00	Courses for Guidance Counselor at Marygrove College: Teaching Students to Get Along Managing Behavior in the Diverse Classroom		✓		The expense appears reasonable since the courses taken would address improving and managing students behavior. This appears to benefit the students by having the guidance counselors better manage behavior in diverse classrooms and by teaching students to get along, thus, could ultimately create a better learning environment. Moreover, the amount of \$355 for 2 courses seems reasonable. This expense then meets the strategic initiatives and amount criteria.	
33	15-190-100-610	503154	11/17/2004	Peoples Publishing Group	\$455.30	\$505.88	Math Text Books for Forrest Street Elementary School Third Grade 44 copies and 1 teacher's edition		✓		This expense appears reasonable since the textbooks are for the benefit of the Forest Street Elem. School Third Grade students. The textbooks could be linked to the third grade math curriculum and hence could contribute to the learning of the students as well.	
34	20-217-200-600	507401	6/27/2005	The Book Vine	\$2,792.41	\$2,827.60	Books for Early Childhood Program		✓		This expense appears reasonable since the books are for the early childhood program students. These appear to provide educational value related to foreign language, multi-cultural connections, health and nutrition for the students.	
35	20-217-200-320	406151	6/18/2004	High Scope Press	\$144,632.00	\$94,700.00	Training for High Scope (Early Childhood Program)		✓		This expense appears reasonable since the training is related to the High/ Scope Preschool Curriculum, which is for the benefit of the preschool students in the district. Further, this expense could ultimately contribute to the learning of the students.	
36	15-190-100-610	502008	9/27/2004	Highsmith	\$350.21	\$369.37	Storage Cabinet for Orange Middle School			✓	This expense is deemed inconclusive since documentation showing the purpose of the expense was not provided. Although the cabinet could be used on a regular basis, we could not determine if the purchase was necessary and if it was made in reaction to a certain event or circumstance.	Storage at Orange Middle School is very limited. The building is over 75 years old and requirements to maintain student and staff records has increased tremendously. Furthermore, materials such as math manipulative and calculators have now needed to be stored in secure locations.
37	20-348-100-800	503929	1/4/2005	Village Office Supply	\$315.01	\$315.01	For Orange High School: 10 Printer Cartridges 2 - four in one screwdrivers		✓		The expense appears reasonable since the supplies are necessary for the ongoing operations of the Orange High School and could be used on a regular basis.	
38	15-000-270-512	505064	3/7/2005	Vanderhoof	\$425.00	\$425.00	Transportation from OMS to Newark Bears Stadium "Drug Awareness Day" on 5/25/05		✓		The expense appears reasonable since based on the field trip request form, the field trip could be linked to a strategic initiative related to Health and Drug Awareness and thus could ultimately add educational value to the students.	

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39	20-234-200-320	406282	6/29/2004	Houghton Mifflin	\$2,999.60	\$3,000.00	Staff Development and Associated Supplies for Classroom Visits at Heywood Avel School.			✓	This expense is deemed inconclusive since documentation supporting the purpose of the Staff Development was not provided. Hence we could not link this to a strategic initiative and nor could we establish any educational value to the students.	This field trip was taken with 44 students and 5 chaperones in grades 2 – 6 as a culminating educational experience for those students who excelled in their World Language Instruction. This experiential field trip attended to the following NJ Core Curriculum Content Standards: Ask and respond to questions, make requests, and express preferences in various social situations using learned expressions and strings of sentences. Tell or write about products of the target culture and simulate common cultural practices. Grade level appropriate social studies topics (e.g., culinary contributions, crafts, or artifacts from the target cultures). Imitate culturally appropriate etiquette in verbal and non-verbal communication during greetings, leave-takings, and common social situations. Compare and contrast similarities and differences between tangible products of the target culture(s) and their own. Describe and reproduce expressive products of the target culture(s). Participate in activities related to special events celebrated in the target culture(s) and make comparisons with the U.S.
40	15-190-100-610	503087	11/15/2004	Starcom Educational Network	\$387.50	\$387.50	Orange Middle School 10 Network Drops 2 Outlet Kits 10 Standard CAT Patch Cords			✓	This expense is deemed inconclusive since we have no way of determining from the documentation provided why these items were purchased, what program or strategic initiative they are related to or if they were purchased in reaction to a specific event or circumstance.	Orange Middle School is over 75 years old. The technology infrastructure is defined by the 3 year technology plan that specifies critical mass of hardware to achieve technology benchmarks aligned with each curriculum area. These 10 network drops, patch cords, and outlet kits were required to meet the standard specified by the DOE and the district 3 year plan.
41	15-190-100-610	500639	7/13/2004	Smile Makers Inc.	\$881.05	\$861.35	Supplies for Homework Champs at Park Ave. Elementary School		✓		This expense appears reasonable since the items appear to directly benefit the students at Park Avenue Elementary School. Further, supplies are necessary for the achievement of program goals and are also useful for the ongoing operations of the district.	
42	15-190-100-500	505735	4/5/2005	Captain Alan Shinn	\$1,000.00	\$1,000.00	Field Trip - Orange Middle School to Belmar Marine Basin			✓	The expense is deemed inconclusive since documentation supporting the purpose of the field trip and the list of students who attended the field trip was not provided. Due to the lack of documentation the field trip could not be linked to any specific educational program and nor could the educational benefit of the trip to the students be determined. As such, the expense does not meet the educational and beneficiary criteria.	Environmental science is a key component of the Orange Middle School Science curriculum. Recent curriculum revisions have shown the need for moving away from textbook based learning experiences for students to hands on inquiry based learning. The purpose of this field study provides students direct hands on learning.
43	15-000-291-270	501650	9/14/2004	NJ Dental Service Plan	\$129,841.67	\$41,322.26	Dental Premium for August 2004 for the Entire District		✓		The expense appears reasonable since it is related to the payment of dental benefits for employees in the school district; hence, could be linked to a particular strategic initiative. The benefits are useful as these would be used on a long-term, routine basis.	

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44	15-240-100-610	500592	7/9/2004	Nasco Science	\$48.15	\$1,116.00	Kinderscope for Lincoln Ave. Elem. School		✓		This expense appears reasonable since the purchase is for a microscope which could be linked to the Science Program. Further, this appears to directly benefit the students at Lincoln Avenue Elementary School.	The Science materials are part of the FOSS program which is our Core Reading Program and needing to successful implement the FOSS program.
45	15-240-100-640	500538	7/9/2004	Houghton Mifflin	\$997.28	\$1,018.60	Replacement Textbooks and Workbooks for Orange Middle School ESL Bilingual Program		✓		This expense appears reasonable since the books purchased could be linked to the Orange Middle School ESL Bilingual program and are for the benefit of the students. The books were purchased to replace old books and hence meets the reactionary criteria as well.	
46	15-190-100-610	600173	7/1/2005	Triarco Arts and Crafts	\$289.64	\$243.64	Frames, Drawing Paper and Construction Paper for Forrest Street Elem. School		✓		This expense appears reasonable since the purchase of supplies could be linked to the arts and crafts curriculum. Further the supplies appear to provide educational value to the Forest Street Elementary School students.	
47	15-190-100-610	604482	2/17/2006	School Specialty	\$626.85	\$626.85	Supplies for Main Street School: Staplers Washable Markers Staples Crayons		✓		The expense appears reasonable since the supplies purchased appear to be for the ongoing operations of the Main Street School. It appears that these will be used regularly and are for the benefit of the students.	
48	20-211-200-340	506416	5/11/2005	Fontainebleau Hotel	\$718.68	\$718.68	NAECY'S Early Childhood Professional Development Conference June 4 - 8, 2005		✓		This expense appears reasonable since the conference could be linked to program or achievement goals related to the Early Childhood program. Specifically, it could be linked to strategies for training and supporting early childhood educators to promote social/emotional development and address challenging behavior in young children.	
49	11-190-100-640	502499	10/19/2004	JW Pepper and Sons	\$352.99	\$333.75	20 Music Dictionaries and 1 Photoscore Professional for Orange High School		✓		This expense appears reasonable since based on documentation provided, the music dictionaries are to be used by the High School music students as a reference for the band or choral programs and hence could contribute to their learning as well.	
50	20-348-100-500	506154	4/22/2005	GAYLORD OPREYI AND RESORT & CONV CTR	\$5,119.80	\$5,119.80	For Orange High School, room reservations 6 rooms x5 nights, Tuesday June 21, 2005 to Sunday June 26, 2005 @ \$176.66 per room per night including tax and fees, attending Hosa national competition at Nashville, Tennessee.			✓	This expense is deemed inconclusive due to the lack of documentation supporting the purpose of the expense. More specific documentation indicating the objective of the HOSA National Competition and the list of students attending the competition are needed to establish the purpose of the expense and to link it to a strategic initiative.	One of the areas Orange High Students excels in is the area of Health Occupations (HOSA). Orange High School participate in local, statewide, and in recently years placed in national competitions where school districts participate from around the United States. Participants in the HOSA competitions become highly motivated and prevail as some of the highest ranked students and ultimately attend some of the most prestigious colleges in the country.
51	15-190-100-610	603078	11/22/2005	SCHOOL SPECIALTY	\$37.00	\$30.65	For Heywood Avenue Elementary School, E-commerce order of checkers 8 @\$2.57 ea, Double six bucket of dominoes 2 @\$8.22 ea		✓		This expense appears reasonable as the purchase of the recreational games could contribute educational value to the students and the beneficiary is identified as the Heywood Avenue Elementary school students. Further, the amount seems reasonable.	

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52	15-000-240-730	400089	7/17/2003	XEROX CORP	\$2,030.70	\$2,436.84	For Orange Middle School, lease agreement for S/N NL2-021304 printer, including supplies input LRN, contract period 7/1/03 to 6/30/04, monthly base charge \$203.07.			✓	This expense is deemed inconclusive due to the lack of documentation. Although a printer is necessary for the day to day administrative operations of Orange Middle School, more specific documentation indicating the planned user and usage is required to ascertain how it could be beneficial to the students and how it could be linked to a strategic initiative. Since the amount of \$203.07 for monthly rental appears excessive compared to a regular printer's selling price, more specific documentation such as a lease agreement containing the description of the features of the printer is required to justify the rental price.	Lease agreements are either competitively bid or by state contract. Printing and publishing of educational materials is very high volume as all teachers are encouraged to develop specific materials within each classroom to better differentiate instructional approaches to engage students. Recent increases in student achievement in the Orange Middle School is a clear indication that instructional support systems being implemented are producing the appropriate outcome. Student work is also being published that also requires color and printing of pictures to complement student work.
53	11-000-262-620	601259	8/23/2005	PUBLIC SERVICE GAS & ELECTRIC CO.	\$48,117.67	\$116,995.81	For Orange district wide, gas and electric July 2005 bill for 22 accounts		✓		This expense appears reasonable since utility services are needed for the ongoing operations of the district and are used on a regular basis. Further, this appears to benefit the students and faculty.	
54	20-211-200-200	607185	6/30/2006	BD OF ED PAY AGENCY ACCOUNT	\$608,799.62	\$608,799.62	For Orange district wide 11 schools, health benefit covering period 6/1/2006 to 6/30/2006 @608,799.62		✓		The expense appears reasonable since it is related to the payment of health benefits for employees in the school district; hence, could be linked to a strategic initiative. The benefits are useful as these would be used on a long-term, routine basis.	
55	15-190-100-610	503894	12/23/2004	SCHOOL SPECIALTY	\$415.88	\$358.48	For Oakwood Avenue Elementary School, one computer desk @325.88 plus shipping \$90.00			✓	This expense is deemed inconclusive due to the lack of documentation. Although the computer desk could be used on a regular basis, more specific documentation indicating who the user would be and whether the purchase was made in reaction to a certain event or circumstance is needed to assess the necessity of the purchase.	Oakwood Elementary School is over 75 years old. The technology infrastructure is defined by the 3 year technology plan that specifies critical mass of hardware to achieve technology benchmarks aligned with each curriculum area. The computer desk is required to meet the standard specified by the DOE and the district 3 year plan.
56	11-401-100-600	502346	10/7/2004	NATIONAL EDUCATION MUSIC CO.	\$4,950.00	\$4,950.00	For Orange High School, Bach Fiberglass Sousaphone 2 @ \$2475.00 ea			✓	This expense is deemed inconclusive due to the lack of documentation. More specific documentation indicating the objective of the purchase and whether it was made in reaction to an event or circumstance is required to assess the nature and necessity of the expense, and to establish a link to strategic initiatives.	Four years ago the Orange High School band had 17 members. Now the band has over 60 members. The goal is for the band to reach 100. As interest grows in our concert and marching bands more instruments are required. Sousaphones are among the most expensive band instruments and these are fiberglass rather than brass, making them much less expensive than instruments typically purchased for concert bands.
57	15-190-100-610	500408	7/8/2004	LAKESHORE BASIC & BEYOND	\$187.75	\$197.63	For Heywood Avenue Elementary School, school supplies including games, pens, books		✓		This expense appears reasonable based on the nature of the purchase as the school supplies are necessary for the ongoing operations of the District and the beneficiary can be identified as Heywood Avenue Elementary School students. The amount of \$187.75 for the purchased items seems reasonable.	

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58	11-401-100-600	607093	6/30/2006	PETER CROSTA CUSTODIAN OF PETTY CASH	\$63.51	\$63.51	For Orange High School peter Crosta, Custodian of Petty Cash reimbursement, 1 Sam Ash music mount @\$4.99 ea, Staples Memorex DVD and jets stream @ \$37.03, CVS CDR spindle 1 @ \$21.19			✓	This expense is deemed inconclusive since documentation supporting the purpose of the purchase was not provided. Due to the absence of documentation, we could not link this to a strategic initiative and we could not establish beneficiary.	Mr. Crosta is the Supervisor of Music and supports the visual and performing arts programs. Most of our performances are recorded so students can learn from their work and are placed on Orangearts.net website to show case their work.
59	15-190-100-610	507007	5/31/2005	NASCO	\$176.90	\$216.40	For Orange Middle School, school supplies including 2 markers @\$21.95, 1 graph chart @\$77.65, 60 graph paper @\$1.25 ea		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the ongoing operations of the Orange Middle School and thus could be linked to a strategic initiative. Moreover, the beneficiary can be directly identified as the Orange Middle School students. The amount of \$176.90 for the purchased items appears reasonable.	
60	15-000-213-600	600312	7/1/2005	SCHOOL HEALTH	\$57.15	\$63.78	For Oakwood Avenue Elementary School, 50 Therna-Kool @\$0.68 ea, 1 thermometer @\$17.95 plus shipping \$11.83		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the provision of health services at the Oakwood Avenue Elementary School and thus could be linked to a strategic initiative. Moreover, the beneficiary can be directly identified as the Oakwood Avenue Elementary School students. The amount of \$57.15 for the purchased items seems reasonable.	
61	20-265-200-320	603710	1/14/2006	BTIC	\$1,700.00	\$1,700.00	Mentor Training Consultant on Jan 23, 2006			✓	This expense is deemed inconclusive since documentation supporting the purpose of the training was not provided. Hence we could not link this to a strategic initiative and nor could we determine its educational benefit. Moreover, the amount appears excessive for a 1 day training.	Over 50 % of first year teachers fail to continue teaching after two years. Therefore, the NJDOE mandates school districts mentor new teachers. Furthermore, mentoring with out specific training has been shown to lack impact. The purpose of this professional service is to insure new teachers are provided high quality mentoring. If new teachers receive high quality mentoring, the quality and morale of teachers will be higher, and students will directly benefit.
62	15-190-100-610	600681	7/13/2005	Classroom Direct Com	\$2,869.31	\$2,699.74	Teaching Supplies for Central Elementary School: Teacher's Easel Rule Chart Post-its Paper Composition Books		✓		This expense appears reasonable since the supplies appear to be for the benefit of the Central Elementary School students. Further, the supplies are necessary for classroom instruction and thus could be linked to a strategic initiative.	
63	15-000-223-390	605727	4/19/2006	Anaheim Hilton	\$6,850.35	\$6,850.35	Hotel for Hosa Conference: 4 for four nights 35 for seven nights			✓	This expense is deemed inconclusive due to the lack of documentation supporting the purpose of the expense. More specific documentation indicating the objective of the HOSA National Competition and the list of students attending the competition are needed to establish the purpose of the expense and to link it to a strategic initiative.	One of the areas Orange High Students excel in is the area of Health Occupations (HOSA). Orange High School participate in local, statewide, and in recently years placed in national competitions where school districts participate from around the United States. Participants in the HOSA competitions become highly motivated and prevail as some of the highest ranked students and ultimately attend some of the most prestigious colleges in the country.

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64	15-000-270-512	505429	3/21/2005	Progressive Charter and Tours, Inc.	\$1,000.00	\$1,000.00	Transportation for 51 People from Main Street School - French, Art, Band and Drama classes to the Guggenheim Museum		✓		This expense appears reasonable since the beneficiary of the trip can be identified as the students of Main Street School. Based on the Field trip request form, the expense could be linked to French, Art, Band, and Drama classes and thus could contribute to the achievement of program goals. Further, the amount for the field trip seems reasonable given that there were two buses used to transport all the students to New York City and back.	
65	15-401-100-500	500058	7/1/2004	Newark Museum	\$630.00	\$630.00	Admission Fees to Summer Prep. Program Participants to Newark Museum on Friday, July 30, 2004 for 90 Students and 15 Chaperones			✓	The expense is deemed inconclusive since documentation supporting the purpose of the field trip and the list of students who attended the field trip was not provided. Due to the lack of documentation the field trip could not be linked to any specific educational program and nor could the educational benefit of the trip to the students be determined. As such, the expense does not meet the educational and beneficiary criteria.	This field trip was taken with 90 students and 15 chaperones in grades 1 – 6 as an experiential learning experience for those students enrolled in our Summer Preparation Program. This experiential field trip attended to the following NJ Core Curriculum Content Standards: All students will gain an understanding of the origin, evolution, and structure of the universe. All students will develop an understanding of the environment as a system of interdependent components affected by human activity and natural phenomena. All students will develop an understanding of how people of various cultures have contributed to the advancement of science and technology, and how major discoveries and events have advanced science and technology.
66	15-190-100-610	506374	5/9/2005	School Specialty	\$594.00	\$958.00	200 Spiral Notebooks for Cleveland Street Elem. School		✓		This expense appears reasonable since the purchase is necessary and useful on a regular basis. Further, the beneficiary can be identified as the students at Cleveland Street Elementary School.	
67	20-211-200-321	603134	12/1/2005	Renaissance Washington DC Hotel	\$636.00	\$636.00	NAEYC Annual Conference Expo 2005 for Kathleen Priestly for 4 nights/ Dec. 7 - 10, 2005		✓		This expense appears reasonable since the conference could be linked to the Early Childhood program. Based on documentation provided, the purpose of the conference is to meet with the High Scope Curriculum President regarding child evaluation and special facilities. This will ultimately benefit the Early Childhood students who are the recipients of such evaluations and other services.	
68	15-000-223-390	506235	5/4/2005	Mark P. Williams	\$562.00	\$562.00	Food for Honor Society Introduction Ceremony for 100 people		✓		This expense appears reasonable since the purchase of the food would benefit the honor students. Further, the amount per person seems reasonable.	
69	11-401-100-600	500872	7/26/2004	Band Shoppe	\$171.95	\$163.25	Band Equipment: Tape Poles Batons Crutch Tips		✓		The expense appears reasonable since the equipment purchased could be linked to an educational program related to music and the beneficiary can be identified as the Band students. Further, the amount for the items purchased seems reasonable as well.	

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70	15-000-223-320	602121	10/3/2005	Treasurer State of New Jersey	\$36.00	\$36.00	In-Class Support Resource Program Instruction		✓		This expense appears reasonable since the workshop could be linked to a strategic initiative. Based on the Workshop request form, the purpose of the workshop is to provide general and special education teachers with the basic knowledge and skills needed to implement in-class support resource program instruction, to facilitate instructional planning, and assessment strategies of students with disabilities. Further, the amount seems reasonable.	
71	11-000-262-620	601975	9/27/2005	Public Service Gas & Electric Co.	\$7,397.43	\$7,397.43	Gas and Electric for August 2005 for Central Ave. School		✓		This expense appears reasonable since utility services are needed for the ongoing operations of the district and are used on a regular basis. Further, this appears to benefit the students and faculty.	
72	15-190-100-610	601701	9/15/2005	School Specialty	\$572.54	\$457.87	Office Supplies for Orange Middle School: Sheet Protectors HP Toner File Folders Address Labels		✓		The expense appears reasonable since the supplies purchased appear to be for the ongoing operations of the Orange Middle School, and will be used on a regular basis.	
73	11-000-211-600	606113	5/12/2006	Francis D. Polhill	\$85.00	\$85.00	Transportation - April 2006			✓	This expense is deemed inconclusive since documentation showing the purpose of the expense was not provided. Due to the absence of documentation, we could not link this to a strategic initiative. Additional documentation consisted only of the attendance officer's schedule, list of students and a sample attendance officer's report.	The district has three attendance officers whose job is to insure students who are attending Orange Public Schools reside in Orange. Each time a child registers in the Orange School District an attendance officer, one of whom is Ms. Polhill, must go to the address of the student who has registered and confirm the student actually resides there full time. Transportation is not to transport students but to reimburse Ms. Polhill for the use of his car. In 2005, all 4500 students in the district were re-registered even if attending school in Orange for a long time. Through this process, over 300 students were disenrolled as a result of re-registration.
74	15-000-223-390	603853	1/10/2006	Institute for Educational Development	\$185.00	\$185.00	Workshop on how to learn and use techniques of differentiation - March 6, 2006		✓		This expense appears reasonable since based on the conference request form, the justification was indicated as teaching educators to meet the diverse needs of all students, to learn how and when to use techniques of differentiation such as tiered assignments and flexible grouping and to modify lessons for students with special needs and hence, could be linked to a strategic initiative. Further, the amount seems reasonable.	
75	15-190-100-610	504520	1/27/2005	MacGill Discount School Nurse Supplies	\$1,215.92	\$1,242.49	Nurse Supplies for Main Street School		✓		The expense appears reasonable since the nurse supplies are necessary in providing health services to the students and are useful on a regular basis.	
76	11-000-100-566	601501	9/8/2005	Woods Services	\$4,371.00	\$4,371.00	Summer School Tuition for 2005 - 06 for July for one student as part of the Individualized Education Program/ Dept of Special Services		✓		This expense appears reasonable since attendance to the summer school could be linked to the Special Services program and is in accordance with the child's individualized education program (IEP). Further, the expense appears to contribute educational value to the student.	

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77	20-260-200-500	505776	4/7/2005	United States Postal Service	\$933.86	\$933.86	Postage Service for March 2005 for: Supt. Asst. Supt. Human Resources Bus. Office Special Services Special Programs		✓		This expense appears reasonable since postage is necessary for the ongoing operations of all the departments mentioned, and the services are used on a regular basis.	
78	15-000-213-600	505045	3/4/2005	Positive Promotions	\$65.88	\$770.28	Nutritional Educational Items for Forest Elementary School		✓		The expense appears reasonable since the items purchased could be linked to a strategic initiative related to student nutrition and appears to benefit the students at the Forest Street Elementary School. Further, since the purchase is for educational items, this expense could contribute educational value to the students.	
79	11-000-261-610	603861	1/11/2006	Aquatic Water Treatment	\$2,800.00	\$2,800.00	Water Treatment for District for 1/06 and 2/06		✓		This expense appears reasonable since the water treatment is necessary for the ongoing operations of the district and is useful on a regular basis. The water treatment ensures clean and safe water.	
80	11-000-262-620	404143	3/16/2004	Follet Library Resources	\$2,488.34	\$3,147.32	Library Books for Oakwood Avenue Elem. School 3rd and 4th Grade		✓		The expense appears reasonable since the books are for the benefit of the third and fourth grade students at Oakwood Elem. School and could provide educational value to the students as well.	
81	20-234-200-500	506408	5/10/2005	Essex County Educational Service Commission	\$17,505.00	\$17,505.00	Supplemental Educational Services/ No Child Left Behind Services for Eligible students		✓		This expense appears reasonable since the program could be linked to the "No Child Left Behind Act" strategic initiative. Further, the services appear to benefit eligible students by giving them after school supplemental education.	
82	15-000-291-270	605917	5/4/2006	Bd of Ed Pay Agency Account	\$605,494.00	\$605,494.00	Health Benefits March 06 For All Schools in the District		✓		The expense was deemed to be essential as it was related to the payment of health benefits for employees in the school district; hence, could be linked to a particular strategic initiative. The benefits were useful as they would be used on a long-term, routine basis.	
83	15-190-100-610	604770	3/10/2006	Classroom Direct Com	\$349.40	\$349.40	Paper for Forrest Street School Short Way Paper Print Write Experience Paper No Margin Comp. Paper		✓		This expense appears reasonable since the purchase is necessary and useful on a regular basis. Further, the beneficiary can be identified as the students at Forest Street School.	
84	15-190-100-610	500846	7/26/2004	Houghton Mifflin	\$103.02	\$96.00	Sound Spelling Cards for Heywood Ave. School		✓		This expense appears reasonable since the purchase of the spelling cards could add educational value to the students as well as benefit the students at the Heywood Avenue School. Further, the amount seems reasonable.	
85	15-000-223-500	502060	9/27/2004	Wisdom and Understanding, LLC	\$2,000.00	\$2,000.00	Conflict Resolution Violence Prevention Workshop 10/26 and 10/24/04 for Orange Middle School		✓		This expense appears reasonable since the workshop provides educational value to the students at the Orange Middle School. The workshop appears to help students manage conflicts and enhance their emotional intelligence.	

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86	15-190-100-610	500769	7/19/2004	Flaghouse, Inc.	\$440.46	\$603.52	Toys, Games, Pogo Sticks and Balls for Oakwood Ave. Elem. School		✓		This expense appears reasonable since the toys, games, balls and pogo sticks are for the benefit of the students at Oakwood Elem. School. Further, these items provide health and fitness for the students, and some appear to provide educational value as well. The amount for each of the items appeared to be reasonable.	
87	15-204-100-610	604912	3/15/2006	Wieser Educational Inc.	\$362.84	\$358.44	Educational Games for Orange High School: World Geography Resource Binder Classroom Jeopardy Game Cartridges		✓		This expense appears reasonable since the games purchased provide educational value to the Orange High School students, and the amount of each item appears to be reasonable.	
88	15-000-223-320	505141	3/10/2005	Seton Hall University	\$10.00	\$10.00	Conference - Women During the Nazi Period		✓		This expense appears reasonable since documentation linking this workshop to a strategic initiative is provided. The Conference Request form provides educational justification for attendance at the workshop. Further, the amount seems reasonable.	
89	15-401-100-600	405477	5/21/2004	Options Publishing	\$599.23	\$599.23	Comprehension Connections - Several Levels for Oakwood Ave. School For 2003-04 Summer Programs			✓	This expense is deemed inconclusive since we have no way of determining from the documentation provided what educational value this purchase will provide. Furthermore, we cannot determine if the amount appears reasonable without having a better description of what these items are.	Reading Comprehension is an area on the New Jersey Assessment of Knowledge that Oakwood students do not demonstrate proficiency. These materials that are leveled to allow for differentiated instruction are part of the summer program for students who have demonstrated low proficiency during the regularly school year and must attend summer school programs.
90	15-403-100-600	506829	5/31/2005	Houghton Mifflin	\$5,822.31	\$6,241.21	Reading Set for Main Street First Grade - Complete Classroom Set		✓		This expense appears reasonable since the materials purchased are for the benefit of the first grade students at Main Street School, provides educational value, and are related to the strategic initiative of first grade reading.	
91	20-251-100-610	503377	12/1/2004	Houghton Mifflin	\$595.54	\$16,695.27	Curriculum & Testing Material for Entire District		✓		This expense appears reasonable since the purchase of the curriculum and testing materials promotes the achievement of program goals and also directly benefits the students.	
92	15-190-100-610	500508	7/9/2004	GOPHER SPORT	\$326.28	\$288.75	For Cleveland Street Elementary School, Athletic supplies 6 items includes jump ropes, handle set of 6, rainbow heavy duty mesh bags, book-Run & Spell, book-the sports rules book		✓		This expense appears reasonable based on the nature of the purchase. The purchase of athletic supplies and books provides educational value and could be linked to strategic initiatives. The beneficiary is identified as the Cleveland Street Elementary school students and the amount of \$326.28 including shipping \$37.53 seems reasonable. Hence, the expense meets educational and beneficiary criteria.	

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93	15-190-100-610	502187	10/1/2004	SCHOOL SPECIALTY	\$90.94	\$91.31	For Orange Main Street School, 8 learning material including beginners balance, bear counters, beginners sort set, circular sort tray, learn links, dominoes, pattern blocks, ABC floor puzzles		✓		This expense appears reasonable based on the nature of the purchase. The purchase of the learning materials provides educational value and appears to be necessary for the achievement of program goals related to the delivery of instructional services. The beneficiary is identified as the Orange Main Street School students. Further, the amount of \$90.94 seems reasonable. Hence, the expense meets educational and beneficiary criteria.	
94	11-000-291-280	607089	6/30/2006	DENISE HARLEM	\$1,424.00	\$1,424.00	Reimbursement for Park Avenue Elementary School Denise Harlem, attending the training course "Educational Applications of the Internet", and "the Connected Classroom: Curriculum Development and Technology" 2 @\$712.50 ea at Not central University. The brief description of the course is "this course examines the role of technology in the curriculum and its impact on school change, research on the design of computer aided instruction and computer utilization will be explored. Students will apply the modern technologies and principles of curriculum development in producing program of instructions."		✓		This expense appears reasonable based on the nature of the training. Supporting documentation indicates that the course undertaking could help improve the learners' skills in technology and could ultimately provide educational value to students. The amount of \$712.50 per course appears reasonable. Hence, the expense meets educational value, beneficiary and amount criteria.	
95	20-211-200-600	601187	8/18/2005	GALLERIA	\$2,325.00	\$2,325.00	High/scope training for 5 days (August 22-26), breakfast executive for 5 days for 20 people, 5 @140.00, Assorted Lunches for 5 days for 20 people 1 @\$1,625.00, training at YWCA PARK AVENUE, 397 Park Avenue 8am-3pm		✓		This expense appears reasonable since the expense appears to be for training and related expenses for High/Scope curriculum training, which is for the benefit of the early childhood program students.	

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96	11-000-100-566	605443	4/6/2006	WEST ORANGE COMMUNITY HOUSE	\$67,695.00	\$67,695.00	West Orange Community House-April reimbursement based on March attendance 85 @948.00=\$80580 Adjustment for budgeted amount for mortgage on adjacent property that has yet to finalize. Budgeted \$71,706, prior cost without his property was \$26,429. One tenth per month of difference adjustment = (\$4,528) Recoup of budgeted salary increases for teachers, T/A's and =floaters (\$1,097) Estimated adjustment for teachers and T/A's benefits to be recouped over the remaining payments for 05-06		✓		This expense appears reasonable since from the documentation provided, it appears to be for the reimbursement of tuition fee for handicapped students attending the West Orange Community House for after school educational program. A list of the students attending was provided.	
97	15-190-100-610	601932	9/27/2005	FINGER LICKING CATERING	\$360.00	36+0	School breakfast for Park Avenue Elementary School, 45 \$8.00 ea	✓			This expense is deemed discretionary since the breakfast provided to the staff for the professional development day does not benefit the students directly and has no educational value attached to it.	Professional development opportunities in school districts can be extended by motivating staff to work through meals and having meals on provided on site. Leaving the district for meals takes valuable time and the ROI (Return on Investment) of having an meal is high. Furthermore, it creates an atmosphere of professionalism and climate characteristics of successful private corporations such as General Electric and Motorola.
98	15-000-291-270	604217	1/31/2006	BD OF ED PAY AGENCY ACCOUNT	\$551,289.84	\$551,289.84	For Orange district wide 11 schools, health benefit covering December 2006 @608,799.62		✓		This expense appears reasonable since it appears to be for the health benefits for employees in the district. The goal of this purchase is to keep the faculty healthy, and the services will be used on a regular basis by the faculty. Hence, the expense meets strategic initiatives and usefulness criteria.	
99	15-190-100-610	502570	10/21/2004	SCHOOL SPECIALTY	\$3,957.02	\$3,805.52	For Orange Main Street School, portable science carts 3 @\$1209.88 ea, mirror/dry board 1 @\$175.88.			✓	This expense is deemed inconclusive. Based on the nature of the expense, the purchase could be linked to an educational program related to Science. Further, the beneficiary is identified as the students at the Orange Main Street School. However, the amount of \$1,209 per cart seems excessive. This expense then does not meet the amount criteria.	The Science resource teacher for gr. K-5 does not have her own classroom. She travels from floor to floor and the carts are needed to do science demonstrations and experiments for the children.
100	15-190-100-610	606005	5/10/2006	LERRO ENTERPRISE	\$306.60	\$306.60	For Orange High School, 1008 pencils @\$0.2, 3 set-ups @\$35		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the Orange High School, and the regular usability of the school supplies meets usefulness criterion. Moreover, the purchase can be linked to educational value and strategic initiatives. The beneficiary can be directly identified as Orange High School students. The amount of \$306.30 for the purchased items appears reasonable. Hence, the expense also meets educational value, beneficiary, amount, and strategic initiatives criteria.	

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101	20-211-200-890	506446	5/12/2005	QUILL	\$544.40	\$533.60	For Orange Main Street School, school supplies 13 items including Scoot mobile file, legal pads, phone log, pens, sharpies, clear double file, rolodex sleeves, binder spines, tab, strips, folders and books		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the Orange Main Street School, and the long-term usability of the school supplies meets usefulness criterion. Moreover, the purchase can be linked to educational value and strategic initiatives. The beneficiary can be directly identified as Orange Main Street School students. The amount of \$544.40 for the purchased items appears reasonable. Hence, the expense also meets educational value, beneficiary, amount, and strategic initiatives criteria.	
102	20-226-100-300	502090	9/28/2004	SCHOLASTIC INC	\$38,679.48	\$35,485.75	For Lincoln Avenue Elementary School, 71 books @ various price from \$27 to \$2298 ea			✓	This expense is deemed inconclusive based on the amount of the purchase. The supporting documentation indicates that the purchase was for 71 books, which can be linked to strategic initiatives. However, the unit price per book and the quantity, (e.g. 9 Guided Reading RED @\$2,298, 4 Guided Reading RED @\$1,893) appears excessive. More specific documentation indicating the objective of the books such as a course curriculum or a specific program that can be linked to it is required to ascertain how it could provide educational value and to determine how it benefit the students.	Lincoln Elementary School is one of two Reading First school in Orange. Our teachers have received comprehensive professional development in the area of guided reading and need the materials to provide small group reading instruction for multiply levels at each grade level.
103	11-190-100-640	500661	7/13/2004	SCOTT FORESMAN	\$146,563.79	\$153,362.05	For Orange High School, various audio CD package from @\$475 to \$536 and small amount of books			✓	This expense is deemed inconclusive based on the nature and amount of the purchase. The supporting documentation indicates that the purchase was for Music CD package, Audio CD package and small amount of Books, which can be linked to strategic initiatives. However, due to the lack of documentation supporting the objective of the purchase, the large amount of Music CD package and Audio CD package for the same school could not be justified. More specific documentation such as a course curriculum or a specific program that can be linked to it is required to ascertain how it could provide educational value and to determine how it is beneficial to the students.	The visual and performing arts departments covers 11 schools and over 30 teachers. This order provided a variety of supplies and textbooks in the arts and in music and drama and dance. The curriculum has developed over the last several years with dramatic changes in the quality of the student achievement as evidenced by 4 years in row of participation by our students in the showcase of the arts at the Educational Law Center.
104	11-000-262-620	503123	11/16/2004	Public Service Gas & Electric	\$61,921.99	\$61,921.99	Heat and Electricity for OHS and OMS for October 2004		✓		This expense appears reasonable since it appears to be for heat and electricity for OMS and OHS for October 2004, which is necessary for the ongoing use of the buildings, and for the benefit of all.	
105	20-502-100-500	605576	4/11/2006	Bd of Ed Payroll Agency Account	\$155,289.53	\$155,289.53	FICA Employer Match - Batch 116 \$118,004.41 for State \$32,285.12 for Board		✓		This expense appears reasonable since the payment of FICA is a necessary expense and is to comply with social security and Medicare regulations.	

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106	11-000-262-620	406512	6/30/2004	Public Service Gas & Electric Co	\$23,705.10	\$23,705.10	Gas/Electric Bill for the Orange Middle & High School for April 2004		✓		The expense appears reasonable as it was related to the ongoing operations of the Orange high school & middle school hence could be linked to a particular strategic initiative. The beneficiary of the services provided were the students and the services rendered were considered to be useful as they would be used on a routine basis.	
107	11-000-216-320	506766	5/26/2005	Katria Archie	\$1,120.00	\$1,120.00	Various Services provided for one student		✓		The expense appears reasonable since from the documentation provided, it appears that the child needs assistance to be able to receive the education she's entitled to.	
108	15-000-270-512	505949	4/13/2005	Kevah Konner Bus Company	\$7,280.00	\$7,280.00	47 passenger bus for field trip to Georgian Count University symposium for the arts		✓		This expense appears reasonable since documentation linking the field trip to the promotion of educational achievement and program goals is provided. The field trip request form provides an educational justification.	
109	15-000-270-512	602682	10/31/2005	Ozzy's Sports Fun Center	\$540.00	\$540.00	Admission Charges paid for 36 students to the recreation center for the alternative high school		✓		The expense appears reasonable as it was related to various sports activities and hence was considered to be a strategic initiative. The direct beneficiary of the services rendered were the students and the amount appears to be reasonable for 36 students	
110	15-190-100-800	600270	7/1/2005	Calloway House INC	\$199.74	\$199.74	Book Browser Trolley purchased for the Heywood Avenue Elementary School		✓		This expense appears reasonable. A Book trolley was purchased for the Heywood Avenue school to house various books that were part of the classroom library. The expense could be linked to a specific strategic initiative. The book trolley would be used on a daily basis and could be linked to the usefulness criteria. As a result of the purchase, the books would be organized and would be more accessible for the students hence the purchase of the trolley could be linked to the beneficiary criteria.	
111	15-190-100-610	500720	7/14/2004	Teacher's Discovery	\$404.40	\$404.40	Various Learning Materials ordered for the Oakwood Avenue Elementary School		✓		The expense appears reasonable as the learning the materials purchased for the elementary school could be linked to a particular strategic initiative and educational value. The purchase materials were for the direct benefits of the students and the amount appears to be reasonable.	
112	15-190-100-610	603467	12/14/2005	Scholastic Book Services	\$156.42	\$156.42	Various Learning Materials ordered for the Oakwood Avenue Elementary School		✓		The expense appears reasonable as the learning materials purchased for the elementary school could be linked to a particular strategic initiative and educational value. The purchase materials were for the direct benefits of the students and the amount appears to be reasonable.	

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113	15-000-223-320	501935	9/23/2004	Institute for educational development	\$179.00	\$179.00	Seminar for one teacher- Cleveland Street Elementary School, " Increase the success & Improve the math proficiency of your students."		✓		The expense appears reasonable as it related to the provision of better math skills to the respective students. The services rendered could be linked to a particular strategic initiative and educational value. The registration amount appears to be reasonable for one teacher.	
114	11-000-262-620	503696	12/14/2004	Public Service Gas & Electric Co	\$111,387.64	\$111,387.64	Electric /Gas Bill for the District Building & All Schools		✓		The expense appears reasonable as it was related to the ongoing operations of the Orange high school & middle school hence could be linked to a particular strategic initiative. The beneficiary of the services provided were the students and the services rendered were considered to be useful as they would be used on a routine basis. The expense was a necessity and the amount appears to be reasonable across the 12 district buildings	
115	15-190-100-610	600201	7/1/2005	School Specialty	\$265.87	\$396.66	Various School Supplies Purchased for Heywood avenue elementary school		✓		The expense appears reasonable as it related to ongoing operations of the Heywood Avenue Elementary School. The supplies included various paper supplies, erasers and markers and were linked to educational value and being a strategic initiative. The direct beneficiary of the services were the students and the amount appears to be reasonable.	
116	15-403-100-600	504046	1/6/2005	School Specialty	\$852.00	\$852.00	Pocket Elementary Calculators & Dixon color pencils ordered for approximately 360 students		✓		The expense appears reasonable as the learning materials purchased for the elementary school could be linked to a particular strategic initiative and educational value. The purchase materials were for the direct benefit of the students and the amount appears to be reasonable.	
117	15-000-211-600	503768	12/16/2004	Calloway House INC	\$31.45	\$31.45	Go-Anywhere Cart for the Orange Main Street School		✓		This expense appears reasonable as it related to the purchase of a classroom cart for the Main street school. This all purpose cart was purchased for a teacher to use during the delivery of classroom instruction at it houses an overhead projector with accompanying supplies. The expense could be related to a specific strategic initiative and the amount of the purchase appears to be reasonable.	
118	15-190-100-610	405455	5/20/2004	National Business Furniture	\$1,893.06	\$1,893.06	3-Seater Designer fabric sofa & an End table			✓	This expense was deemed to be inconclusive as it was difficult to determine the necessity of the purchase. It was difficult to determine whether the purchase of the goods was in reaction to a particular event. Due to lack of documentation it was difficult to ascertain how the purchase of the goods could be linked to a strategic initiative. The amount appears to be excessive.	The Board of Education added an assistant principal in the Orange High School with the goal of restoring order and a safe climate to the high school. Teachers and students felt unsafe. A new office space was required and needed to be furnished.

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119	15-190-100-610	506060	4/19/2005	Executive Binding Systems	\$1,714.04	\$1,714.04	Various Binding Materials		✓		This expense appears reasonable since the supplies purchased appear to be for the purpose of making school year books, which are for the benefit of all the students in the school.	
120	20-227-100-300	405306	5/13/2004	Scholastic Book Services	\$1,749.83	\$1,749.83	Various Books purchased for the Grade 2, Lincoln avenue elementary school		✓		The expense appears reasonable as it entails the purchase of books for the Lincoln avenue elementary school hence could be linked to a particular strategic initiative and educational value. The direct beneficiary of these services were the students and the amount appears to be reasonable.	
121	20-224-200-320	406520	6/30/2004	Theater in motion	\$6,312.00	\$6,312.00	Staffing for theater, art and music classes		✓		The expense appears reasonable since the summer theater arts program featuring acting, dance, performance, arts and crafts, music, jewelry making, peer leadership and refusal skills and character education appears to contribute educational value to the students as well as develop their talents.	
122	15-190-100-640	507039	5/31/2005	National Geographic Explorer	\$182.90	\$182.90	National Geographic Pathfinder Edition, Grades 4-6			✓	The expense was deemed to be inconclusive as more documentation would be required in order to assess the nature of the textbooks purchased. A specific curriculum would be required in order to link the purchase of the textbooks to a particular strategic initiative or educational value.	These items were purchased with a focus on our students in grades 5 – 6 and the study of Science as it relates to the NJ Core Curriculum Content Standards in Language Arts Literacy and Science. The standards addressed include the following: All students will understand and apply the knowledge of sounds, letters, and words in written English to become independent and fluent readers, and will read a variety of materials and texts with fluency and comprehension. All students will develop an understanding of how people of various cultures have contributed to the advancement of science and technology, and how major discoveries and events have advanced science and technology. All students will gain an understanding of the structure, characteristics, and basic needs of organisms and will investigate the diversity of life. All students will gain an understanding of the structure, dynamics, and geophysical systems of the earth. All students will develop an understanding of the environment as a system of interdependent components affected by human activity and natural phenomena.
123	20-234-200-500	505792	4/7/2005	Huntington learning corporation	\$27,059.76	\$27,059.76	After School Education Services for the benefit of students		✓		The expense appears reasonable as it pertained to providing services for students who stay in school after normal school hours hence could be linked to a particular strategic initiative. The services were provided for 4 different schools and was for the benefits of the students.	
124	15-000-223-500	504027	1/5/2005	Northeastern Conference 2002	\$310.00	\$310.00	Conference Registration Fee for 1 student		✓		The expense appears reasonable as per review of the documentation we could determine that the conference was to learn better teaching methods for the French class hence it was linked to a particular strategic initiative and educational value. The beneficiaries of the services provided were the students and the registration amount appears to be reasonable.	

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125	15-190-100-610	503763	12/16/2004	School Specialty	\$78.95	\$78.95	School Supplies for the main street school		✓		The expense appears reasonable as it related to ongoing operations of the Main Street School. The supplies included various elementary teaching tools and quizzes which could be linked a particular educational value and would also be considered to be a strategic initiative. The direct beneficiary of the services were the students and the amount appears to be reasonable.	
126	20-273-200-500	505784	4/7/2005	South Orange/Maplewood Board of education	\$300.00	\$300.00	Registration for 2 staff members to attend a Technology conference		✓		The expense appears reasonable as the conference objectives could be linked to an educational value and were considered to be a strategic initiative. The conference objectives entailed an overview of learning styles and where to find appropriate content online and various other necessary tools and applications. The objectives of the conference would be beneficial to the students and would be used on a long-term basis hence they could be classified as useful.	
127	11-000-262-620	603551	12/19/2005	Public Service Gas & Electric Co	\$1,295.65	\$108,502.27	Electric /Gas Bill for the District Building & All Schools		✓		The expense appears reasonable as it was related to the ongoing operations of the Orange high school & middle school hence could be linked to a particular strategic initiative. The beneficiary of the services provided were the students and the services rendered were considered to be useful as they would be used on a routine basis. The expense was a necessity and the amount appears to be reasonable across the 12 district buildings	
128	15-190-100-610	502823	10/29/2004	Quill	\$870.94	\$870.94	General Office Supplies, Boc Bottom Folders		✓		The expense appears reasonable as it was for the ongoing operations of the District. The supplies purchased would be used on a continuous basis and hence could be considered to be useful and a strategic initiative. The supplies were required for the operations of the District activities and the amount appears to be reasonable.	
129	15-190-100-610	600610	7/11/2005	School Specialty	\$323.53	\$403.53	General Office supplies, such as staplers, hole-punchers and post-it papers		✓		The expense appears reasonable as it was for the ongoing operations of the District. The supplies purchased would be used on a continuous basis and hence could be considered to be useful and a strategic initiative. The supplies were required for the operations of the District activities and the amount appears to be reasonable.	
130	15-190-100-610	502329	10/7/2004	Houghton Mifflin	\$832.38	\$832.38	Various Books purchased for the Grade 3, Heywood avenue elementary school		✓		The expense appears reasonable as it entails the purchase of books for the Heywood Avenue Elementary school hence could be linked to a particular strategic initiative and educational value. The direct beneficiary of these services were the students and the amount appears to be reasonable.	

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131	15-190-100-500	601606	9/12/2005	Bronx Zoo	\$420.00	\$420.00	Admission Charges for the 3rd grade students for the orange main street school		✓		The expense appears reasonable as per review of the documentation it could be ascertained that the objectives of the field trip could be linked to a particular strategic initiative and provide educational value. The direct beneficiary of the services were the students and the amount seems to be reasonable.	
132	20-231-200-320	503671	12/13/2004	Rutgers University	\$1,000.00	\$1,000.00	Consultant Services Workshop, Language arts literacy training to improve student achievement		✓		The expense appears reasonable as the services provided could be linked to a particular strategic initiative and were for the benefits of the students. The direct objectives of the services rendered were to revise and edit the writing process and give teachers a better insight in order to help them manage their responsibilities.	
133	20-241-200-600	604081	1/25/2006	Benchmark Education	\$4,185.00	\$4,185.00	English Explorers program		✓		This expense appears reasonable since it appears to be for children in the Saint John private school, but as per the No Child Left Behind Act, one of the assurances is that the City of Orange Board of Education must provide the private school with their allocation necessary for their curriculum.	
134	15-190-100-610	502578	10/21/2004	J.W.Pepper & Son, INC	\$64.14	\$64.14	Various Learning Materials.		✓		This expense appears reasonable. The expense was related to the purchase of music sheets as part of the vocal music program and hence could be linked to the promotion of educational value and a specific strategic initiative. The music sheets were purchased for the benefit of the students and the amount appears to be reasonable.	
135	15-190-100-610	600230	7/1/2005	Gopher Sport	\$1,297.42	\$1,297.42	Various sporting supplies ordered for the Heywood avenue elementary school		✓		The expense appears reasonable as it was related to sports related activities for the students of Heywood elementary school and hence was a strategic initiative. The direct beneficiary of the goods purchased were there students and the goods can be used on a long-term basis and hence could be classified as useful.	
136	11-000-262-620	505502	3/24/2005	Public Service Gas & Electric Co	596	\$5,595.78	Gas/Electric Bill for the Main Street School & the District building		✓		The expense appears reasonable as it was related to the ongoing operations of the District Building & the Main Street School hence could be linked to a particular strategic initiative. The beneficiary of the services provided were the students and the services rendered were considered to be useful as they would be used on a routine basis.	

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137	20-234-200-320	503236	11/23/2004	Irene Enriquez	\$150.00	\$150.00	Translator for BSIP- 3 Hours		✓		This expense appears reasonable since it appears to be per State Requirements to provide information to parents in understandable format including the language parents can understand, therefore anything sent to parents of students in the district has to be translated into French and Spanish.	
138	15-190-100-610	603444	12/13/2005	CDW G	\$490.00	\$490.00	CDWG Extended Warranty for Two Printers			✓	The expense was deemed to be inconclusive as more documentation would be required in order to assess the nature of services provided. Due to the lack of documentation it was difficult to determine how the services provided could be linked to any particular strategic initiative or promote any form of educational value. It was difficult to determine what technology services were provided as there was description on the purchase order or the invoice hence it was difficult to ascertain the necessity of the services provided.	This maintenance warranty so if the printers became dysfunctional, the district would not be obligated to pay for the cost of the repair.
139	15-000-270-512	505511	3/24/2005	Las Palmas Restaurant	\$440.00	\$440.00	Field trip to Las Palmas restaurant for world language students, grades 2-6			✓	The expense was deemed to be inconclusive as the field trip request form would be required in order to determine how the field trip could promote educational value or be a specific strategic initiative. Due to the lack of documentation it was difficult to see the objectives of the field trip and how the students would eventually benefit from the trip.	This field trip was taken with 44 students and 5 chaperones in grades 2 – 6 as a culminating educational experience for those students who excelled in their World Language Instruction. This experiential field trip attended to the following NJ Core Curriculum Content Standards: Ask and respond to questions, make requests, and express preferences in various social situations using learned expressions and strings of sentences. Tell or write about products of the target culture and simulate common cultural practices. Grade level appropriate social studies topics (e.g., culinary contributions, crafts, or artifacts from the target cultures). Imitate culturally appropriate etiquette in verbal and non-verbal communication during greetings, leave-takings, and common social situations. Compare and contrast similarities and differences between tangible products of the target culture(s) and their own. Describe and reproduce expressive products of the target culture(s). Participate in activities related to special events celebrated in the target culture(s) and make comparisons with the U.S.
140	11-000-223-330	502952	11/9/2004	Per Diem, INC	\$4,000.00	\$4,000.00	Unable to determine due to the documentation provided			✓	The expense was deemed to be inconclusive as more documentation would be required in order to assess the nature of services provided. Due to the lack of documentation it was difficult to determine how the services provided could be linked to any particular strategic initiative or promote any form of educational value.	Per Diem teaches teachers how to create spiraling science curriculum and provides strategies and specifics materials to implement the curriculum designed by teachers. The use of Per Diem was deemed absolutely essential as the science program in Orange was not hands on and inquiry based as specified by the New Jersey Core Curriculum Content Standards.
141	15-000-223-320	503138	11/17/2004	Berg Bureau of education & research , inc	\$175.00	\$175.00	Guided reading workshop for 1 teacher at the Oakwood avenue elementary school (Grade 5)		✓		The expense appears reasonable as the conference objectives could be linked to educational value and a specific strategic initiative. The conference objectives were to provide teachers with practical ideas to manage and implement an effective reading program for their respective classes. The teachers would learn how to utilize guided reading literature to improve the students' reading performance.	

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142	11-000-291-280	507561	6/30/2005	Fay Mohammed	\$1,279.63	\$1,279.63	Supervision, Evaluation & Management of instructor classes		✓		The expense appears reasonable as the services provided could be linked to the promotion of educational value and a specific strategic initiative. The conference objectives included emphasizing the instructors role as an educational leader/consultant, objectives and techniques of instructional supervision and the responsibilities of the instructor as a curriculum manager.	
143	11-000-262-620	602153	10/4/2005	Public Service Gas & Electric Co	\$389.42	\$389.42	Gas/Electric Bill for the District Building, August 2005		✓		The expense appears reasonable as it was related to the ongoing operations of the Orange high school & middle school hence could be linked to a particular strategic initiative. The beneficiary of the services provided were the students and the services rendered were considered to be useful as they would be used on a routine basis.	
144	11-190-100-640	501955	9/23/2004	McDougal Little	\$9,816.98	\$9,816.98	Math Textbooks purchased for the Orange Main Street School		✓		The expense appears reasonable as it entails the purchase of books for the Main Street elementary school hence could be linked to a particular strategic initiative and educational value. The direct beneficiary of these services were the students and the amount appears to be reasonable.	
145	15-000-223-500	605197	3/27/2006	AMTNJ	\$60.00	\$60.00	Making Math Meaningful ,Workshop for one teacher		✓		The expense appears reasonable as it was related to the promotion of educational value and was considered to be a strategic initiative. Conference participation would enhance the ability of teachers to provide rigorous, engaging and meaningful mathematics instructions. It will also help facilitate the ability of teachers to stay abreast of current educational issues.	
146	15-190-100-610	505804	4/7/2005	School Specialty	\$329.83	\$329.83	Rectangular table purchased for the Heywood Avenue Elementary School		✓		This expense appears reasonable as it related to the purchase of a table. The table was purchased as a replacement to provide appropriate furniture for students to meet in a small group for speech therapy sessions hence the expense could be linked to a specific strategic initiative. The was incurred to replace an existing table and hence could be linked to a reactionary criteria.	
147	15-000-223-320	604763	3/9/2006	Institute for prevention	\$75.00	\$75.00	Workshop: For one teacher		✓		The expense appears reasonable as it could be linked to the promotion of educational value and being a strategic initiative. The conference objectives include learning themes and symbols of depression and suicidal ideation so as to better manage students with specific problems.	

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148	15-190-100-610	503411	12/1/2004	Village Office Supply	\$109.17	\$109.99	Rubber Stamps & Stamp Pads for the Orange High School		✓		The expense appears reasonable as it was for the ongoing operations of the District. The supplies purchased would be used on a continuous basis and hence could be considered to be useful and a strategic initiative. The supplies were required for the operations of the District activities and the amount appears to be reasonable.	
149	15-190-100-640	503716	12/14/2004	Glenoce	\$532.73	\$532.73	French Curriculum textbooks for the Orange High School		✓		The expense appears reasonable as it entails the purchase of books for the Orange High school hence could be linked to a particular strategic initiative and educational value. The direct beneficiary of these services were the students and the amount appears to be reasonable.	
150	15-190-100-640	406266	6/28/2004	Houghton Mifflin	\$2,291.85	\$2,291.85	Science & Math Curriculum Books for the Orange Main Street School		✓		The expense appears reasonable as it entails the purchase of books for the Orange Main Street school hence could be linked to a particular strategic initiative and educational value. The direct beneficiary of these services were the students and the amount appears to be reasonable.	
151	15-190-100-610	600908	7/27/2005	School Specialty	\$396.50	\$396.50	Various School Supplies		✓		This expense appears reasonable as it was related to the purchase of calendars for the 2005-2006 school year. The calendars would allow the teachers to keep track of upcoming events, meetings and important examination deadlines hence could be linked to a specific strategic initiative. The calendars were purchased for the ongoing operations of the school and the amount appears to be reasonable.	
152	15-190-100-610	602494	10/24/2005	Great Lakes Sports	\$179.09	\$179.09	Net Ball Adapter for the Orange Main Street School		✓		This expense appears reasonable. The expense was related to the purchase of a net ball adapter which was needed to set up the net for the game and hence could be linked to a strategic initiative. The adapter was purchased for the benefit of the students as they would now be able to play the game.	
153	15-000-223-500	506790	5/31/2005	Premier School Agenda	\$7,975.50	\$7,975.50	School Agendas Purchased for the Orange High School		✓		This expense appears reasonable since it for agendas that appear to be for all the students in the school, and distributed to each student at the beginning of the year to be used as a reference and a calendar.	
154	15-190-100-610	505435	3/21/2005	Green Meadows Farm	\$1,080.00	\$1,080.00	Entrance Fee for kindergarten trip		✓		The expense appears reasonable as per review of the documentation it could be ascertained that the objectives of the field trip could be linked to a particular strategic initiative and provide educational value. The direct beneficiary of the services were the students and the amount appears to be reasonable.	

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155	15-240-100-610	506904	5/31/2005	Shirley Office Supply, INC	\$695.00	\$695.00	Various Office Supplies for the Cleveland elementary school			✓	The expense is deemed inconclusive since we could not determine the nature of the office supplies purchased, what strategic initiative or what program they were associated with.	In order to be in compliance with the DOE's Intensive Early Literacy Initiative of providing a classroom library with at least 300-500 books that are aligned to the CCCS and the school's comprehensive reading program, it was necessary to purchase book shelves for the primary grades to organize the classroom libraries. This organization of materials is in compliance with our safety codes and provides for an environmental conducive to learning.
156	15-000-270-512	600065	7/1/2005	Newark Museum	\$264.00	\$264.00	Field trip for the Central Elementary school to the Newark Museum		✓		The expense appears reasonable as per review of the documentation it could be ascertained that the objectives of the field trip could be linked to a particular strategic initiative and provide educational value. The direct beneficiary of the services were the students and the amount appears to be reasonable.	
157	15-000-291-270	603509	12/15/2005	Board of Education agency account	\$531,342.53	\$531,342.53	Health Benefits for all schools in the district		✓		The expense appears reasonable as it was related to the payment of health benefits for all employees in the school district hence could be linked to a particular strategic initiative. The benefits were useful as they would be used on a long-term, routine basis.	
158	15-212-100-610	600008	7/1/2005	Houghton Mifflin	-	\$676.20	Textbooks ordered for the Oakwood Avenue School				This transaction was canceled; hence we did not perform the "appears reasonable, inconclusive and discretionary" analysis.	Please note that this order was voided and canceled.
159	15-190-100-500	501949	9/23/2004	Wightman's Farms	\$960.00	\$960.00	Field Trip Wightman Farms, for the Cleveland elementary school		✓		The expense appears reasonable as per review of the documentation it could be ascertained that the objectives of the field trip could be linked to a particular strategic initiative and provide educational value. The direct beneficiary of the services were the students and the amount appears to be reasonable.	
160	11-000-291-241	603582	12/21/2005	Public Employees Retirement System	\$37.14	\$37.14	Difficult to Determine			✓	The expense was deemed to be inconclusive as more documentation would be required in order to assess the nature of services provided. Due to the lack of documentation it was difficult to determine how the services provided could be linked to any particular strategic initiative or promote any form of educational value.	The Public Employees Retirement System is the mandated retirement system for school district employees.
161	15-213-100-610	506765	5/26/2005	Village Office Supply	-	\$575.80	Supplies for the orange high school				This transaction was canceled; hence we did not perform the "appears reasonable, inconclusive and discretionary" analysis.	This order was canceled as evidenced by the voided check.

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162	15-000-223-320	504874	2/18/2005	NJMEA	\$195.00	\$195.00	MENC State Convention on Feb. 24-26, 2005 at East Brunswick, NJ		✓		This expense appears reasonable since documentation linking this conference to the promotion of educational achievement and program goals is provided. The Conference Attendance and Travel Request form and the report on the conference provides educational justification for attendance at the conference. Further, the amount seems reasonable. Hence, this purchase meets the educational value, strategic initiatives and amount criteria.	
163	15-401-100-500	605810	5/2/2006	Spirit Cruises/Bateaux NY	\$2,018.50	\$2,018.50	Field trip for 90 Grade 6 students to the Spirit of New York, Chelsea, NY on June 19, 2006			✓	This expense is deemed inconclusive since documentation supporting the purpose of the field trip and the list of students who attended the field trip was not provided. The field trip could not be linked to any specific educational program and nor could the educational benefit of the trip to the students be determined. Further, reasonableness of the amount could not be ascertained since it is unclear what the amount includes. Per field trip request form, the cost is only \$1,710 representing \$990 for transportation and \$720 for entrance fee.	Approximately, 2 field trips are funded at each grade level. All field trips require approval of the principal, Assistant Superintendent, Superintendent, Business Manager, and a formal vote by the board of education. All field trips are linked to New Jersey Core Curriculum Content Standards. The focus of the this field study linked science, social studies, and literacy objectives.
164	15-190-100-610	502899	11/2/2004	DEMCO	\$1,108.53	\$1,176.11	For Central Elementary School 1 Califon IR cassette player \$135, 1 IR headphone \$28.80, 1 Toshiba DVD/VCR Combo player \$252, 4 sets ultimate guides to super heroes - hardcover \$294.85, 1 set Dr. Seuss Read Aloud Classics - hardcover 18-book set \$248.70 and 1 set Dr. Seuss Beginner hardcover 18- book set \$149.18		✓		This expense appears reasonable since it appears that the purchase of the items is to comply with the recommendations per the Orange report which includes among others the following: continue providing at least a 90 minute uninterrupted block of time for Language Arts Literacy (LAL) for grades K-3, dedicating a defined time period to support student learning through small group instruction, use differentiated learning centers (reading, writing and technology centers) to support small group instruction, providing classroom libraries with at least three hundred books that are aligned to the district curriculum and conducting read alouds at least once per day. Based on these, the purchase could be linked to strategic initiatives and could also add educational value to the students.	

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165	15-000-223-500	601622	9/12/2005	Staff Development Resources	\$175.00	\$175.00	Effective Second Language Acquisition workshop on October 24, 2005 at Newark, NJ		✓		This expense appears reasonable since documentation linking this conference to the promotion of educational achievement and program goals is provided. The Conference Attendance and Travel Request form provides educational justification for attendance at the conference. Further, the amount representing registration fee seems reasonable. Hence, this purchase meets the educational value, strategic initiatives and amount criteria.	
166	11-000-262-620	604799	3/10/2006	Public Service Gas and Electric Co.	\$2,515.27	\$135,409.13	For January 2006 for the following: Cleveland & Main St. - \$16,278.61 Cleveland St. School - \$13,050.41 34 Forest St. - \$7,163.62 421 Heywood - \$16,290.36 Heywood Ave. School - \$3,399.15 216 Lincoln Avenue - \$10,601.05 Lincoln Ave - \$2,255.71 369 Main St. - \$11,342.50 369 Main St. - \$16,383.19 135 Oakwood - \$12,375.98 451 Lincoln Aven Trailer - \$3,799.77 Lincoln Avenue - \$138.52 Central Avenue - \$10.86 231 Park Ave. - \$9,448.59 231 Park Ave. - \$857.40 55 Bell St. - \$3,704.73 497 Monroe St. - \$283.35 451 Lincoln - \$6,268 684 Scotland Rd. - \$1,757.33		✓		This expense appears reasonable since this is for the payment of utilities which is necessary for the ongoing operations of the district. This expense then meets the strategic initiatives and usefulness criteria.	
167	15-000-270-512	605104	3/22/2006	B & T Transportation	\$550.00	\$550.00	Transportation to the Meadowlands Environment Center on May 1, 2006 for Biology Class (40 students) of Orange High School		✓		This expense appears reasonable since documentation such as the field trip request form linking this to an educational program was provided. The beneficiary is identified as the Biology class students at the Orange High School. Hence, this expense meets the educational value, strategic initiatives and beneficiary criteria.	
168	15-190-100-500	605416	4/5/2006	Regal Theaters	\$340.50	\$340.50	Movie: Curious George Matinee admission 50 students @ \$6 6 chaperones @ 6.75			✓	This expense is deemed inconclusive since documentation supporting the purpose of the field trip was not provided. The field trip could not be linked to any specific educational program and nor could the educational benefit of the trip to the students be determined. The amount, however, appears reasonable.	Urban students have achieved at much lower levels than their suburban peers. School districts are beginning to discover that incentives for high achievement, attendance, and positive behavior can provide for long term motivation leading to high student achievement. The Orange Public Schools is the highest achieving majority African American School district in New Jersey.

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169	15-213-100-610	606175	5/15/2006	School Specialty	\$73.82	\$73.82	for Main Street School: 1 multiplication CD (ages 7-12) 1 book daily language review (Gr. 2) 1 book daily language review (Gr. 3) 1 book daily language review (Gr. 4) 1 book daily language review (Gr. 5) 1 Coaching struggling readers 1 Graph papers		✓		This expense appears reasonable since the purchase of reference materials could be linked to an educational program such as mathematics, language and reading and thus would ultimately contribute learning to the students. The amount appears reasonable as well.	
170	15-000-213-600	504978	3/3/2005	Marsh Media	\$153.89	\$139.90	1 Whatsa Hygiene video for grades 4 to 6 and 1 clean kids video for grades K-3 for \$69.95 each plus handling of \$13		✓		This expense appears reasonable since based on documentation provided, the purchase appears to aid in the delivery of instruction to the students and could be linked to the health curriculum. Hence, this expense meets the educational value, strategic initiatives and beneficiary criteria.	
171	15-190-100-610	504801	2/14/2005	Morrissey Sales, Co., LLC	\$3,937.50	\$3,937.50	96 sweatshirts youth size hooded, navy large with gold imprint @ \$12.25 each, 60 sweatshirts adult size hooded, navy medium with gold imprint @ \$12.95, 60 sweatshirts large @ \$12.95, 66 sweatshirts extra large @ \$12.95, 18 sweatshirts XXL @ \$14.45 and 6 sweatshirts XXXL @ \$15.45		✓		This expense appears reasonable since the purchase of sweatshirts was given as a reward or incentive to students achieving academic success. Based on documentation provided, the shirts were given to students who met or exceeded the No Child Left Behind Regulations on standardized tests and/or achieved high honor roll. The amount per shirt also appears reasonable.	
172	15-190-100-610	600555	7/8/2005	Lakeshore Learning Materials	\$243.48	\$294.44	1 overhead math manipulative kit, 2 sentence builder pocket chart, 3 letter sounds linking cubes, 4 manuscript letter stamps - set which consists of uppercase follow-dots stamps and lowercase follow-dots stamps, 5 teddy bears math box		✓		This expense appears reasonable since the purchase of instructional materials could be linked to an educational program such as mathematics and language and thus, would ultimately contribute to the learning of the students. Further, the amount appears reasonable.	
173	15-190-100-640	601308	8/26/2005	Everbind Books	\$1,985.77	\$2,239.43	Per Invoice No. 94203 15 Joy luck club @ \$9.15 30 Hiroshima @ \$8.42 30 Night (Trans. Roadway) @ 7.75 20 Fahrenheit 451 @ 8.45 20 Nectar in a Sieve @ 8.42		✓		This expense appears reasonable since the purchase of the books could be linked to an educational program. Further, the beneficiary is identified as the English IV and English II students at Orange High School. Hence, this expense meets the educational value, strategic initiatives and beneficiary criteria.	

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174	20-250-200-320	506707	5/26/2005	Main Street Counseling Center	\$9,000.00	\$9,000.00	behavioral specialist/social work services for Educational Disability students on March 2005 Individual/Group Counseling for 52 students on April 2005		✓		This expense appears reasonable since the services performed were for students with educational disabilities and this included counseling services and therapeutic workshops in the classrooms. Also, this expense appears to be for the performance of program services related to the Individuals with Disabilities Education Act, Part B, for which the District received an allocation notice from the Department of Education.	
175	11-000-100-566	601505	9/8/2005	Youth Consultation Service	\$16,389.78	\$16,389.78	summer tuition for 3 students (July 2005 - 19 days x \$287.54 per day for each student		✓		This expense appears reasonable since the summer tuition payment for the three students was made in accordance with a contract entered into between the District and the school for the provision of educational services described in the pupil's individualized education program. The contract is a New Jersey Department of Education mandated tuition contract per N.J.A.C 6A:23-4.4(a)13)	
176	20-505-100-500	506689	5/25/2005	Essex Co. Educl. Serv. Comm.	\$30,244.74	\$30,244.74	Chapter 192 services: - Compensatory education 16,867 - English as a second lang. 6,115 - Transportation \$1,066 Chapter 193 services - Corrective speech \$1,488 - Supplementary instruction -\$4,708		✓		This expense appears reasonable since the services performed appear to comply with chapter 192/193 laws of the State of New Jersey Department of Education. The instructional services appear to add educational value to the students as well as benefits them directly. The agreement states that the Essex County Educational Services shall provide auxiliary services limited to instruction and the necessary equipment, supplies, administration and supervision in providing compensatory education, English as a second language, home instruction, supplementary instruction, speech language and evaluation and determination of eligibility to the eligible nonpublic school students in accordance with N.J.S.A (Chapters 192 and 193)	

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177	11-000-100-561	501849	9/22/2004	Montclair Board of Education	\$3,832.81	\$3,832.81	Non-resident tuition for one student at Pre K Center for Summer of 2004 (July and August) - Tuition, Aide Salary, FICA, O/T Services and P/T Services		✓		Special Education tuition contract agreement was not signed by a representative of the Orange Board of Education This expense appears reasonable since the summer tuition payment for the student was made in accordance with a contract entered into between the Orange District and the Montclair District for the provision of educational services.	
178	11-000-100-566	503554	12/7/2004	Youth Consultation Service	\$27,851.53	\$29,000.00	November 2004 to June 2005 tuition for one student at \$209.41 per day		✓		This expense appears reasonable since the tuition payment for the student was made in accordance with a contract entered into between the Orange Board of Education and the Youth Consultation Service for the provision of educational services described in the student's individualized education program.	
179	20-250-200-300	603340	12/7/2005	University for Self Development	\$9,200.00	\$62,100.00	Title: A Theory of Culture District wide Behavioral Specialist Audience: Students who are at risk, students with behavioral disabilities, students transitioning to more inclusive environments, parent trainings Location: Orange High School, Orange Middle School, Orange Alternative High School, Elementary Schools Number of session: daily for 3 days per week, 5 hours daily Cost per session: \$575 per completed visit x 3 days weekly		✓		This expense appears reasonable since based on documentation provided, the services could be linked to a strategic initiative of the District. Further, the beneficiary can be identified as the students of Orange High School, Orange Middle School, Orange Alternative High School and the Elementary Schools.	
180	15-000-291-270	503294	11/24/2004	N.J. Dental Service Plan	\$45,216.85	\$45,216.85	Delta Dental bill for Alternative High School, Main Street, Central, Cleveland, Forest, Heywood, Lincoln, Oakwood, Park, OMS, OHS		✓		This expense appears reasonable as it was related to the payment of health benefits for employees in the school district hence could be linked to a particular strategic initiative. The benefits were useful as they would be used on a long-term, routine basis.	

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181	15-401-100-600	603108	11/29/2005	Delta Education	\$74.00	\$69.00	1 Foss Prep. Video Site Program 2005-2006 Student Inventions through education for \$69 plus shipping and handling for \$5 (for Orange Main Street School)			✓	This expense is deemed inconclusive since documentation supporting the purpose of the purchase of the video material was not provided. Thus, this expense could not be linked to program or achievement goals. The amount, however, appears reasonable.	The district had adopted a new science program. The video was to facilitate teacher training for the new materials.
182	15-190-100-610	600625	7/12/2005	Houghton Mifflin	\$2,766.28	\$2,804.84	53 math pupil edition @ \$27.99, 57 math practice book @ \$7.50, 30 math homework books @ \$7.50, 23 math steps pupil edition @ \$9.30 and 2 math overhead manip. Kit @ \$99.99		✓		This expense appears reasonable since the purchase could be linked to the mathematics program and could also contribute to the learning of the students. The beneficiary is identified as the Cleveland Street Elementary School students. Hence, this expense meets the educational value, strategic initiatives and beneficiary criteria.	Mathematics is one of the key areas mandated to be measured by the state and federal government. These materials increase the number of hands on and problem solving experiences designed to increase achievement. As a result of the purchase of these materials by Cleveland Street two years ago combined with appropriate professional development has led to dramatic gains in math achievement on the state mandated tests.
183	20-211-200-321	500106	7/1/2004	West Orange Community House	\$45,180.00	\$45,180.00	60 summer enrichment for July 2004 @ \$753		✓		This expense appears reasonable since the summer enrichment program is part of the revised Pre-school operational plan and is specifically included in the programmatic budget as per the State of New Jersey Department of Education approval letter. This expense appears to contribute to the achievement of program goals of the district.	
184	20-242-200-600	507422	6/28/2005	Quill	\$297.33	\$297.33	electronic pencil sharpener, electric stapler, glue stick, desk reference set, Webster's pocket dictionary, thesaurus, scissors, Velcro		✓		This expense appears reasonable since supplies are necessary for carrying out the day to day operations of the school and amount appears reasonable.	
185	15-000-270-512	601899	9/23/2005	Kevah Konner Bus Company	\$350.00	\$350.00	1 bus to Green Meadows Farm, Hazlet, NJ on October 19, 2005 for 45 Pre-K and K students		✓		This expense appears reasonable since documentation linking the field trip to an educational program is provided. The field trip request form provides an educational justification for attending the trip. Further, the beneficiary is identified as the Park Avenue School students. Hence, this expense meets the educational value, strategic initiatives and beneficiary criteria.	
186	11-000-270-420	605269	3/29/2006	Sparkleen Detail Shop	\$13.00	\$13.00	upkeep of vehicle - clean district bus		✓		This expense appears reasonable since the cleaning of the district bus is necessary for its maintenance and upkeep and amount appears reasonable.	
187	15-000-291-270	504453	1/26/2005	State of NJ Health	\$590,240.54	\$590,240.54	for Alternative HS, Main Street, Central, Cleveland, Forest, Heywood, Lincoln, Oakwood, Park, OMS and OHS		✓		The expense appears reasonable as it was related to the payment of health benefits for employees in the school district hence could be linked to a particular strategic initiative. The benefits were useful as they would be used on a long-term, routine basis.	

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188	15-000-100-730	501202	8/13/2004	Plato Learning, Inc.	\$9,950.00	\$9,950.00	Plato Link for \$5000 and Silver Service & Support for \$4950 for Orange High School		✓		This expense appears reasonable. The PLATO implementation plan states that the use of the software would help in the achievement of short term instructional goals such as improvement on scores in the areas of math and language arts, increase the number of students who pass the GESPA and HESPA assessment, emphasize the importance of writing, utilize the assessment tools to track student progress via the PLATO reports, ensure that students at Orange High School will graduate within 4 years, obtain a score of at least 1200 on the SAT and 20 on the ACT and other goals which likewise appear to help improve the overall performance of the students. This expense could contribute to the achievement of program goals as well as appear to add educational value to the students.	
189	15-403-100-600	506720	5/26/2005	School Specialty	\$142.51	\$239.19	6 banners, 1 poster character, 1 poster (Be a Winner), 1 Bulletin Board Big Owl Welcome, 3 citizenship certificate, 6 perfect attendance certificate, 2 design paper, 1 chart diversity combo, 1 bulletin board turkey time, 1 bulletin board winter holiday, viewable labeling system refill kit			✓	This expense is deemed inconclusive since documentation supporting the purchase of these materials was not provided. Although amount appears reasonable, this expense could not be linked to a specific program or achievement goal.	Part of the state initiative for the Abbott districts says that students need incentives and motivations. These are inspirational banners and incentive awards.
190	11-000-223-330	602374	10/14/2005	University for Self Development	\$27,600.00	\$21,600.00	Project self workshop schedule for 9th grade students at Orange High School for 2005-2006 from October 2005 to January 2006 @ \$150 per session		✓		This expense appears reasonable. The workshop could be linked to a strategic initiative and appears to provide educational value to the students. The beneficiary is identified as the 9th grade students at the Orange High School. Further, the amount of \$150 per session seems reasonable.	
191	15-190-100-500	603855	1/10/2006	Newark Museum	\$198.00	\$176.00	Newark museum trip on March 9, 2006 for Social Studies History Club consisting of 22 students @ \$9 per student		✓		This expense appears reasonable since documentation linking the field trip to an educational program is provided. The field trip request form provides an educational justification for attending the trip. Further, the beneficiary is identified as the Social Studies History Club students.	

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192	11-000-223-390	606752	6/6/2006	Natasha Pared	\$585.00	\$585.00	2005-2006 novice teacher mentoring fee release (Forest School)		✓		This expense appears reasonable since the mentoring program for a novice teacher contributes to the professional development of the teacher and helps in the achievement of program goals related to the delivery of quality instructional services.	
193	15-000-291-270	601456	11/24/2004	N.J. Dental Service Plan	\$51,086.29	\$51,876.37	Delta Dental bill for Alternative High School, Main Street, Central, Cleveland, Forest, Heywood, Lincoln, Oakwood, Park, OMS, OHS		✓		The expense appears reasonable as it was related to the payment of dental benefits for employees in the school district hence could be linked to a particular strategic initiative. The benefits were useful as they would be used on a long-term, routine basis.	
194	15-190-100-610	505413	3/18/2005	School Specialty	\$90.92	\$146.65	1 game - states and capitals, 1 book - 50 states, 3 Geoboard, 1 geometry quizmo, 1 transparent geoboard, 1 African-American chart pack, 1 name plate multicultural kids, 1 tomorrow's success begins today banner, 1 wallbanner books open doors		✓		This expense appears reasonable since based on the nature of the expense, the purchase could be linked to an educational program and appears to provide educational value to the students as well. The beneficiary is identified as the students at the Cleveland Street Elementary School. Hence, this expense meets the educational value, strategic initiatives and amount criteria.	
195	15-000-223-500	603261	12/5/2005	Judy Moore	\$6.00	\$6.00	reimbursement for parking For functional behavior assessment training at Liberty Plaza, New Brunswick, NJ on October 26, 2005		✓		This expense appears reasonable since documentation linking this conference to the promotion of educational achievement or program goals is provided. The Conference attendance and Travel Request form indicates an educational justification for attendance at the conference. Further, the amount seems reasonable.	
196	11-000-262-620	607101	6/30/2006	Public Service Gas and Electric Co.	\$3,192.67	\$48,585.44	For May 2006 covering 22 statement of accounts		✓		This expense appears reasonable since this is for the payment of utilities which is necessary for the ongoing operations of the district. The service benefits the students directly and is useful on a regular basis. Hence, this expense meets the strategic initiatives, beneficiary and usefulness criteria.	
197	11-000-261-610	501470	9/7/2004	Bloomfield Electrical	\$6,364.12	\$6,364.12	For ADMIN building 12 Atlite Combo 2head/exit contours battery back-up emergency light/exit combination/ emergency lamp 12 Atlite universal exit sign L.E.D. contours 12 Mercury acrylic wrap		✓		This expense appears reasonable since per maintenance request form, this was to provide exterior lighting at the main entrance of the School (Auditorium entrance) due to poor lighting. This expense appears to benefit the students directly as having a well lighted environment could likewise increase their safety.	

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198	15-000-270-512	604305	2/6/2006	Vanderhoof	\$1,080.00	\$1,080.00	2 buses to transport 99 students to the Union County Performing Arts Center on April 3, 2006 @ \$540 each		✓		This expense appears reasonable since documentation linking the field trip to an educational program was provided. The field trip request form provides an educational justification for having the field trip. Hence, this expense meets the educational value, strategic initiatives and beneficiary criteria.	
199	15-190-100-610	500961	7/29/2004	NASCO	\$9,852.32	\$10,377.81	art supplies for Orange High School (charcoal pencil set, rulers, draw paper, poster board, canvas board, erasers, Elmer's glue, lead tube, canvas, ink, dispenser, tape dispenser, paint palette, claybord tool kit, etc.)		✓		This expense appears reasonable since based on the nature of the expense, the purchase could be linked to an educational program and appears to provide educational value to the students as well. Further, the beneficiary is identified as the Orange High School students.	
200	15-000-270-512	505251	3/14/2005	Land of Make Believe	\$441.00	\$441.00	entrance fee for Land of Make Believe in Hope, NJ on June 15, 2005 for 44 grade 1 students @ \$9 each and 9 chaperones at \$5 each		✓		This expense appears reasonable since documentation linking the field trip to an educational program was provided. The field trip request form provides an educational justification for having the field trip. Further, the beneficiary is identified as the grade 1 students of Park Avenue School.	
201	11-401-100-600	505108	3/9/2005	Vincent Printing	\$93.38	\$92.00	Billboard printing for "Purlie" at Orange High School		✓		This expense appears reasonable since the printing of the street billboard is to advertise the student spring musical; thus, could be linked to the achievement of program goals. Moreover, the amount appears reasonable.	
202	15-000-223-320	504197	1/13/2005	New Jersey Music Educators Association	\$160.00	\$160.00	Registration fee for Music: The Heart of Education 2005 on February 24-26, 2005		✓		This expense appears reasonable since the conference could contribute to the professional development of the staff which could ultimately improve her service to the students. Also, this could be linked to the music program and amount appears reasonable.	
203	15-190-100-610	501409	8/31/2004	School Specialty	\$194.59	\$185.99	3 chart pad, 2 flip chart markers, 1 intermediate dictionary, 1 tape dispenser, 5 transparent tapes, 3 boxes pens, 2 utility tapes, 1 2004/2005 classroom select 16 mo. Desk pad calendar, 100 comp book, 1 presentation easel.		✓		This expense appears reasonable since the purchase of classroom supplies is necessary for the day to day operations of the school and is useful on a regular basis.	

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204	15-000-223-500	605341	3/30/2006	Morris-Union Jointure Commission	\$335.00	\$335.00	<u>For a Grade 7 Language Arts Teachers</u> <u>Managing Challenging Behaviors in Middle and High School on May 1, 2006 for \$80</u> <u>Teaching Irregular Learners in the Regular Classroom on May 15, 2006 for \$125</u> <u>Inside Reading on May 18, 2006 for \$130</u>		✓		This expense appears reasonable since documentation linking this conference to the promotion of educational achievement or program goals is provided. The Conference Request form provides an educational justification for attendance at the conference. Further, the registration fee per conference seems reasonable.	
205	15-213-100-640	405793	6/2/2004	Houghton Mifflin	\$840.79	\$872.20	Various materials consisting of 4 invoices 1 grade 1 instruction transparency, 1 grade 2 instruction transparency, 1 grade 4 instruction transparency, 1 integrated theme test for Grade 6, 1 Phonics/Decoding screening test, 1 grammar and writing assessment, 1 fractions kit		✓		This expense appears reasonable since the purchase could be linked to the mathematics program which could ultimately contribute to the learning of the students. Further, the beneficiary is identified as the Forest Street School students.	
206	11-000-261-610	503975	1/4/2005	Orange Valley Lumber Co.	\$4,864.26	\$4,864.26	various maintenance supplies for all schools for the month of February 2005		✓		This expense appears reasonable since the purchase of maintenance supplies is necessary for the maintenance and upkeep of school facilities. Further, the supplies can be used on a regular basis.	
207	15-190-100-610	602099	10/3/2005	Faith Alcantara Custodian of Petty Cash	\$21.01	\$21.01	petty cash - purchasing breakfast items (donuts and Juice) for CAPA visit on 9/23/2005	✓			This expense is deemed discretionary since there is no educational value attached to it and it does not directly benefit the students.	The state mandated CAPA visits and required that this outside evaluation team be provided appropriate food during their visits. CAPA is part of the evaluation system of failing schools put in place as part of NCLB.
208	15-000-291-270	504556	1/31/2005	State of NJ Health Benefits	\$493,092.40	\$493,092.40	for Alternative HS, Main Street, Central, Cleveland, Forest, Heywood, Lincoln, Oakwood, Park, OMS and OHS		✓		This expense appears reasonable as it was related to the payment of health benefits for employees in the school district hence could be linked to a particular strategic initiative. The benefits were useful as they would be used on a long-term, routine basis.	
209	15-213-100-610	506244	5/4/2005	School Specialty	\$22.71	\$36.04	Shoot for the moon, never settle for less, you never know, today is a great day, self esteem mini posters		✓		This expense appears reasonable since the banners appear to help in the promotion of educational achievement or program goals and the amount seems reasonable.	

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210	15-000-262-610	604002	1/19/2006	Katzin's Uniforms, Inc.	\$424.80	\$424.80	uniforms for one security employee		✓		This expense appears reasonable based on the nature of the purchase as the security uniform is necessary for the day to day administrative operations of the school district and the purchase can be linked to strategic initiatives. Moreover, due to the daily usability of the uniform, the expense meets the usefulness criterion as well.	
211	15-000-291-270	603231	12/2/2005	NJ Dental Service Plan	\$53,168.18	\$53,168.18	For Dec. 2005 for Alt. HS, Main St., Central, Cleveland, Forest, Heywood, Lincoln, Oakwood, Park, OMS, OHS		✓		This expense appears reasonable as it was related to the payment of dental benefits for employees in the school district hence could be linked to a particular strategic initiative. The benefits were useful as they would be used on a long-term, routine basis.	
212	11-190-100-610	605030	3/21/2006	Teacher's Discovery	\$252.76	\$267.03	Spanish book and CD, Music that teaches Spanish book and CD, Let's sing and learn Spanish book and CD, Spanish exercises book, Spanish pencils, Spanish value sticker pack, flip quiz Spanish, weather Spanish video, calendar Spanish vocabulary video, fun Spanish for Kids CD		✓		This expense appears reasonable since based on the nature of the expense, the purchase could be linked to an educational program and appears to provide educational value to the students as well.	
213	15-403-100-600	504270	1/19/2005	School Specialty	\$213.22	\$213.22	1 bulletin board and 7 cartons of colored paper for Main Street School		✓		This expense appears reasonable since the purchase of supplies is necessary in carrying out the day to day operations of the school and amount appears reasonable.	
214	20-231-200-320	504833	2/15/2005	Staff Development for Education	\$155.00	\$155.00	Name of Conference: The Problem with Word Problems is the words Location of conference: Fairfield, NJ For a teacher at Central Elementary School		✓		This expense appears reasonable since documentation linking the conference to the promotion of educational achievement and program goals is provided. The Conference Request form provides an educational justification for attendance at the conference. Further, the registration fee of \$155 seems reasonable as well.	
215	11-000-261-610	505123	3/9/2005	Gas Arc Company	\$120.00	\$120.00	2 cylinders lease renewal (expires 12/2005)			✓	This expense is deemed inconclusive since documentation supporting the purpose of the lease of the cylinders was not provided. Thus, it could not be determined if this would be useful on a regular basis and if this could be linked to a strategic initiative.	The cylinders are used in the maintenance department for minor welding repairs.
216	20-232-100-600	604126	1/27/2006	EAI	\$4,340.00	\$4,728.40	40 FX-300ES Plus TP (Teacher packs of 10 calculators) @ \$108.50 for Orange Middle School			✓	This expense is deemed inconclusive. Although the purchase appears to benefit students at the Orange Middle School, documentation supporting the purpose and the necessity of the calculators was not provided and hence we could not link this purchase to a strategic initiative.	

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217	11-000-291-280	604262	2/2/2006	Jarret Jessie	\$405.00	\$405.00	Summer/Fall 2005 at Essex County College for a security employee taking up Art History, English and Psychology leading to a degree in Associate in Science Major in Social Studies	✓			This expense is deemed discretionary since this does not directly benefit the students. Further, the studies undertaken by the employee is not related to her function; thus, could neither be linked to program goals of the school nor add to the learning of the students. Further, per board policies on professional growth, it was specifically stated that the Board of Education will reimburse unit members for tuition paid to a college for a job related course.	Paraprofessionals are mandated by NCLB to become "highly qualified." Achieving the associates degree is part of the process for becoming highly qualified. The Orange Public Schools has established a powerful model for insuring the paraprofessionals are highly qualified and these is essential expenditure is part of this strategic initiative.
218	20-264-200-500	607193	6/30/2006	The Grant Institute	\$3,582.00	\$3,582.00	Grant proposal writing workshop at Rutgers for 6 people at \$597 per person from July 17 to 19, 2006 (for Cleveland Street School, Forest, Main Street School and Curriculum and Testing)		✓		This expense appears reasonable since documentation linking the workshop to the achievement of program goals was provided. The Conference Attendance and travel request form provides an educational justification for attendance at the conference. Further, the amount of \$597 per participant for a 3 day conference seems reasonable as well.	
219	11-190-100-340	606354	5/18/2006	Sungard Pentamation	\$300.00	\$300.00	Course catalog training for a support staff (2 units @ \$150 per unit)		✓		This expense appears reasonable since the training appears to be necessary in providing staff with the technical knowledge on the use of the Pentamation student database system. The training will provide a long term benefit since the database will be used on a regular basis.	
220	15-000-213-600	606161	5/15/2006	Nimco, Inc.	\$971.24	\$971.30	R.I.S.E complete curriculum, Hurting on the inside: Girls & Bullying DVD, Gangs, Broken Promises DVD, What is a sexual harassment DVD, Making good choices video, Tobacco Road: A dead end video, Animated Neuroscience and the Action of Nicotine, Cocaine DVD and a Free packet of health/tobacco/food service/anatomy catalogs		✓		This expense appears reasonable since based on the nature of the expense, the purchase appears to provide educational value to the students. Further, the beneficiary is identified as the Main Street School students.	These materials were ordered by the Health Services Coordinator who is responsible for teaching drug & alcohol, and tobacco abuse. The materials were needed to supplement the curriculum.
221	15-190-100-640	405825	6/3/2004	Houghton Mifflin	\$2,944.96	\$2,831.14	120 math practice workbooks, 15 math textbooks, 2 math teacher's edition level 5, 2 math transparencies, 2 math unit resources level 5		✓		This expense appears reasonable since based on the nature of the expense, the purchase could be linked to the mathematics program and hence provides educational value to the students as well. Further, the beneficiary is identified as the Lincoln Avenue Elementary School students.	The textbooks and workbooks are used to provide supplemental instruction to our Core Reading program for all students. It supports the explicit and systematic teaching of math

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222	15-190-100-610	606991	6/22/2006	Ann Durborow	\$185.08	\$185.08	Purchase of home economics supplies for 5 days at Shop Rite for Orange High School		✓		This expense appears reasonable since the purchase of food supplies is necessary for the achievement of program goals for the home economics class and benefits the students directly. Moreover, the amount appears reasonable. This expense could be linked to the home economics program and appears to contribute educational value to the students.	
223	15-190-100-610	506436	5/12/2005	Rally Education	\$1,359.60	\$2,039.00	Test rehearsal for NJ Ask Language Arts Literacy and Math		✓		This expense appears reasonable since the purchase of the materials could be linked to the language arts and mathematics program; thus, could contribute to the learning of the students as well.	
224	15-190-100-610	500606	7/9/2004	Calloway House, Inc.	\$133.40	\$133.40	boom box for Cleveland Street Elem. School		✓		This expense appears reasonable since the purchase of the cassette/CD player appears to be for use by the students for listening to stories on audio tapes/CD relating to language arts instruction. This expense could be linked to program goals related to language arts and also appears to add to their learning as well.	
225	20-243-200-600	503440	12/1/2004	Xerox Omnifax	\$469.79	\$477.30	maintenance agreement on the Xerox Fax and Copier at \$21 per month which includes service, parts, labor (St. John's Elem. School from March 2005 to March 2006		✓		This expense appears reasonable since the maintenance service for the fax and copier is necessary to keep the machines in good working condition and amount representing maintenance for a one year period seems reasonable as well.	
226	15-190-100-610	600991	8/2/2005	Newbridge Educational Publishing	\$264.50	\$240.45	4 Holiday celebrations book set and 3 big book: The Boy who loved dumplings for a total of \$264 including shipping of \$24 for Heywood Avenue Elem. School		✓		This expense appears reasonable since the beneficiary is identified as the Heywood Avenue Elementary School students. Further, the purchase of the books contributes to the learning of the students and the amount seems reasonable.	
227	11-000-262-620	604152	1/27/2006	Public Service Gas and Electric Co.	\$4,373.67	\$153,208.17	For December 2005 billing consisting of 23 statements for the entire Orange District		✓		This expense appears reasonable since this is for the payment of utilities which is necessary for the ongoing operations of the district. The service benefits the students directly and is useful on a regular basis. Hence, this expense meets the strategic initiatives, beneficiary and usefulness criteria.	
228	15-190-100-500	506017	4/15/2005	Turtle Back Zoo	\$258.00	\$258.00	Admission fee for field trip to Turtleback Zoo for 71 Pre-K and K students and 15 chaperones at \$3 each 18 special ed and 53 regular ed		✓		This expense appears reasonable since documentation linking the field trip to an educational program is provided. The Field trip request form provides an educational justification for the field trip. Further, the beneficiary is identified as the special education and regular students and the amount of \$3 per student seems reasonable as well.	

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229	15-403-100-600	506813	5/31/2005	Lakeshore Basic & Beyond	\$175.04	\$184.70	Organization station pocket chart, literacy centers management chart, instant activity center, heavy duty book bins - set of 4		✓		This expense appears reasonable since the purchase is for classroom supplies which are necessary for the ongoing operations of the District.	
230	20-265-100-600	604616	3/3/2006	Village Office Supply	\$190.31	\$199.95	36 ring binders, 1 packaging tape, 15 packs of assorted paper (50 per pack) and stamp		✓		This expense appears reasonable since the supplies are necessary in carrying out the day to day operations of the school and amount seems reasonable as well.	
231	15-190-100-610	502989	11/10/2004	School Specialty	\$14.19	\$23.53	Supplies for Heywood Avenue Elementary School: Storage file box, assorted folders and Velcro		✓		This expense appears reasonable since the supplies are necessary in carrying out the day to day operations of the school and amount seems reasonable as well.	
232	15-190-100-610	600938	7/28/2005	School Specialty	\$95.15	\$95.15	supplies for Park Avenue School: patchwork (Math 2), follow directions (grades 1-3), messages from your teacher, pencils, sentence strip asst. neon pack, digital count down/up timer, marker, stickers for all reason		✓		This expense appears reasonable since the purchase of classroom supplies appears to be necessary for the delivery of instructional services. Further, the beneficiary can be identified as the Park Avenue school students and the amount seems reasonable.	
233	15-190-100-610	600258	7/1/2005	Houghton Mifflin	\$1,526.84	\$1,566.17	1 complete set science discovery works book and 6 discovery works science books for Grade 1 students of Heywood Avenue Elementary School		✓		This expense appears reasonable since the purchase of the books could be linked to the science program and hence provides educational value to the students as well as benefits them directly.	
234	20-216-200-200	606688	6/6/2006	Bd. Of Ed Pay Agency Account	\$598,579.10	\$598,579.10	for Alternative HS, Main Street, Central, Cleveland, Forest, Heywood, Lincoln, Oakwood, Park, OMS and OHS		✓		This expense appears reasonable as it was related to the payment of health benefits for employees in the school district hence could be linked to a particular strategic initiative. The benefits were useful as they would be used on a long-term, routine basis.	
235	20-507-100-500	505756	4/6/2005	Essex Co. Educl. Serv. Comm.	\$760.00	\$760.00	2 complete Child Study Team annual reviews as per chapter 192/193 @ \$380 each for 2 students at St. Johns (for application to continue service for supplementary instruction)		✓		This expense appears reasonable since this appears to be pursuant to existing laws and regulations of the New Jersey State Department of Education. Moreover, based on documentation provided, the reviews appear to have been made as a result of the application filed by the parent for continuance of service to the 2 students.	

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236	15-240-100-610	506995	5/31/2005	LL Teach, Inc.	\$11,193.00	\$33,566.00	2005-2006 Professional Development for the 3rd and 4th grade teachers of Lincoln Avenue Elem. School		✓		This expense appears reasonable since the program could contribute to the professional development of the teachers in terms of general education and bilingual program and could ultimately provide educational value to the students as well.	
237	11-000-213-600	601574	9/9/2005	Phonic Ear, Inc.	\$1,024.00	\$933.00	sound system for Lincoln School - D Silva's class)		✓		This expense appears reasonable since it appears that the purchase of the item is to comply with the student's individualized education program. The IEP states that the student requires the use of an assistive technology and based on the evaluation of his educational performance, the installation of the system in his classroom has improved his attention span.	
238	15-190-100-610	500418	7/8/2004	School Specialty	\$111.65	\$174.09	6 alphabet stamps, 6 washable 6 in 1 ink pad, 1 flash cards 4 step sequencing		✓		This expense appears reasonable since based on the nature of the expense, the purchase could provide educational value to the students. Further, the amount seems reasonable.	
239	15-403-100-600	505373	3/17/2005	School Specialty	\$892.69	\$633.62	classroom supplies for Main Street School - favorite environments floor puzzle set, USA & World map floor puzzle set, Lego bulk special, ruled white board, consonant blends and digraphs puzzles, simple sentences classroom kit, mini clock set/12, large Lego base plates, flash words, platform spring scale, carpet world explorer, 2 shelf storage unit		✓		This expense appears reasonable since the purchase is for classroom and instructional supplies which appear to be necessary for enhancing learning. Further, the beneficiary can be identified as the Main Street School students.	
240	15-190-100-610	505073	3/7/2005	Houghton Mifflin	\$2,577.05	\$2,670.77	55 each English workbooks levels 1 to 6 for Forest Street Elementary School - Grades 1 to 6 students		✓		This expense appears reasonable since the purchase of the workbooks could be linked to program goals related to English and also directly benefits the Grades 1 to 6 students at the Forest Street Elementary School.	
241	15-213-100-320	503244	11/23/2004	Morris Union Jointure Commission	\$150.00	\$150.00	Registration fee for "Last one Picked" on May 3, 2005		✓		This expense appears reasonable since documentation linking this conference to the promotion of educational achievement and program goals was provided. The Conference Attendance and Travel Request form provides an educational justification for attendance at the conference. Further, the registration fee of \$150 seems reasonable as well.	

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242	11-000-100-566	605456	4/6/2006	ABZ Day Care	\$44,268.00	\$44,268.00	ABZ Day Care April reimbursement based on March attendance for 43 students @ \$996 per student less recoup of budgeted salary for teacher, TA and floater for \$552 plus 2 additional students		✓		This expense appears reasonable since the payment to ABZ Day Care is in accordance with the district's contract with the day care center for the provision of preschool early childhood education services. Further, this expense is specifically included in the programmatic budget of the district as per the approval letter from the New Jersey Department of Education. This expense contributes to the achievement of the goals of the district as well as directly benefits the students.	
243	15-209-100-610	604817	3/13/2006	Classroom Supply Mart Quality Products	\$85.94	\$85.18	misprinted pencil assortment unit, cute insects pencil, funky foam mechanical pencil, lead refills, sharpener, stars and stripes necklace pencils for Orange Middle School		✓		This expense appears reasonable since the classroom supplies are necessary for the ongoing operations of the school and amount appears reasonable.	
244	20-211-100-500	607054	6/29/2006	M & A Valley Transportation Bus Trips	\$12,715.00	\$12,715.00	8 invoices For Orange High School, Park Avenue School, Main Street School, Cleveland Street School, Orange Board of Education, Forest Street School, Oakwood Avenue School and Heywood Avenue School for the month of May		✓		This expense appears reasonable since the field trips could be linked to various educational programs such as Social Studies, Language Arts, Science, Performing Arts, World Languages, Health and Reading and thus, could contribute to the learning of the students as well.	
245	15-000-291-270	505022	3/3/2005	N.J. Dental Service Plan	\$49,177.45	\$49,177.45	Delta Dental bill for Alternative High School, Main Street, Central, Cleveland, Forest, Heywood, Lincoln, Oakwood, Park, OMS, OHS		✓		This expense appears reasonable as it was related to the payment of dental benefits for employees in the school district hence could be linked to a particular strategic initiative. The benefits were useful as they would be used on a long-term, routine basis.	

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246	15-190-100-610	604735	3/8/2006	Mark P. Williams	\$711.00	\$711.00	Food for Celebrity Read on 3/28/2006 for 85 people (salad, trays of wings, potato salad, macaroni and cheese, Italian sausage, pound cake loaf, rolls, beverages)	✓			This expense is deemed discretionary. The celebrity read program which involves the participation of volunteers in reading and speaking about the value that education has played in the development of their career and success in life appears to be a strategic initiative that was implemented at Central Elementary School and also appears to benefit the students directly. However, the food purchased was for the benefit of the parents and community members. Further, per sign-in sheet, there were only 18 people who attended the celebrity read program while the food ordered was for 85 people.	Celebrity Read is designed to inspire our students with information about the important contributions various individuals have made to America and world history. More importantly, the goal is to bring real life role models who are willing to share their life experiences and, in the process, instill a sense of pride and hope for tremendous potential that exists when people work together as a community. This goal is directly related to our goal as a school and a district to strengthen parental and a community involvement while improving student achievement and setting high expectations. The \$711.00 was spent to feed the presenters that volunteered the day to share their experiences with the students of Central school.
247	20-502-100-500	604266	2/3/2006	Essex Co. Educl. Serv. Comm.	\$30,756.05	\$30,756.05	Chapter 192 services: - Compensatory education 16,953 - English as a second lang. 6,821 - Transportation \$1,137 Chapter 193 services - Corrective speech \$1,302 - Supplementary instruction -\$4,543		✓		This expense appears reasonable since the services performed appear to comply with chapter 192/193 laws of the State of New Jersey Department of Education. The instructional services appear to add educational value to the students as well as benefits them directly.	
248	11-000-261-610	501104	8/5/2004	Chem-Aqua	\$2,675.00	\$2,675.00	Water treatment product and service for Orange Board of Education		✓		This expense appears reasonable since this appears to be necessary for health and also for providing clean water.	
249	15-190-100-640	406019	6/9/2004	Holt Rinehart and Winston	\$5,945.50	\$6,210.00	100 science spectrum 2001 physical approach @ \$57.60 each plus shipping and handling for Orange High School students		✓		This expense appears reasonable. The purchase of the books could be linked to the science program, specifically the interscience subject and thus appear to contribute to the learning of the students as well.	
250	20-288-100-610	503982	1/4/2005	Bruce Segal	\$1,000.00	\$1,000.00	Multi-cultural assembly classes for K-4, 5-8 and Rain Forest Assembly classes for K-4, 5-8 @ \$500 each for St. John School		✓		This expense appears reasonable since based on documentation provided, the assembly classes could be linked to a strategic initiative which is the "No Child Left Behind" and hence provides educational value to the students as well.	

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251	15-403-100-600	506032	4/18/2005	Quill	\$190.37	\$116.13	wood stacking letter tray, wood phone stand, wood sorter with drawer, pencil holder, stacking supports, labeling system (starter kit and refill)		✓		This expense appears reasonable since the supplies are necessary in carrying out the day to day operations of the school and amount appears to be reasonable.	
252	15-212-100-640	500729	7/14/2004	Houghton Mifflin Co.	\$235.37	\$256.41	6 English Pupil Edition Hardcover Levels 2 to 4 (2 each) for Oakwood Avenue Elementary School Grades 2 to 4 students		✓		This expense appears reasonable since the purchase of the books could be linked to an educational program related to English and also appears to provide educational value to the students as well as benefits them directly.	
253	15-190-100-610	501968	9/24/2004	Continental Book Company	\$711.37	\$324.46	Instructional materials for Orange High School for French		✓		This expense appears reasonable since the purchase of the materials could be linked to a language program and thus appears to provide educational value to the Orange High School students.	
254	15-000-223-500	504958	3/2/2005	Northeastern Conference 2002	\$350.00	\$350.00	Northeast conference of teaching foreign languages on Mar 31 and April 1, 2005 in New York		✓		This expense appears reasonable. The conference attended by the Spanish teacher appears to help him in effectively delivering instruction to his students. As stated on the professional development certificate, the conference provides educators with information, experiences and knowledge related to teaching and learning of foreign languages. Moreover, the amount of \$350 for a 2 day seminar appears reasonable as well.	
255	15-000-291-270	501653	9/14/2004	State of NJ Health Benefits	\$455,610.45	\$455,610.45	for Alternative HS, Main Street, Central, Cleveland, Forest, Heywood, Lincoln, Oakwood, Park, OMS and OHS		✓		This expense appears reasonable as it was related to the payment of health benefits for employees in the school district hence could be linked to a particular strategic initiative. The benefits were useful as they would be used on a long-term, routine basis.	
256	20-270-100-600	505046	3/4/2005	Pearson Education Measurement	\$570.00	\$571.00	Electronic testing information (CD-ROM) 3 Grade Eight Proficiency Assessment student data CDs for 2002-2003 and 2004 for \$555 plus shipping of \$15		✓		This expense appears reasonable since the purchase was made in compliance with the requirement of the State of New Jersey Department of Education regarding middle school statewide assessment. The purchase could be linked to a strategic initiative and is likewise useful on a regular basis.	
257	20-090-100-610	601922	9/26/2005	Village Office Supply	\$2,441.00	\$2,441.00	140 ink cartridges (black and colored for various printer models) for Orange High School		✓		This expense appears reasonable since the supplies are necessary in carrying out the day to day operations of the school and amount of \$2,441 for 140 ink cartridges seems reasonable as well.	

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258	11-000-291-280	507212	6/9/2005	Milton Medina	\$1,208.55	\$1,208.55	For a supervisor of ESL/Bilingual at Kean University taking up School Supervision and Organizational Theory from January to May 2005		✓		This expense appears reasonable since the course appears to contribute to the professional development of the ESL/Bilingual Supervisor and is also useful for her function as supervisor. A Course approval form showing a description of the course was also provided. Amount also seems reasonable.	
259	11-000-291-280	506264	5/4/2005	Maria Malaman	\$370.00	\$370.00	For a bilingual teacher taking up Instructional Strategies for a multicultural society at Gratz College in March 2005		✓		This expense appears reasonable since the graduate studies appears to contribute to the professional development of the Bilingual teacher and could ultimately contribute educational value to the students as well. Amount reimbursed appears reasonable.	
260	15-000-223-390	605731	4/19/2006	Esther B. Bauman RN	\$4,480.00	\$4,480.00	For HOSA National Convention and competition in Anaheim, CA for 18 people @ \$200 and 11 people at \$80			✓	This expense is deemed inconclusive. Documentation showing the purpose of the trip and the list of students who attended the convention was not available; thus, we could neither link this expense to any specific educational program nor determine beneficiary. Moreover, we could not also ascertain the reasonableness of the amount since we do not know what this represents.	One of the areas Orange High Students excel in is the area of Health Occupations (HOSA). Orange High School participate in local, statewide, and in recently years placed in national competitions where school districts participate from around the United States. Participants in the HOSA competitions become highly motivated and prevail as some of the highest ranked students and ultimately attend some of the most prestigious colleges in the country.
261	15-000-270-512	501823	9/22/2004	M & A Valley Transportation Bus Co.	\$3,405.00	\$3,405.00	3 invoices for Park Avenue School, Orange High School and Central School		✓		This expense appears reasonable since the field trip could be linked to a strategic initiative as well as provide educational value to the students. Based on the field trip request form, the field trip is for the summer best subject area and the goal of the trip is to have the students participate in activities which would enhance learning as well as develop social skills in a recreational environment.	

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262	15-000-223-320	505621	3/30/2005	Institute for Educational Development	\$179.00	\$179.00	"Promoting Fitness: Enhancing your PE program" on May 10 in Newark, NJ		✓		This expense appears reasonable since documentation linking the conference to the promotion of educational achievement and program goals is provided. The Conference Request form provides an educational justification for attendance at the conference. Further, the registration fee of \$179 seems reasonable as well.	
263	15-000-223-500	504555	1/31/2005	Beverly Bowers	\$11.70	\$11.70	tolls on Jan. 29, 2005 for OHS Dance and for school bus to shop in Linden, NJ		✓		This expense appears reasonable since the tolls were incurred as an incidental expense for the field trip for the theater students of Orange High School and also for the bus to be taken to the shop. The amount appears reasonable as well.	
264	20-290-100-610	507270	6/10/2005	Davon Boyd	\$153.00	\$153.00	During project graduation 2005 on June 24, 2005 (9 hours x \$17)		✓		This expense appears reasonable. As indicated on the board resolution, the Project graduation was a party held for the graduating seniors in an environment free of drugs and alcohol. The event held at The Atlantic Club was from 11:00 p.m. to 4:00 a.m. and had an estimated attendees of 150 students. The contract also states that the school will be responsible for payment of the township police officer at their overtime rate of pay. Based on these, it appears that the services of the police officer during the event was necessary to ensure the safety of the students.	
265	20-211-100-600	602629	10/28/2005	High Scope Press	\$7,200.00	\$7,200.00	High scope training for the weeks of July 18-22, 2005, October 3-7, 2005 and Nov. 28-Dec. 2, 2005 for 2 people at Elizabeth, NJ		✓		This expense appears reasonable since documentation provided indicates that the training will help the district in developing an effective approach with children and thus contributes to the achievement of its program goals. Moreover, as stated in the High Scope training information, the preschool curriculum course is designed to prepare teachers and caregivers to implement the high scope educational approach in the early childhood programs with focus on child development and their own educational development. Further, the amount of \$3,600 per head for 15 days appears reasonable.	

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266	20-211-200-600	505835	4/8/2005	Child craft	\$2,014.18	\$2,014.18	2 block and toy shelf block play package at \$773 each and 2 preschool hollow blocks at \$234 each			✓	This expense is deemed inconclusive. Based on documentation provided, the City of Orange Township has a contract with Tiny Tots Haven for the provision of early childhood and day care services related to the Abbott Preschool Education program and this is specifically included in the budget for the Orange Township as per approval letter from the State of New Jersey Department of Education. It could not be determined however why instructional materials were still paid for by the City of Orange for Tiny Tots Haven.	Abbott School districts are mandated to provide full day programs for all 3 and 4 year old students in Orange. Furthermore, the district is required to collaborate with Headstarts, privately owned, to provide pre school. Part of the funding is for supplies for the private providers and head start programs. Tiny Tots Haven is funded by being reimbursed for specific expenditures for supplies and personnel and not given a set fee to provide services to the district. District Master teachers inspect the site to insure than all supplies used. The Supervisor of Pre-School must approve all supply purchases prior to going through the normal district approval process. These supplies are essential for the state mandated program for all 3 and 4 year olds.
267	15-000-223-500	507277	6/10/2005	Leslie Blatt	\$41.71	\$41.71	For New Jersey Library Association conference on 4/12/2005		✓		This expense appears reasonable since documentation linking this conference to the promotion of educational achievement and program goals was provided. The Conference Attendance and Travel Request form provides an educational justification for attendance at the conference. Further, the amount of reimbursement seems reasonable.	
268	15-213-200-200	607195	6/30/2006	Bd. Of Ed Pay Agency Account	\$9,202.70	\$606,751.56	Health benefits for June 2006 for Alt HS, Main St., Central, Cleveland, Forest, Heywood, Lincoln, Oakwood, Park, OMS, OHS		✓		This expense appears reasonable as it was related to the payment of health benefits for employees in the school district hence could be linked to a particular strategic initiative. The benefits were useful as they would be used on a long-term, routine basis.	Health costs were more than anticipated due to unexpected increases. This covers the contractual obligation of the school district to its employees.
269	11-000-213-600	507544	6/30/2005	Occupational Therapy Consultants, Inc	\$414.00	\$414.00	Occupational therapy services for 1 student on June 1, June 6, June 8, June 13, June 15 and June 20, 2005 @ \$69 per 1 to 2 unit session.		✓		This expense appears reasonable since it appears that the occupational therapy services are required per the student's individualized education program.	
270	15-204-100-610	605441	4/5/2006	McDonald Publishing	\$115.83	\$108.60	Bookshelf of Classics, The Metric System, Mathematics, Doing Homework, Decimals, Percents - Basic Concepts, Know-it-all for Grade 4, Fractions (4-6), Fraction word problems, math symbols, test taking colossal		✓		This expense appears reasonable since the purchase of the materials is necessary for carrying out instruction and also appears to provide educational value to the students. Moreover, amount seems reasonable.	

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271	11-000-211-600	503335	11/30/2004	Frances D. Polhill	\$85.00	\$85.00	Travel allowance for Nov. 2004 (mileage for Attendance officer)			✓	This expense is deemed inconclusive since documentation supporting the purpose of the travel allowance was not provided. The amount appears reasonable; however, it could not be determined if the allowance was given in reaction to a certain event or circumstance. Only the 2004-2005 attendance officers' schedule, list of students and a sample attendance officer's report was provided.	The district has three attendance officers whose job is to insure students who are attending Orange Public Schools reside in Orange. Each time a child registers in the Orange School District an attendance officer, one of whom is Ms. Polhill, must go to the address of the student who has registered and confirm the student actually resides there full time. Transportation is not to transport students but to reimburse Ms. Polhill for the use of his car. In 2005, all 4500 students in the district were re-registered even if attending school in Orange for a long time. Through this process, over 300 students were disenrolled as a result of re-registration.
272	15-190-100-610	507002	5/31/2005	ETA/Cuisenaire	\$315.10	\$315.15	3 posters "A piece of PI poster set" with book, 5 hands on geometry		✓		This expense appears reasonable since the purchase could be linked to the mathematics program and could also contribute to the learning of the students. Moreover, amount appears reasonable.	
273	15-204-100-610	500279	7/7/2004	Houghton Mifflin	\$868.16	\$1,016.79	Reading materials for Heywood Avenue School 1 read strategy posters levels 2-6, 12 read practice book level 3.1, 12 read practice book level 3.2, 12 read practice book level 2.2, 6 read nation choice level 3.1, 6 read nation choice level 3.2, 8 read nation choice level 2.1		✓		This expense appears reasonable since the materials could be linked to an educational program related to Reading and hence could contribute to the learning of the students. The beneficiary is identified as the Heywood Avenue School students.	
274	15-190-100-610	607086	6/30/2006	Marie O. Alexandre	\$212.39	\$212.39	SDE's conference for Math in Trenton, NJ from Dec. 11 to Dec. 13, 2005 Mileage (238.24 x .405) \$96.49 lodging \$38 tolls \$4.45 meals \$68.45 parking \$5		✓		This expense appears reasonable since documentation linking this conference to the promotion of educational achievement and program goals is provided. The conference attendance and travel request form provides an educational justification for attendance at the conference. Further, the amount of reimbursement for expenses incurred seems reasonable as well.	
275	15-213-100-610	405593	5/27/2004	School Specialty	\$30.70	\$49.90	10 primary calculators at \$3.07 each for Central Elementary school			✓	This expense is deemed inconclusive. Although the purchase appears to benefit students at the Central Elementary School, documentation supporting the purpose and the necessity of the calculators was not provided and hence we could not link this purchase to a strategic initiative.	
276	20-273-200-300	603378	12/8/2005	Essex County Educational Technology Training Center	\$25,000.00	\$25,000.00	Training for teachers at Park Avenue in 2005: summer training in July, planning day on 9/8; curriculum design on 9/19, 9/20, 9/22, 10/3-10/7, 10/28; and mentoring on 9/27-9/29, 10/11-10/14, 10/18-10/20, and 10/25-10/27.			✓	This expense is deemed inconclusive since documentation indicating the number of teachers attending this training is not included. Thus, we cannot ascertain if the amount of \$25,000 is reasonable. The training however is a strategic initiative since this could contribute to the professional development of the teachers.	This grant funded training of teachers through the STAR -W grant. All Park Avenue Classroom Teachers were required to participate in the training according to the grant.

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277	20-211-200-330	506385	5/10/2005	YWCA Park Avenue	\$61,660.00	\$61,660.00	Tuition for 90 students (\$874/each) to attend program at YWCA		✓		This expense appears reasonable since the payment to YWCA is in accordance with the district's contract with the day care center for the provision of preschool early childhood education services. Further, this expense is specifically included in the programmatic budget of the district as per the approval letter from the New Jersey Department of Education. This expense contributes to the achievement of the goals of the district as well as directly benefits the students.	
278	15-000-223-320	500092	7/1/2004	Sheraton Atlantic City Hotel	\$1,350.00	\$1,350.00	Hotel accommodations for 3 teachers to attend the NJDOE Literacy Conference "Keeping the Promise So Each May Learn" in Atlantic City on Aug. 1-3, 2004		✓		This expense appears reasonable since the conference sponsored by the New Jersey Department of Education could be linked to strategic initiatives of the district. Information obtained by the District from the state website stated that the conference focused on the need to improve language arts literacy skills for young students to help them meet the goal of knowing how to read; thus, could add educational value to the students as well. The amount of \$145 per night per teacher also appears reasonable..	
279	11-000-262-620	504451	1/26/2005	Public Service Gas & Electric Co	\$97.09	\$86,976.66	Payment for gas and electric utilities		✓		This expense appears reasonable since this is for the payment of utilities which is necessary for the ongoing operations of the district. The amount appears reasonable and this purchase promotes a comfortable learning environment for the students. This expense then meets the strategic initiatives and usefulness criteria.	
280	15-000-223-390	602532	10/25/2005	LRC-N	\$108.00	\$108.00	Workshop (\$36/each) for 3 paraprofessionals entitled "Working with Students with Disabilities" at LRC-N in East Orange, NJ on Nov. 18, 2005 and Dec. 16, 2005		✓		This expense appears reasonable since this workshop can be directly linked to the promotion of educational achievement and program goals. The amount of \$36 per teacher seems reasonable and this training does benefit students. Hence, this purchase meets the strategic initiatives of the District.	

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281	11-000-213-600	506225	5/3/2005	Laura Sacks	\$156.91	\$156.91	Reimbursement for supplies bought for the 1st annual Sisterhood/Brotherhood Conference. Supplies include food and cutlery			✓	This expense is deemed inconclusive since documentation indicating the need and purpose of this food purchase is not provided. There is no information on the Sisterhood/Brotherhood conference, so we cannot ascertain why food was purchased for it. The amount of \$156 appears reasonable, but the beneficiary is not identified.	The Sisterhood Brother Hood Program is a Saturday program to bring together parents and their students with their peers. This program include mentoring and social decision making.
282	15-190-100-610	602320	10/13/2005	World Research Company	\$229.35	\$208.50	For Orange Main Street School: Graph Skills Classroom Unit	✓			This expense is deemed discretionary since documentation indicating the need and purpose of this graph skills classroom unit is not provided. The amount of \$208 appears excessive and the beneficiary of this purchase is not identified. Moreover, it could not be determined how this item can be linked to the promotion of educational achievement and program goals.	One of the areas in need of improvement on our state tests was graphing. This classroom let us used to teach and reinforce the areas of deficiency.
283	11-000-291-280	502749	10/28/2004	Laura Ciani	\$780.00	\$780.00	Tuition reimbursement for Laura Ciani, a 2nd grade teacher at Lincoln School, who took "Classroom and Instructional Management" (6 credits) and "Computer Applications and Technology Across the Curriculum" (6 credits) online through Nova Southeastern University in Summer 2004 and Winter 2004		✓		This expense appears reasonable since the courses taken supports the continued development of the faculty and would ultimately benefit the Orange District students. The amount of \$780 appears reasonable for both courses.	
284	11-000-262-620	504450	1/26/2005	Public Service Gas & Electric Co	\$527.34	\$2,630.56	Payment for gas and electric utilities		✓		This expense appears reasonable since this is for the payment of utilities which is necessary for the ongoing operations of the district. The amount appears reasonable and this purchase promotes a comfortable learning environment for the students. This expense then meets the strategic initiatives and usefulness criteria.	
285	11-000-262-620	501638	9/14/2004	Public Service Gas & Electric Co	\$710.84	\$4,099.08	Payment for gas and electric utilities		✓		This expense appears reasonable since this is for the payment of utilities which is necessary for the ongoing operations of the district. The amount appears reasonable and this purchase promotes a comfortable learning environment for the students. This expense then meets the strategic initiatives and usefulness criteria.	
286	20-211-200-890	604952	3/15/2006	Child craft Education Corp	\$905.30	\$1,006.09	Supplies for Montclair Child Development Center including: storage trays, math tubs set, color cubes, drying rack, paint brushes, glue, dough, toys, puzzles, stamp kit, markers, and dinosaur set			✓	This expense is deemed inconclusive. Although the purchase of supplies for the Montclair Child development center could be linked to the State of New Jersey Department of Education's high/scope preschool curriculum , it could not be determined why supplies were purchased for the center, which is not one of the Orange district schools and also appears to be a private provider.	Abbott School districts are mandated to provide full day programs for all 3 and 4 year old students in Orange. Furthermore, the district is required to collaborate with Headstarts, privately owned, to provide pre school. Part of the funding is for supplies for the private providers and head start programs. The Montclair Child Development Center is funded by being reimbursed for specific expenditures for supplies and personnel and not given a set fee to provide services to the district. District Master teachers inspect the site to insure than all supplies used. The Supervisor of Pre-School must approve all supply purchases prior to going through the normal district approval process. These supplies are essential for the state mandated program for all 3 and 4 year olds.

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287	15-190-100-610	604409	2/14/2006	Lakeshore Learning Materials	\$152.62	\$160.65	Supplies for Heywood Avenue Elementary including: jumbo collage letters, people shapes, washable liquid, paint brushes, frames, photo nameplates, and collage box		✓		This expense appears reasonable since it appears that these materials will be used for classroom instruction. The amount of \$160 appears reasonable and the school supplies benefit the children at the Heywood Ave Elementary school.	
288	11-000-211-600	602077	9/30/2005	Frances D. Polhill	\$85.00	\$85.00	Reimbursement to Frances Polhill, attendance officer, for mileage in Sept. 2005			✓	This expense is deemed inconclusive since documentation supporting the amount of the reimbursement, such as receipts, is not provided. While the amount of \$85 appears reasonable, it could not be determined why the attendance officer is being reimbursed for his mileage. Additional documentation provided only consisted of the Attendance officer's schedule, list of students and a sample attendance officer's report	The district has three attendance officers whose job is to insure students who are attending Orange Public Schools reside in Orange. Each time a child registers in the Orange School District an attendance officer, one of whom is Ms. Polhill, must go to the address of the student who has registered and confirm the student actually resides there full time. Transportation is not to transport students but to reimburse Ms. Polhill for the use of his car. In 2005, all 4500 students in the district were re-registered even if attending school in Orange for a long time. Through this process, over 300 students were disenrolled as a result of re-registration.
289	11-000-100-566	602166	10/4/2005	Catholic Community Services	\$43,619.40	\$43,800.00	Tuition for the school year 05-06 at Mt. Carmel Guild Middle School for student Nicholas Robinson		✓		This expense appears reasonable since it appears that this was incurred in accordance with the student's IEP. This expense is supported by a New Jersey State Department of Education mandated "tuition contract" between the Orange District and the Mt. Carmel Guild Middle School, an approved private school for the disabled. The contract is for the provision of educational services described in the pupil's individualized education program for the school year 2005-2006.	
290	20-507-100-500	507333	6/21/2005	Essex County Educational Services Comm.	\$380.00	\$380.00	One CST annual review as per chapter 192/193 at St. John School for Joseph Zalika		✓		This expense appears reasonable since based on the notification of meeting, the annual review was held to discuss the educational needs of the student and also to update his service plan. This expense then appears to contribute to the achievement of program goals for special education students.	
291	11-000-262-620	501639	9/14/2004	Public Service Gas & Electric Co	\$126,016.33	\$49,366.79	Payment for gas and electric utilities		✓		This expense appears reasonable since this is for the payment of utilities which is necessary for the ongoing operations of the district. The amount appears reasonable and this purchase promotes a comfortable learning environment for the students. This expense then meets the strategic initiatives and usefulness criteria.	
292	15-190-100-610	506465	5/13/2005	American Youth Enterprises	\$441.00	\$441.00	For Heywood Ave Elementary - 60 t-shirts reading "Heywood Class of '05"			✓	This expense is deemed inconclusive since the purpose and necessity of these t-shirts is not provided. The amount of \$6.15 per shirt appears reasonable and the beneficiary is identified; however, this purchase cannot be linked to the promotion of educational achievement and program goals.	These t-shirts were purchased for all of our 6th grade students and adult chaperones. The t-shirts were worn by our students on their end of year two day field trip to Philadelphia, PA. This allowed us to easily distinguish our school group on the various tours taken while in Philadelphia for group safety. This also served as an end of year incentive for our 6th graders as they move on to middle school.

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293	11-000-262-620	501636	9/14/2004	Public Service Gas & Electric Co	\$155.67	\$44,697.66	Payment for gas and electric utilities		✓		This expense appears reasonable since this is for the payment of utilities which is necessary for the ongoing operations of the district. The amount appears reasonable and this purchase promotes a comfortable learning environment for the students. This expense then meets the strategic initiatives and usefulness criteria.	
294	15-401-100-500	605813	5/2/2006	Green Meadows Cultural Events	\$720.00	\$720.00	Trip to Native Lands for the 5th and 6th grades at Cleveland Street Elementary on June 8, 2006			✓	This expense is deemed inconclusive since documentation linking this field trip to a course curriculum is not provided. The amount of \$8 per student appears reasonable and the beneficiary is identified as the 5th and 6th grade. However, further documentation is needed to link this purchase to the promotion of educational achievement and program goals.	Approximately, 2 field trips are funded at each grade level. All field trips require approval of the principal, Assistant Superintendent, Superintendent, Business Manager, and a formal vote by the board of education. All field trips are linked to New Jersey Core Curriculum Content Standards. The focus of the this field study linked social studies and literacy objectives.
295	15-190-100-610	600427	7/5/2005	School Specialty	\$223.43	\$223.84	School supplies for Orange Middle including: 1 call bell, 28 binders, 28 tabs, printer cartridge, pencils, sticker books, chart pad, easel pad, and electric sharpener		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. The amount of \$223 appears reasonable and the purchase of school supplies can be linked to strategic initiatives. Thus, this purchase meets the usefulness criteria.	
296	15-190-100-610	601272	8/24/2005	School Specialty	\$58.11	\$58.11	Educational games for Cleveland Street Elementary including: fraction bingo, model airplane teaching program, and pizza to go		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. The amount of \$58 appears reasonable and the purchase of school supplies can be linked to strategic initiatives. Thus, this purchase meets the usefulness criteria.	
297	20-348-200-500	605272	3/29/2006	Coin Educational Products	\$1,016.00	\$1,016.00	Renewal for Career community - internet system: includes 1500 students and parent passwords / 50 counselor and teacher passwords			✓	This expense is deemed inconclusive since documentation indicating the purpose and need of this internet system is not provided. The amount of \$1016 appears reasonable, but the beneficiary is not identified. Further documentation is needed to link this purchase to the promotion of educational achievement and program goals.	The technology infrastructure is defined by the 3 year technology plan that specifies critical mass of hardware to achieve technology benchmarks aligned with each curriculum area. Pass words are essential for the district to meet the standard specified by the DOE and the district 3 year plan. Internet assess must be monitored by state and district policy through a system of passwords for security and to insure proper usage.
298	11-000-223-330	602340	10/13/2005	Sandwiches Unlimited	\$190.00	\$190.00	Food for professional staff development day: 6 ft turkey sub, 6 ft tuna sub, 8 large sodas	✓			This expense is deemed discretionary since it is unclear how this food can be linked to strategic initiatives. The amount of \$190 appears reasonable, but the beneficiary is not identified.	Professional development opportunities in school districts can be extended by motivating staff to work through meals and having meals on provided on site. Leaving the district for meals takes valuable time and the ROI (Return on Investment) of having an meal is high. Furthermore, it creates an atmosphere of professionalism and climate characteristics of successful private corporations such as General Electric and Motorola.

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Control Number	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	City of Orange Township District Comments
299	15-213-100-610	600738	7/14/2005	Wieser Educational	\$32.90	\$30.69	Educational workbooks for Orange HS: "The World" and "World Geography"		✓		This expense appears reasonable based on the nature of the purchase as it is necessary for the administrative operations of the District. The amount of \$30 appears reasonable and the purchase of school supplies can be linked to strategic initiatives. Thus, this purchase meets the usefulness criteria.	
300	15-000-223-500	503262	11/24/2004	Rosine Davies	\$50.00	\$50.00	Reimbursement for workshop entitled "Total Physical Response Storytelling" at Rutgers University Language Institute on 10/30/04		✓		This expense appears reasonable since documentation linking this purchase to the promotion of educational achievement and program goals is provided. The amount of \$50 appears reasonable. Hence, this purchase meets the strategic initiatives criteria.	
					\$7,181,239.10			7	243	48		