



State of New Jersey  
Department of  
Education

Performance Audit of  
Passaic School District

April 9, 2008

ADVISORY



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

April 9, 2008

Department of Education  
State of New Jersey

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

**Audit Objective**

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

**Audit Scope**

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

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

**KPMG LLP**



## State of New Jersey

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

JON S. CORZINE  
*Governor*

LUCILLE E. DAVY  
*Commissioner*

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

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

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

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

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

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

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

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

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

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

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



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# Executive Summary







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

## Historical Expenditure Analysis

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

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

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

### Purchase Order Review

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

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

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

Account Subgroup	Number of Transactions/P Os	Total Expenditure Amount	Number of Transactions Selected for Test work	Dollar Value of Sample Selected
Subgroup Analysis <i>(Total for Subgroups 1–6 Presented Below)</i>	6,254	\$205,466,918	1,496	\$7,674,780
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	3,225	\$18,315,263	617	\$5,429,895
2. Noninstructional Miscellaneous Purchases	530	\$183,387,655	101	\$179,486
3. Noninstructional Supplies and Materials	1,895	\$1,317,693	587	\$1,096,797
4. Regular Instructional Purchased Professional Educational Services	177	\$1,677,587	61	\$523,230
5. School Sponsored Athletic Supplies and Materials	181	\$195,909	105	\$165,815
6. Capital Outlay	246	\$572,811	25	\$279,557
Statistical Sample of Remaining Accounts	13,168	\$47,585,649	312	\$2,189,856
<b>Total PO Review</b>	<b>19,422</b>	<b>\$253,052,567</b>	<b>1,808</b>	<b>\$9,864,636</b>

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 registration fees and mileage for workshops attended by District Staff in which supporting documentation such as approval for attendance and location of the event was provided, educational assemblies, and technology equipment such as computers and photocopiers.

### Discretionary

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

Examples of discretionary purchases identified included the purchase of certain types of apparel for the high school sports teams and other items provided to students during field trips, back-to-school, or other special events.

### 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 student recognition events, such as overnight trips to Boston, day trips to theme parks, and gift cards to various stores (i.e., Borders and Barnes and Noble).

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

Account Subgroup	Appears Reasonable		Discretionary		Inconclusive	
	Number of POs/ Transactions	Dollar Value	Number of POs/ Transactions	Dollar Value	Number of POs/ Transactions	Dollar Value
Subgroup Analysis (Total for Subgroups 1–6 Presented Below)	1,400	\$7,425,879	23	\$26,731	73	\$222,170
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	579	\$5,265,972	7	\$18,782	31	\$145,141
2. Noninstructional Miscellaneous Purchases	91	\$167,121	1	\$536	9	\$11,829
3. Noninstructional Supplies and Materials	544	\$1,032,674	13	\$6,143	30	\$57,980
4. Regular Instructional Purchased Professional Educational Services	59	\$522,380	1	\$550	1	\$300
5. School Sponsored Athletic Supplies and Materials	102	\$158,175	1	\$720	2	\$6,920
6. Capital Outlay	25	\$279,557	—	—	—	—
Statistical Sample of Remaining Accounts	301	\$2,182,626	—	—	11	\$7,230
<b>Total PO Review</b>	<b>1,701</b>	<b>\$9,608,505</b>	<b>23</b>	<b>\$26,731</b>	<b>84</b>	<b>\$229,400</b>

### 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, the sample tested, 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>	336	20	Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.
	2. Possible Questionable Payroll Payments – <i>No Benefits Deducted from Paycheck</i>	–	–	No medical benefit deductions were found because the District pays for all the benefit cost for employees.
	3. Possible Questionable Payments – <i>Payments made to Potential Ghost Employees</i>	12	12	Exceptions were noted in five occurrences whereby the District either could not identify the individuals or provide supporting files or records.  With respect to the remaining seven occurrences, the explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.
	4. Possible Questionable Payments – <i>Payments Made to Employees after Termination Date</i>	–	–	The query results resulted in nil occurrences.
	5. Possible Questionable Payments – <i>Payments Made to Employees Greater than 30 Days after Termination Date</i>	23	23	Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.
	6. Payroll Payments Analyses – <i>Anomalies in Number of Paychecks Received</i>	7	7	Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.
	7. Possible Questionable Employees/Payments – <i>Large Gross Pay Increase</i>	540	40	Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.
	8. Possible Questionable Employees/Payments – <i>Large Salary Increase</i>	172	30	Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.

Type	Query	Number of Occurrences	Number of Items Selected for Follow-Up	Results of Testwork
	9. Possible Questionable Employees/Payments – <i>Large Portion of Gross Pay in Stipends</i>	981	50	Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.
	10. Possible Questionable Employees/Payments – <i>Large Portion of Gross Pay in Overtime</i>	1	1	Explanation provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.
Vendor Disbursements	11. Possible Questionable Payments – <i>Invoices Paid in Excess of Purchase Order</i>	2,334	60	Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.
	12. Possible Questionable Payments – <i>Invoice date prior to Purchase Order date</i>	0	0	The query results resulted in nil occurrences.
	13. Possible Questionable Vendors – <i>Post Office Mail Drop Box Addresses</i>	54	10	Analysis could not be completed for nine of the 10 vendors sampled as they were inactive, and records (invoices, contracts, etc.) for related transactions were not available.  With respect to the one active vendor, the explanation provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.

### Assessment of Internal Controls

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

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

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

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

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



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

Section	Area	Timing		Potential Risk		
		Long Term	Short Term	High	Med	Low
<b>Inventory</b> 2 observations 1 long term 1 short term 2 medium risk	Physical Inventory Count	√			√	
	Training		√		√	
<b>Purchasing/Accounts Payable</b> 2 observations 2 short term 2 high risk	Segregation of Duties		√	√		
<b>Human Resources/ Payroll</b> 4 observations 3 long term 1 short term 4 low risk	Safeguards for Employee Files		√			√
	Safeguards for Checks	√				√
	Management Review	√				√
	Reliance of Manual Processes	√				√
<b>General Operations/ Accounting</b> 3 observations 3 short term 2 high risk 1 low risk	Policies and Procedures		√			√
	Management Review		√	√		
	Evidence of Preparation		√	√		

Section	Area	Timing		Potential Risk		
		Long Term	Short Term	High	Med	Low
<b>Food Services</b> 1 observation 1 long term 1 medium risk	Reliance on Manual Processes	√			√	
	Formally Documented Policies and Procedures	√			√	
<b>Technology</b> 9 observation 7 long term 2 short term 3 high risk 6 medium risk	Review of Network User Agreements	√			√	
	Password Controls for Network and Applications		√	√		
	Physical Security for Servers	√		√		
	Formal Process for Adjusting User Access Levels		√	√		
	Periodic Access Review	√			√	
	Approach for System Updates	√			√	
	Backup Retention Period	√			√	
	Incident Management Process	√			√	





## Project Overview

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

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

### **Project Planning**

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

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

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

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

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

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

- Introduced members of 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 Business Administrator and the Superintendent. This meeting set the tone for the audit and established a project schedule within the framework of managements' normal work routines. During this meeting, we introduced members of KPMG's project team; reviewed the previously submitted request of documents for review and analysis; addressed District questions or concerns related to the audit; and confirmed timing of audit fieldwork and availability of pertinent District staff.

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

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

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

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

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

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

**Structured Interviews** – Approximately 17 interviews were conducted with District employees responsible for supervising the business processes included in the scope of our audit. The interviews followed a structured agenda but also allowed for open-ended discussion. KPMG conducted interviews with the following key process owners:

District Personnel Interviewed	
Superintendent	Director of Facility Management
Assistant Superintendent	Budget Manager
Business Administrator	Grants Staff Accountant
Assistant Business Administrator	Director of Food Services
Director of Human Resources	Director of Information Technology
Payroll Manager	Pupil Transportation Coordinator
Accounts Payable Manager	Director of Student Activities
Purchasing Agent	Director of Special Services
Comptroller	

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

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

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

- Appears Reasonable
- Discretionary
- Inconclusive

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

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

### Validation and Reporting

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

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



### Organization of the Report

The remainder of this report is organized as follows:

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

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



# Historical Expenditure Analysis





# Historical Expenditure Analysis

## **Overview**

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

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

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

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

## **Description of Data Review Process**

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

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

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

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

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

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

#### **Description of Normalization and Quality Assurance**

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

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

#### AP Data

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

#### HR Data

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

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

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

### Specific Comments Relative to Passaic School District

#### Accounts Payable/Purchase Order Summary

- KPMG noted several discrepancies in the Vendor Master and Accounts Payable files:
  1. There were vendors included with names with values of "MISCELLANEOUS."
  2. There were records that contained invalid Vendor IDs that did not match the data in the supplied Vendor master list.

The items listed above were delivered as a separate file.

- In the purchase order detail file there were detail records that did not have a corresponding summary record. We summed these records by Purchase order number to include them in our reports.

- Records within the check register file did not point to valid account numbers found within the charter of accounts.
- We did not sum or include records where the vendor code was equal to 'PAY2' or 'PAY' as they were assumed to be payroll based on the vendor name "Payroll."

#### HR and Payroll

- Employees were found in the payroll transactions that were not listed in the employee master file.
- In the employee master files, the Employee Mailing Address, Primary Employee Rate Type, Hourly Rate/Overtime Rate, and Employee Status fields were initially missing.
- In the Payroll files, the Payroll ID, Regular Hours, Overtime Hours, Delivery Method, and School Year fields were missing.
- There were two separate systems for Passaic, ADP, and CSI, when employees had the same social in both systems, we took the record from the latest system to reflect the latest version in our employee table.
- Inactive employees were marked inactive in our file for employees when the status flag was marked as either 'T' or 'D'.
- There are records with employees having birth date of 1991 or later. The dates were left as such.
- There were records found with Gross Amount as "0." It appears to be consistent for all checks issued for Summer Earnings.
- ADP overtime was calculated using fields "OvertimePay" and "Overtime."
- ADP Gross Other Additions value within ADP payroll was calculated doing a set of calculations with the formula. It essentially subtracts regular pay and overtime from the gross amount.

### Purchase Order Review

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

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

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

Account Subgroup	Number of Purchase Orders/ Transactions	Total Expenditure Amount	Number of Transactions Selected for Test work	Dollar Value of Sample Selected
Subgroup Analysis <i>(Total for Subgroups 1–6 Presented Below)</i>	6,254	\$205,466,918	1,496	\$7,674,780
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	3,225	\$18,315,263	617	\$5,429,895
2. Noninstructional Miscellaneous Purchases	530	\$183,387,655	101	\$179,486
3. Noninstructional Supplies and Materials	1,895	\$1,317,693	587	\$1,096,797
4. Regular Instructional Purchased Professional Educational Services	177	\$1,677,587	61	\$523,230
5. School Sponsored Athletic Supplies and Materials	181	\$195,909	105	\$165,815
6. Capital Outlay	246	\$572,811	25	\$279,557
Statistical Sample of Remaining Accounts	13,168	\$47,585,649	312	\$2,189,856
<b>Total PO Review</b>	<b>19,422</b>	<b>\$253,052,567</b>	<b>1,808</b>	<b>\$9,864,636</b>



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

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

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

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

Account Subgroup	Appears Reasonable		Discretionary		Inconclusive	
	Number of POs/ Transactions	Dollar Value	Number of POs/ Transactions	Dollar Value	Number of POs/ Transactions	Dollar Value
Subgroup Analysis (Total for Subgroups 1–6 Presented Below)	1,400	\$7,425,879	23	\$26,731	73	\$222,170
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	579	\$5,265,972	7	\$18,782	31	\$145,141
2. Noninstructional Miscellaneous Purchases	91	\$167,121	1	\$536	9	\$11,829
3. Noninstructional Supplies and Materials	544	\$1,032,674	13	\$6,143	30	\$57,980
4. Regular Instructional Purchased Professional Educational Services	59	\$522,380	1	\$550	1	\$300
5. School Sponsored Athletic Supplies and Materials	102	\$158,175	1	\$720	2	\$6,920
6. Capital Outlay	25	\$279,557	–	–	–	–
Statistical Sample of Remaining Accounts	301	\$2,182,626	–	–	11	\$7,230
<b>Total PO Review</b>	1,701	\$9,608,505	23	\$26,731	84	\$229,400

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.

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

- *Meals and Entertainment* – includes catering for various nonstudent events such as welcome-back-to-school staff luncheons, teacher appreciation day luncheons, and end of year staff luncheons, and student of the month trip to Boston. In summary, we identified two transactions with a total dollar value of \$3,412 that were discretionary.

- \$3,240 for dinner: sportsmanship awards ceremony
- \$173 for back-to-school welcome meal for a few students

We identified 28 transactions with a total dollar value of 36,096 that were inconclusive. For example:

- \$4,065 for freshman orientation breakfast missing proper approval
- \$4,485 for staff welcome-back-to-school luncheon
- \$1,556 for HSPA staff luncheon

- *Legal Fees* – includes legal expenses primarily related to Abbott litigation cases for which the District was using state funding to litigate against the state. In summary, we identified the following two transactions with a total dollar value of \$63,530 that were inconclusive.

- \$47,030 for *Abbott vs. Burke* case in January 2004
- \$16,500 for *Abbott vs. Burke* case in October 2005

- *Technology* – includes networking equipment and maintenance and scientific calculators. In summary, we identified six transactions with a total dollar value of \$31,568 that were inconclusive. For example:

- \$14,641 for network router equipment and maintenance
- \$8,116 for copiers' service contract
- \$292 for one scientific calculator
- \$315 for audio visual supplies

- *Floral Bouquets* – includes floral expenses related to funerals of past board members and/or their families. In summary, we identified eight transactions for a total dollar value of \$2,514 as discretionary. As well as one transaction with a total dollar value of \$402 for an honor student event as inconclusive. For example:

- \$450 for funeral bouquets
- \$509 balloons and flower arrays for elementary school 14
- \$527 for balloons, plants and corsages for education celebration day

- *General Supplies* – includes various supplies such as paper, binder clips, staples, pencils, etc., that lacked appropriate supporting documentation. In

summary, we identified 11 transactions with a total value of \$16,321 that were discretionary. For example:

- \$2,488 for yearbooks given to students graduating 6th grade (the school has only the one grade level). These students also received a yearbook the prior year upon graduating from the 5th grade.
- \$2,100 for carry bags given to teachers for back-to-school event

We identified 10 transactions with a total dollar value of \$28,793 that were inconclusive. For example:

- \$14,771 for general classroom supplies
- \$7,409 for toner, developer, and staples for photocopier
- \$533 for pens purchased for teacher appreciation week
- *Office Furniture* – includes desk units. In summary, we identified three transactions with a total dollar value of \$5,605 as inconclusive:
  - \$1,814 for single desk unit, including cabinet and hutch
  - \$1,425 for single desk unit, including drawers and panels
  - \$2,366 for three desk units, including filing cabinets
- *Certain Athletic Expenses* – includes items such as apparel, team meals, television and film equipment, and football camp damages. In summary, we identified two transactions with a total dollar value of \$4,480 that were discretionary.
  - \$3,945 for insurance for annual ski trip
  - \$535 for damages to Camp Hope (summer football camp) caused by football team members

We identified six transactions with a total dollar value of \$14,022 that were inconclusive. For example:

- \$6,392 for three televisions, one projector, and film equipment for the football stadium, coaches office, and basketball locker room
- \$4,232 for high school athletic dinner at a local restaurant
- \$1,000 for football team breakfast prior to games

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

#### Vendor Disbursements

11. **Possible Questionable Payments – Invoices Paid in Excess of Purchase Order** – Identified payments against any purchase order where the total of payments made was greater than the original purchase order amount.

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

The results of these queries were summarized and stratified to aid in the selection of a representative, subjective sample to be reviewed. The following table provides a high-level breakdown of the results of analysis for each point of the 13 Point Analysis, stratification, and follow-up procedures performed on the sample items selected:

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up and Recommendation
1	Analyzed payroll records to identify incomplete or missing hire date, birth date, status, address information, and other key data elements	<p>We noted 336 employees whereby the system maintained HR/Payroll file was incomplete or had missing data elements. Of the 336 employees:</p> <ul style="list-style-type: none"> <li>● 19 did not have a hire date recorded within the system</li> <li>● 317 did not have an address recorded within the system</li> <li>● 336 did not have a birth date recorded within the system</li> </ul>	<ul style="list-style-type: none"> <li>● Conducted interviews with HR and Payroll personnel to ascertain why the anomalies would exist.</li> <li>● Selected a sample of 20 transactions from the listing of employees to further understand the anomalies presented.</li> <li>● Requested the HR files for the sample of employees selected.</li> <li>● Reviewed the HR file to identify the data elements that were missing within the system.</li> <li>● Noted any data elements that could not be identified based on review of the HR file as an exception.</li> </ul>	<p>As per our interviews with HR personnel, system missing fields in employee files were caused by IT migration process from ADP to the new SMARTS budgetary system.</p> <p>ADP is a data management company. The District outsourced the Payroll database to ADP that received District information and issued checks for the District employees until December 2005. In January 2006, ADP records were migrated to SMARTS.</p> <p>It was noted that all employees in the sample tested have a “not active” status. The District updated only the records for the “active” employees after IT migration thereby resulting in the occurrences for this query.</p> <p>Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.</p>
2	Employees that do not have the applicable benefits deductions	<ul style="list-style-type: none"> <li>● No employees were found to have benefit deductions</li> </ul>	Ascertained through interview of the payroll personnel, the reason for payroll disbursements without any deductions.	No medical benefit deductions were found because the District pays for all the benefit cost for employees.

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up and Recommendation
3	Employee matches to the Social Security Administration death master file	<p>We noted 12 employees whose termination date was after their date of death as recorded in the Social Security Administration's death master file.</p> <ul style="list-style-type: none"> <li>Eight of these employees had a termination date in the system ranging from two to 30 years after their date of death.</li> <li>Two of these employees appear active in the District system despite a date of death recorded in the Social Security Administration's death master file.</li> <li>Six of these employees whose social security numbers match the death master file received compensation through their estates after their recorded date of death totaling \$31,114.</li> </ul>	<ul style="list-style-type: none"> <li>Conducted interviews with the HR and payroll personnel to ascertain why the anomalies would exist.</li> <li>For each item, we: <ul style="list-style-type: none"> <li>Attempted to verify that the date of the termination agreed to the supporting documentation per the personnel file</li> <li>Compared the social security number per the system to the number listed on the copy of the social security card or other supporting documentation in the personnel file if HR did not have a copy of the social security card (i.e., I-9 form)</li> </ul> </li> </ul>	<p>Exceptions were noted as follows:</p> <ul style="list-style-type: none"> <li>In two instances, the death names on the Death Master File did not match the social security cards. The District cannot identify these people.</li> <li>In one instance, the death name does not match the original name. The District cannot identify either the name per the death file or the original name.</li> <li>In two instances, the District cannot provide any files or records to identify the name. One of these individuals was a student worker who was using a fake social security number. As such, the District terminated this employee. That person was appropriately on the payroll for the one day she worked. The other employee was a luncheon aide. She was hired on December 16, 1985. At the November 25, 1996 board meeting, she was terminated for nonattendance.</li> </ul> <p>With respect for the remaining seven occurrences, which included misspelled names, missing middle initials, incorrect social security number on file, etc., the explanations provided and documentation reviewed appeared reasonable; as such further analysis is not considered necessary.</p> <p>We recommend further analysis be conducted by the Department and the District for the five exceptions without explanation.</p>
4	Employees that have been hired and terminated within a short period of time (e.g., one month) and paid after their termination date	We noted no employees that were terminated within 90 days of their hire date and received pay after their termination date.	Not applicable	Not applicable



No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up and Recommendation
5	Employees paid greater than 30 days after their termination date	<p>We noted 23 employees that were terminated within 30 days of their hire date and received pay after their termination date totaling \$44,090. The breakdown is as follows:</p> <ul style="list-style-type: none"> <li>● 14 employees were paid between 31 and 90 days after termination totaling \$7,134.</li> <li>● 9 employees were paid greater than 90 days after termination totaling \$36,956.</li> </ul>	<ul style="list-style-type: none"> <li>● Ascertained through interview of HR personnel examples of when employees may receive pay after termination.</li> <li>● For each item selected, we: <ul style="list-style-type: none"> <li>– Reviewed HR personnel files to confirm the actual termination dates, hire dates, and rehire dates where applicable.</li> <li>– Reverified termination dates, hire dates and rehire dates, where applicable, for the employees in the system.</li> </ul> </li> <li>● Identified the number of pay periods after termination that the employee was paid to determine if the payment served as a final payment for service performed.</li> <li>● Inquired about potential settlement payments owed to the employee.</li> <li>● Inquired about payments made due to an earlier paycheck having been lost (requested a copy of the void check if applicable).</li> </ul>	<p>The District provided an explanation for all the 23 employees assessed for payment after termination.</p> <p>As per interview with Payroll Manager, a 90-day period is the acceptable limit for an employee to be paid by the District after termination.</p> <p>For 2004–2005, some employees were paid after 90 days of termination as the District was not timely in completing the required HR Action Form. Per the District response, tighter controls are in place to enforce compliance with Standard Operating Procedures since January 2006 to make all payments before reaching 90 days after termination.</p> <p>In seven instances, payments after termination date related to class coverage pay and were due to the employees based on a contractual stipulation.</p> <p>In four instances, payments related to discrepancy amounts resulting in amounts owed to employees for various reasons.</p> <p>In four instances, payments related to contractual obligations.</p> <p>In one instance, payment was made to the estate of a deceased individual. For this individual, legal documentation was reviewed to identify that the payment was appropriate.</p> <p>In seven instances, payments corresponded to isolated events as travel allowances, retroactive pay, or unpaid vacation.</p> <p>Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up and Recommendation
6	<p>Employees who received greater than 52 checks within the two-year period covering 2004–2005 and 2005–2006</p>	<p>We noted seven employees that received greater than 52 checks in the two-year period covering 2004–2005 and 2005–2006 totaling \$1,781,578 in gross pay. The breakdown is as follows:</p> <ul style="list-style-type: none"> <li>• Six employees received between 53 and 59 checks totaling \$1,660,804 in gross pay.</li> <li>• One employee received between 60 and 70 checks totaling \$120,774. in gross pay.</li> </ul>	<ul style="list-style-type: none"> <li>• Interviewed the Payroll Manager.</li> <li>• Selected a sample of six transactions from the listing of employees who received more than 52 checks in a given fiscal year.</li> <li>• For each item, the engagement team verified that supporting documentation exists for the additional disbursements (i.e., approved overtime form, expense reimbursement request/approval, contract to coach a sports team)</li> </ul>	<p>As per interview with Payroll Manager, it was noted that an employee may receive more than 52 checks in a two-year period due to contractual stipulations that allow for reimbursement of College Credits, Longevity, or Summer Savings Plans.</p> <p>District provided an explanation for the excess payments for all transactions tested.</p> <p>For three employees, it was noted that there were travel allowances as per the employee’s contract causing separate checks to be generated.</p> <p>Three employees had elected for 10% of their pay to be withheld as a summer deduction, which is paid to them at the end of the school year, thereby causing an extra check to be generated.</p> <p>Additional checks were generated for hourly pay, class coverage, and extra pay or to replace a voided check.</p> <p>No employee was found to have received more than 60 checks.</p> <p>Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up and Recommendation
7	<p>Employees whose gross pay increased by greater than \$7,500 from 2004–2005 to 2005–2006</p>	<p>We noted 540 employees that received gross pay increases greater than \$7,500. The total gross amount of increase for these employees was \$1,169,867. The breakdown is as follows:</p> <ul style="list-style-type: none"> <li>● 314 employees received a gross pay increase between \$7,501 and \$12,500.</li> <li>● 170 employees received a gross pay increase between \$12,501 and \$25,000.</li> <li>● 56 employees received a gross pay increase greater than \$25,001.</li> </ul>	<ul style="list-style-type: none"> <li>● Ascertained through interview of the payroll personnel the salary increases by job grade.</li> <li>● Considered Board Resolution for percentage increases.</li> <li>● Selected a sample of 40 employees receiving high gross pay increase to further understand the salary increase.</li> <li>● For the sample selected, we reviewed the personnel file for: <ul style="list-style-type: none"> <li>– Indication of a promotion</li> <li>– Indication of sick/vacation days cashed in</li> <li>– Indication that the employee performed an additional job function requiring a stipend</li> <li>– Overtime approval forms</li> <li>– Other documentation supporting a large gross pay increase.</li> </ul> </li> </ul>	<p>The main reasons for the increases were as follows:</p> <ul style="list-style-type: none"> <li>● Salary Guide reclass plus retroactive pay.</li> <li>● The employee only worked part of the year in 2004–2005 but worked full time in 2005–2006.</li> <li>● Includes pay for additional programs (summer or after school).</li> </ul> <p>In 27 instances, the salary increase was due to salary guide reclass plus retroactive pay.</p> <p>In five instances, pay was included for additional programs, summer or after school. One of these instances had pay for additional programs and salary guide reclass together.</p> <p>In eight instances, the employee worked part of the year in 2004–2005 but worked full time in 2005–2006.</p> <p>Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up and Recommendation
8	Employees whose salary increased by an amount greater than \$7,500 from 2004–2005 to 2005–2006	<p>We noted 172 employees that received a salary increase greater than \$7,500. The total gross amount of increase for these employees was \$1,016,352. The breakdown is as follows:</p> <ul style="list-style-type: none"> <li>● 68 employees received a salary increase between \$7,501 and \$12,500.</li> <li>● 73 employees received a salary increase between \$12,501 and \$25,000.</li> <li>● 31 employees received a salary increase greater than \$25,001.</li> </ul>	<ul style="list-style-type: none"> <li>● Ascertained through interview of HR and payroll personnel the salary increases by job grade.</li> <li>● Considered Board Resolution for percentage increases.</li> <li>● Selected a sample of 30 employees receiving high salary increase to further understand the salary increase.</li> <li>● For the sample selected, we reviewed the personnel file for: <ul style="list-style-type: none"> <li>– Indication of a promotion</li> <li>– Indication that the employee performed an additional job function with an agreed-upon salary increase</li> <li>– Other documentation supporting a large salary increase</li> </ul> </li> </ul>	<p>The main reasons for the increases were as follows:</p> <ul style="list-style-type: none"> <li>● Salary Guide reclass plus retroactive pay.</li> <li>● The employee only worked part of the year in 2004–2005 but worked full time in 2005 (hired midway through the school year or out on sick leave with no pay).</li> <li>● Substitute pay scale increased throughout the school year.</li> <li>● Substitute teacher hired as full-time teacher.</li> </ul> <p>In 20 instances, the substitute teacher was hired as a full-time teacher.</p> <p>In seven instances, the salary increase was due to salary guide reclass plus retroactive pay.</p> <p>In two instances, the substitute pay scale increased throughout the school year.</p> <p>In one instance, the employee only worked part of the year in 2004–2005 but worked full time in 2005–2006 (hired midway through the school year or out on sick leave with no pay).</p> <p>Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up and Recommendation
9	Employees who received greater than 10% of base salary in stipends	<p>We noted 981 employees that received greater than 10% of base salary in stipends. The total gross amount of the stipends for these employees was \$26,505,854. The breakdown is as follows:</p> <ul style="list-style-type: none"> <li>● 339 employees received a stipend &gt; 25% and &lt;= 35% of base salary</li> <li>● 243 employees received a stipend &gt; 35% and &lt;= 50% of base salary</li> <li>● 399 employees received a stipend &gt; 50% of base salary</li> </ul>	<ul style="list-style-type: none"> <li>● Ascertained through interview of HR and payroll personnel a listing of all positions paid via stipend and the corresponding amount.</li> <li>● Inquired about the District's policy for employing people to perform positions paid via stipend who are nonsalaried employees.</li> <li>● Selected a sample of 50 employees receiving stipends in excess of 10% of their base salary.</li> <li>● For the sample selected, we: <ul style="list-style-type: none"> <li>– Confirmed the employee was identified on the list of employees receiving pay via stipend</li> <li>– Confirmed the amount of the stipend</li> <li>– Compared the stipend amount paid to the employment contract</li> </ul> </li> </ul>	<p>Only one employee on the list actually received a stipend and documentation was provided to show that the employee was nominated for the position by the board to receive a stipend and that the stipend amount was correct as per the employment contract.</p> <p>Based on interviews with the payroll manager and inspection of the payroll documentation, it was noted that all other employees in the selection received other pay but such pay was not for any stipend activity. Other pay included:</p> <ul style="list-style-type: none"> <li>● Longevity (contractual)</li> <li>● Summer Savings (10% of salary, set aside to pay it on June 30)</li> <li>● College Credits for paraprofessionals</li> </ul> <p>Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up and Recommendation
10	Employees who received greater than 25% of base salary in overtime	<ul style="list-style-type: none"> <li>● We noted one employee for this test.</li> </ul>	<ul style="list-style-type: none"> <li>● Ascertained through interview of HR and payroll personnel why an employee may receive compensation in excess of their base salary</li> <li>● For the sample item, we:                             <ul style="list-style-type: none"> <li>– Attempted to verify that supporting documentation exists in the personnel file which supports the compensation (i.e., overtime approval form)</li> <li>– Reviewed the payroll disbursements to assess the amount is reasonable.</li> </ul> </li> <li>● We compared overtime reports that the employee submitted to what the department submitted to Payroll to the actual overtime hours input into the system, which was the amount of hours the employee was paid for each respective pay period.</li> <li>● Inquired about the need for an excessive amount of overtime for the position (greater than 300 hours).</li> </ul>	<p>Based on interviews and inspection of documentation, it was noted that the Board is not required to approve overtime since it is contractual.</p> <p>There was one employee identified as receiving greater than 25% of base salary in overtime. It was explained by the District that this employee works at the stadium and must be there early in the morning on all game days to set up or prepare for games and stays to lock up after everyone leaves.</p> <p>Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up and Recommendation
11	Payments that exceed the original purchase order amount	<p>There were 2,334 payments that exceeded the original purchase order amount. The breakdown is as follows:</p> <ul style="list-style-type: none"> <li>• 2,042 purchases made where overpayment amount was less than \$1,000.</li> <li>• 80 purchases where overpayment amount was between \$1,000 and \$2,500.</li> <li>• 63 purchases where overpayment amount was between \$2,500 and \$5,000.</li> <li>• 149 purchases where overpayment amount was above \$5,000.</li> </ul>	<ul style="list-style-type: none"> <li>• Ascertained through interview of the purchasing and accounts payable personnel why certain disbursements would be processed in excess of the PO.</li> <li>• Inquired as to why new POs are not issued when an increase is required.</li> <li>• Selected a sample of 60 transactions from the listing of disbursements that exceeded the PO amount.</li> <li>• For each sample item, the engagement team: <ul style="list-style-type: none"> <li>– Traced and agreed the disbursement to supporting documentation (e.g., contract, vendor invoice, purchase requisition, etc.) to assess if the disbursement was properly approved and processed</li> <li>– Noted if the increased amount caused the purchase to exceed a bid or quote threshold</li> </ul> </li> </ul>	<p>We selected a sample of 60 payments totaling \$7,552,664. The breakdown is as follows:</p> <ul style="list-style-type: none"> <li>• Seven purchases made where the payment amount exceeded the original purchase order amount by between 5% and 10% totaling \$367,412 in excess.</li> <li>• Five purchases made where the payment amount exceeded the original purchase order amount by between 10% and 25% totaling \$438,721 in excess.</li> <li>• 48 purchases made where the payment amount exceeded the original purchase order amount by greater than 25% totaling \$6,746,531 in excess.</li> </ul> <p>In numerous cases, payments exceeded the original PO amount. This is a common situation industry wide as the original PO is issued based on an estimated dollar amount. PO is adjusted accordingly before the payment is made.</p> <p>All 60 sample items tested were explained by the District and supported by documentation. These were all estimated amounts which were encumbered at the beginning of the year, and at the end of the year, the actual payment exceeded the initial estimate. A high volume of POs are adjusted throughout the year.</p> <p>It was noted that every time a PO is adjusted, this adjusted PO is further reviewed and approved. The Assistant Business Administrator and the Assistant Superintendent approve the original PO. The adjusted PO goes back to the original requestor for further review and approval of the adjustment.</p> <p>The payments were in excess of the estimated PO amounts and related to such items as follows:</p> <ul style="list-style-type: none"> <li>• enrollment and attendance</li> <li>• tuition</li> <li>• special services (based on classifications)</li> <li>• public utilities (based on consumption throughout the year).</li> </ul>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up and Recommendation
				<p>Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.</p>
<p><b>12</b></p>	<p>Invoice dates that are prior to purchase order dates</p>	<p>No invoice dates prior to PO dates were found.</p>	<p>Not applicable</p>	<p>Not applicable</p>
<p><b>13</b></p>	<p>Vendors paid at known mail drops (e.g., P.O. Box, commercial mail receiving agencies, etc.)</p>	<p>We noted 54 vendors that receive payment at known mail-drop locations.</p>	<ul style="list-style-type: none"> <li>• Selected a sample of 10 vendors who receive payment at mail-drop locations.</li> <li>• Traced and agreed a disbursement to supporting documentation (e.g., contract, vendor invoice, etc.).</li> <li>• Requested business certification forms for the vendor to confirm the address.</li> <li>• Requested evidence that the vendor was included within the vendor master file.</li> </ul>	<p>Analysis could not be completed for nine of the 10 vendors sampled as they were inactive (the vendors had not been used in over three years). Inactive vendors have never been deleted from the system's vendor listing records. The last time the inactive vendors were used was in 2002; however, there are no available records (invoices, contracts, etc.) for those transactions. The District indicated that these vendors will be deleted from the system in the next update.</p> <p>With respect to the one active vendor, the explanation provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.</p>



**Certified Staff Review**

The objective of this review was to assess whether or not certified staff employed by the District are performing the job function for which he/she is coded and compare whether the building administrator classified them accordingly. In accordance with the RFQ, we requested that the District have the principals 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 83 certified teachers and 17 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	30
	Middle School	36
	High School	17
Nonteaching Certified Staff	Principals	2
	Guidance Counselors	7
	Supervisors	2
	Department Chair	2
	Other	4

We performed the following for each employee:

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

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

Based on the results of the certified staff review, no exceptions were found.



# 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, at least 25 items were tested to understand whether key controls or control attributes 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

Inventory is a division of the Purchasing Department, and it comprises the Assistant Business Administrator, Comptroller, and Staff Accountant. The Inventory process includes the following subprocesses: Additions, Disposals, and Physical Inventories.

The District utilizes Computer Solutions, Inc. (CSI) and the Fixed Assets Module of the SMARTS Budgetary Accounting System (SMARTS). Fixed asset additions are recorded through the purchase order process and payment system (see Accounts Payable section for further discussion of the purchase order process), and an Accountant maintains an Excel worksheet of fixed asset purchases. Fixed assets with a cost of \$2,000 or more are capitalized, and those that cost less than \$2,000 are expensed. Only paid capitalized assets are included in the worksheet. Before fiscal year end closing, worksheet entries are added to the module to reflect an amount of capitalized fixed assets and to allow depreciation calculation.

Fixed asset disposals follow the standard process that is used for all asset disposals. A survey is sent to all staff regarding assets (furniture, electronics, and other equipment). The staff is asked to list any items that are in poor, damaged, or obsolete condition. Once they have completed the survey, they are sent to the Business Administrator, who creates a comprehensive list of all the items available, and distributes the list to all the Administrators and Supervisors to determine if anyone needs the items. A Board resolution to sell/dispose all the remaining items is created. Once approved, the items are offered for sale to parents of students, then to nonpublic schools, then to nonprofit organizations in town, and then finally, they are offered in a public sale.

Maximus Asset Management Services performs a physical inventory of the District's fixed assets. This is done every two years. The Comptroller coordinates the physical inventories and ensures they are completed. Once the physical inventories are complete, a Summary Report and a Detail Report is provided to the District, which is then given to CSI. CSI inputs the information into the District's system. The Comptroller ensures that the information provided in the report from CSI is indeed the information that is in the system.

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:

- Additions
- Disposals
- Physical Inventories

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 and conduct a test of 29 items as a cross-sectional representation of key controls over the 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:

- Verify that fixed asset additions are recorded through the purchase order process.
- Confirm property, plant, and equipment exist, are owned by the District, and used in operations.
- Verify that the Comptroller reviews the physical inventory information, provided in a report from CSI, and it is the information that is in the system.
- Verify that only authorized employees have access to records. Fixed asset and inventory acquisition, receipt, recording, and disposal duties are segregated.
- Verify that fixed asset disposals follow the standard process that is used for all asset disposals.

### 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.

### Physical Inventory Count

Through our interviews and the ICQ, we learned that a fixed asset physical inventory is performed only every two years. This exposes the District to the risk that inventory balances may not be reflected accurately in the financial reports issued in the interim or during the time when no inventory count takes place.

We recommend that the District implement a risk-based cycle count approach. This approach would review “high” risk items on a quarterly basis and “low” risk items annually.

### Training

Through our interviews, we learned that the Accounting Department is not yet trained to generate a report which calculates the depreciation of fixed assets. The fixed

asset system (SMARTS) has the functionality to calculate depreciation, and the District's inability to make full use of this capability is an inefficient use of resources. Also, this results in the District expending funds to a third party to compute the depreciation.

We recommend that the District provide training so that the Accounting Department can learn to generate a report, which calculates the depreciation of fixed assets, rather than outsourcing this procedure to a third party.

## 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 contractors. The in-house employees within the department comprise 81 janitors/custodians, 16 maintenance workers, two supervisors, and one Facilities Director.

The District spends approximately \$10,900,000 per year for personnel and services related to the Facilities Management Department. This includes \$4,700,000 in personnel services (excluding overtime), \$364,000 in overtime, and \$4,411,000 for things other than personnel services or overtime. In addition, the District spends approximately \$1,425,000 per year on work performed by contractors.

The District is responsible for the maintenance and upkeep of each of the 19 school buildings and one administrative building, which comprises of a total of approximately 1,440,490 interior square feet.

The department has five District owned and operated trucks. The Department of Education has completed its preliminary review and found the District's Long Range Facility Plan submittal to be complete and issued a Draft Final Determination letter. The District is awaiting its final letter of approval at this point.

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

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

We identified key controls within the Facilities Management process based on interviews with business process owners for each of the subprocesses. We considered the following to select a sample and conduct a test of 30 items as a cross-sectional representation of key controls over the 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:

- When supplies/materials are delivered, depending on the nature of the supplies, the person in charge of the items will check the items against the original order sheet and shipment packing slip to ensure that the items and quantities ordered are accurate and will sign the packing slip.
- Any overtime has to be requested by the School Principal or the Director of Facilities (for custodians) and has to be preapproved by the (Assistant) Superintendent.
- The overtime sheets are reviewed, approved, and signed by the Director of Facilities or the School Principal, and the (Assistant) Superintendent on an as-needed basis.

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

Based on the results of the ICQ responses, business process interviews conducted, and results of the key controls/attributes tested, we did not note any specific observations or recommendations for improvement related to the Facilities Management process.



## Purchasing/Accounts Payable

### Overview

The Purchasing Department at the District consists of one Purchasing Agent and one Administrative Secretary. The Purchasing Agent is also the Assistant Business Administrator. The Purchasing Department is responsible for setting up the Request for Proposal (RFP) and Bid process. The Purchasing Department is also responsible for the purchasing of goods and services for the schools and the Administrative building. The District purchase order system is integrated with Accounts Payable.

The Accounts Payable (AP) Department consists of an AP Manager, two AP clerks, and two AP Secretaries. The AP Department processes payments once a month, and the check run is completed by the AP clerk. AP also maintains a priority list for District bills, including dates when such bills are required to be paid.

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
- Supporting Documentation
- Vendor Information
- Competitive Bid Process
- Payment of Vendors

We identified key controls within the Purchasing/Accounts Payable process based on interviews with business process owners for each of the subprocesses. We considered the following to select a sample and conduct a test of 30 items 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:

- Verify the existence of the appropriate approval signatures on each numbered purchase order.
- Verify purchase order and invoice maintained to support payment of expenditures is sufficient.
- Confirm that the contracting requirements established by the State Bid Law are adhered to where applicable and that the District utilizes a competitive bid process as appropriate.

### Summary of Observations and Recommendations

Below 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.

### Segregation of Duties

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

In the course of our review of the Accounts Payable department, we noted that an AP clerk enters purchase orders (POs) into the system, enters invoices into the system to pay the vendor against the PO previously inputted, and prints checks to pay vendors for the invoices that were entered into the system. Even though each process is reviewed by the AP manager, the segregation of duties concern may lead to AP clerks making inappropriate changes in the system or to the PO.

We recommend that conflicting responsibilities be separated to the extent possible. The duties and responsibilities of the AP clerks should be segregated. The AP clerks should not be able to receive, review, and enter the invoice for payment and print checks to pay vendors. Responsibilities should be segregated between each AP clerk to eliminate the segregation of duties concern.

## Human Resources/Payroll

### Overview

The Human Resources (HR) Department is responsible for the coordination of all employee-related processes and functions. The HR Department consists of four employees. Titles and responsibilities are as follows:

- Director of HR – Overview of the process and supervision.
- HR Specialist – New Hires and supervision of employee attendance.
- HR Clerk – Tracking of employee attendance, buy-backs, and terminated employees.
- HR Clerk – HR data maintenance and employee benefits.

The HR Department is responsible for the new employee hiring process, maintenance of employee records, tracking attendance, and recording terminations/resignations. HR communicates to Payroll about new hire information and changes that need to be made in the payroll system.

Four personnel positions are vital to the Payroll process. Titles and corresponding responsibilities are as follows:

- Payroll Manager – Overview of the process, reconciliation of system reports, and payroll approval.
- Assistant Payroll Manager – Health benefits and data entry and analysis for substitute teachers.
- Payroll Coordinator – 403 B's deduction plans, child support, and garnishments.
- Payroll Administrative Assistant – Pensions, certifications, and data entry to CSI system.

The Payroll Department prepares check runs, utilizing the SMARTS system. Check runs are completed twice a month, at the middle and end of the month. Approximately 3,500 checks are processed each pay cycle.

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

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

- Buy-Backs
- Termination.

We identified key controls within the Human Resources/Payroll processes based on interviews with business process owners for each of the subprocesses. We considered the following to select a sample and conduct a test of 27 items as a cross-sectional representation of key controls over the 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:

- Verify approval for new hires is appropriately documented (HR).
- Verify that dollar amounts in Payroll System were agree with Board approval and action forms as appropriate (HR).
- Verify Principal's approval on attendance sheets.
- Verify Principal's approval of overtime.
- Confirm appropriate approval on buy-backs processed.
- Confirm HR Director approval of Termination Action Forms.

### Summary of Observations and Recommendations

On the following section we present a summary of observations and recommendations related to the Human Resource/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.

### Safeguards for Employee Files

Employee information is currently maintained in binders in unlocked drawers or cabinets. Information included in employee files include personal data and, therefore, should be safeguarded.

We recommend that the District maintain employee information in a locked, fireproof, and watertight drawer in a locked room to reduce the risk of personal data being compromised.

#### **Minimal Safeguards for Voided Checks**

Although the blank check stock is safeguarded in a locked cabinet and only the Payroll Director has access to it, it was noted that there is no periodic verification over the check stock. As per interview with the Payroll Manager, however, it was indicated that there has not been a single incident in which checks have been lost or stolen from the cabinet. It was also noted that manual checks are issued rarely by Payroll.

We recommend that the District consider implementing a periodic check stock reconciliation conducted by someone other than the Payroll Director, who is responsible for safeguarding the stock.

#### **Management Review**

Changes made to the SMARTS payroll system during the day are effective overnight. It was indicated that the Payroll Manager performs an overall review at cycle end, or biweekly to ensure consistency of numbers among different reports, such as PR Summary report, No Pay Report, Leave of Absence report, Attendance reports, and Extra Earnings report. However, there is no daily review in place to ensure that changes made have been captured by the system, or that such changes are accurate.

We recommend that a formal review for changes made to SMARTS should be implemented. We believe that this review should take place on a daily basis. A review of the nightly report would enable potential errors or inaccuracies to be identified and corrected on a timely basis.

#### **Reliance on Manual Processes**

Timesheet process is manually intensive. There is no automated Time and Attendance system (scanner based) to record teacher's attendance and to transfer data to Payroll. The Payroll Manager indicated that there were accuracy issues in the past due to the reliance on manual processes.

We recommend that the District consider the acquisition of an automated time and attendance system. Based on our conversations with payroll personnel concerning the current process, we noted that the purchase of such system would add considerable value to the process by reducing time and cost of manual procedures. Increased accuracy would be another benefit of automation. As per interview with the Payroll Manager, the District has considered this alternative in the past.

## General Operations/Accounting

### Overview

The General Operations/Accounting process at the District includes daily cash transactions, cash transfers, the Treasurer's Report and Secretary's Report, post-closing adjustments, petty cash, bank reconciliations, grants, and the budget. The General Operations/Accounting Department consists of a Comptroller, a Staff Accountant, an Accountant on Special Assignment, a Payroll Manager, a Budget Manager, an AP Manager, and two AP Clerks. The District uses Smarts Budgetary Accounting System by Computer Solutions, Inc. (CSI) for their Accounting/Financial Reporting. In addition, the District has a "Red Book," which contains the policies and procedures and is circulated to appropriate personnel. Procedures are also available on the CSI system for everything pertaining to the system.

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

- Financial Accounting
- Budget

We identified key controls within the General Operations/Accounting process based on interviews with business process owners for each of the subprocesses. We considered the following to select a sample and conduct a test of 31 items as a cross-sectional representation of key controls over the 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:

- Verify review of the Treasurer's Report by the Comptroller.
- Verify approval of the Secretary's Report by a Board Member.
- Verify preparation of Bank Reconciliation by the Treasurer.
- Verify review of Bank Reconciliation by the Comptroller.
- Verify that post-closing journal entries are approved and reflected in the final Trial Balance.
- Verify procedures as documented in policy/procedure manuals are generally followed.

### Summary of Observations and Recommendations

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

### Policies and Procedures

Through the ICQ, we learned that the District does not have documented policies and procedures for processing journal entries. In addition, the process for recording adjusting entries and the financial close reporting process – monthly, quarterly, and annual – are not documented. This lack of procedures documentation exposes the District to the risk that the process may not be appropriately replicated in the event of key employee turnover or leave.

We recommend that the District develop a manual that documents the policies and procedures for processing both journal entries and adjusting entries, as well as the monthly, quarterly, and annual financial close reporting process.

### Management Review

The Treasurer prepares the Treasurer's Report; however, there is no evidence that someone other than the preparer reviews the Treasurer's Report. The lack of documented management review can expose the District to the risk that errors or inaccuracies potentially reflected in the Treasurer's Report are not identified and corrected timely.

We recommend that someone, such as the Comptroller, sign off or show evidence that they reviewed the Treasurer's Report to ensure that the information in the report is accurate.

### Evidence of Preparation

Bank reconciliations are performed by the Treasurer. Based on our review, we were not able to verify that the Treasurer actually prepared them (i.e., sign-off, name).

We recommend that the preparer's name and/or signature should appear on the bank reconciliations to evidence who they were prepared by.

## Food Services

### Overview

The Food Services department at the District maintains one central location at Lincoln Middle School. This central location is responsible for 23 sites. Food Services management comprises a Food Services Director, a coordinator, two field managers, 10 cook managers, two drivers, and 115 food service workers. Food Services prepares approximately 2,900 breakfasts and 9,500 lunches per school day.

The Food Services department orders food through both the NJ Department of Agriculture donated commodities program and the competitive bidding process. Approximately 65% of food is supplied through the donated commodities program and 35% from vendors through the competitive bidding process. There are a total of 37 food service vendors used by the District.

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

- Ordering and Receiving
- Inventory
- Types of Meals
- Cash Collections and Deposits.

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

- Verify existence of necessary approvals on order forms.
- Verify that purchase order prices match those in the vendor's contract.
- Verify the existence of reconciliation between the cash and count reports and Bank Deposit Slips.
- Verify the individual responsible for placing orders is not the same individual responsible for reconciling cash and count reports.

### 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.

### Reliance on Manual Processes

The ordering and inventory process is manual and susceptible to error. Cook managers keep a manual inventory log for each school site. The inventory log is submitted to the Food Services Director at the end of the month. The cook manager enters the ending inventory on hand of each item, and this information is used to determine the amount of food that needs to be ordered. In addition, commodity request order forms are manually completed by the Food Services Director. Manual processes present a higher risk for intentional or unintentional misstatements. Also, food orders may be inaccurate resulting in excess food being purchased that may become waste (spoiled) or susceptible to theft by employees.

We recommend that the District assess whether or not the manual procedures and controls can be automated through the existing Food Services system. An automated system can provide the District with greater efficiencies in the process and potentially stronger controls. Another alternative would be to consider shared services.

## Transportation

### Overview

The Transportation department consists of a transportation coordinator and an administrative assistant. The District is responsible for providing transportation to approximately 1,250 students. Only eligible special education students, handicapped students, and students attending specialized schools receive transportation to and from school. The District does not own any transportation vehicles or employ any bus drivers. All transportation for students is provided by private transportation companies.

The District seeks joint transportation routes, when appropriate, where another school District shares buses and costs with the District. The District has 19 joint transportation routes. In addition, students eligible for transportation may be transported to school by their parent. The District has two contracts with parents to transport their child to school, which results in cost savings for the District.

The Transportation Department maintains a \$6 million budget for the school year. The entire budget is paid to bus contracts. The District uses the competitive bid process when contracting for student transportation. The District contracts out 274 bus routes with 13 different vendors, and pays approximately \$25,000–\$30,000 annually per bus route.

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

- Contracts
- Special Education Students.

We identified key controls within the Transportation process based on interviews with business process owners for each of the subprocesses. We considered the following to select a sample and conduct a test of 27 items as a cross-sectional representation of key controls over the 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:

- Verify that the District has a signed contract with the external vendor(s) as appropriate.
- Verify proper Board approval was obtained for the contract.
- Verify that payments made to external vendors are in accordance with the contract stipulations.

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

Based on the results of the ICQ responses, business process interviews conducted, and results of the key controls/attributes tested, we did not note any specific observations or recommendations for improvement related to the Transportation process.

## Technology

### Overview

The Information Technology (IT) group at Passaic consists of five IT staff members, five technicians, and seven technology coordinators to facilitate the IT environment at the District. The staff turnover at Passaic is very low, and most employees have been with the Department for a number of years. The IT Department is responsible for the applications, e-mail, telephone security systems, spam monitoring systems, and infrastructure for approximately 3,000 computers that are situated within the District's 16 schools.

The key applications within the environment are:

- SMARTS Budgetary Account – The Budgetary Accounting module is a comprehensive system for the Passaic School District, and is based on the GAAP accounting standards. This software has features to cover site-based requisitions, budget preparation, bid purchasing, fixed assets, state reporting in addition to Passaic's general ledger, accounts payable, and accounts receivable functions. There are approximately 35 users on this system, and it is maintained by an external vendor.
- SMARTS HR and Payroll – The Human Resources module makes up a complete system of employee tracking and employee compensation. This system is integrated with the budgetary accounting module. It includes history and evaluations, substitute teachers, position control, and employee benefits. There are approximately five users on this system, and it is maintained by an external vendor.
- Skools – The Schools Student Administration system forms a comprehensive District-wide management system. Skools runs centrally with site-based access and controls to appropriate data. There are approximately 900 users on this system, and it is supported by an external vendor, Keystone Information Systems. This application covers student records, grades, discipline, health, schedules, and attendance.
- Student Tracker Software – This is the District's Special Education tracking system. It is used to track students enrolled in the Special Education program. There are approximately 15 users on this system. This is a packaged application and it is supported by an external vendor.

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

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

- The IT environment is monitored for security and processing.

### Summary of Observations and Recommendations

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

### Formally Documented Policies and Procedures

There are many different processes that take place within the IT Department, including the creation, modification, deletion, and review of user accounts on the network and change management procedures. Some of these processes are performed on a daily basis, while others are only performed every three months.

Our discussions with IT Management identified that these procedures are not formally documented.

Without formal documentation to describe, at a procedural level, how operations are to be performed, there is an increased risk that staff members may perform the same operations in different ways, which may impact the effectiveness of the operations and related controls. Furthermore, the lack of documented procedures may lead to issues, should current staff members 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 users' 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.
- Change management procedures to be followed for changes to infrastructure and applications.

### **Review of Network User Agreement**

The acceptable usage policy is a formal policy that outlines what users may do with their IT access, including what they are allowed to do on the Internet. All staff members and students of the District are required to sign and abide by this policy.

Our discussions with IT Management identified that this policy has not been updated since June 2003 and is not reviewed on a periodic basis. In addition, staff members and students are not required to sign this policy each year.

As changes in the IT environment are very rapid, the lack of regular review of the acceptable use policy may result in staff members or students performing actions that are undesirable but within the rules set by the policy. Changes in regulations set by the school board and the State should also be reflected in the updated policy.

We recommend that the acceptable use policy be reviewed at least annually.

The annual review should be performed by the IT Department and then passed on for discussion at the Board level. An agenda item should be added to the board's agenda each year to review and approve this new policy, and staff members and students should sign the new policy or at a least be informed of its contents and their agreement to abide by them.

### **Password Controls for Network and Applications**

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

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

Without strong password parameters configured in the network and key applications, there is an increased risk that unauthorized users may obtain access to the network or applications. This may lead to loss of data or creation of invalid information along with the dissemination of information to inappropriate parties.

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

### Physical Security for Servers

The continuity and availability of the District's data is partly dependant on the physical location of the District's servers. Should the District's servers be stolen or damaged, there would be major impacts on the use of technology within the District.

While performing this audit, we observed that the servers are located in three physical locations: the accounting/payroll office, in a computer lab, and within a newly designated IT data center. The servers in the accounting/payroll office and the computer lab are accessible by non-IT staff.

Access to the servers from non-IT staff increases the risk of deliberate or inadvertent damage to the servers.

We recommend that servers be moved to a secure location that can only be accessed by appropriate personnel. Should this not be possible, we recommend that each of the servers be stored in a locked server box that is only accessible by IT staff.

### Formal Process for Adjusting User Access Levels

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

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

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

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

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

### Periodic Access Review

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

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

Without evidence to support the performance of a review, it is very difficult to substantiate to management that the review has taken place, that it was performed adequately, and that issues were rectified. Evidence of review would also promote discipline in execution of controls.

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.

### Approach for System Updates

Periodically, the vendors of Smarts and Skools release new versions of their software packages. These upgrades require the users to install the new patch on the servers and on staff members' individual workstations.

The IT staff informed KPMG that the upgrade application is stored in a central location and that it is the staff member's responsibility to copy the application and install the new version. The IT staff members do not monitor which users have performed this action.

As users are responsible for this upgrade process, there is an increased likelihood that it may not be performed and that users will continue to use older versions of applications. This may lead to problems within the applications and could potentially lead to incompatibility issues. Furthermore, those staff members are not taking full advantage of the software packages that the District is paying for.

We recommend that IT Management oversee the installation of desktop software upgrades that are released in order to help ensure that all employees have installed the most recent version of the software on their desktop. This may be performed by physically installing the software themselves or through greater monitoring of the upgrade process, i.e., follow-ups with the staff to help ensure they have installed the application.

### Inadequate Backup Retention Period

The District currently uses the Veritas backup system to manage the backup of the environments information, including information contained within the key applications. This system is configured to automatically perform the backups in accordance with a cycle determined by IT staff. Once the backup is complete, the tapes are taken off site to another school, where they are appropriately stored.



Currently, there are only five tapes in the backup cycle, which means that the District only has one week's worth of backup. 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 older information be required, the current cycle would not be able to produce this information. For example, this cycle would not be able to produce a file that was deleted more than five days ago.

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

#### **Incident Management Process**

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

Without retaining the issues log, management cannot inspect past logs to identify trends or provide an audit trail for review of incidents and issues.

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

## Student Activities

### Overview

The Student Activities budget is not part of the General Funds and its funding is independent of the District budget. The District is responsible for the management of money raised exogenously for the Student Activities area.

Student Activities include specific areas not covered under traditional budget areas of the District. Field trips for students and alike initiatives are typical examples.

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

- Budget
- Cash Collections.

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

- Verify procedures as documented in policy/procedure manuals are generally followed.
- Verify that existence of necessary approvals on expenditures occur, and occur prior to expenditure.
- Verify expenditure was in line with the student activities budget.
- Verify cash collected resulting from student activities is logged and reconciled appropriately.
- Confirm that the person(s) responsible for collecting cash for student activities from schools is not the same person responsible for the deposits and reconciliations.

**Summary of Observations and Recommendations**

Based on the results of the ICQ responses, business process interviews conducted, and results of the key controls/attributes tested, we did not note any specific observations or recommendations for improvement related to the student activities process.





# Appendices

This section of the report includes the following appendices:

Appendix A – District Response

Appendix B – Subgroup Analysis Sample and Results of Testwork

Appendix C – Statistical Analysis Sample and Results of Testwork



Children, Community, Commitment

*From the Office of*

**Dr. Robert H. Holster, Superintendent of Schools**

**Office of the Superintendent**

Post Office Box 388 • 101 Passaic Avenue • Passaic, NJ 07055 Voice: 973.470.5201 Fax: 973.470.8984

*rholster@passaic-city.k12.nj.us*

August 22, 2007

Ms. A. Regina O'Neill, Partner  
KPMG, LLP  
345 Park Avenue  
New York, NY

**RE: KPMG Performance Audit**

Dear Ms. O'Neill:

The Passaic Public Schools has received the draft KPMG report. The following represents four areas of district comments relative to:

1. Opportunities for improvement
2. Inconsistencies of determination
3. Need to Standardize Types of Approved Expenditures by the New Jersey Department of Education
4. Time consuming nature of the review process

**Opportunities for Improvement**

The internal control section provides the district with information that can potentially improve operational efficiency to better serve the district's 12,000 students. The district will evaluate all recommendations and develop corrective action plans to address areas of agreed upon findings.

**Inconsistencies of Determination**

The district was cited for purchases that were discretionary and inconclusive. The district was subject to a New Jersey Department of Education review of its purchase orders in 2002. All purchase orders were required to be reviewed and were subject to prior approval. The types of purchases deemed discretionary and inconclusive in 2007 were approved in 2002. There was no Department directive to limiting these types of purchases until the June 15, 2006 communication from the Commissioner of Education restricting catering and the purchase of food.

**Need to Standardize Types of Approved Expenditures by the New Jersey Department of Education**

The district is requesting that the New Jersey Department of Education to issue a standardized listing of authorized purchases for instructional and operational purposes. This listing should apply to Abbott and non-Abbott districts. The district feels that the two sets of standards for purchases are contrary to

Abbott decisions and institutes a two tier system of operations. Some of the items that need to be clarified are:

- Flowers for graduations
- Refreshments for meetings
- Student incentives and rewards
- Athletic

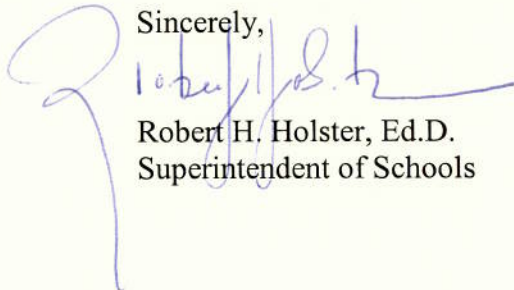
The district would like to participate in the New Jersey Department of Education's development of purchasing standards.

#### **Time Consuming Nature of the Review Process**

The process of reviewing purchase orders, in an expanded scope of audit, was time consuming and disruptive. The timing of the audit, at the end of the fiscal year, diverted district resources that would have been used for the timely and orderly closing of the financial activities.

We request district comments be included in the final report to be issued by the Department.

Sincerely,



Robert H. Holster, Ed.D.  
Superintendent of Schools

- c. Katie Attwood  
Board of Education Members  
Dr. Lawrence Everett  
Henry J. Lee  
Derlys Gutierrez  
James Shoop

/mb

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
1	000290500250	400124	7/24/03	WASTE MANAGEMENT	1,726.81	1,726.81	Charges for waste disposal services		✓		Waste disposal services.	
2	000290500250	400274	9/23/03	YALE UNIVERSITY	13,500.00	13,500.00	Consulting services for the staff given by Yale University to train them on effective teaching methodologies. These consulting/training services (18 visits) to develop Whole School Reform design/training model was authorized by the State (DOE).		✓		Consulting services for the staff given by Yale University to train them on effective teaching methodologies. These consulting/training services (18 visits) to develop Whole School Reform design/training model was authorized by the State (DOE).	
3	000221500050	400434	1/26/04	SHAPIRO, L.L.C.;RICHARD E.	47,030.40	47,030.40	Court fees for Abbott v. Burke Litigation			✓	Legal fees for case again the state of NJ - Abbott vs Burke. Uncertain as to what criteria should be applied for such fees	District expense for necessary legal advise and counsel.
4		405996	8/9/04	MCGRAW-HILL PUBLISHING CO	13,915.16	49,100.32	Various textbooks for students		✓		New textbooks for students	
5	000251592050	406928	4/26/04	AP EXAMINATIONS	7,154.00	7,154.00	AP test material and exam charges for 60 students		✓		Fees for students to take relevant AP exams	
6	000230890200	407212	5/20/04	TANNER NORTH JERSEY INC.	1,153.56	1,522.56	Overhead projection screen used for various educational purposes		✓		Overhead projection screen	
7	000230890200	407312	5/27/04	HEWLETT-PACKARD COMPANY	8,505.00	8,505.00	Cost of new computers purchased to replace outdated hardware.		✓		Periodic refresh of outdated hardware	
8	000261420560	407855	7/23/04	OFFICE BUSINESS SYSTEMS INC.	9,245.00	9,245.00	Costs for wiring the school for a network (running cable, cost of cable, outlets, etc.)		✓		Needed to allow personnel to gain access to the school network	
9		500002	6/14/04	OXFORD CONSULTING SERVICES, INC.	2,345.00	2,345.00	Occupational Therapy		✓		This expenditure is included as part of the services provided in the Child Study Team Program	
10	000262420270	500004	5/10/2004	ST. JOSEPH'S HOSPITAL & MEDICAL CENTER	1,909.00	1,909.00	Audiological services provided to 2 kids in the Child Support Group. Related audiological equipment bought		✓		This expenditure is included as part of the services provided in the Child Study Team Program. The equipment bought will be used in treatment to subsequent students in need of this treatment	
11	000240600520	500005	6/14/04	SPEECH & HEARING ASSOCIATES	5,525.00	5,525.00	Audiological Services		✓		This is included as part of the services included in the Child Study Team Program	



Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
12		500006	6/14/04	ST. MICHAEL'S GREEK RITE	20,242.74	20,242.74	Lease payment for Aug-Sep 04. The school is renting space for the Church to be used as classroom space.		✓		This space is needed as there is not enough capacity at the current school buildings for all students to be there.	
13	000230610220	500007	6/14/04	HOLY ROSARY CHURCH	26,130.40	26,130.40	Lease Agreement Dec 04 - Feb 05. The school is renting space for the Church to be used as classroom space.		✓		This space is needed as there is not enough capacity at the current school buildings for all students to be there.	
14	000230610220	500008	6/14/04	ST. JOHN THE BAPTIST R O CHURCH	11,049.30	11,049.30	Lease Agreement Jul 04. The school is renting space for the Church to be used as classroom space.		✓		This space is needed as there is not enough capacity at the current school buildings for all students to be there.	
15	000230890220	500009	6/14/04	ST. JOSEPH'S ROMAN CATHOLIC CHURCH	17,147.26	17,147.26	Lease payment for 2 months. The school is renting space for the Church to be used as classroom space.		✓		This space is needed as there is not enough capacity at the current school buildings for all students to be there.	
16	000221600130	500012	6/14/04	GREENHOUSE THERAPY SERVICES	10,040.00	10,040.00	Occupational Therapy (Jan-Feb 05)		✓		This is included as part of the services included in the Child Study Team Program	
17	000221500140	500013	6/14/05	GUTIERREZ;DR. ALVARO M.	9,675.00	9,675.00	Psychiatric evals		✓		This is included as part of the services included in the Child Study Team Program	
18	000221500140	500013	6/14/05	GUTIERREZ;DR. ALVARO M.	7,700.00	7,700.00	Psychiatric evals		✓		This is included as part of the services included in the Child Study Team Program	
19	000240500510	500014	6/14/04	KID CLAN SERVICES, INC.	235,399.60	235,399.60	Psychological, occupational, speech, physical therapy		✓		This is included as part of the services included in the Child Study Team Program	
20	000240600510	500015	6/14/2004	HILLMAR, LLC.	219,860.00	219,860.00	Speech therapy, psychological evaluations, and social evaluations for 240 students from Sept 04-April 05		✓		This is included as part of the services included in the Child Study Team Program	
21	000230610220	500016	6/14/2004	LOVING CARE AGENCY, INC.	34,148.00	34,148.00	Private duty nursing services for 12 students from Sept 04-June 05		✓		This is included as part of the services included in the Child Study Team Program	
22	000240500110	500017	6/14/2004	MENTAL HEALTH CLINIC OF PASSAIC	33,150.00	33,150.00	Psychiatric evaluations and behavioral management for 30 students from Sept 04-June 05		✓		This is included as part of the services included in the Child Study Team Program	
23	190100320100	500018	6/21/2004	OCCUPATIONAL THERAPY CONS., INC.	176,300.53	176,300.53	Occupational and speech therapy for 64 students from Sept 04-May 05		✓		This is included as part of the services included in the Child Study Team Program	

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
24	000240500120	500019	6/21/2004	PEDIATRIC SERVICES OF AMERICA, INC.	40,042.50	40,042.50	Private duty nursing services for 10 students from July 04-Nov 04		✓		This is included as part of the services included in the Child Study Team Program	
25	000230890200	500020	6/14/2004	CEREBRAL PALSY OF NEW JERSEY, INC.	750.00	750.00	Cerebral Palsy assistive technology evaluation for 1 student		✓		This is included as part of the services included in the Child Study Team Program	
26	000240500120	500029	7/1/2004	GANDEL, ARBITRATOR;MATTYE M.	3,621.00	3,621.00	Labor Arbitrator to handle arbitration hearings		✓		Board paid half and Teachers Association paid other half	
27	000218500120	500034	7/1/2004	SUSQUEHANNA PATRIOT COMMERCIAL LEASING	673.60	673.60	Digital photocopier lease payment for Jan 05		✓		Monthly lease payment	
28	000230890200	500040	7/1/2004	ALLIANCE COMMERCIAL PEST CONTROL, INC.	3,528.00	3,528.00	Pest control services for Building Services Dept and Food Services Dept from April 05-June 05		✓		Comply with health code	
29	000240600520	500045	7/1/2004	BRUDER;CHAIM	1,120.00	1,120.00	Speech therapy and evaluations for 2 students from Jan 05-Feb 05		✓		This is included as part of the services included in the Child Study Team Program	
30	000221320200	500046	7/1/2004	CHIEF FIRE EQUIPMENT & SERVICE CO.	2,193.50	2,193.50	Fire suppression services for sprinkler system, code inspection, and hydrostatic test in June 05		✓		Comply with fire code	
31	000240600070	500055	7/1/2004	ELEVATOR MAINTENANCE CORPORATION	15,950.00	15,950.00	Monthly elevator and dumbwaiter maintenance		✓		Maintenance for various school locations	
32		500056	7/12/2004	ENVIRONMENTAL DESIGN, INC.	10,198.50	10,198.50	Environmental consulting services for building inspections		✓		Comply with AHERA regulations	
33	000240500120	500057	7/12/2004	FIRST STATE BANK OF LIVINGSTON	1,415.16	1,415.16	Bin collating and book press lease payment for July 04		✓		Monthly lease payment	
34	000221600160	500066	7/6/2004	KEYSTONE INFORMATION SYSTEMS, INC.	24,845.00	24,845.00	Annual software maintenance for IBM Universe database management, Blacksmith Fusion GUI, and IBM Redback web application developer program		✓		Software products based on 200 user licenses	
35	000230820050	500067	7/6/2004	KEYSTONE INFORMATION SYSTEMS, INC.	41,616.00	41,616.00	Annual software maintenance for operating system		✓		Software equipment used for student records	
36	000221600130	500068	7/6/2004	KOCH FINANCIAL CORPORATION	39,385.30	39,385.30	Lighting retrofit lease payments for July 04-Sept 04		✓		Lighting retrofit is a voluntary program designed to decrease the demand for energy by using more efficient lighting	

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37	000230530050	500069	7/13/2004	KOCH FINANCIAL CORPORATION	5,744.54	5,744.54	Lighting retrofit interest payments for July 04-Sept 04		✓		Lighting retrofit is a voluntary program designed to decrease the demand for energy by using more efficient lighting	
38	402100600120	500072	7/17/2004	LOMAURO LOCKS	16,986.34	16,986.34	Locksmith services for supplies and labor for July 04-June 06		✓		Replace and repair broken door locks at various school locations as needed	
39		500074	7/13/2004	MAXIM HEALTHCARE SERVICES, INC.	42,965.00	34,920.00	Private duty nursing services for 14 students from Sept 04-June 05		✓		This is included as part of the services included in the Child Study Team Program	
40	000240500080	500079	7/1/2004	ON-SITE THERAPISTS	7,000.00	7,000.00	Health services performed to 11 child support group members		✓		This expenditure is included as part of the services provided in the Child Study Team Program	
41	190100610150	500091	7/1/2004	RICKARD REHABILITATION SERV.,	5,086.00	5,086.00	Health services and rehab performed to 7 students on the child support group		✓		This expenditure is included as part of the services provided in the Child Study Team Program	
42	000230331050	500093	7/7/2004	STAFF DEVELOPMENT WORKSHOPS, INC.	5,200.00	5,355.00	Description of seminar on Atypical Learning including workshop schedule and topics to be presented		✓		In-service Workshops - atypical learner. Personnel attending the workshop have job descriptions relevant to the workshop	
43	000230590050	500098	7/7/2004	THOMPSON; ISOBEL	1,600.00	1,600.00	Purchase Order was sighted with description of 4 educational evaluation performed school #2		✓		The BA has explained that Educational Evaluations are NJ State mandated	
44	000230590050	500102	7/7/2004	VERIZON NETWORK INTEGRATION CORP.	9,133.24	39,133.00	Computer related maintenance expense. Maintenance of hard drives and storage devices.		✓		Network Integration and maintenance. This expenditure has been made as a part of the IT Technology Plan. As per BA explanation Maintenance contracts save substantial amounts as compared to repair cost on a case by case basis.	
45	000222600080	500105	4/29/2004	VERIZON	80,202.12	232,000.00	Telephone expense relates to the purchase and set up of network to support the Pay Phone infrastructure [Verizon] throughout the district schools.		✓		Verizon Building Services / Phones purchased and installed. IT Technology Plan	
46	000240600100	500112	7/1/2004	VRAJ TECH., INC.	16,753.32	16,753.00	Diverse plumbing services provided in 101 Passaic Avenue - Board of Education building		✓		Maintenance - Building Services. Supporting documentation in place	
47	000222600040	500118	8/16/2004	XEROX CAPITAL SERVICES, INC.	15,771.96	17,818.00	Invoice has description of XEROX maintenance and repair services. Cleaning and repair of 14 printers for the BOE.		✓		XEROX , renewal of yearly maintenance fees for copier machines in the district. Included in IT Technology Plan	

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48	000222600520	500126	7/6/2004	MAIN PROSPECT ASSOCIATES	118,005.93	118,005.93	Description of services for construction. This entails work performed at the board of education building. Windows placement and frames replacement or reinforcement		✓		Construction Funding Cost. Lease Agreement and supplemental documentation	
49	000240500040	500127	7/8/2004	POLAND SPRING WATER CO.	356.20	356.20	110 bottles of Poland springs water.		✓		Bottled Water - Supply for visitors to Superintendence and BA office.	
50	000251730050	500141	7/8/2004	NORTH JERSEY MEDIA GROUP	10,674.73	106,674.00	Purchase Order and third party invoice were sighted with description of legal adds		✓		Publication of legal adds. Affidavit materials, public notice on request for bids	
51	000261420560	500142	7/8/04	BOB SMITH FLORIST	450.00	450.00	Funeral bouquets, late pmt fees and rebilling charges	✓			Flowers are board approved for deceased board members relatives.	This is a long standing practice of the Board of Education to recognize & honor the deceased who have contributed to public schools.
52	000240600110	500149	6/23/2004	COURTYARD; THE	1,356.00	1,356.00	Reconditioning performed on tennis equipment, 25 racquet re-stringing and other		✓		Tennis equipment. This expenditure is included as part of the services provided in the district Athletics programs.	
53	470100600020	500154	7/1/2004	BINGHAM COMMUNICATIONS	6,381.66	6,381.66	Repair of Telephone Equipment including Commutation and phone equipment devises repaired as per vendor's invoice		✓		Telecom equipment repair. Expense made according to the Passaic IT Technology Plan. Awarded through competitive bidding	
54	000222600080	500156	7/1/2004	CHAPIN ARCHITECTURAL SERVICES, P.A.	10,195.00	10,195.00	Indoor conditioning for some areas of Passaic High School building for rooms resizing and improvement purposes		✓		Architectural - interior design of subdivisions, wall fixing and construction. Awarded through competitive bidding	
55	000222600100	500160	7/7/2004	EDUCATIONAL DATA SERVICES, INC.	9,450.00	9,450.00	Maintenance expense of furniture as per previous contract in place with vendor.		✓		Maintenance expense on furniture	
56	000240500050	500162	7/9/2004	MAXIMUMS	51,555.00	51,555.00	Data Processing contract checked along with copy of the current IT Technology Plan		✓		One time Data Processing Services provided. Contract awarded through competitive bidding	
57	000218600120	500170	7/23/2004	GATEWAY COMPANIES INC.	1,932.95	1,932.00	1 Data Processor -Pentium-for Dell Computer		✓		Computer parts purchased under IT technology plan	

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58	00024060050	500171	6/30/2004	GATEWAY COMPANIES INC.	1,872.00	30,671.00	Computer purchases,. Invoices describing details on computer equipment and warranty stipulations for 15 new computers		✓		Gateway was awarded the contract through competitive bidding. Beneficiary is Lincoln Middle School	
59	00022260008	500172	7/23/2004	GATEWAY COMPANIES INC.	5,220.00	5,220.00	4 computers for PHS			✓	Check has been voided	Void checks indicate no expenditure made
60	00210060012	500179	8/9/2004	EDSOLUTION, INC.	4,500.00	4,500.00	Intranet consulting services		✓		Intranet consulting services.	
61	00025160058	500189	7/27/2004	MIKLACKI, ESQ.;JOEL	22,974.99	22,974.99	Litigation fees provided by Joel Miklacki for a number of employee-related matters. The services were rendered for the period July-September of 2004.		✓		Pertain to cases regarding the District. All the cases were employee-related; non of the cases were against the State.	
62	00024060050	500198		FERNANDEZ;DORIS	1,050.00		Lease Payment for office for the Passaic district. Owner changed to D Fernandez from Passaic Mental Health		✓		Lease Payment for office for the Passaic district. Owner changed to D Fernandez from Passaic Mental Health	
63	00025260057	500203	8/18/2004	FOOD SERVICE DEPARTMENT	1,900.45	1,900.45	reimbursement for refreshments for student activities, community meetings/activities, and administrators' meetings/activities throughout the 2004/2005 school year			✓	Food for elementary literacy guidelines meeting, Christmas event, 3-year operational plan meeting, administrator's meeting, and other various breakfasts.	The State DOE in 2002 from May through June reviewed all purchase orders from the board prior to their release. The State DOE approved purchase orders for food for teacher meetings, student recognition, honor society dinners, parent dinners,etc. The only restrictions set by the DOE on catering and the purchase of food was issued in June 2006, well after the scope of this audit. Reference PO's 3210168, 210181, 210197, 210211, 210262, 210267, 210311.
64	00024060009	500206		TTI NATIONAL	2,061.51		Long distance phone charges for district.			✓	Long distance carrier for school district	During the years of 2003-2005 the Business Office was understaffed. It had to rely on a number of temporary workers who may have misfiled purchase order documents. The Board of Education commissioned a management study and now implemented provides a proper workforce for the Business Office.

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65	000240600510	500251	9/13/2004	ROMAN, RN, BSN;MARIA	10,199.00	10,199.00	nursing services for numerous students throughout the school year		✓		This is included as part of the services provided in the Child Study Team Program.	
66	000240600520	500270	9/8/2004	SINHA, MD, FAAP;KAVITA	11,560.00	11,560.00	neurological evaluations		✓		This is included as part of the services provided in the Child Study Team Program.	
67	000219592590	500272	9/8/2004	INTEGRATED NURSING ASSOCIATES, LLC	31,640.00	31,640.00	nursing services for numerous students throughout the school year		✓		This is included as part of the services provided in the Child Study Team Program.	
68	000251600050	500293	9/20/2004	NEXTEL COMMUNICATIONS	3,132.53	3,132.53	wireless services - government total rewards plan per Mr. David Bourhill		✓		For communication between all the different schools within the District.	
69	000221600170	500331	1/14/2005	PROFESSIONAL EDUCATION SERVICES, INC.	3,264.00	3,264.00	educational services for student during involvement with High Focus Centers (home instruction)		✓		This is included as part of the services provided in the Child Study Team Program.	
70	000240600070	500340	9/23/2004	ESSEX COUNTY EDUCATIONAL SERVICES COMM.	159,495.50	159,495.50	public home instruction for a number of students throughout the school year		✓		This is included as part of the services provided in the Child Study Team Program.	
71	000260730140	500343	9/23/2004	DAY TOP	10,824.00	10,824.00	educational services for numerous students throughout the school year		✓		This is included as part of the services provided in the Child Study Team Program.	
72	000230610200	500354	10/1/2004	A & A INDUSTRIAL PIPING, INC.	19,908.56	19,908.56	Room 312, School #4 heat repair - remove old, install new, check operation		✓		Heat repair.	
73	000262490560	500359	10/1/2004	BAKER PERSONNEL INC.	9,289.09	9,289.09	temporary personnel services for the business office for the following positions: Accountant, Accountant Clerk, Data Entry, Office Clerk, Payroll Clerk		✓		Temporary personnel to perform day-to-day operations for open positions; not supplemental to full staff.	
74	000222600040	500387	11/9/2004	EMERALD HEALTH CARE SERVICES, INC.	7,098.00	7,098.00	nursing services		✓		This is included as part of the services provided in the Child Study Team Program.	
75	000230331050	500391	11/9/2004	YOUNG; ANITA C	1,600.00	1,600.00	4 learning/educational evaluations for the Department of Special Services on the following days: 1/15/05, 2/24/05, 3/11/05, and 3/23/05.		✓		This is included as part of the services provided in the Child Study Team Program.	

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76	190100320060	500419	11/9/2004	NORTH JERSEY MEDIA GROUP	10,513.00	10,513.00	16 personnel ads posted in the Sunday Education section of The Record from 11/28/04 to 12/31/04 for the purpose of hiring teachers and nurses		✓		Advertising to hire 16 employees.	
77	000221500140	500424	10/14/2004	ST. CLARE'S HOSPITAL	1,760.00	1,760.00	St Claire's Hospital provided general health support on audition problems to Child Support Group		✓		Bedside Instruction at St Clare's Hospital. Children in need of improvement. This Expenditure is part of the services provided to the Child Support Group	
78	000222600040	500453	11/17/2004	AN SERVE, INC.	1,378.50	1,378.50	Telephonic equipment and devises purchased. This will be used by students in the audio logical group		✓		Telephone equipment for substitute calling services. Board approved expense	
79	000240600030	500455	11/23/2004	LERCH, VINCI & HIGGINS	44,700.00	44,700.00	preparation of statutory annual audit, audit of application for state school aid, and GASB 34 reporting requirements		✓		Preparation of statutory annual audit, audit of application for state school aid, and GASB 34 reporting requirements.	
80	000240600080	500459	12/2/2004	MIDPOINT HEALTH CARE SERVICES, INC.	28,000.00	28,000.00	nursing services provided by a registered nurse and a practical nurse for 1 student from January, 2005 to May, 2005		✓		This is included as part of the services provided in the Child Study Team Program.	
81	000222600080	500478	12/2/2004	US NETCOM CORPORATION	9,363.24	9,363.24	phone call broadcasting for students at \$2.25 per student from December, 2004 to March, 2005 for the purpose of communicating pertinent information to all students.		✓		Expense included in the IT technology plan. Awarded through competitive bidding.	
82	000218600110	500488	12/15/2004	WEINROTH, SLP;ORITAL	797.50	797.50	to provide speech evaluations and speech therapy for 1 student 2 times per week for the months of December and January at \$72.50 per 45 minute session		✓		This is included as part of the services provided in the Child Study Team Program.	
83	190100320080	500515	6/14/2004	MALINOWSKI-DIAMOND, MA, CCC;MARYLOU	1,200.00	1,200.00	for oromotor/feeding evaluations & therapy for 3 students for the months of May and June		✓		This is included as part of the services provided in the Child Study Team Program.	
84	000240600510	500522	7/7/2004	VERIZON	40,400.00	40,400.00	high speed internet connections throughout the District		✓		High speed Internet connections.	
85	000222600040	500529		UNION CTY EDUCATL SERVICES COMMISSION	2,570.75	2,570.75	bedside instruction for 1 student at the Children's Specialized Hospital		✓		This is included as part of the services provided in the Child Study Team Program.	

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86	00022260004	500532		NEWARK RENAISSANCE HOUSE	9,660.00	9,660.00	home instruction (various subjects) for 3 students for the months of November, January, and February		✓		This is included as part of the services provided in the Child Study Team Program.	
87	00024050012	500551	3/11/2005	SCARINCI & HOLLENBECK, LLC	4,349.60	4,349.60	to provide special labor counsel services for the month of April		✓		This is included as part of the services provided in the Child Study Team Program.	
88		500559	3/21/2005	NEW LIFE RECOVERY CENTER, INC.	5,740.00	5,740.00	bedside instruction for 2 special education students from 9/1/04 through 6/30/05		✓		This is included as part of the services provided in the Child Study Team Program.	
89	00026142056	500565	3/28/2005	PASSAIC COUNTY GOLF COURSE	445.00	445.00	Passaic County Golf Course registration and green fees for the golf team		✓		This expenditure is included as part of the services provided in the athletic program.	
90	00024050009	500566	7/8/2004	MILLENNIUM FUNDING	24,995.50	24,995.50	furnace and boiler service - replacement of low water cutoff and start and test the boiler for proper operation		✓		Boiler maintenance.	
91	19010032003	500572	6/1/2005	RULLO AND GLEESON ASSOCIATION, INC.	9,531.00	9,531.00	Right to Know Services		✓		State mandated training regarding safety in the school environment	
92	00024060012	500573	5/9/2005	COURTYARD;THE	913.00	913.00	Restringing of 27 tennis racquets		✓		School has adopted a policy where the student does not pay for any costs associated w/ playing sports for the school	
93	00022260011	500575	5/20/2005	C. DOUGHERTY & CO.	32,599.80	32,599.80	furnace and boiler service - wired the new compressor and put oil in compressor, changed the main breaker and ran and testes the compressor for proper operation		✓		Boiler maintenance.	
94	00021959259	500600	6/15/2004	PATERSON PAPERS	10,610.40	10,610.40	Paper and envelopes to supply the print shop at the school which performs services for the entire district.		✓		Supplies for print shop	
95	00021959259	500601	6/15/2004	PAPER MART, INC.	24,792.40	24,792.40	Paper and envelopes to supply the print shop at the school which performs services for the entire district.		✓		Supplies for print shop	
96	00022260009	500602	6/15/2004	SHARDA PAPER INC.	5,928.00	5,928.00	Paper		✓		Standard office stationary	



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97	000230590050	500611	7/1/2004	SCHOOL SPECIALTY, INC.	8,755.05	8,755.05	Varied classroom supplies, markers, small boards, etc		✓		General classroom supplies - invoices and quotes attached to PO	
98	402100600120	500645	7/7/2004	SCHOOL SPECIALTY, INC.	6,681.18	6,681.18	Boxes with varied classroom supplies, markers, small boards, etc		✓		General classroom supplies - invoices and quotes attached to PO	
99	000222600060	500733	7/13/2004	CENTRAL LEWMAR	11,527.60	11,527.60	Copy duplicator paper and supplies for Lincoln Middle School		✓		Copy duplicator paper and supplies for Lincoln Middle School	
100	402100600120	500734	7/3/2004	CENTRAL LEWMAR	2,483.60	2,483.60	Varied classroom supplies, markers, small boards, etc		✓		General classroom supplies - invoices and quotes attached to PO	
101	000219592590	500737	7/3/2004	CENTRAL LEWMAR	1,376.24	1,376.24	Varied classroom supplies, markers, small boards, etc		✓		General classroom supplies - invoices and quotes attached to PO	
102	402100600120	500743	7/1/2004	CENTRAL LEWMAR	3,712.80	3,712.80	copy duplicator paper (various colors) for the Superintendent's office		✓		Supplies for the Superintendent's office.	
103	000222600060	500746	7/27/2004	CENTRAL LEWMAR	2,079.04	2,079.04	copy duplicator paper (various colors) for Dr D'Ambra's office		✓		Supplies for Dr. D'Ambra's office.	
104	000222600040	500748	7/1/2004	CENTRAL LEWMAR	1,817.44	1,817.44	copy duplicator paper (various colors) for Dr D'Ambra's office		✓		Supplies for Dr. D'Ambra's office.	
105	000240600120	500841	7/27/2004	APPLIEDINFO PARTNERS, INC.	1,273.20	1,273.20	16 Okidata toner cartridges and 6 Okidata drums		✓		Supplies for the Principal's office.	
106	000222600080	500850	7/27/2004	APPLIEDINFO PARTNERS, INC.	2,621.10	2,621.10	2 Okidata fax machines, 18 Okidata toner cartridges, and 2 Okidata drums for Dr. Holster's office		✓		Supplies for Dr. Holster's office.	
107	000252500570	500879	7/19/2004	CREATIVE VISUAL SYSTEMS	3,874.00	3,874.00	transfer plus paper and standard paper in various colors for the Media Center		✓		Supplies for the Media Center.	
108	000261420560	500887	7/28/2004	B & H PHOTO-VIDEO, INC.	1,039.80	1,039.80	2 Panasonic digital multi-cam palmcorders with 700x digital zoom.		✓		Equipment for the Media Center.	
109	000230331580	500890	7/28/2004	TROXELL COMMUNICATIONS, INC.	1,167.51	1,167.51	Hitachi multimedia LCD projector for classroom/auditorium use		✓		Equipment for the Media Center.	
110	190100320010	500941	7/23/2004	METUCHEN CENTER, INC.	1,603.79	1,603.79	34 Wilson footballs, 12 adult scrimmage vests, and 1 Olympia football chart stand		✓		This expenditure is included as part of the services provided in the athletic program.	

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111	000251592050	500945	7/23/2004	METUCHEN CENTER, INC.	1,518.10	1,518.10	40 pairs of Addidas Blith sneakers for the cheerleading team		✓		This expenditure is included as part of the services provided in the athletic program.	
112	000219600590	500947	7/23/2004	STAN'S SPORTING CENTER	2,262.50	2,262.50	50 pairs of Nike open field football shoes		✓		This expenditure is included as part of the services provided in the athletic program.	
113	002100600120	500948	7/23/2004	RIDDELL/ALL AMERICAN	1,003.50	1,003.50	90 football practice pants and 2 football cleat boards		✓		This expenditure is included as part of the services provided in the athletic program.	
114	000219600590	500951	7/23/2004	TRIPLE CROWN SPORTS	1,241.50	1,241.50	50 polyester girdles, 50 long leg girdles, 2 pro kicks, 5 quarterback tees, and 7 jumbo bags for uniforms		✓		This expenditure is included as part of the services provided in the athletic program.	
115	000251592050	500952	7/23/2004	TRIPLE CROWN SPORTS	1,050.00	1,050.00	12 Head-T tennis rackets for girls		✓		This expenditure is included as part of the services provided in the athletic program.	
116	000221600170	500953	7/23/2004	METUCHEN CENTER, INC.	1,461.60	1,461.60	24 Pollar collar tennis shirts and 24 Russel Athletic warm ups for girls		✓		This expenditure is included as part of the services provided in the athletic program.	
117	190100320030	500959	7/23/2004	EFINGER SPORTING GOODS CO.	2,291.56	2,291.56	10 Nike Gore Tex golf shoes, 4 Nike golf bags, 12 Nike umbrellas, and 12 windshirts		✓		This expenditure is included as part of the services provided in the athletic program.	
118	000252730570	500961	7/23/2004	METUCHEN CENTER, INC.	1,715.40	1,715.40	12 sets of sterling uniform jerseys and shorts and 12 Allison Dazzle warm up pants for the girls' basketball team		✓		This expenditure is included as part of the services provided in the athletic program.	
119	000261420560	500962	7/23/2004	EFINGER SPORTING GOODS CO.	1,584.60	1,584.60	36 sets of Allison mesh practice uniforms, 12 Allison Dazzle warm ups and 15 pairs of Nike basketball sneakers for the girls		✓		This expenditure is included as part of the services provided in the athletic program.	
120	000219600590	500967	7/23/2004	STAN'S SPORTING CENTER	1,091.00	1,091.00	20 Holloway lined top with hood and 20 Holloway lined pants for the boys' cross country team		✓		This expenditure is included as part of the services provided in the athletic program.	
121	000261420560	500968	7/23/2004	EFINGER SPORTING GOODS CO.	2,403.68	2,403.68	30 pairs New Balance running shoes, 2 pairs Nike Zoom SD, 24 Nike mesh shorts and 3 dozen Nike quarter socks for the boys' cross country team		✓		This expenditure is included as part of the services provided in the athletic program.	

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122	000240500120	500974	7/23/2004	SPORTS SUPPLY GROUP, INC.	1,107.49	1,107.49	15 Mizuno MVP II volleyball shorts, 3 softball infield trainer professionals, 16 cases Dunlop championship tennis balls and 12 basketball scoreboards		✓		This expenditure is included as part of the services provided in the athletic program.	
123	000219600590	500975	7/23/2004	CIRCLE SYSTEMS RECDTNR.	4,125.00	4,125.00	75 Circle System full length football game jerseys		✓		This expenditure is included as part of the services provided in the athletic program.	
124	000240600120	500985	7/28/2004	WESTWOOD COMPUTER CORPORATION	2,554.03	2,554.03	15 memory 512MB, 10 Memory 256MB DRR-33, 2 Memory 256 MB DIMM, 1 Sony Mavica CD 350 digital camera, and 2 compact flashes for the Early Childhood Center School #15		✓		Computer memory to store data.	
125	000240500120	500989	7/21/2004	WESTWOOD COMPUTER CORPORATION	1,338.26	1,338.26	1 Hewlett Packard 4200N laser printer with 6' cable for the Administration Building		✓		Printer for Administration Building.	
126	190100320520	501060	8/9/2004	BEST COMPUTER SUPPLIES	1,177.24	1,177.24	32 cartridges, 2 drum kits, and 1 fuser kit for the Administration Building Room 315		✓		Cartridges for Administration Building.	
127	000261420560	501106	8/3/2004	CDW GOVERNMENT, INC.	2,273.06	2,424.58	3 HPPSC2510 all-in-one printer with 6' cable, 15 Cat 5 cables, 2 microdrives, 20 Memory 256MP-PC-133s, and 10 mouses for the Early Childhood Center School #15		✓		Printers/memory for the Early Childhood Center.	
128	000219592590	501131		GATEWAY COMPANIES INC.	3,558.00		2 PC computers for Board of Education under tecgnology plan		✓		2 PC computers for Board of Education under tecgnology plan	
129	000251592200	501162	8/3/2004	O.P.G. INDUSTRIES, INC.	2,371.25	2,371.25	75 cartridges, 53CD rom disks, 10 hard drives for Early Childhood Center School #15		✓		Supplies for the Early Childhood Center.	
130	190100320120	501178	8/3/2004	AAA COMMUNICATIONS	2,519.20	2,519.20	4 Motorola portable radios and 12 Motorola batteries		✓		Portable radios for communication between schools.	
131	190100320120	501179	8/3/2004	AAA COMMUNICATIONS	2,084.48	2,084.48	4 Motorola portable radios and 4 Motorola single unit rapid chargers		✓		Portable radios for communication between schools.	

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132	190100320120	501181	8/3/2004	AAA COMMUNICATIONS	1,318.00	1,318.00	Motorola radio & charger for School no. 5		✓		Motorola radio & charger for School no. 5	
133	190100320120	501763		PASSAIC BD.OF ED.SALARIES	8,368.64					✓	Missing third party documentation.	During the years of 2003-2005 the Business Office was understaffed. It had to rely on a number of temporary workers who may have misfiled purchase order documents. The Board of Education commissioned a management study and now implemented provides a proper workforce for the Business Office.
134	000240600120	502009	7/12/2004	HUNTERDON COUNTY EDUCAT'L SERV.COMM.	25,581.80	25,581.80	Hunterdon County Educational Services Commission Regional Test Scoring Center provided scoring services for Passaic District IPT and MAC II Language Proficiency Tests for Bilingual/ESL Program Students - grades K-12			✓	Hunterdon County Educational Services Commission Regional Test Scoring Center provided scoring services for Passaic District IPT and MAC II Language Proficiency Tests for Bilingual/ESL Program Students - grades K-12.	
135	000240500060	502010	6/29/2004	AMERICAN LOCK COMPANY	1,676.00	1,676.00	400 key controlled combination padlocks for Lincoln Middle School			✓	For multiple purposes of securing different areas.	
136	190100610140	502051	6/30/2004	NATIONAL SCHOOL BOARDS ASSOCIATION	4,050.00	4,050.00	NSBA's national affiliate membership for one year subscription for Superintendent and each Board member			✓	Membership to the National School Boards Association.	
137	000219592590	502052	6/30/2004	NAFIS	350.00	350.00	membership renewal for NAFIS			✓	Membership to the National Association of Federally Impacted Schools.	
138	000240500120	502059	6/30/2004	NEW JERSEY ASSOCIATION OF SCHOOL ADMINS	1,870.00	1,870.00	membership dues for NJASA - renewal			✓	Membership to the NJ Association of School Administrators.	
139	000251592050	502061	6/30/2004	NEW JERSEY PRINCIPAL SUPERVISOR ASSOC.	845.00	845.00	membership renewal dues for NAESP and NJPSA			✓	Membership to the Principals and Supervisors Association.	
140	000240600040	502062	6/30/2004	NEW JERSEY STATE BAR ASSOCIATION	339.00	339.00	NJ State Bar Association membership renewal			✓	Membership to the NJ State Bar Association for HR Specialist - legal advice from her is much less costly than outsourcing.	

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141	000262490560	502063	6/30/2004	N J SCHOOL BOARDS ASSOCIATION	25,027.00	25,027.00	membership dues to the New Jersey School Boards Association		✓		Membership to NJ School Boards Association.	
142	000219390590	502072	6/30/2004	AMERICAN ASSOCIATION OF SCHOOL ADMINS.	349.00	349.00	membership renewal for the American Association of School Administrators		✓		Membership to American Association of School Administrators.	
143	000230820050	502077	6/30/2004	COIN EDUCATIONAL PRODUCTS	1,016.00	1,016.00	inline COIN career library renewal (member of the Highlands Regional Library Cooperative) - Lincoln Middle School		✓		Inline COIN career library renewal (member of the Highlands Regional Library Cooperative) - Lincoln Middle School.	
144	000222600090	502084	6/30/2004	EDUCATION DEVELOPMENT CENTER	2,400.00	2,400.00	annual district membership in the Urban Special Education Leadership Collaborative for the period 3/1/04 through 2/28/05 for one member		✓		For the Urban Special Education Leadership Collaborative.	
145	000219600590	502091	7/13/2004	APPLE BOOKS	1,130.95	1,130.95	various library books for the Lincoln Middle School		✓		Various library books for the Lincoln Middle School.	
146		502121		CENTRAL JERSEY OFFICE EQUIPMENT, INC.	144.00	144.00	annual maintenance contract for 6 typewriters in the Department of Special Services		✓		Maintenance program for typewriters.	
147	190100320030	502127		EBSCO SUBSCRIPTION SERVICES	762.48	762.48	subscription renewals for 22 magazines for the Lincoln Middle School		✓		Literature program.	
148	190100890050	502132	6/11/2004	FOLLETT SOFTWARE COMPANY	1,364.00	1,364.00	support/catalog, subscription renewal for web path express online, support/circulation, and alliance plus online subscription for Lincoln Middle School media center		✓		Support/catalog, subscription renewal for web path express online, support/circulation, and alliance plus online subscription for Lincoln Middle School Media Center.	
149	000222600060	502133		FOLLETT LIBRARY RESOURCES	1,460.15	1,460.15	various library books for Lincoln Middle School and cataloging and processing		✓		Various library books for Lincoln Middle School and cataloging and processing.	
150	000240600510	502134	6/23/2004	GALE GROUP;THE	1,365.00	1,365.00	Highlands Regional Library Cooperative: discovering collection subscription 10/22/04-10/21/05		✓		Highlands Regional Library Cooperative: discovering collection subscription.	
151	000222600510	502137	6/11/2004	GARRETT BOOK CO.	1,636.70	1,636.70	various library books for the Lincoln Middle School		✓		Various library books for the Lincoln Middle School.	

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152	000219600590	502138	6/23/2004	GALE GROUP;THE	1,657.50	1,657.50	Contemporary authors books for PHS library		✓		Contemporary authors books for PHS library	
153	000219600590	502140		GALE GROUP;THE	1,552.50	1,869.30	short stories, novels, and popular fiction books for the high school		✓		Short stories, novels, and popular fiction books for the High School.	
154	000222600110	502213	7/13/2004	GATEWAY COMPANIES INC.	3,744.00	3,744.00	Two notebook computer for Assistant Superintendent's Office.		✓		Two notebook computer for Assistant Superintendent's Office.	
155	190100320100	502216	7/6/2004	GATEWAY COMPANIES INC.	1,872.00	1,872.00	1 Gateway Computer for Superintendent of Schools		✓		1 Gateway Computer for Superintendent of Schools	
156	000262520050	502223	7/6/2004	IRIS COMPANIES;THE	1,844.60	1,844.60	800 custom printed lanyards for the high school for security purposes to carry security id badges		✓		Plastic necklaces to hang id cards, etc.	
157	190100320510	502278	7/8/2004	COPITRON, INC.	225.00	225.00	full service maintenance response program for fax machines in the Department of Special Services		✓		Service for fax machines.	
158	000219600590	502298	7/13/2004	STRATEGIC ENVIRONMENTAL SERVICES, INC.	21,109.00	21,109.00	emergency lab pack services at the high school: labor, van, tools, drums, pails, vermiculite, unknown testing, cylinder management, reactive stabilization, disposal		✓		Emergency lab pack services at the high school: labor, van, tools, drums, pails, vermiculite, unknown testing, cylinder management, reactive stabilization, disposal.	
159	000222600040	502318	7/12/2004	THOMSON GALE	1,671.25	1,671.25	books for high school library/media center		✓		Books for the High School Library/Media Center.	
160	000252500570	502351	7/12/2004	COMPUTER SYSTEMS & METHODS	6,430.00	6,430.00	5 Gateway computers for Jefferson School #1		✓		To replace 5 outdated computers.	
161	000240500120	502447	7/12/2004	LIBRARY VIDEO COMPANY	1,333.90	1,333.90	various educational videos for School #14		✓		Various educational videos for School #14.	
162	190100320010	502472	7/14/2004	GATEWAY COMPANIES INC.	1,679.00	1,679.00	1-Computer for PHS library		✓		1-Computer for PHS library	
163	000230585050	502473	7/14/2004	GATEWAY COMPANIES INC.	1,679.00	1,679.00	1-computer for PHS-Vice Principal's office.		✓		1-computer for PHS-Vice Principal's office.	
164	190100320060	502474	7/14/2004	GATEWAY COMPANIES INC.	1,679.00	1,679.00	1 Gateway computer for the Vice Principal of the High School		✓		To replace an outdated computer.	
165	000251600050	502481	7/14/2004	REGENT BOOK COMPANY, INC.	2,884.94	2,884.94	210 various books for high school		✓		210 various books for high school.	

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166	000240600030	502510	7/15/2004	CHILDREN'S PLUS, INC.	1,458.12	1,458.12	various books for high school		✓		Various books for the High School.	
167	000240600120	502543	7/15/2002	MARSHALL CAVENDISH CORPORATION	2,528.30	2,528.30	various books for high school		✓		Various books for the High School.	
168	000230585050	502586	7/15/2004	PASSAIC HIGH SCHOOL	1,080.00	1,080.00	12 Echo 2004 yearbooks distributed to Board Members, Business Office, and Superintendent		✓		Traditional to provide yearbooks to Board Members, Business Office, and Superintendent.	
169	000230585050	502626	7/16/2004	FACTS ON FILE NEWS SERVICES	1,625.00	1,625.00	1 year subscription-facts on file world news digest - subscription to start September, 2004		✓		Authrntic Literature ProgramLiterature program.	
170	000262441050	502630		FOLLETT LIBRARY RESOURCES	5,838.42		Books for library media		✓		Various books for library media	
171	000211500120	502639	7/16/2004	PERFECTION LEARNING CORPORATION	1,145.60	1,145.60	various books for Lincoln Middle School		✓		Various books for Lincoln Middle School.	
172	000230530570	502660	7/16/2004	GALE GROUP;THE	500.00	500.00	literary finder (online database for student use)		✓		Literary finder (online database for student use).	
173	000219600590	502692	7/19/2004	SCHOLASTIC INC.	1,529.81	1,529.81	6th grade paperback books for School #14		✓		6th grade paperback books for School #14.	
174	000222600040	502748	4/14/2004	WEB. MASON COMPANY	1,453.94	1,453.94	Multiple office supplies, paper, printer paper, binder clips, etc for special services office			✓	Couldn't test this item. Check has been voided	Void checks indicate no expenditure made
175	000222500040	502750	7/19/2004	WEB. MASON COMPANY	1,377.75	1,377.75	Multiple office supplies, paper, printer paper, binder clips, etc for special services office			✓	Couldn't test this item. Check has been voided	Void checks indicate no expenditure made
176	000240600520	502755	7/19/2004	SUBSCRIPTION SERVICES OF AMERICA, INC.	1,778.85	1,778.85	Assorted magazine subscriptions for high school library collection		✓		Purchased for the Authentic Literature Library Program	
177	402100600120	502831	7/19/2004	SCHOOL SPECIALTY, INC.	3,818.44	3,818.44	Easel pads, chalk, ink blotter refills, scotch tape books, and stencils		✓		Purchased for Elementary School 14	
178	402100600120	502916	7/19/2004	THIRD STREET DAY CARE, INC.	13,156.18	13,156.18	Trash removal, water, and electrical contractor for Third Street Daycare		✓		Third Street Daycare is part of school system as Elementary School 15	
179	000240600080	502930	7/23/2004	FOOD SERVICE DEPARTMENT	4,065.00	4,065.00	Freshman orientation breakfast at \$2.00 per student and lunch at \$3.50 per student		✓		Total cost per student was \$5.50	Student rewards and incentives were a recognized and authorized expenditure under WSR.
180	000251592240	502969	7/23/2004	CONTINENTAL PRESS INC.	2,707.20	2,707.20	Plan books and class record books		✓		Purchased for high school faculty	

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181	000251730050	502992	7/28/2004	GATEWAY COMPANIES INC.	1,604.00	1,604.00	1 Gateway desktop computer and Microsoft Office professional software CD		✓		Purchased for Special Services Department	
182	000261420560	502996	7/28/2004	GATEWAY COMPANIES INC.	1,981.00	1,981.00	1 Gateway notebook computer with Windows XP Pro operating system and Microsoft Office Pro		✓		Purchased for Elementary School 6	
183	000261420560	502998	7/27/2004	GATEWAY COMPANIES INC.	1,981.00	1,981.00	1 Gateway notebook computer with Windows XP Pro operating system and Microsoft Office Pro		✓		Purchased for Elementary Elementary School 15	
184	000221500170	502999	7/27/2004	SADECKY'S PUPPETS	1,175.00	1,175.00	Puppet show assembly on the four seasons		✓		Purchased for Elementary School 3	
185	000240600030	503016	7/22/2004	BERNARD; LINDA SCOTT	250.00	250.00	\$250 retirement gift check		✓		Retirement gift is part of employee contract	
186	211200580620	503024	7/27/2004	PATERSON STAMP CO.	2,508.00	2,508.00	Employee door mounted and desk display name plates		✓		New name plates were to replace old name plates	
187	000252600570	503110	7/21/2004	STEWART INDUSTRIES, INC.	3,903.00	3,903.00	Fax machine and photocopier maintenance		✓		Periodic maintenance for office equipment	
188	000219600590	503121	8/9/2004	W.B. MASON COMPANY	1,345.00	1,345.00	Colored hanging file folders and desk organizers		✓		Purchased for various schools	
189	000262520050	503204	8/16/2004	PROGRESS PUBLICATIONS	1,446.35	1,446.35	Folders, binders, and notebooks		✓		Purchased for Elementary School 7	
190	000230590050	503267	8/3/2004	CAMP OCAWASIN	4,000.00	4,000.00	One week summer football camp for high school football team		✓		Camp Ocawasin is an approved summer football camp to attend	
191	000252600570	503274	8/3/2004	HILTON CASINO HOTEL	700.00	700.00	Reimbursement for board member expenses to attend NJSBA conference in Atlantic City		✓		Board members are permitted to attend this conference	



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192	000251890050	503283	8/3/2004	BASKINGER'S	1,512.50	1,512.50	Welcome back to school luncheon for 160 staff / faculty			✓	Cost per person was approximately \$9.45	The DOE from May through June 2002 reviewed all purchase orders from the board prior to their release. The State DOE approved purchase orders for food for teacher meetings, student recognition, honor society dinners, parent dinners, etc. The only restrictions set by the DOE on catering and the purchase of food was issued on June 15, 2006, well after the scope of this audit. Reference PO's 3210168, 210181, 210197, 210211, 210262, 210267, 210311.
193	000230610220	503314	8/4/2004	GATES COMPANY;THE	1,527.35	1,527.35	American flags for classroom display		✓		Purchased for high school	
194	002100600120	503410	8/16/2004	NJASBO	2,010.00	2,010.00	NJASBO membership dues		✓		Membership dues	
195	000211800120	503546	8/9/2004	MEDCO SUPPLY COMPANY	1,243.80	1,243.80	Athletic trainer supplies - athletic tape, gatorade cups, foam wraps, and flex bandages		✓		Purchased for high school athletic trainer	
196	000262420130	503565	8/10/2004	CIRCLE SYSTEMS RECDTNR.	4,200.00	4,200.00	75 football game pants		✓		Damaged or unreturned uniforms and apparel are replaced as needed. Entire new uniform sets are ordered every few years	
197	000221500140	503566	7/1/2004	STEWART INDUSTRIES, INC.	1,214.00	1,214.00	Toner, developer, and staples		✓		Standard office printer/copier supplies	
198	000221500140	503570	8/10/2004	NEW WAVE CONSULTANTS, INC.	3,700.00	3,700.00	Removal and disposal of chemicals from science dept		✓		Removal of hazardous chemicals	
199	000240600120	503586	8/9/2005	SPRINGSTEAD;HAROLD N.	1,540.00	1,540.00	Counsel services for State v. John Smith		✓		Case was regarding a complaint (affirmative action) by a custodian, the case was dropped after mediation.	
200	000261420560	503620	8/19/2004	DELL MARKETING L.P.	2,972.05	2,972.05	1 Laptop and flat panel display for Special Services department		✓		Periodic refresh of outdated hardware	
201	000221500140	503623	8/18/2004	URBAN SCHOOLS SUPERINTENDENTS OF NJ	3,500.00	3,500.00	USSNJ Comprehensive membership dues		✓		Membership dues for Urban School Assoc	
202	000221390150	503624	8/18/2004	GATEWAY COMPANIES INC.	1,644.00	1,644.00	1 Desktop Computer		✓		Periodic refresh of outdated hardware	

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203	000261420560	503628	8/18/2004	EXTREME SCREEN PRINTING	2,262.75	2,262.75	400 T-shirts with screening for new freshmen and 12 golf shirts for PHS		✓		400 T-shirts with screening for new freshmen and 12 golf shirts for PHS	
204	000219600590	503630	8/18/2004	LAKESHORE LEARNING MATRLS	11,878.91	11,878.91	Various supplies for MLK#6 art classes-paint, paint brushes, rollers, trays, crayons, and pads.		✓		Misc art class supplies	
205	000219592590	503639	8/18/2004	COMPUTER SYSTEMS & METHODS	7,434.00	39,966.00	31 Gateway Computers for Sch#11 -Ramsay		✓		31 Gateway Computers for Sch#11 - Ramsay	
206		503644	8/18/2004	SUPER DUPER, INC.	1,214.50	1,214.50	1020 reward stickers for all seasons		✓		Misc educational expenses	
207		503668	8/23/2004	IDVILLE	1,513.46	1,513.46	Lanyard to wear ID cards around the neck		✓		Increases student safety	
208	000240600110	503671	8/20/2004	NATHAN LANE AGENCY, INC.	26,314.73	26,314.73	Student Accident Policy 8/1/04-7/31/05 per board res		✓		Insurance premium payment	
209	000222500040	503694	8/23/2004	STEWART INDUSTRIES, INC.	7,046.00	7,046.00	Photocopier maintenance and supplies		✓		Maintenance for various school locations	
210	000222600040	503705	8/23/2004	NATIONAL COUNCIL ON ALCOHOLISM & DRUG	1,925.00	1,925.00	Assembly on drugs and alcohol		✓		Designed to teach children the dangers of drugs and alcohol and to be drug and alcohol free	
211	000219600590	503721	8/24/2004	BEYOND PLAY	1,148.69	1,148.69	Art paper, construction paper, and colored pencils		✓		Purchased for Elementary School 7	
212	000251600050	503722	8/24/2004	ABILITATIONS	1,341.35	1,341.35	Reflex balls, aeromats, and weighted vests for Autistic program		✓		This is included as part of the services included in the Child Study Team Program	
213	000221500160	503728	8/24/2004	STAN'S SPORTING CENTER	1,680.00	1,680.00	24 volleyball uniform sets		✓		Damaged or unreturned uniforms and apparel are replaced as needed. Entire new uniform sets are ordered every few years	
214	000251600050	503746	8/24/2004	DEMAIO; PASQUALINA	235.50	235.50	Reimbursement for mileage to attend various special education conferences		✓		School policy reimburses mileage for personnel attending education conferences	
215	000240600510	503751		EFINGER SPORTING GOODS CO.	1,762.50		Sporting items for Athletics department. Shirts and elastic bands for football team		✓		Passaic High School - Athletics equipment	During the years of 2003-2005 the Business Office was understaffed. It had to rely on a number of temporary workers who may have misfiled purchase order documents. The Board of Education commissioned a management study and now implemented provides a proper workforce for the Business Office.

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216	00024060006	503752		METUCHEN CENTER, INC.	1,516.44		Kneeguards/Earguard for Wrestling Team PHS		✓		Kneeguards/Earguard for Wrestling Team PHS	
217	00024060004	503754	8/24/2004	METUCHEN CENTER, INC.	2,463.75	2,463.75	45 Holloway line tops v-neck and 45 holloway lined pants		✓		School has adopted a policy where the student does not pay for any costs associated w/ playing sports for the school	
218	00026242056	503762	8/24/2004	WILLIAMS;ANITA	157.50	157.50	Reimbursement for mileage for Play Therapy Training Institute		✓		This is included as part of the services included in the Child Study Team Program	
219	00022150026	503763	8/24/2004	PSYCHOLOGICAL CORP.;THE	4,350.68	4,350.68	Record books and response writer for Autistic program		✓		This is included as part of the services included in the Child Study Team Program	
220		503770	8/24/2004	PEPPERMINT PLAYHOUSE PUPPETEERS	400.00	400.00	Earth Day puppet show assembly		✓		Purchased for Elementary School 10	
221	00026242056	503797	8/24/2004	STEWART INDUSTRIES, INC.	6,182.00	6,182.00	Toner, staples, and printer drums		✓		Purchased for Special Services Department	
222	00024050010	503810	8/24/2004	WESTWOOD COMPUTER CORPORATION	1,338.26	1,338.26	HP Laser Printer		✓		Purchased for high school	
223	24520058016	503840	8/25/2004	SUDHALTER; STEPHANIE	351.38	351.38	Reimbursement for mileage to attend various special education conferences		✓		School policy reimburses mileage for personnel attending education conferences	
224	00022160013	503849	9/8/2004	HERITAGE GROUP INC.;THE	2,368.51	2,368.51	Progress reports and report card envelopes and processing for the high school		✓		Stationary and printing expense for progress reports and report cards	
225	00022160013	503857	8/23/2004	BORDERS BOOKS AND MUSIC	3,100.00	3,100.00	Gift cards in \$10, \$15, and \$20 increments given to students in Elementary School 6 for reading excellence		✓		Gift cards awarded to Borders to encourage reading	
226	00026142056	503860	9/8/2004	TANNER NORTH JERSEY INC.	3,156.66	3,156.66	Desks and storage units for Autistic program		✓		This is included as part of the services included in the Child Study Team Program	
227	00022160027	503864	9/8/2004	LAKESHORE LEARNING MATRLS	1,948.83	1,948.83	Early childhood learning activities and lessons		✓		Purchased for Elementary School 6	
228	00022160027	503866	9/13/2004	NEW JERSEY BLACK ISSUES CONVENTION	350.00	350.00	Reimbursement for board member expenses to attend NJ Black Issues Convention		✓		Board members are permitted to attend this conference	
229	00023061005	503868	9/8/2004	MARRIOT CONFERENCE HOTEL	576.00	576.00	Reimbursement for board member expenses to attend NJ Black Issues Convention		✓		Board members are permitted to attend this conference	

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230	000240600090	503869	9/28/2004	FLEET CAPITAL LEASING -GVF TROY	698.64	698.64	Digital photocopier lease payment for Mar 05		✓		Monthly lease payment	
231	000230590050	503889	9/8/2004	TRAX RESTAURANT	4,485.00	4,485.00	Welcome back to school luncheon at high school			✓	Luncheon for high school faculty	The State DOE in 2002 from May through June reviewed all purchase orders from the board prior to their release. The State DOE approved purchase orders for food for teacher meetings, student recognition, honor society dinners, parent dinners, etc. The only restrictions set by the DOE on catering and the purchase of food was issued in June 2006, well after the scope of this audit. Reference PO's 3210168, 210181, 210197, 210211, 210262, 210267, 210311.
232	000240500040	503892	8/31/2004	NATHAN LANE AGENCY, INC.	259,537.00	259,537.00	Annual liability insurance premium		✓		Insurance premium for liability insurance	
233	000240600070	503893	8/31/2004	PHILADELPHIA INSURANCE COMPANIES	155,669.86	155,669.86	Annual property insurance premium		✓		Insurance premium for property insurance	
234	000262420140	503905	9/8/2004	WORLD ALMANAC EDUCATION	1,225.36	1,225.36	10 Math success learning kits for Elementary School 3		✓		Purchased for Elementary School 3	
235	000222600120	503909	9/8/2004	HEINEMANN	1,641.85	1,641.85	8 Nature and Geography video visual learning sets for Elementary School 10		✓		Purchased for Elementary School 10	
236	402100600120	503922	9/13/2004	UNITED STATES BRONZE	5,000.00	5,000.00	Plaque for School 15		✓		Bronze four foot plaque is of long time board member for which School 15 is named after	
237	000240600040	503929	9/13/2004	OFFICE BUSINESS SYSTEMS INC.	10,088.90	10,088.90	CAT 5 cable run, fiber run, plexiglass panel with fan		✓		CAT 5 cable run, fiber run, plexiglass panel with fan	
238	000240600120	503935	9/13/2004	STEWART INDUSTRIES, INC.	3,595.00	3,595.00	toner bottles, developers, staples, toners photo conductor		✓		toner bottles, developers, staples, toners photo conductor	
239	000219600590	504003	Not recorded	ACKERMAN; LOIS MAY	250.00	Not recorded	\$250 retirement gift check		✓		Retirement gift is part of employee contract	
240	000222600030	504004	Not recorded	ALLEN;CAROL	250.00	Not recorded	\$250 retirement gift check		✓		Retirement gift is part of employee contract	

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241	000222600520	504005	Not recorded	BANNON; BEVERLY JO	250.00	Not recorded	\$250 retirement gift check		✓		Retirement gift is part of employee contract	
242	000251592050	504086	9/13/2004	STEWART INDUSTRIES, INC.	2,192.00	2,240.00	toners, developers for School #8 office copier		✓		toners, developers for School #8 office copier	
243	000222600120	504100	9/20/2004	CPS FENCING, INC.	2,490.00	2,490.00	Repair broken fencing		✓		Purchased for Elementary School 15	
244	190100320100	504279	9/29/2004	GATEWAY COMPANIES INC.	1,644.00	1,679.00	1 Gateway computer for School # 2		✓		1 Gateway computer for School # 2	
245	000222600120	504365	9/29/2004	NEW JERSEY BLACK ISSUES CONVENTION	450.00	450.00	Registration for 10 students and 1 advisor to NJ BIC youth symposium		✓		Registration fee for youth symposium	
246	000222600120	504400	9/28/2004	CAESARS ATLANTIC CITY	525.00	525.00	Reimbursement for board member expenses to attend NJSBA conference in Atlantic City		✓		Board members are permitted to attend this conference	
247	000219600590	504401	9/28/2004	CAESARS ATLANTIC CITY	938.00	938.00	Reimbursement for board member expenses to attend NJSBA conference in Atlantic City		✓		Board members are permitted to attend this conference	
248	000219600590	504403	9/29/2004	ARELLANO, CPA;ERLINDA	57.41	57.41	Mileage/Tolls reimbursement for educational conference		✓		Mileage/Tolls reimbursement for educational conference	
249	000219600590	504456		PSYCHOLOGICAL CORP.;THE	2,179.37		WISC-IV integrated (hard case), record forms, response booklets for Special Education Department		✓		WISC-IV integrated (hard case), record forms, response booklets for Special Education Department	
250	000219600590	504610	10/5/2004	PASSAIC CTY. ASSOC. OF SCH.BUS.OFFICIALS	250.00	250.00	Membership dues for 2 for PCASBO		✓		Membership dues for Passaic county business officials	
251	000262300560	504682	7/22/2004	STALLINGS;LEON	10.00	10.00	Reimbursement for boiler operations license		✓		License to operate boiler room equipment	
252	000222600120	504716	7/22/2004	CHICHI; SALVATORE	10.00	10.00	Reimbursement for boiler operations license		✓		License to operate boiler room equipment	
253	000219600590	504721	10/4/2004	STAFF DEVELOPMENT RESOURCES	525.00	525.00	Reimbursement for Second Language Acquisition Seminar		✓		Personnel attending are members of the Bilingual / ESL Department	

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254	000222600120	504728	10/4/2004	STEWART INDUSTRIES, INC.	2,808.00	2,808.00	Toners, developers, staples cartridges for School #14 for office copier		✓		Toners, developers, staples cartridges for School #14 for office copier	
255	000222600120	504780		XEROX CAPITAL SERVICES, INC.	1,357.00		Toner for Learning Center office copier		✓		Toner for Learning Center office copier	
256	000222600120	504784	10/8/2004	GATEWAY COMPANIES INC.	3,672.00	3,777.00	3 Gateway computers for PHS library		✓		3 Gateway computers for PHS library	
257	000222600120	504786	10/8/2004	TARGET DISTRIBUTING	1,750.72	1,750.72	Telephone equipment		✓		Purchased for Technology Department	
258	000222600120	504815	10/8/2004	PSYCHOLOGICAL CORP.;THE	4,418.97	4,639.80	WISC-IV integrated (hard case), record forms, response booklets for Spec Education Department		✓		WISC-IV integrated (hard case), record forms, response booklets for Spec Education Department	
259	000222600120	504872	10/8/2004	NNJIL	250.00	250.00	Interscholastic league coaches dinner		✓		Annual conference coaches dinner	
260	000222500120	504873	10/8/2004	HACKENSACK HIGH SCHOOL	300.00	300.00	Entry fee for high school basketball tournament		✓		Annual holiday tournament	
261	000222600120	504945	10/19/2004	HARRAH'S CASINO HOTEL	321.00	321.00	Reimbursement for board member expenses to attend NJSBA conference in Atlantic City		✓		Board members are permitted to attend this conference	
262	000222600120	504957	10/23/2004	N J SCHOOL BLDGS & GRNDS ASSOC	480.00	480.00	NJ State Building & Grounds Dues		✓		Facilities dues	
263	000221800140	505007	10/19/2004	COMPUTER SYSTEMS & METHODS	1,929.00	1,929.00	1 Gateway notebook computer		✓		Purchased for Technology Department	
264	000221800140	505022	10/19/2004	CLIFTON TRAVEL CENTER, INC.	752.00	752.00	Reimbursement for transportation to Title 1 Annual Conference		✓		Board members are permitted to attend this conference	
265	000221320140	505038	10/27/2004	ROMEOS PIZZA	439.00	439.00	Pizza lunch at the stadium for the Peer Leadership Program		✓		Lunch for 125 students	
266	000251890580	505053	10/29/2004	SECAUCUS HIGH SCHOOL	250.00	250.00	Entry fee for high school wrestling tournament		✓		Annual holiday tournament	
267	000230890200	505054	10/29/2004	BAYONNE HIGH SCHOOL WRESTLING	250.00	250.00	Entry fee for high school wrestling tournament		✓		Annual holiday tournament	

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268	000219600590	505113	10/28/2004	U.S. POSTAL SERVICE	10,000.00	10,000.00	Postage for meter		✓		Postage meter replenishment	
269	000222600030	505116	10/29/2004	STEWART INDUSTRIES, INC.	1,261.00	1,261.00	Printer and copier toner		✓		Purchased for various schools	
270	000219600590	505118	10/28/2004	WELLESLEY INNS & SUITES	1,400.00	1,634.71	Teen overnight retreat			✓	Hotel stay for overnight retreat	Student rewards and incentives were a recognized and authorized expenditure under WSR.
271	000230610220	505135	10/29/2004	GUMDROP BOOKS	1,533.72	1,533.72	127 assorted children's books and stories for Elementary School 8		✓		Purchased for Elementary School 8	
272	000240800120	505209	10/29/2004	DELL MARKETING L.P.	4,376.95	70,950.35	4 Dell desktop computers and 4 Microsoft Office professional software CDs		✓		Purchased for Lincoln Middle School	
273	000262420570	505240	11/9/2004	FRANKLIN/STATEWIDE	21,195.00	21,195.00	Industrial paper cutter - including installation and removal of old cutter		✓		Purchased for high school	
274	000260730560	505322	11/9/2004	PSYCHOLOGICAL CORP.;THE	2,568.37	2,568.37	WISC-IV soft case kit, stopwatch (special ed services)		✓		This is included as part of the services included in the Child Study Team Program	
275	000251600050	505326	10/13/2004	ORIENTAL TRADING COMPANY	3,471.52	3,471.52	Children's toys and prizes for halloween celebration at Elementary School 3			✓	Purchased for Elementary School 3	Student rewards and incentives were a recognized and authorized expenditure under WSR.
276	000262420570	505351	11/12/04	SMITH;ZAKIYYAH	115.00	115.00	Transportation to Black Issues Convention		✓		Reimbursement for transportation costs for approved conferences	
277	000219592590	505355	11/12/04	GOMEZ,JORGE	800.00	800.00	Hispanic Heritage Celebration - "Eco del Sur"		✓		Cultural shows for Hispanic heritage month	
278	000230610220	505368	11/17/04	ANTONIO;JOSE R.	1,000.00	1,000.00	Entertainment for Hispanic Heritage		✓		Cultural shows for Hispanic heritage month	
279	000223800190	505400	11/17/04	DELL MARKETING L.P.	8,275.00	15,105.46	14 desktop computers to replace dated hardware		✓		Periodic refresh of outdated hardware	
280	000230610220	505424	11/17/04	LOU GOODMAN'S APPLIANCE CENTER INC.	296.00	296.00	4 Air Purifier Machines and filters		✓		Air purifiers were purchased for some of the staff who have severe allergies	
281		505436	10/8/04	GOMEZ,JORGE	800.00	800.00	Hispanic Heritage Celebration - "Eco del Sur"		✓		Cultural shows for Hispanic heritage month	
282	402100600120	505453	11/23/04	WARRIOR BASKETBALL	270.00	270.00	Holiday basketball tournament entry fee		✓		Fee for holiday tournament	
283	402100600120	505490		COMPUTER SYSTEMS & METHODS	1,929.00		1 Gateway Notebook Computer for Human Resources Office		✓		1 Gateway Notebook Computer for Human Resources Office	

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284	402100600120	505491	11/23/04	MIDDLE STATES ASSOCIATION OF	866.25	866.25	Membership dues for Middle States Assoc of Colleges and Schools		✓		Membership dues to MSACS - accredits district schools	
285	402100600120	505536	11/23/04	DEMETRIUS & COMPANY, LLC	2,500.00	2,500.00	Tax preparation assistance for preparation of form 1099's		✓		This activity was out-source due to resource shortages during this time.	
286	402100600120	505579	12/2/04	PHILADELPHIA INSURANCE COMPANIES	8,145.72	8,145.72	Property Insurance		✓		Insurance premium payment	
287	402100600120	505604	12/7/2004	STANDARDIZED TEST SCORING CO.	24,006.78	24,006.78	Standardized test scoring (GEPA, HSPA, Aprenda) for grades 5,6,7.		✓		Standardized test scoring (GEPA, HSPA, Aprenda) for grades 5,6,7.	
288	402100600120	505614	4/19/2005	CIRCLE SYSTEMS RECDTNR.	5,543.25	5,543.25	Reconditioning of athletic equipment		✓		Reconditioning of athletic equipment	
289	402100600120	505641	12/7/2004	DISCOUNT SAFE OUTLET	1,279.00	1,279.00	4 drawer fire resistant filing cabinet		✓		New office equipment to accommodate needs	
290	402100600120	505657	12/9/2004	AMERICAN RED CROSS	1,555.50	1,555.60	CPR training for 50 students		✓		Standard CPR training for students	
291	402100600120	505686		LOU GOODMAN'S APPLIANCE CENTER INC.	296.00		Various appliance items		✓		Various appliance items	
292	402100600120	505713	12/9/2004	CENTRALPACK ENGINEERING	18,247.11	18,247.11	Heating and A/C repairs and maintenance at various locations in the district throughout the 04-05 school year.		✓		Maintenance of A/C unit	
293	402100600120	505779	12/15/2004	D'AMBRA, ED.D.;FRANK N.	177.33	177.33	Milage charges for special services director to attend conferences.		✓		Reimbursement for transportation costs for approved conferences	
294	402100600120	505792	11/9/2004	OFFICE BUSINESS SYSTEMS INC.	1,285.00	1,285.00	Networking - cable runs and drops around the school to allow network connectivity		✓		Networking - cable runs and drops around the school to allow network connectivity	
295	402100600120	505809	12/15/2004	FOCUS ON RESULTS	5,400.00	5,400.00	Focus on results training for principals conducted by a consulting firm. The costs includes travel, transportation, and 2 days of consulting fees		✓		Professional development	
296	402100600120	505820	7/8/2004	MERCHANTS ALARM SYSTEMS	10,000.00	10,000.00	Alarm system monitoring		✓		Service charge for alarm/fire monitoring services	



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297	402100600120	505837	12/6/2004	MARROCCO;ANNE	82.45	82.45	Reimbursement of Conference for autistic disorder workshop- mileage & tolls		✓		Reimbursement of Conference for autistic disorder workshop- mileage & tolls	
298	402100600120	505882	1/3/2005	EDUCATIONAL COUNCIL OF PASSAIC COUNTY	675.00	675.00	Scholarship benefit dinner		✓		Benefit events do not appear to be a school expense	
299	402100600120	505897		DELL MARKETING L.P.	1,768.97		1 Dell computer notebook for Special Services Department		✓		1 Dell computer notebook for Special Services Department	
300	402100600120	505906	1/3/2005	HEWLETT-PACKARD COMPANY	18,882.00	18,882.00	Computer equipment		✓		Periodic refresh of outdated hardware	
301	000240600070	505921	1/3/2005	STANDARDIZED TEST SCORING CO.	14,590.65	14,590.65	Standardized test scoring fees		✓		Standardized test scoring fees	
302	000240600100	505929	1/10/2005	KIMBALL OFFICE FURNITURE GROUP	1,814.68	1,814.68	1 desk unit (work surfaces, drawers, corner unit, and panels)			✓	Office furniture - cost appears excessive	Furniture purchases were part of State Contract
303	000240600100	505930	1/10/2005	SCHOOLMASTERS	1,770.25	1,770.25	School bus loading and unloading signs		✓		Loading signs for school buses	
304	000230610200	505980	1/11/2005	SERRANO;EVELYN	252.95	252.95	Milage charges for travel to IEP meetings		✓		Reimbursement for transportation costs for approved conferences	
305	000251600050	506018	1/12/2005	NEWARK BOYS CHORUS SCHOOL	630.00	630.00	Performance for black history month		✓		Cultural show for black history month	
306	000240600070	506127	1/19/2005	FOLLETT LIBRARY RESOURCES	2,666.95	2,666.95	New/additional library books		✓		New/additional library books	
307	000251600050	506133		HERFF JONES, INC.	2,169.77		500 High School diplomas for graduation		✓		500 High School diplomas for graduation	
308	000221500140	506218	1/26/2005	MCGRAW-HILL PUBLISHING CO	12,230.46	12,230.46	SUPERA Scoring Services for Plan 2 Basic Multiple Assessment (grades 1-10).		✓		SUPERA Scoring Services for Plan 2 Basic Multiple Assessment (grades 1-10).	
309	000240500120	506222	1/26/2005	DELL MARKETING L.P.	1,295.06	1,295.06	1 Dell small minitower computer for the Administration Building		✓		To replace the outdated one.	
310	000219390590	506252	1/27/2005	PERFECTION LEARNING CORPORATION	2,849.58	2,849.58	various library books for School #8		✓		Various library books for School #8.	
311	000219390590	506337	2/4/2005	CONTOUR DATA CORPORATION	7,190.00	7,190.00	The Student tracker hosted on a contour data server - one time hosting installation fee and annual server hosting fee - up to 15 concurrent users		✓		Provides two levels of backup.	

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312	000219390590	506338	1/12/2005	LERCH, VINCI & HIGGINS	60,000.00	60,000.00	management study of district operation from 3/31/05 through 6/15/05		✓		As per specification EUS (Extraordinary Unspecifiable Proposal)-04-05, which is an authorized form of procurement by the State of New Jersey.	
313	000221500150	506412	2/8/2005	ENTERTAINMENT PUBLICATIONS, INC.	3,280.45	3,280.45	225 workbooks for 4th through 6th grades, and 15 software for 1st through 6th grades for School #9		✓		225 workbooks for 4th through 6th grades, and 15 software for 1st through 6th grades for School #9.	
314	000221500140	506422		DELL MARKETING L.P.	3,099.33		1 Dell computer notebook for Technology Dept		✓		1 Dell computer notebook for Technology Dept	
315	000219390590	506437		XEROX CAPITAL SERVICES, INC.	7,409.00		Toner, Developer, staples for office copier and faculty lounge copier at LMS			✓	Missing third party documentation.	During the years of 2003-2005 the Business Office was understaffed. It had to rely on a number of temporary workers who may have misfiled purchase order documents. The Board of Education commissioned a management study and now implemented provides a proper workforce for the Business Office.
316	000240500100	506455		DELL MARKETING L.P.	1,675.25		1 Dell Notebook Computer for Athletic Department		✓		1 Dell Notebook Computer for Athletic Department	
317	190100500120	506466		DELL MARKETING L.P.	1,314.87		1 Dell computer for School #14		✓		1 Dell computer for School #14	
318	000221800140	506493	2/3/2005	AMERICAN ASSOCIATION OF SCHOOL ADMINS.	349.00	349.00	American Association of School Administrators letters and invoice for membership renewal		✓		American Association of School Administrators letters and invoice for membership renewal	
319	000230530570	506575	1/18/2005	DELL MARKETING L.P.	3,944.61	3,944.61	3 Computer notebooks. Dell Notebooks.		✓		Computer notebooks with unit prices averaging \$1750 approximately were purchased following approval after having received quotes from vendor. This computer was purchased for the Passaic Board of Education.	
320		506577		DELL MARKETING L.P.	1,314.87		1 Dell computer for School # 15		✓		1 Dell computer for School # 15	
321	000251592220	506648	2/1/2005	GARRETT BOOK COMPANY	1,678.68	1,678.68	50 Text books purchased by school 2. Budget and Board approval in place		✓		50 Text books purchased by school 2. Budget and Board approval in place	
322	000262300560	506777	3/17/2005	LAKESHORE LEARNING MATRLS	1,931.44	18,906.00	60 Racks and other materials purchased for storage purposes		✓		Racks, book rings and alike materials purchased.	

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323	000262420144	506819	2/15/2005	SCIENCE FAIR SUPPLY COMPANY	1,610.90	1,610.90	20 display boards and similar supplies		✓		Display boards and similar products purchased. Motive and amount seems proportionate	
324	000219390590	506831	2/7/2005	JERSEY INDUSTRIAL EQUIPMENT CO.,INC.	3,500.00	3,500.00	50 Shelves open units for administrative purposes		✓		PO, Check and supporting documentation was reviewed. Shelves were purchased for supplies storage purposes.	
325	000251600580	506874	11/1/2004	CRISTOBAL;GISSEL M.	26.38	26.38	Training. Teaching to persons with disabilities.		✓		Training. Teaching to persons with disabilities.	
326	000251832050	506947	2/24/2005	4IMPRINT	3,705.28	3,705.00	Presentation Portfolio / Printing services, expense approved by the Board of Education		✓		Presentation Portfolio / Printing services. Materials used for educational purposes.	
327	000251340050	506968	3/3/2005	RECORDS CONSULTANTS, INC.	21,168.00	21,168.00	Records Management Services for the entire district. This expense covers a one time processing exercise		✓		Data processing vendor. Amount awarded through competitive bidding	
328	000230610200	506978	3/4/2005	XEROX CAPITAL SERVICES, INC.	2,288.00	2,288.00	Xerox Capital Services. Maintenance Contract necessary to save on maintenance issues		✓		Xerox Capital Services. Maintenance Contract necessary to save on maintenance issues	
329	000262420560	507003	3/11/2005	ALLIED OFFICE SUPPLIES	1,597.50	1,597.50	heavy duty file boxes		✓		For filing documentation.	
330	000251592580	507077	3/11/2005	CDW GOVERNMENT, INC.	1,148.54	1,148.54	30, modular jacks, 10 faceplates, 1 patch panel, 10 surface boxes, 10 Logitech webcams, and 1 Paladin tool kits for the technology department		✓		Webcams and related accessories for the Media Center.	
331	000251592580	507083		CDW GOVERNMENT, INC.	1,299.38		1 Drum Kit, printer cables, hard drives for School # 11		✓		1 Drum Kit, printer cables, hard drives for School # 11	
332	000262420560	507138	3/11/2005	BARCELONA TREE EXPERTS	3,200.00	3,200.00	Lincoln Middle School: removal of sycamore and cracked tree in front of building - grind stump, pruning of 2 trees in front, removal of 1 tree - left side over garage, pruning of elm tree over parking lot		✓		Maintenance of school grounds.	
333	000261420560	507153	3/11/2005	RAHWAY BUSINESS MACHINES	1,173.00	1,173.00	20 cartridges for machines in the Business Office		✓		Cartridges for printers, fax machines, copiers, etc. for the Business office.	

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334	000230530570	507258	3/14/2005	METROPOLITAN STATE COLLEGE OF DENVER	24,800.00	24,800.00	Tools of the Mind Training - 8 at \$2,000 each, consultant and adjustments to curriculum for dual language emphasis and new reading textbooks, and supplies for creating Tools of the Mind Training - School #16		✓		Tools of the Mind Training for School #16 for continuance of the program in the following school year.	
335	000251592220	507334	3/21/2005	QUEUE, INC.	6,439.50	6,439.50	750 6th grade workbooks for reading comprehension, language arts, and math and 15 related teacher editions - School #9		✓		750 6th grade workbooks for reading comprehension, language arts, and math and 15 related teacher editions - School #9 for use at the end of the school year and for the following school year.	
336	000262420570	507345	3/21/2005	ROBINSON;MRS. EVELYN	55.30	55.30	National Coalition of Title I Parents Region II training Conference 3/31/05-4/2/05 - reimbursement for ground transportation (bus fare) from port authority, NYC to Kerhonkson, NY for Board of Education Member		✓		Reimbursed transportation for approved conference.	
337	000251330050	507355	3/21/2005	BOGUSH COMPANY	1,725.00	1,725.00	furnish labor & material to complete jetting of clogged floor drain line in the cafeteria area next to the sink at School #9		✓		Sewer service to unclog the drain.	
338	000230530570	507362	3/21/2005	TRAVEL ON, LLC	4,021.00	4,021.00	40 grade 6 student-of-the-month admission and lodging fees for overnight trip to Boston, MA - May 12th and 13th, 2005			✓	An overnight trip to Boston for students-of-the-month for recognition.	Student rewards and incentives were a recognized and authorized expenditure under WSR.
339	000219390590	507519	3/24/2005	SEASON OPENER INVITATIONAL	436.00	436.00	2005 track and field season opener invitational entry for boys and girls - April 2, 2005: 26 3-man and running relays and 9 2-person relays		✓		This expenditure is included as part of the services provided in the athletic program.	
340	000230590050	507562	3/31/2005	FOLLETT LIBRARY RESOURCES	1,680.03	1,680.03	134 various library books for Martin Luther King, Jr. School #6		✓		134 various library books for Martin Luther King, Jr. School #6.	
341	000230610050	507629	4/4/2005	DELL MARKETING L.P.	1,758.74	1,758.74	1 Dell Notebook Computer for Learning Center		✓		1 Dell Notebook Computer for Learning Center	

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342	000221390150	507643	4/4/2005	HARCOURT, INC.	1,259.27	1,259.27	1 Bender Visual-MotorGestalt Test 2nd Edition and 1 Wisc IV Spanish Kit Rolling Case & Wisc IV Spanish Scoring Assistant for the Office of Special Services		✓		1 Bender Visual-MotorGestalt Test 2nd Edition and 1 Wisc IV Spanish Kit Rolling Case & Wisc IV Spanish Scoring Assistant for the Office of Special Services.	
343	000261420560	507681	4/8/2005	MEMPHIS NET & TWINE CO.	1,664.00	1,664.00	Baseball pitching machine		✓		Equipment for baseball team	
344	000261420560	507718	4/11/2005	POLISAR;BARRY LOUIS	1,500.00	1,500.00	Meet the writer program presentation held at School # 3 for K- 6 students		✓		Meet the writer program presentation held at School # 3 for K- 6 students	
345	000261420560	507750	4/12/2005	BARNES & NOBLE	3,750.00	3,750.00	150 \$25 gift certificates for students on honor roll.		✓		Gift certificates that were given to students who made the honor roll	
346	000219390590	507781	4/12/2005	MEJIA;ROSA	642.30	642.30	reimbursement to employee for stale dated check		✓		Re-issue of an expired paycheck. A copy of the expired check was on file	
347	000219390590	507810	4/13/2005	NURSING SPECTRUM	448.90	448.90	Advertisement for job opening for nurses on Nursing Spectrum website costs & fees		✓		Advertisement for job opening for nurses on Nursing Spectrum website costs & fees	During the years of 2003-2005 the Business Office was understaffed. It had to rely on a number of temporary workers who may have misfiled purchase order documents. The Board of Education commissioned a management study and now implemented provides a proper workforce for the Business Office.
348	000262420560	507814	4/13/2005	STAN'S SPORTING CENTER	1,650.00	1,650.00	100 workout t-shirts		✓		School has adopted a policy where the student does not pay for any costs associated w/ playing sports for the school	
349	000261420560	507821	4/13/2005	GORGA ATHLETIC WEAR	1,710.00	1,710.00	19 leather/wool jackets for bball team for being county champs		✓		BA's indicated that they have a set incentive program for giving jackets to teams who are county champs	
350	000219390590	507857	4/13/2005	SIX FLAGS GREAT ADVENTURE	5,611.00	5,611.00	165 admissions to six flags and 185 meal tickets for honor roll students			✓	Students who made the honor roll for the entire semester were taken to Six Flags as a recognition award	Student rewards and incentives were a recognized and authorized expenditure under WSR.
351	000219390590	507890	4/20/2005	SPECIALTY SPORTS PRODUCTIONS	495.00	495.00	Deposit for 2005 football video taping for games and scrimmages		✓		Video taping of football games	
352	000219390590	507927	4/19/2005	XEROX CAPITAL SERVICES, INC.	11,340.00	11,340.00	Dry ink, fuser oil, and developer for copier		✓		Supplies for printer/copier	

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353	000219390590	507928	4/19/2005	BERGEN COUNTY TRACK ASSOCIATION	470.00	470.00	Fees for track meet 4/23/05		✓		Fee for school to compete in a track meet	
354	250100300270	507967	4/19/2005	W.B. MASON COMPANY	1,425.98	1,425.98	1 desk unit (work surfaces, drawers, corner unit, and panels) and chair			✓	New/replacement office furniture - cost seems high	State contract purchase
355	000219390590	507987	4/19/2005	SEVILLA RESTAURANT	3,823.20	3,823.20	Athletic dept awards dinner for 216 individuals		✓		School has adopted a policy where the student does not pay for any costs associated w/ playing sports for the school	
356	000219390590	507997		DELL MARKETING L.P.	1,314.87		1 Dell Computer for Learning Center		✓		1 Dell Computer for Learning Center	
357	000219390590	508016	4/21/2005	BSN SPORTS	1,252.86	1,252.86	Foul pole for baseball field		✓		Replacement foul pole for baseball field	
358	000219390590	508021	5/4/2005	FORDHAM, INC.	1,177.00	1,177.00	260 varsity chenille letters for jackets		✓		Awarded to high school varsity athletes	
359	000219390590	508034		DELL MARKETING L.P.	3,944.61		3 Dell Optiplex Computer for School # 11		✓		3 Dell Optiplex Computer for School # 11	
360	000219390590	508047	5/4/2005	CAMP HOPE COMMISSION	535.89	535.89	Cost for damages at Camp Hope caused by football team students	✓			Cost for damages at Camp Hope caused by football team students	The district assumed responsibility for the damage at the annual football camp. A corrective action plan involving security and and supervision have been instituted.
361	000219390590	508048	5/3/2005	CITY OF PASSAIC	45,849.77	45,849.77	Costs for school board election		✓		Costs associated with holding school board elections (staff for polling locations, technicians, etc.	
362	000219390590	508049	5/4/2005	JANEK'S DELI & CATERING	495.00	495.00	Cold catering for 100 people for Dr. Holster Educational Complex Ceremony			✓	Catering for ground breaking ceremony (Various State and District members)	The DOE from May through June 2002 reviewed all purchase orders from the board prior to their release. The State DOE approved purchase orders for food for teacher meetings, student recognition, honor society dinners, parent dinners, etc. The only restrictions set by the DOE on catering and the purchase of food was issued on June 15, 2006, well after the scope of this audit. Reference PO's 3210168, 210181, 210197, 210211, 210262, 210267, 210311.

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363	000230339580	508147		SEVILLA RESTAURANT	3,240.00		Dinner awards ceremony for sportsmanship	✓			Dinner awards ceremony for sportsmanship	
364	000222600090	508159	5/6/2005	HILTON CASINO HOTEL	500.00	500.00	Reimbursement for BA to attend NJSBA conference in Atlantic City		✓		Employees are reimbursed for mileage to attend education conferences	
365	000222600090	508163	5/11/2005	N.J.S.I.A.A.	406.00	406.00	NJ State interscholastic entries for sports teams		✓		NJ State interscholastic entries for sports teams	
366	000251600050	508196	5/12/2005	TRAX RESTAURANT	1,477.50	1,477.50	Breakfast and lunch for Career Day			✓	Food for parents and students	Parental involvement activities were a recognized and authorized expenditure under WSR.
367	000251592050	508239	5/17/2005	PASSAIC COUNTY COMMUNITY COLLEGE	290.00	290.00	Seminar - "Closing the Achievement Gap" for 2 teachers		✓		Training costs / professional development	
368	000221580140	508263	6/7/2005	DELL MARKETING L.P.	1,321.70	1,321.70	1 desktop w/ 17" flat screen and MS Office for administrative staff		✓		Periodic refresh of outdated hardware	
369	000222600120	508331	5/4/2005	SERRANO;EVELYN	215.87	215.87	Mileage for IEP meetings		✓		Reimbursement for transportation costs for approved conferences	
370	000240600090	508341	5/24/2005	LITTLE FALLS TROPHY SHOP	2,940.00	2,940.00	29 - Plaques for retirees		✓		Board has adopted a policy to give plaques to all retired district employees after 25 years of service or as determined by board on special occasions. Board resolution was sighted	
371	000230890200	508343	5/24/2005	COMMERCIAL INTERIORS DIRECT, INC.	0.00	6,962.50	Carpeting for Passaic High band room		✓		Replacement carpet for band room	
372	000230890200	508364	5/24/2005	DELL MARKETING L.P.	1,321.70	1,321.70	1 desktop w/ 17" flat screen and MS Office		✓		Periodic refresh of outdated hardware	
373	000262420560	508381	5/24/2005	BLOOMFIELD DRAPERY CO., INC.	3,128.02	3,128.02	Fireproof stage and drapes at Lincoln Middle School		✓		Comply with fire code	
374	000252500570	508723	4/25/2005	WILLIAMS;LISA	232.80	232.80	Reimbursement for mileage to attend various special education conferences		✓		Employees are reimbursed for mileage to attend education conferences	
375	190100320020	508779	6/13/2005	THE TREE HOUSE, INC.	1,437.60	1,437.60	Printer cartridges		✓		Purchased for Technology Department	
376	402100600120	508819	6/13/2005	LOU GOODMAN'S APPLIANCE CENTER INC.	2,811.72	3,748.96	8-24000 BTU A/C units for rooms without central A/C at PHS		✓		Replacement A/C unit	

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377	402100600120	508819	6/13/2005	LOU GOODMAN'S APPLIANCE CENTER INC.	937.24	3,748.96	8-24000 BTU A/C units for rooms without central A/C at PHS		✓		Replacement A/C unit	
378	000230890220	508832	6/14/2005	SHOOP; JAMES	906.90	906.90	Reimbursement for transportation and incidental costs for attendance at multiple approved conferences		✓		Reimbursement for transportation and incidental costs for attendance at multiple approved conferences	
379	000218500120	508836	6/16/2005	DELL MARKETING L.P.	6,267.08	6,267.08	4 desktop computers with MS Office and 17" lcd screen		✓		Periodic refresh of outdated hardware	
380	000221500270	508837	6/16/2005	DELL MARKETING L.P.	1,586.15	1,586.15	1 desktop computer with MS Office and 17" lcd screen		✓		Periodic refresh of outdated hardware	
381	000240500510	509064	12/6/2004	SILLS CUMMIS ZUCKERMAN	35,126.00	35,126.00	District hired legal firm for labor negotiations with Teachers Union		✓		This legal firm was hired by the district	
382	000222600080	509173	8/22/2005	PASSAIC CTY. EDUCATIONAL SERVICES COMM.	28,552.67	28,552.67	Annual school election expenses - poll workers, newspaper ads, and poll machines		✓		Election expenses represent the shared services provided to the district by the Educational Services Committee	
383	000240500120	500019	6/21/2004	PEDIATRIC SERVICES OF AMERICA, INC.	-8,527.50	(8,527.50)	registered nurse and licensed practical nurse service for 4 students for February and March of 2005		✓		This is included as part of the services provided in the Child Study Team Program.	
384	000240600030	500455	11/23/2004	LERCH, VINCI & HIGGINS	8,400.00	8,400.00	preparation of statutory annual audit, audit of application for state school aid, and GASB 34 reporting requirements		✓		Preparation of statutory annual audit, audit of application for state school aid, and GASB 34 reporting requirements.	
385	000240500120	500517	2/4/2005	VITETTA	13,700.00	13,700.00	professional services in connection with long range facilities plan		✓		For future planning of facilities. Supporting documentation was obtained and reviewed.	
386	000219390590	506338	2/10/2005	LERCH, VINCI & HIGGINS	10,000.00	10,000.00	management study of district operation		✓		As per specification EUS-04-05 (Extraordinary Unspecifiable Proposal), which is an authorized form of procurement by the State of New Jersey.	
387	000230530050	506499	2/16/2005	WARNOCK AUTOMOTIVE	21,339.07	21,339.07	Ford F-350 pick-up truck and snow plow for various day-to-day use		✓		Ford pick-up truck and snow plow for day-to-day use, as per State contract.	
388	000230890200	508343	5/24/2005	COMMERCIAL INTERIORS DIRECT, INC.	6,962.50		Purchase & installation of carpet at PHS Band Room		✓		Purchase & installation of carpet at PHS Band Room	



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389	000240600180	508376	5/24/2005	OFFICE BUSINESS SYSTEMS INC.	20,240.00	20,240.00	2 Cisco Content Engine 565 proxy servers, 16 hours of LAN administration, and 10 hours of system development in the Technology Office - contract period from 7/1/97 to 6/30/05		✓		Proxy server (an Internet content delivery device that offers content caching, hosting, content replication, video streaming, and other content-based services).	
390	000262420560	508381	5/24/2005	BLOOMFIELD DRAPERY CO., INC.	3,128.02	3,128.02	Fireproof stage and drapes at high school		✓		Comply with fire code	
391	000240600180	508426	5/25/2005	C. DOUGHERTY & CO.	17,000.00	17,000.00	installation of new system to control the boiler in order for heating plant to respond to the call of the old and new building, installation of self-regulating valves in main building, and installation of outside temperature sensor in boiler room - School #3		✓		New system to control the boiler.	
392	000221500270	508546	6/2/2005	HERTZ FURNITURE SYSTEMS CORPORATION	2,860.30	2,860.00	2 easel on wheels melamine markerboards, 2 chalkboard marker flannel easels, and 40 academia open front desks for the Learning Center		✓		Markerboards, easels, and open front desks for the Learning Center for use in the following school year. This was for a literacy program for a non-"Reading First" grant school - took time for program to fully develop.	
393	000400450560	508635	6/6/2005	PITNEY BOWES CREDIT CORPORATION	951.59	951.59	service on postage meter		✓		Service on postage meter.	
394	000223600120	508663	6/6/2005	KIMBALL OFFICE FURNITURE GROUP	5,762.88	5,762.88	office furniture (desks, chairs, credenzas) for School #9		✓		Office furniture to replace the old furniture. Original purchase order was made in September - the furniture was never received, and the paperwork was lost. Another purchase order was made in March for the same furniture.	

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395	000221500270	508677	6/6/2005	CAROLINA BIOLOGICAL SUPPLY CO.	5,897.47	5,897.47	dissection sets and related supplies/materials for high school science classes		✓		Dissection sets and related supplies/materials for high school science classes. The person in charge of these supplies retired and did not order the supplies. The person who took over did not order them either. Someone finally ordered the supplies. The supplies were ordered in June for the following school year to ensure they are available, as the classes did not have them in the previous school year.	
396	000221890140	509001	6/28/2005	KNOWLEDGE INDUSTRIES, INC.	2,759.77	2,759.77	various reading books for School #9		✓		Various reading books for School #9. The School is transitioning from "Success For All" (wholeschool reform model); they adopted an alternative wholeschool reform model. Books are in preparation for the following year.	
397	000251592050	509002	6/28/2005	HIGH NOON BOOKS	4,635.00	4,635.00	various workbooks and other reading books for School #9		✓		Various workbooks and other reading books for School #9. The School is transitioning from "Success For All" (wholeschool reform model); they adopted an alternative wholeschool reform model. Books are in preparation for the following year.	
398	000219390590	509003	6/28/2005	EDCON	4,989.60	4,989.60	3 classics library packs (160 books - 4 each of 40 titles) for School #9		✓		3 classics library packs for School #9. The School is transitioning from "Success For All" (wholeschool reform model); they adopted an alternative wholeschool reform model. Books are in preparation for the following year.	
399	000218500120	509188	6/30/2005	LERCH, VINCI & HIGGINS	12,922.50		Management Advisory Services for review of payroll system and personnel data conversion plan and implementation		✓		Management Advisory Services for review of payroll system and personnel data conversion plan and implementation	
400	000219390590	600001	7/1/2005	GUTIERREZ;DR. ALVARO M.	5,875.00	5,875.00	psychiatric evaluations for a number of students done in January and February of 2006 for the Department of Special Services		✓		This is included as part of the services provided in the Child Study Team Program.	

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401	000240500030	600004	7/1/2005	TRINITAS HEALTHCARE CORP THERAPY SERVICE	2,851.50	2,851.50	occupational and physical therapy for a number of students for the months of March and April, 2006 for the Department of Special Services		✓		This is included as part of the services provided in the Child Study Team Program.	
402	000230890200	600008	7/1/2005	RICKARD REHABILITATION SERV.,	4,984.00	4,984.00	occupational and physical therapy for a number of students for April, May, and June, 2006 - Special Services Department		✓		This is included as part of the services provided in the Child Study Team Program.	
403	000230590050	600009	7/1/2005	PYRYT; DOROTHY JEANN	4,600.00	4,600.00	educational evaluations for referred students grades 2, 7, 8, 9, 10, 11 in April, May, and June of 2006 - Department of Special Services		✓		This is included as part of the services provided in the Child Study Team Program.	
404	000221890140	600010	7/1/2005	PEDIATRIC SERVICES OF AMERICA, INC.	10,525.50	10,525.50	registered nurse and licensed practical nurse service for 4 students for January of 2006		✓		This is included as part of the services provided in the Child Study Team Program.	
405	000262420560	600011	7/1/2005	OCCUPATIONAL THERAPY CONS., INC.	10,302.48	10,302.48	occupational therapy evaluation services for July, 2005 for a number of students - Department of Special Services		✓		This is included as part of the services provided in the Child Study Team Program.	
406	000218500120	600014	7/1/2005	MAXIM HEALTHCARE SERVICES, INC.	10,870.00	10,870.00	occupational and physical therapy for a number of students for May and June of 2006 - Department of Special Services		✓		This is included as part of the services provided in the Child Study Team Program.	
407	002100600120	600015	7/1/2005	MENTAL HEALTH CLINIC OF PASSAIC	13,500.00	13,500.00	urgent behavior management during May and June of 2006 for a number of students - Department of Special Services		✓		This is included as part of the services provided in the Child Study Team Program.	
408	002100600120	600016	7/1/2005	MENTAL HEALTH CLINIC OF PASSAIC	12,375.00	12,375.00	psychiatric evaluations for a number of students for March, April, and May of 2006 - Department of Special Services		✓		This is included as part of the services provided in the Child Study Team Program.	
409	000222600180	600017	7/1/2005	MIDPOINT HEALTH CARE SERVICES, INC.	23,720.00	23,720.00	registered and licensed practical nursing services for a number of students for March, April, May, and June of 2006 - Department of Special Services		✓		This is included as part of the services provided in the Child Study Team Program.	

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410	00221890140	600020	7/1/2005	LOVING CARE AGENCY, INC.	16,940.00	16,940.00	registered and licensed practical nursing services for a number of students for June of 2006		✓		This is included as part of the services provided in the Child Study Team Program.	
411	00240600110	600021	6/15/2005	KID CLAN SERVICES, INC.	36,634.10	36,634.10	physical/occupational/speech therapy for a number of students for July and August of 2005 - Department of Special Services		✓		This is included as part of the services provided in the Child Study Team Program.	
412	00221890140	600022	7/1/2005	INTEGRATED NURSING ASSOCIATES, LLC	10,086	10,086.00	Licensed nursing services for students that belong to the Child Support Group		✓		Licensed nursing services. This expenditure is included as part of the services provided in the Child Study Team Program.	
413	00230610220	600023	5/10/2005	HILLMAR, LLC	23,600	23,600.00	Tests performed: Educational and Psychological. 25 students of Child Support Group		✓		Tests performed: Educational and Psychological. 25 students of Child Support Group.	
414	00261420140	600024	4/15/2005	EMERALD HEALTH CARE SERVICES, INC.	6,741	6,741.00	Licensed nursing services for students that belong to the Child Support Group		✓		Licensed nursing services for students that belong to the Child Support Group.	
415	190100320020	600029	5/4/2006	BADLANI;KAVITA	10,131	10,131.00	Speech language evaluations and therapy performed for students in the Child Support Group		✓		Speech language evaluations and therapy performed. This expenditure is included as part of the services provided in the Child Study Team Program	
416	402100600120	600035	7/1/2005	A & A INDUSTRIAL PIPING, INC.	17,753	17,753.00	HVAC Service Mechanics performed regularly or at least once a year		✓		HVAC service contract awarded through competitive bidding.	
417	00230890050	600042	4/15/2005	PARTNERSHIP IN EDUCATION	16,200	16,200.00	Educational, Psychological, Speech and language evaluations for Child Support Group		✓		Educational, Psychological, Speech and language evaluations. This expenditure is included as part of the services provided in the Child Study Team Program	
418	00240600040	600045	7/1/2005	C. DOUGHERTY & CO.	15,969	15,969.00	Furnace and boiler services performed in building Passaic		✓		Furnace and boiler services performed in 101 Passaic Avenue. Contract awarded through competitive bidding.	
419	00221390150	600048	7/1/2005	ELEVATOR MAINTENANCE CORPORATION	9,578.00	9,578.00	Elevator maintenance for 7/1/05-6/30-06 - BOE building		✓		Preventative maintenance for elevators	
420	402100600120	600061	7/1/2005	US NETCOM CORPORATION, INC.	7,077.39	7,077.39	phone call broadcasting charge for 3 months		✓		Broadcast messaging services	
421	190100610050	600062	7/1/2005	GREENHOUSE THERAPY SERVICES	9,765.00	9,765.00	Occupational and physical therapy		✓		This is included as part of the services included in the Child Study Team Program	

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422	000219600590	600067	7/1/2005	MAXIMUS,INC.	15,300.00	15,300.00	20% of payment for data analysis related to student and teacher demographics, test scores, etc		✓		Data compilation and analysis of various student attributes	
423	000240600180	600069	7/1/2005	CAPALBO'S	136.88	136.88	Payment for 2 gift baskets in lieu of flowers for funerals.	✓			Gift baskets in lieu of flowers for funerals.	This is a long standing practice of the Board of Education to recognize & honor the deceased who have contributed to public schools.
424	000262490560	600074	7/1/2005	SUSQUEHANNA PATRIOT COMMERCIAL LEASING	673.60	673.60	lease payment for digital copier		✓		Lease for digital copier	
425	000230610220	600075	7/1/2005	BAKER PERSONNEL INC.	9,828.60	9,828.60	Fees for temp staff to perform miscellaneous work (clerical, accounting, filing, etc.)		✓		Fees for temp staff to perform miscellaneous work (clerical, accounting, filing, etc.)	
426	000219592590	600077	7/1/2005	RUDCO, INC.	3,685.00	3,685.00	Messenger delivery service - this service calls the homes of all students in cases where there is an emergency message that the district needs to send regarding school activities.		✓		Broadcast messaging services	
427	000221890140	600083	7/1/2005	ACY CONSULTANT	4,600.00	4,600.00	Learning evaluations		✓		This is included as part of the services included in the Child Study Team Program	
428	000219390590	600090	7/5/2005	ST. JOHN THE BAPTIST R O CHURCH	11,375.25	11,375.25	July lease payment per board resolution. The school is renting space for the Church to be used as classroom space.		✓		This space is needed as there is not enough capacity at the current school buildings for all students to be there.	
429	000222600520	600091	7/5/2005	ST. MICHAEL'S GREEK RITE	10,374.40	10,374.40	Monthly lease pmt. The school is renting space for the Church to be used as classroom space.		✓		This space is needed as there is not enough capacity at the current school buildings for all students to be there.	
430	000222600040	600092	7/5/2005	ST. JOSEPH'S ROMAN CATHOLIC CHURCH	8,745.00	8,745.00	Monthly lease pmt. The school is renting space for the Church to be used as classroom space.		✓		This space is needed as there is not enough capacity at the current school buildings for all students to be there.	
431	000222600030	600093	7/5/2005	HOLY ROSARY CHURCH	17,664.84	17,664.84	Monthly lease pmt (2 months). The school is renting space for the Church to be used as classroom space.		✓		This space is needed as there is not enough capacity at the current school buildings for all students to be there.	

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432	000261420560	600101	7/6/2005	MAXIMUS, INC.	20,250.00	20,250.00	Evaluation charges for fixed assets. GASB-34 requirement to have fixed assets evaluated. Fixed assets are anything that is capitalized at more than \$2000.		✓		Evaluation charges for fixed assets. GASB-34 requirement to have fixed assets evaluated. Fixed assets are anything that is capitalized at more than \$2000.	
433	000240600120	600114	7/6/2005	KEYSTONE INFORMATION SYSTEMS, INC.	24,845.00	24,845.00	Annual third party software maintenance. This is proprietary software and is for their student information systems which tracks student demographics, attendance, health records, contact information.		✓		Periodic software maintenance to fix bugs, apply patches, etc.	
434	000230585050	600115	7/6/2005	KEYSTONE INFORMATION SYSTEMS, INC.	43,423.00	43,423.00	Annual third party software maintenance. This is proprietary software and is for their student information systems which tracks student demographics, attendance, health records, contact information.		✓		Periodic software maintenance to fix bugs, apply patches, etc.	
435	000222600090	600116	7/6/2005	XEROX CAPITAL SERVICES, INC.	13,275.07	13,275.07	Maintenance contract for full service 07/05 - 06/06		✓		Maintenance contract for copier	
436	000240500040	600117	8/19/2005	XEROX CAPITAL SERVICES, INC.	18,032.16	18,032.15	Maintenance contract for full service 07/05 - 06/06 - PHS		✓		Maintenance contract for copier	
437	000219592590	600118	7/6/2005	VERIZON	19,480.40	19,480.40	Oct. '05 bill for phone service, voicemail, faxes - BOE Building		✓		Phone service charges	
438	000240600020	600120	7/6/2005	VERIZON NETWORK INTEGRATION CORP.	14,969.79	14,969.79	10 mbps internet line, 07/06-08/06 (2 months)		✓		Service charge for high speed internet connection	
439	000230530570	600121	7/6/2005	U.S. POSTAL SERVICE	10,000.00	10,000.00	Postage meter replenishment for Pitney Bowes meter		✓		Postage meter replenishment	
440	000230610220	600133	7/7/2005	SCARINCI & HOLLENBECK, LLC	7,520.60	7,520.60	Special labor negotiation counsel services 7/1/05-1/31/06		✓		Special labor negotiation counsel services 7/1/05-1/31/06	

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441	000219390590	600136	7/7/2005	ANSERVE, INC.	3,246.95	3,246.95	Substitute calling services 07/05-06/06 (broadcasting of messages)		✓		Broadcast messaging services	
442	000240600180	600137	7/7/2005	CHAPIN ARCHITECTURAL SERVICES, P.A.	15,431.90	15,431.90	Fees paid to architect to evaluate various infrastructures for safety and regulatory requirements		✓		Fees paid to architect to evaluate various infrastructures for safety and regulatory requirements	
443	000251600050	600139	7/7/2005	FIRE CONTROL ELECTRICAL SYSTEMS, INC.	17,178.00	17,178.00	Fire alarm monitoring/maintenance contract for the district. .		✓		Service charge for fire/alarm monitoring	
444	000222600110	600143	7/7/2005	NORTH JERSEY MEDIA GROUP	10,505.72	10,505.72	Legal and job posting ads for local newspapers.		✓		Newspaper ads for job postings	
445	000252600570	600144	7/7/2005	STAR LEDGER;THE	4,118.10	4,118.10	Personnel ads in Star ledger		✓		Newspaper ads for job postings	
446	000222600110	600147	7/7/2005	FOOD SERVICE DEPARTMENT	405.00	405.00	Lunch for meetings Dr. Holster was having w/ 15 state employees			✓	Food was \$9/person for lunch for 3 days	Refreshments was a recognized and authorized expenditure, consider as part of WSR budgets. There was no prohibition on these types of expenditures until June 15, 2006. Refreshments at workshops has the value of providing continuity , taking advantage of having participants assembled, even working during food breaks.
447	000261420140	600150	7/8/2005	MENTAL HEALTH CLINIC OF PASSAIC	11,600.00	23,400.00	Running order for psychotherapeutic sessions		✓		This is included as part of the services included in the Child Study Team Program	
448	190100320180	600154	7/11/2005	MAIN AVENUE HOLDINGS, LLC	71,784.16	106,903.71	Lease payment for entire year for additional space used by School #16		✓		Lease payment for entire year for additional space used by School #16	
449	000262420050	600166	7/14/2005	CIRCLE SYSTEMS RECDTNR.	6,662.10	6,662.10	Reconditioning of athletic equipment - football and baseball helmets, pads, and practice gear.		✓		Reconditioning of athletic equipment	
450	000240500120	600167	7/14/2005	KOCH FINANCIAL CORPORATION	27,806.75	27,806.75	Lighting retrofit lease + interest payments. Lighting retrofit is a voluntary program designed to decrease the demand for energy by using more efficient lighting.		✓		Payment for lighting retrofit, cost savings is documented in the proposal for this retrofit.	

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451	000222600120	600168	7/14/2005	KOCH FINANCIAL CORPORATION	392.44	392.44	Lighting retrofit lease + interest payments. Lighting retrofit is a voluntary program designed to decrease the demand for energy by using more efficient lighting.		✓		Payment for lighting retrofit, cost savings is documented in the proposal for this retrofit.	
452	402100600120	600171	7/14/2005	PCCA	720.00	720.00	Passaic Coaches Association Dues		✓		Membership dues	
453	190100320060	600259	8/4/2005	SK ENVIRONMENTAL ASSOC., LLC	4,100.00	4,100.00	Indoor air quality assessments of trailers. Air quality assessment are performed to ensure environmental safety for students and staff.		✓		Indoor air quality assessments of trailers. Air quality assessment are performed to ensure environmental safety for students and staff.	
454	000240500120	600334	8/17/2005	BERGEN COUNTY SPECIAL SERVICES SCH.DIST.	18,000.00	18,000.00	Occupational therapy		✓		This is included as part of the services included in the Child Study Team Program	
455	000240600520	600344	8/17/2005	FAMILY EYECARE ASSOCIATES P.C.	1,575.00	1,575.00	Vision Therapy		✓		This is included as part of the services included in the Child Study Team Program	
456	000218600120	600406	9/14/2005	DAY TOP	4,410.00	4,410.00	Educational services for special education		✓		This is included as part of the services included in the Child Study Team Program	
457	000218600120	600406	9/14/2005	DAY TOP	3,234.00	3,234.00	Educational services for special education		✓		This is included as part of the services included in the Child Study Team Program	
458	000252600570	600408	9/14/2005	CASINO PRINTING	2,520.00	2,520.00	Review of printing, typesetting, and layout services for newsletters and annual report		✓		These services cannot be performed in-house.	
459	000261420560	600417	9/19/2005	FIRE CONTROL ELECTRICAL SYSTEMS, INC.	12,485.00	12,485.00	Fire alarm monitoring/maint contract		✓		Service charges for alarm/fire monitoring	
460	000222600040	600434	9/27/2005	FIRST STATE BANK OF LIVINGSTON	5,660.64	5,660.64	Lease payment for Bourg collating system w/ book press.		✓		Lease payment for collating system	
461	000240600520	600457	10/6/2005	SHAPIRO, L.L.C.;RICHARD E.	16,521.72	16,521.72	Payment for legal counsel in Abbot v. Burke case.			✓	Legal fees for law suit vs state of NJ. Uncertain as to what criteria to apply for this expenditure	District expense for necessary legal advise and counsel.
462	000251592220	600467	10/7/2005	XEROX CAPITAL SERVICES, INC.	2,196	2195.56	Monthly photocopier maintenance		✓		Maintenance for various school locations	
463	000230890220	600478	10/19/2005	NNJIL	500	500	2005-2006 athletic billing for dinners, meetings, special events, and entries		✓		Annual NNJIL fees	



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464	000240500110	600480	10/19/2005	ESSEX COUNTY EDUCATIONAL SERVICES COMM.	11,997	11996.89	Private duty nursing services for 1 student from Jan 06-June 06		✓		This is included as part of the services included in the Child Study Team Program	
465	000240600510	600489	10/19/2005	XEROX CAPITAL SERVICES, INC.	10,121.13	10,121.13	Running order for maintenance services for 60-12 month agreements on copiers		✓		Maintenance contract for copiers	
466	000222600040	600514	11/4/2005	ST. CLARE'S HOSPITAL	1,232	1232	Hospital bedside instruction for 1 student from Sept 05-June 06		✓		This is included as part of the services included in the Child Study Team Program	
467	190100320120	600540	12/13/2005	PROFESSIONAL EDUCATION SERVICES, INC.	4,380	4380	Home instruction for 1 student from March 06-June 06		✓		This is included as part of the services included in the Child Study Team Program	
468	000230339580	600554	12/22/2005	HOLAHAN;DR. JOSEPH	1,750	1750	Neuro-development evaluations for 5 students in Feb 06		✓		This is included as part of the services included in the Child Study Team Program	
469	000230339580	600555	12/22/2005	HOLAHAN;DR. NANCY	4,200	4200	Neuro-development evaluations for 12 students in May 06		✓		This is included as part of the services included in the Child Study Team Program	
470	000222600080	600556	12/22/2005	MALLIK;DR. APARNA	5,600	5600	Neuro-development evaluations for 15 students in Feb 06		✓		This is included as part of the services included in the Child Study Team Program	
471	190100320030	600564	1/11/2006	ESSEX COUNTY EDUCATIONAL SERVICES COMM.	256,567	256566.5	Home instruction for 55 students from Sept 05-June 06		✓		This is included as part of the services included in the Child Study Team Program	
472	000221390150	600577	1/25/2006	CUELLAR, LLC	1,079	1079.49	Refreshments for students for Saturday HSPA Institute meeting		✓		Refreshments for students for Saturday HSPA Institute meeting	
473	000221390150	600591	2/9/2006	YMCA OF PASSAIC-CLIFTON	1,755	1755	YMCA rental for high school swim team to practice		✓		This expenditure is included as part of the athletic program	
474	000222600040	600610	7/1/2005	SCHOOL SPECIALTY, INC.	2,391.50	2,391.50	Pens, notebooks, folders, and pencils		✓		Purchased for various schools	
475	000240600020	600630	7/1/2005	SCHOOL SPECIALTY, INC.	14,771.38		General classroom supplies for School # 2			✓	PO only mentions general classroom supplies	
476	000261420560	600640	7/1/2005	SCHOOL SPECIALTY, INC.	2,004	2003.5	Chalk, erasers, and dry erase markers		✓		Purchased for various schools	
477	000230530570	600730	7/6/2005	PAPER MART, INC.	13,216	13215.65	650 copy paper cartons		✓		Purchased for Lincoln Middle School	
478	000219592590	600742	7/1/2005	PAPER MART, INC.	4,278	4277.58	162 copy paper cartons		✓		Purchased for Superintendent's office	
479	000270600050	600743	7/6/2005	PAPER MART, INC.	3,224	3224	155 copy paper cartons		✓		Purchased for Roosevelt Elementary School	

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480	000219592590	600883	7/7/2005	STAN'S SPORTING CENTER	5,780	5779.5	45 Wilson footballs and 85 pairs of football cleats		✓		This expenditure is included as part of the athletic program	
481	000240600030	600892	7/1/2005	STAN'S SPORTING CENTER	2,132	2131.8	15 pairs of indoor track shoes and 60 track tights		✓		Damaged or unreturned uniforms and apparel are replaced as needed. Entire new uniform sets are ordered every few years	
482	000221320510	600909	7/7/2005	METUCHEN CENTER, INC.	1,900	1900	20 cheerleading uniform sets		✓		Damaged or unreturned uniforms and apparel are replaced as needed. Entire new uniform sets are ordered every few years	
483	000230530570	600910	7/7/2005	METUCHEN CENTER, INC.	3,733	3732.75	30 mens basketball uniform sets and 15 warm-up pants and shooting shirt sets		✓		Damaged or unreturned uniforms and apparel are replaced as needed. Entire new uniform sets are ordered every few years	
484	000261420140	600911	7/7/2005	METUCHEN CENTER, INC.	2,496	2496	24 womens basketball uniform sets		✓		Damaged or unreturned uniforms and apparel are replaced as needed. Entire new uniform sets are ordered every few years	
485	000251600050	600912	7/7/2005	METUCHEN CENTER, INC.	3,619	3619.35	24 womens basketball uniform sets and 15 warm-up pants and shooting shirt sets		✓		Damaged or unreturned uniforms and apparel are replaced as needed. Entire new uniform sets are ordered every few years	
486	000230331050	600914	7/7/2005	METUCHEN CENTER, INC.	1,928	1927.62	24 baseball uniform sets, 3 catchers gear sets, and 24 pairs of baseball socks		✓		Damaged or unreturned uniforms and apparel are replaced as needed. Entire new uniform sets are ordered every few years	
487	000230730270	600919	7/7/2005	EFINGER SPORTING GOODS CO.	1,659	1659.16	12 golf shirts, 10 pairs of golf shoes, 12 golf glove pairs, 12 golf hats, and 1 box of wood tees		✓		Damaged or unreturned uniforms and apparel are replaced as needed. Entire new uniform sets are ordered every few years	
488	000251600580	600926	7/7/2005	CIRCLE SYSTEMS RECDTNR.	9,184	9184	164 football game pants		✓		Damaged or unreturned uniforms and apparel are replaced as needed. Entire new uniform sets are ordered every few years	
489	000221890140	600927	7/7/2005	CIRCLE SYSTEMS RECDTNR.	2,475	2475	55 football game jerseys		✓		Damaged or unreturned uniforms and apparel are replaced as needed. Entire new uniform sets are ordered every few years	
490	000240600040	600928	7/7/2005	CIRCLE SYSTEMS RECDTNR.	1,664	1664.3	14 shoulder pads and 80 football girdles		✓		Damaged or unreturned uniforms and apparel are replaced as needed. Entire new uniform sets are ordered every few years	
491	190100320030	601854	7/29/2005	PASSAIC BD.OF ED.SALARIES	1,650.00		Check journal for hand and machine checks for Nov 15, 2005		✓		Check journal for the normal course of business	

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492	000219390590	602019	6/16/2005	DELL MARKETING L.P.	7,553	7552.86	7 Dell desktop computers and 7 Microsoft Office professional software CDs		✓		Purchased for Elementary Elementary School 1	
493	000240600040	602023	6/16/2005	PATERSON PAPERS	18,504	18504.05	Envelopes and copy paper		✓		Purchased for various schools	
494	000251600050	602024	7/1/2005	PAPER MART, INC.	26,022	26022.11	105 colored and white copy paper cartons		✓		Purchased for high school	
495	000261420560	602041	6/21/2005	CAESARS ATLANTIC CITY	615	615	Reimbursement for board member expenses to attend NJSBA conference in Atlantic City		✓		Board members are permitted to attend this conference	
496	190100320120	602050	6/21/2005	DUOSTAT COMPANY	808	807.55	Printing supplies and ink cartridges		✓		Purchased for high school	
497	190100320010	602060	7/1/2005	LOU GOODMAN'S APPLIANCE CENTER INC.	518	518	2 window air conditioners installed in administration building		✓		Replacement air conditioner units	
498	000219600590	602079	7/6/2005	ATRA JANITORIAL SUPPLY CO.,INC.	16,021	16020.8	Cleaning supplies - 2 floor scrubbers and extra scrub pads		✓		Purchased for various schools	
499	000222600120	602081	7/6/2005	BLOOMFIELD DRAPERY CO., INC.	2,190	2190	Furnish and flame retardant drapes at Elementary School 6		✓		Comply with fire code	
500	000222600510	602084	7/6/2005	OFFICE BUSINESS SYSTEMS INC.	28,980	28980	Internal network servers		✓		Purchased for Technology Department	
501	000240600040	602086	7/6/2005	MIDDLE STATES ASSOCIATION OF	825	825	Middle States dues		✓		Accreditation dues	
502	000240500120	602088	7/6/2005	N J SCHOOL BOARDS ASSOCIATION	25,803	25803	NJSBA board dues and membership		✓		Annual membership dues	
503	000222600060	602100	7/6/2005	EDUCATION DEVELOPMENT CENTER	2,400	2400	Education Development Center dues		✓		Membership dues	
504	000211500120	602108	7/6/2005	KIMBALL OFFICE FURNITURE GROUP	6,520	6,520	Desk, wallmount cabinets, bookcases, and mini table		✓		Purchased for Special Services Department	
505	000240500120	602132	7/7/2005	UNIQUE LOGIC & TECHNOLOGY, INC.	3,690	3689.9	Play Attention System for ADD / ADHD students		✓		This is included as part of the services included in the Child Study Team Program	
506	000240600100	602144	7/7/2005	NEW JERSEY ASSOCIATION OF SCHOOL ADMINS	1,990	1990	NJ Assn. of School Administrators dues		✓		Membership dues	
507	000251592050	602145	7/7/2005	NATIONAL SCHOOL BOARDS ASSOCIATION	4,250	4250	NJSBA dues		✓		Membership dues	
508	000221890140	602148	7/7/2005	AMERICAN ASSOCIATION OF SCHOOL ADMINS.	366	366	American Assn of School Administrators dues		✓		Membership dues	

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509	000221890140	602151	7/7/2005	NEW JERSEY STATE BAR ASSOCIATION	364	364	NJ State Bar Association dues		✓		Dues for HR specialist that offers in-house legal advice	
510	000230530050	602157	7/7/2005	TROXELL COMMUNICATIONS, INC.	6,392	6392	3 Sony 27 inch TVs and projectors for football stadium, coach's office, and basketball locker room to watch game film			✓	Equipment was new, not replacements	Equipment used in the Athletics Department.
511	000230585050	602158	7/7/2005	NNJIL	4,800	4800	NJ Interscholastic League athletic dues		✓		Membership dues	
512	000252600570	602159	7/7/2005	N.J.S.I.A.A.	850	850	NJ Interscholastic League athletic dues		✓		Membership dues	
513	000230339050	602238	7/8/2005	CALIFON CONSULTANTS, INC.	300	300	Tenure Seniority Rif & Recall subscriptions		✓		Professional subscriptions	
514	000219592590	602311	7/8/2005	FOLLETT LIBRARY RESOURCES	4,077	4077.03	234 assorted library books for high school		✓		Purchased for the Authentic Literature Library Program	
515	000262490560	602324	7/8/2005	GREY HOUSE PUBLISHING	860	859.5	2 fiction library book sets		✓		Purchased for the Authentic Literature Library Program	
516	000221890140	602330	7/8/2005	GUMDROP BOOKS	2,833	2832.81	122 assorted Science, History, and Geography books		✓		Purchased for Lincoln Middle School	
517	000230530570	602416	7/8/2005	IRIS COMPANIES;THE	1,391	1390.5	Custom printed lanyards for students to carry ID badges		✓		Students carry ID badges for security purposes	
518	000222600180	602427	7/11/2005	LERNER PUBLICATIONS	790	790.08	40 assorted Geography books and 5 video learning series sets		✓		Purchased for Lincoln Middle School	
519	000222600040	602480	7/11/2005	FACTS ON FILE, INC.	1,482	1482.1	Career encyclopedias and vocational guidance books		✓		Purchased for high school Guidance Department	
520	000222500040	602481	7/11/2005	FACTS ON FILE NEWS SERVICES	1,625	1625	Facts on File News Digest subscription		✓		Professional subscriptions	
521	000252730570	602487	7/11/2005	GALE GROUP;THE	1,390	1390	Library cooperative subscription - Interlibrary loan system		✓		Professional subscriptions	
522	000221500130	602490	7/11/2005	MCGRAW-HILL PUBLISHING CO	2,981.74	2,981.74	24 Biology and Literature books and corresponding teacher's editions		✓		Purchased for Lincoln Middle School	
523	000262490560	602575	7/12/2005	DELL MARKETING L.P.	44,824.98		43 computers and accessories for PHS Library		✓		43 computers and accessories for PHS Library	
524	000230890050	602589	7/12/2005	PEARSON EDUCATION	4,158.61	4,158.61	21 Curriculum textbooks for Passaic High School		✓		Text Books	

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525	000221610520	602608	7/12/2005	MARSHALL CAVENDISH CORPORATION	2,066	2065.85	24 assorted History books		✓		Purchased for high school	
526	000219600590	602719	7/12/2005	RIVERSIDE PUBLISHING CO.	1,646	1646.33	Special Education cognitive testing		✓		This is included as part of the services included in the Child Study Team Program	
527	000230585050	602850	7/12/2005	SUBSCRIPTION SERVICES OF AMERICA, INC.	1,800	1799.53	Assorted magazine subscriptions for high school library collection		✓		Purchased for the Authentic Literature Library Program	
528	000240600020	602907	7/13/2005	DAVIDSON TITLES, INC.	2,074	2074.07	115 assorted Science books		✓		Purchased for Elementary School 7	
529	000222600120	602912	7/13/2005	ALPHASMART, INC.	546	545.8	4 Alphasmart Keyboarding computer learning program for Autistic program		✓		This is included as part of the services included in the Child Study Team Program	
530	000230610220	602914	7/13/2005	ACADEMIC SOFTWARE	2,085	2084.5	Kurzweil 3000 reading and writing software for reading disabilities		✓		This is included as part of the services included in the Child Study Team Program	
531	000240500040	602931	8/23/2005	ECONOMY PAPER & RESTAURANT SUPPLY	2,568	2567.68	Ice machine for high school cafeteria		✓		New ice machine is to replace old ice machine	
532	000261420560	602963	7/13/2005	REGENT BOOK COMPANY, INC.	1,724	1724.14	Applying to college books and guides		✓		Purchased for high school Guidance Department	
533	190100320510	602967	7/13/2005	RIVERSIDE PUBLISHING CO.	1,923	1,922.86	Special Education cognitive and achievement testing		✓		This is included as part of the services included in the Child Study Team Program	
534	000240600080	603047	7/14/2005	NJASBO	1,860	1,860.00	NJASBO membership renewal for BA, Asst BA, and Admin Asst		✓		Membership dues	
535	000230890200	603077	7/14/2005	CORPORATE EXPRESS	390	390.21	Blank CDs and floppy disks		✓		Purchased for Technology Department	
536	000230890200	603123	7/14/2005	CENTRAL JERSEY OFFICE EQUIPMENT, INC.	6,823	6,823.34	HP ink and toner cartridges		✓		Purchased for Elementary School 15	
537	000230890200	603124	7/14/2005	CENTRAL JERSEY OFFICE EQUIPMENT, INC.	5,294	5,293.57	HP ink and toner cartridges		✓		Purchased for Special Services Department	
538	000230890200	603165	7/14/2005	GLOBAL GOVT/EDUCATION SOLUTIONS, INC.	656	656.00	Optical mouse, USB cables, and hubs		✓		Purchased for Technology Department	
539	000230890200	603187	7/14/2005	CUSTOM COMPUTER SPECIALISTS	1,757	1,757.44	Digital cameras used for classroom evaluations and assemblies		✓		Purchased for Special Services Department	
540	000230890200	603196	7/14/2005	WORLD BOOK SCHOOL & LIBRARY DIVISION	3,457	3,457.00	13 encyclopedia and atlas volume sets		✓		Purchased for Elementary School 3	

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541	402100600120	603211	7/14/2005	STEWART INDUSTRIES, INC.	5,558	5,558.00	Photocopier maintenance		✓		Purchased for Elementary School 1	
542	000251592200	603214	7/14/2005	PIONEER MANUFACTURING CO.	1,742	1,741.55	Football field maintenance equipment		✓		Equipment to spray white and yellow paint for field lines	
543	000240600100	603254	7/14/2005	ACCREDITED LOCK SUPPLY CO.	3,064	3,064.00	Combination locks for high school gym locker rooms		✓		Combination locks for high school gym locker rooms	
544	000240500120	603255	7/14/2005	ACCREDITED LOCK SUPPLY CO.	1,915	1,915.00	Combination locks for high school hallway lockers		✓		Combination locks for high school hallway lockers	
545	000222600030	603265	7/14/2005	OFFICE BUSINESS SYSTEMS INC.	18,670	18,670.00	Routers, wiring, and labor for network setup at the high school		✓		Purchased for high school	
546	000222600030	603319	7/14/2005	GILL ASSOCIATES	900	900.00	Blank white cards for student ID cards		✓		Blank white cards for student ID cards	
547	000222600030	603320	7/14/2005	CREATIVE VISUAL SYSTEMS	3,654	3,654.12	25 colored copy paper cartons		✓		Purchased for high school	
548	000240500120	603452	7/19/2005	NATHAN LANE AGENCY, INC.	30,238	30,238.33	Annual ski club accident insurance premium		✓		Purchased for high school ski club	
549	402100600120	603528	7/21/2005	OFFICE FURNITURE BY BARRINGERS	587	586.64	8 Desk Chairs		✓		Purchased for various schools	
550	000240500060	603544	7/21/2005	TANNER NORTH JERSEY INC.	6,716	6,715.68	Filing cabinets, workstation consoles, and drawers		✓		Purchased for various schools	
551	000230585050	603616	7/25/2005	LAKESHORE LEARNING MATRLS	1,309	1,309.00	Children's beginning reading series - learning the alphabet, colors and shapes, and rhyming words for Elementary School 16		✓		Purchased for Elementary School 16	
552	000219600590	603617	7/25/2005	LAKESHORE LEARNING MATRLS	1,753	1,752.75	Preschool supplies - paint, brushes, and play-doh for Elementary School 7		✓		Purchased for Elementary School 7	
553	000219600590	603651	7/25/2005	HILTON CASINO HOTEL	585	585.00	Reimbursement for BA to attend NJSBA conference in Atlantic City		✓		BA is permitted to attend this conference	
554	000219600590	603668	7/26/2005	SERVPRO OF WAYNE	143,451	143,451.00	Removal of contaminated carpet, drywall, insulation, and cleaning of furnishings at various school locations		✓		Maintenance for various school locations	

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555	000240600120	603739	7/26/2005	SUPPLY SAVER	1,308	1,308.00	HP colored ink and toner cartridges		✓		Purchased for various schools	
556	000219592590	603753	7/26/2005	STRATEGIC ENVIRONMENTAL SERVICES, INC.	7,378	7,377.50	Environmental inspection at various school locations		✓		Compy with environmental regulations	
557	000230590050	603754	7/26/2005	FORDHAM, INC.	768	767.95	11 varsity cheerleading jackets			✓	Cheerleaders were considered part of the team, which received jackets	The State DOE in 2002 from May through June reviewed all purchase orders from the board prior to their release. The State DOE approved two purchase orders for jackets for students. PO's 3210289, 210333.
558	190100320100	603787	7/27/2005	RULLO AND GLEESON ASSOCIATION, INC.	10,322	10,322.00	"Right to Know" training on hazardous chemicals safety		✓		Staff training on hazardous chemicals safety	
559	000219592590	603790	7/28/2005	ORANGE CARPET	1,735	1,735.00	Tile boys locker room at Lincoln Middle School		✓		New tiling was to replace old tiling	
560	402100600120	603794	8/2/2005	APPLIED INFO PARTNERS, INC.	1,888	1,887.60	Fax machines and toner cartridges		✓		Purchased for Lincoln Middle School	
561	402100600120	603815	8/1/2005	BORDERS BOOKS AND MUSIC	2,945	2,945.00	Gift cards in \$10, \$15, and \$20 increments given to students in Elementary School 7 for reading excellence		✓		Gift cards awarded to Borders to encourage reading	
562	402100600120	603827	8/1/2005	JOHN C. PLISKY AND ASSOCIATES	3,975.00	3,975.00	Actuarial services for certification of incurred but not reported claims (workers comp, board res)		✓		Actuarial services that could not be performed in-house	
563	402100600120	603830	8/1/2005	TRUMP TOWERS	1,560.00	1,560.00	Hotel charges for NJ Literacy conference for 31 staff members (administrators and teachers) for 2 nights		✓		Hotel charges for conference attendance	
564	000219600590	603868	8/2/2005	APPLIED INFO PARTNERS, INC.	1,811.25	1,811.25	Okidata plain paper fax machine 5980		✓		Fax machine for office	
565	000230590050	603927	8/2/2005	ALLIED OFFICE SUPPLIES	1,670.26	1,670.26	office supplies - envelopes, pens, writing pads, tape, etc.		✓		Office Supplies	
566	000240600040	603928	8/2/2005	ALLIED OFFICE SUPPLIES	2,380.61	2,380.61	office supplies - envelopes, pens, writing pads, tape, etc.		✓		Office Supplies	
567	000262420560	603978	8/2/2005	BORGATA HOTEL CASINO & SPA	675.00	675.00	Hotel room at Borgata for NJSBA Fall conference Assistant BA		✓		Charges for Board travel to the conference	

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568	000219600590	604018	8/9/2005	CUSTOM COMPUTER SPECIALISTS	1,416.48	1,416.48	2 Sony mavica dig cam and 1 camcorder for autistic program. Camcorders are needed because these students need to see a video of what is going to happen next in the day to help them progress through the day.		✓		This is included as part of the services included in the Child Study Team Program
569	000240600120	604037	8/10/2005	RML CONSTRUCTION INC.	53,613.40	53,613.40	Painting work - hallways and stairwells, 8th grade side of Lincoln Middle School		✓		Building maintenance
570	000230610200	604041	8/10/2005	MAXIMUS,INC.	16,050	16,050.00	Year 2 of contract for data analysis database creation and clean-up		✓		Data analysis software
571	000230890200	604078	8/11/2005	COUNTY OF PASSAIC	6,500.00	6,500.00	Fee for football team to go to Camp Hope for the week		✓		Summer football camp
572	000230890200	604091	8/17/2005	FOOD SERVICE DEPARTMENT	3,900.00	3,900.00	Baked ziti, garlic chicken, sandwich platters with cole slaw, fruit, soda, water and coffee for 300 staff on 9/6/05 as a welcome back luncheon		✓		Baked ziti, garlic chicken, sandwich platters with cole slaw, fruit, soda, water and coffee for 300 staff on 9/6/05 as a welcome back luncheon
573	000230331580	604092	8/17/2005	EXTREME SCREEN PRINTING	1,613.00	1,613.00	Screen printing for 240 t-shirts for new freshman and 15 t-shirts for golf team.		✓		Screen printing for 240 t-shirts for new freshman and 15 t-shirts for golf team.
574	002100600120	604135	8/17/2005	SUFFOLK BUSINESS GROUP, INC.	2,440.00	2,440.00	10 fujitsu ISDN telephones for the Tech department to be distributed to schools on an as-needed basis		✓		Replacement telephones and PBX's
575	002100600120	604138	8/19/2005	LINDSEY MEYER TEEN INSTITUTE	1,400.00	1,400.00	Registration fee for 3 students a leadership summer camp (TIGS programs) hosted by the Lindsey Meyer Teen Institute. These students share the knowledge gained and become leads in this program during the school year		✓		Registration for a summer camp that 3 students were selected for.
576	000240600110	604153	8/19/2005	TARGET DISTRIBUTING	2,892.71	2,892.71	30 telephones, 10-4 line, 10-2 line, and 10 pbx's for the Tech department to be distributed to schools on an as-needed basis		✓		Replacement telephones and PBX's



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577	000230590050	604159	8/23/2005	SCHOOL HEALTH CORPORATION	2,025.85	2,025.85	2 Chillers, splint kit, finger splints		✓		Misc equipment for football team	
578	000251600580	604198	9/1/2005	RML CONSTRUCTION INC.	36,212.16	36,212.16	Painting work - hallways and stairwells, 7th grade side at Lincoln Middle School		✓		Building maintenance	
579	000240600110	604219	9/1/2005	PASSAIC CTY ASSOC OF SCH. BUS. OFFICIALS	250.00	250.00	Membership dues to Passaic County Assoc of School Business Officials for J. Shoop and H.Lee		✓		Membership dues	
580	000230590050	604230	9/1/2005	TRIPLE B. FABRICATING, INC.	8,800.00	8,800.00	Fabricate and install ceiling angle support frames for School #6.		✓		Building maintenance	
581	000251600050	604247	9/7/2005	NATHAN LANE AGENCY, INC.	250,425.00	250,425.00	Insurance premiums for gen liability, auto, crime, employee dishonesty, excess liability Sep 05 to Sep 06		✓		Insurance premium payment	
582	000251600050	604247	9/7/2005	NATHAN LANE AGENCY, INC.	98,588.00	98,588.00	Insurance premium for school leaders - errors and omissions		✓		Insurance premium payment	
583	000240600060	604248	9/7/2005	NATHAN LANE AGENCY, INC.	154,544.76	154,544.76	Philadelphia property insurance policy #PHPK129602 (9/05-9/06)		✓		Insurance premium payment	
584	000240600110	604283	9/14/2005	STEWART INDUSTRIES, INC.	2,053.00	2,053.00	Copier supplies - toner, developer, supplies		✓		Printer/copier supplies	
585	000261420140	604293	9/14/2005	SCANTRON CORPORATION	2,657.90	2,657.90	Progress reports and report cards for Passaic High, Lincoln Middle, Jefferson #1		✓		Stationary and printing expense for progress reports and report cards	
586	000260730140	604298	9/14/2005	SCANTRON CORPORATION	6,141.95	6,141.95	Progress reports, report cards, transcripts, transcript labels, and envelopes for Passaic High.		✓		Stationary and printing expense for progress reports and report cards	
587	000240600120	604300	9/14/2005	PUSHCART PLAYERS	2,000.00	2,000.00	2 performances of "Cuentos Del Arbol" for Hispanic Heritage Month		✓		Cultural shows for Hispanic heritage month	
588	000240500120	604304	9/14/2005	W.B. MASON COMPANY	1,795.61	1,795.61	1 desk, 2 bookcases, 1 conf table, 7 chairs		✓		Misc replacement office furniture	
589	000230890200	604319	9/14/2005	WARNER COMMUNICATIONS	2,880.00	2,880.00	6 Motorola portable radios, 3 chargers		✓		Replacement radios for maintenance staff	
590	190100320100	604329	9/14/2005	WARNER COMMUNICATIONS	1,522.00	1,522.00	3 Motorola radios, 4 chargers, 6 batteries		✓		Replacement radios for maintenance staff	

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591	000219600590	604387	9/14/2005	COMPUTER SOLUTIONS INC.	23,450.00	23,450.00	HR, substitute teacher, payroll, remote HR, bid purchasing, and auditing software w/ 10 months of support		✓		Software maintenance and support	
592	000251600580	604409	9/16/2005	WARNER COMMUNICATIONS	2,408.00	2,408.00	7 Motorola portable radios w/ chargers		✓		Replacement radios for maintenance staff	
593	000222600120	604449	10/7/2005	N J SCHOOL BOARDS ASSOCIATION	307.00	307.00	AMSPA Annual Membership (Prof assoc for attorneys)		✓		Fee for membership to a professional association for an employee.	
594	000240500120	604462	9/22/2005	STEWART INDUSTRIES, INC.	2,623.00	2,623.00	9 Toners and 5 Developers for copier		✓		Printer/copier supplies	
595	000240600120	604474	10/7/2005	SANDS CASINO HOTEL	390.00	390.00	3 nts for 2005 NJ School Boards Conf		✓		Fees incurred for Board travel to conference	
596	000222600120	604512	9/26/2005	STAN'S SPORTING CENTER	3,435.00	3,435.00	2 soccer goals		✓		Replacement soccer goals	
597	000222600040	604513	9/26/2005	SECTEGRA, LLC	8,465.00	8,465.00	Service of security cameras and DVR's. Includes replacing 18 hard drives, and upgrading 3 DVR's.		✓		Routine maintenance of security cameras	
598	000222600120	604572	9/27/2005	FOOD SERVICE DEPARTMENT	225.00	225.00	Coffee, tea, danish, and fresh fruit for summer kindergarten parent orientation program (6/27/05)		✓		Coffee, tea, danish, and fresh fruit for summer kindergarten parent orientation program (6/27/05)	
599	000221600270	604573	10/6/2005	WORLD BOOK COMPANY	625.00	625.00	World book online renewal		✓		Reference material for students	
600	000222600040	604585	9/27/2005	PHONIC EAR, INC.	10,580.00	10,580.00	30-Phonic ear classroom radium speaker system w/ choice of transmitter, 30-transmitter packages (lapel worn), 30-warranties, for special education students		✓		This is included as part of the services included in the Child Study Team Program	
601	000222600040	604604	9/27/2005	BFI	2,366.00	2,366.00	3 desks from Herman Miller		✓		Costs appears excessive for 3 desks	The desk were purchased via State contract.
602	000222600040	604621	10/7/2005	WELLESLEY INNS & SUITES	1,204.61	1,204.61	Charges for 6 rooms, banquet facilities, and food for Teen PEP retreat		✓		Costs associated w/ Teen retreat	

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603	000222600120	604630	9/29/2005	THIRD STREET DAY CARE, INC.	8,442.01	8,442.01	Reimbursement for security systems and PSE&G expenses, AC service, waste removal, and general repair and maintenance per lease.		✓		Reimbursements for cost of utilities incurred during last month of lease	
604	000222600120	604631	9/30/2005	TRUMP PLAZA HOTEL AND CASINO	300.00	300.00	Incidental charges (food and drinks) for 2 board members during trip for NJ School Boards Association Annual Fall Conference.		✓		Charges incurred for board travel	
605	000230610200	604632	9/30/2005	TRUMP PLAZA HOTEL AND CASINO	1,040.00	1,040.00	Room charges for 2 board members during trip for NJ School Boards Association Annual Fall Conference (4 nights each)		✓		Charges incurred for board travel	
606	000222600120	604656	10/6/2005	CRESTLINE COM., INC.	2,100.21	2,100.21	Carry bags	✓			Given to teachers as an appreciation for back to school event	Student incentives & rewards were all parts of the WSR Coalition of Essential Schools philosophy supported by the Department--Carry-all tote bag for staff
607	000222600040	604767	10/6/2005	VERIZON	14,641.44	14641.44	Annual maintenance for internet routers			✓	Price seems high for router maint, also not sure if needed	Prices were competitive
608	000222600120	604786	10/14/2005	CDW GOVERNMENT, INC.	1,529.28	1,529.28	1 HP Color Laserjet 3700N printer		✓		Printer for office	
609	000240600120	604789	10/14/2005	CHILDRENS THEATER CENTER	1,320.00	1,320.00	3 assemblies for "Math & Fun Arithmetickles"		✓		Educational shows to encourage interest in math	
610	000240600120	604806	10/14/2005	CAESARS ATLANTIC CITY	134.00	134.00	Hotel reservation for board travel		✓		Charges incurred for board travel	
611	000222600040	604854	10/17/2005	STEWART INDUSTRIES, INC.	2,597.75	2,597.75	9 Toners, 2 developers, and 4 staples for copier		✓		Printer/copier supplies	
612	000222600010	604865	10/17/2005	OFFICE BUSINESS SYSTEMS INC.	10,133.82	10,133.83	3 Cisco network switches for the Technology Department at the BOE Building.		✓		Needed for networking within the school.	
613	000240600040	604915	10/17/2005	CAESARS ATLANTIC CITY	310.00	310.00	2 nights hotel charges for 1 board member travel		✓		Board member travel to NJ Educational Association Conference (11/10-12)	
614	000240600120	604922	10/17/2005	WORLD ALMANAC EDUCATION	1,493.46	1,493.46	Various educational books for school #11		✓		Educational books	

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615	000230610200	604939	10/18/2005	PUSHCART PLAYERS	2,000.00	2,000.00	2 performances of "Cuentos Del Arbol" for Hispanic Heritage Month, school #10		✓		Cultural shows for Hispanic heritage month	
616	000222600120	604968	10/19/2005	PHONIC EAR, INC.	2,301.00	2,301.00	1 Lexis multi-channel transmitter, 2 Lexis receivers, 2 audio shoes for special education		✓		This is included as part of the services included in the Child Study Team Program	
617	000222600040	604979	10/19/2005	LECTORUM PUBLICATIONS, INC.	2,020.25	2,020.25	Various educational books in Spanish		✓		Educational books in Spanish are needed as a large population of the students are Spanish speaking.	
618	000222600120	605010	10/18/2005	DELL MARKETING L.P.	2,386.96		2 Dell computer & accessories for School #14 Tech Coordinator		✓		2 Dell computer & accessories for School #14 Tech Coordinator	
619	000222600040	605107	10/20/2005	HOLMES; ALAN R	637.48	637.48	Reimbursement for stale dated paycheck #76533		✓		Re-issue of expired paycheck, original on file.	
620	000261420590	605114	10/20/2005	REMEMBER ME	2,488.36	2,488.36	250 yearbooks 05-06 - school #14	✓			Deemed non-essential because the same students received a yearbook the prior school year.	School #14 is a one year school--grade 6. The yearbook is significant as a memory of student experiences at School #14, signaling the beginning of the middle school experience. The yearbook was part of the rewards and incentive that was part of the WSR that included significant student involvement including student academic writings and production input.
621	000222600040	605193	10/25/2005	TRAX RESTAURANT	1,595.00	1,595.00	Lunch buffet for 100 for college day guests			✓	-\$16/person	The State DOE in 2002 from May through June reviewed all purchase orders from the board prior to their release. The State DOE approved purchase orders for food for teacher meetings, student recognition, honor society dinners, parent dinners, etc. The only restrictions set by the DOE on catering and the purchase of food was issued in June 2006, well after the scope of this audit. Reference PO's 3210168, 210181, 210197, 210211, 210262, 210267, 210311.
622	000222600040	605197	10/25/2005	SUNBURST VISUAL MEDIA	688.74	688.74	Anger Management video/guide workbook, conflict resolution kit		✓		Anger management guidance material	

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623	000219890590	605216	11/4/2005	W.B. MASON COMPANY	2,231.84	2,231.84	26-5 shelf book cases		✓		Additional book cases for office	
624	000230610220	605224	11/4/2005	FOLLETT LIBRARY RESOURCES	2,241.76	2,241.76	148 books for Lincoln Middle School		✓		Books for media center	
625	000222600040	605244	10/28/2005	MCMURRAY AND;MS. NINA	3,500.00	3,500.00	Case against Passaic BOE Docket #ERO7WE-51368		✓		BOE settlement for discrimination law suit against BOE	
626	000230895050	605304	11/4/2005	NJ DIVISION OF FIRE SAFETY	5,820.00	5,820.00	Annual life hazard use certification and registration fees		✓		Annual life hazard use certification and registration fees	
627	000230890200	605333	11/4/2005	AMERICAN TIME & SIGNAL CO.	3,666.91	3,666.91	Repair and maintenance of clocks (cost for new parts) at PHS		✓		Building maintenance	
628	000230890200	605348	11/14/2005	SPONZILLI LANDSCAPING INC.	4,200.00	4,200.00	Baseball field maintenance		✓		Routine maintenance services for the baseball field	
629	000221390130	605455	11/14/2005	FISHER SCIENTIFIC CO.	7,220.49	7,220.49	Various science supplies		✓		Miscellaneous materials for science class	
630	000219390590	605469	11/18/2005	COMPARE FOODS	661.00	661.00	Food and refreshments for members of the community who attended "Candidates night" to learn more about individuals running for board seats			✓	Food and refreshments for members of the community who attended "Candidates night" to learn more about individuals running for board seats	Refreshments was a recognized and authorized expenditure, consider as part of WSR budgets. There was no prohibition on these types of expenditures until June 15, 2006. Refreshments at workshops has the value of providing continuity , taking advantage of having participants assembled, even working during food breaks.
631	000222600180	605624	12/22/2005	MGL FORMS	2,322.20	2,322.20	Printing/processing of payroll checks		✓		Printing/processing of payroll checks is outsourced	
632	000219600590	605681	12/8/2005	PHONIC EAR, INC.	4,230.00	4,230.00	30 warranties for 923C charge stand and 920SR column speakers for the Special Services/Education Department		✓		This is included as part of the services included in the Child Study Team Program	
633	000222600180	605703	12/8/2005	NAFIS	350.00	350.00	Membership renewal for NAFIS (National Assoc of Federally Impacted Schools)		✓		Membership dues	
634	000222600520	605710	12/8/2005	INTERSTATE HOME SERVICE	12,202.40	12,202.40	Repair work for tower roof at school #11		✓		Building maintenance	

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635	000219600590	605721	12/15/2005	OAK HALL CAP & GOWN COMPANY	695.85	695.85	39 class gowns for 2nd grade graduation.		✓		Gown to be worn by students during graduation ceremony	
636	402100600120	605754	12/13/2005	WAYNE MANOR;THE	4,000.00	4,000.00	200 tickets for annual NJROTC Military Ball on 12/17/05		✓		200 Tickets for NJROTC Ball	
637	402100600120	605772	12/13/2005	RIVERSIDE PUBLISHING CO.	1,945.68	1,945.68	Special education material		✓		This is included as part of the services included in the Child Study Team Program	
638	402100600120	605774	12/13/2005	HARCOURT ASSESSMENT, INC.	4,430.67	4,430.67	Wisc-IV Complete Kit w/ Wise IV writer (Special Ed material)		✓		This is included as part of the services included in the Child Study Team Program	
639	402100600120	605788	12/13/2005	SARTIN SERVICES	1,094.00	1,094.00	10 Star Child Restraint Seats		✓		Child restraints that are used when transporting young children.	
640	402100600120	605803	12/15/2005	NEW JERSEY PRINCIPAL SUPERVISOR ASSOC.	870.00	870.00	Membership renewal dues for NAESP and NJPSA		✓		Membership dues	
641	402100600120	605846	12/20/2005	AMERICAN GUIDANCE SERVICE, INC.	2,152.65	2,152.65	5 Early Step Childhood kits (english and spanish)		✓		Educational material for pre-k students	
642	402100600120	605852	12/20/2005	RIFTON EQUIPMENT	1,822.00	1,822.00	8 toddler chairs		✓		These chairs are used to accommodate very young children	
643	402100600120	605869	12/22/2005	EDUCATIONAL COUNCIL OF PASSAIC COUNTY	675.00	4,250.00	Licensing and Maintenance fee for 05-06 Educational Data Services		✓		5% service charge (on total purchase) to be a part of cooperative purchasing group	
644	402100600120	605871	12/22/2005	DANCE VECTORS, INC.	1,150.00	1,150.00	3 performance of Step Lively for Black History Month		✓		Cultural show for Black History month	
645	000230610220	605877	1/11/2006	SACO;MARIA	7,948.64	7,948.64	Termination of an employee. OAL Docket No: EDU3237-05 (Settlement Agreement)		✓		The district paid an employee back pay for a period of time that she was suspended without pay. State law does not allow this for tenured employees and the district was required to pay the employee the lost wages.	
646	000222600120	605879	12/22/2005	SCHOOL CENTER	21,000.00	21,000.00	Fee for designing website - SchoolCenter		✓		Charges for designing website	
647	000222600120	605880	12/22/2005	HEWLETT-PACKARD COMPANY	3,162.00	3,162.00	1 Laserjet printer w/ cartridge and paper trays for the Business Office at BOE		✓		Replacement printer	
648	000240600020	605885	12/22/2005	BAKER & TAYLOR, INC.	991.67	991.67	93 books for Lincoln media center		✓		New books for media center	
649	000240600050	605888	12/22/2005	GARRETT BOOK COMPANY	1,444.44	1,444.44	68 books for Lincoln media center		✓		New books for media center	

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650	000223610190	605889	12/22/2005	GUMDROP BOOKS	2,051.39	2,051.39	104 books for Lincoln media center		✓		New books for media center	
651	000240600120	605891	12/23/2005	UNITED SPORT APPAREL	1,740.00	1,740.00	12 Navy ROTC Jackets (Wool/leather)			✓	Leather/wool jackets are not part of the uniform	Student rewards and incentives were a recognized and authorized expenditure under WSR.
652	000219600590	605928	1/3/2006	FOLLETT LIBRARY RESOURCES	2,926.10	2,926.10	1 LRS Large Print Cornerstone, 1 Thorndike Large Print Books, 1 Eyewitness Expanded Titeware (MLK School #6), 140 books		✓		This is included as part of the services included in the Child Study Team Program	
653	000222600120	606018	1/4/2006	U.S. POSTAL SERVICE	13,000.00	10,000.00	US Postal Service, replenishment for postage meter.		✓		US Postal Service, replenishment for postage meter.	
654	000230610200	606032	1/11/2006	FRANKLIN PRINTERS SUPPLY CO.	1,985.00	31,985.00	1 Hamada VS34liic offset press for PHS print shop		✓		1 Hamada VS34liic offset press for PHS print shop	
655	000219600590	606037	1/11/2006	POWER SYSTEMS, INC.	7,669.40	7,669.40	Weight room equipment for PHS - record boards, muscle charts, step hurdles, sqility rings		✓		Weight room equipment for PHS	
656	000221610260	606050	1/11/2006	BOUND TO STAY BOOKS, INC.	7,057.51	7,057.51	551 books (novels) for school #9		✓		New books for media center	
657	000230610220	606077	1/13/2006	PERFECTION LEARNING CORPORATION	1,835.01	1,835.01	145 books, School 9-A. Martin Library		✓		New books for media center	
658	000261420560	606114	1/13/2006	WORLD BOOK, INC.	5,039.40	5,039.40	Various educational books for School 9-A. Martin Library		✓		New books for media center	
659	000261420560	606146	1/18/2006	REGENT BOOK COMPANY, INC.	1,598.25	1,598.25	Various educational books for School 11		✓		New books for media center	
660	000261420140	606147	1/18/2006	HERFF JONES, INC.	2,069.39	2,069.39	500 diploma covers, 519 diploma inserts, 75 inserts		✓		Diploma covers and inserts for graduating class	
661	000262300560	606156	1/18/2006	DANCE VECTORS, INC.	1,150.00	1,150.00	3 performance of Step Lively for Black History Month		✓		Cultural show for Black History month	
662	000261420560	606168	1/18/2006	ENTERTAINMENT PUBLICATIONS, INC.	4,378.00	4,378.00	School 9 - 60 grade 3 workbooks, 100 grade 4, 140 grade 5, 140 grade 6		✓		New textbooks/workbooks for students	
663	150100320270	606250	1/25/2006	HIGHSMITH CO., INC.;THE	549.73	549.73	Various supplies - floppy disks, pencils, pens, bookmarks, post-it notes, etc.		✓		Office supplies	

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664	000230530570	606282	1/25/2006	W.W. GRAINGER, INC.	1,123.09	1,123.09	10 high capacity boltless shelves		✓		Additional shelves for storage	
665	000261420050	606354	1/26/2006	NJTESOL/NJBE, INC.	320.00	320.00	2 yr membership renewal for 8 individuals		✓		Membership dues	
666	000240500120	606416	1/30/2006	TANNER NORTH JERSEY INC.	2,548.72	2,548.72	82 stack chairs, 6-48" round tables, 1 60" table for School #9		✓		New tables and chairs	
667	000230332050	606471	1/30/2006	ALLIED OFFICE SUPPLIES	1,631.33	1,631.33	Office supplies - folders, binders, hole punchers, etc		✓		Office supplies	
668	000230332050	606481	1/30/2006	HERFF JONES, INC.	4,955.80	4,955.80	350 yearbooks for LMS, students will pay remainder (about \$20 each)		✓		Subsidized yearbooks	
669	000261420050	606540	2/21/2006	DELL MARKETING L.P.	2,950.92	2,950.92	2 desktop computers w/ 17" flat panel and MS Office for the language and literacy dept at BOE building		✓		Periodic refresh of outdated hardware	
670	000230530570	606607	2/7/2006	TROXELL COMMUNICATIONS, INC.	797.00	797.00	1 digital camcorder and accessory kit		✓		Camcorders are needed because these students need to see a video of what is going to happen next in the day to help them progress through the day.  The Child Study program is designed to help students with disabilities under the Individual Disability Education Act by the Federal Government.	
671	000219390590	606623	2/10/2006	HARWOOD LLOYD LLC	6,876.27	6,876.27	Legal services for Nina McMurray v. Passaic Board of Ed		✓		Payment for legal fees for counsel defending the BOE in case.	
672	000219390590	606676	2/21/2006	XEROX CAPITAL SERVICES, INC.	14,466.00	14,466.00	Dry ink cartridges, fuser agents, developers		✓		Printer/copier supplies	
673	000219390590	606684	2/21/2006	PERFECTION LEARNING CORPORATION	1,753.03	1,753.03	125 books for Lincoln Middle School Library		✓		New books for media center	
674	150100320270	606741	2/22/2006	DELL MARKETING L.P.	4,426.38	4,426.38	3 desktop computers w/ 17" flat panel and MS Office for Grant School #7		✓		Periodic refresh of outdated hardware	
675	000100565270	606750	2/22/2006	MAXIMUS, INC.	18,205.00	18,205.00	Access, Maculaitis and IP Tests for 3500 students. 3500 scantrons and 3500 LEP reports		✓		Test and Scoring services for standardized tests	
676	000240600020	606774	2/22/2006	MCGRRAW-HILL PUBLISHING CO	16,663.23	16,663.23	Scoring services for 535 students and Survey scoring for 1006 students		✓		Scoring services for standardized tests	



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677	000251340050	606775	2/22/2006	STANDARDIZED TEST SCORING CO.	18,524.20	18,524.20	State released HSPA 2001 Scoring (11.05/test), Aprenda 2 (4.20/test)		✓		Scoring services for standardized tests	
678	000230530570	606786	2/27/2006	SIGNATURE SYSTEMS, LLC	9,977.55	9,977.55	Transport cart, portable fencing and safety rail for Boverini Stadium		✓		Miscellaneous equipment for sports stadium	
679	000230530570	606787	2/23/2006	DELL MARKETING L.P.	4,426.38	4,426.38	3 desktop computers w/ 17" flat panel and MS Office for the Business Office at BOE Building		✓		Periodic refresh of outdated hardware	
680	000219390590	606788	3/15/2006	LIBRARY VIDEO COMPANY	1,972.26	1,972.26	Educational DVDs for School # 11		✓		New DVD's for media center	
681	000219390590	606913	2/28/2006	BEST COMPUTER SUPPLIES	1,307.96	1,307.96	Ink cartridges		✓		Printer/copier supplies	
682	000230530570	606933	2/28/2006	BEST COMPUTER SUPPLIES	2,318.09	2,318.09	Ink cartridges, optical mouse, and CDR's		✓		Printer/copier supplies	
683	000262420560	606979	3/7/2006	PTM DOCUMENT SYSTEMS	2,476.35	2,476.35	30,000 print to mail payroll checks		✓		Printing of payroll checks is outsourced.	
684	000230331580	607011	3/3/2006	NEW JERSEY LABOR LAW POSTER	974.50	974.50	20 Federal and state posters to promote awareness of programs		✓		Posters to promote awareness of programs	
685	000222600120	607039	3/2/2006	FOLLETT LIBRARY RESOURCES	7,055.40	7,055.40	540 books - Pulaski Elem School		✓		New books for media center	
686	000251340050	607102	3/7/2006	SCHOLASTIC INC.	4,865	4,864.67	Scholastic books and magazines with cultural content, amount of the purchase seems proportionate. Magazines are covered by the Authentic Literature program		✓		Scholastic books and magazines with cultural content. Magazines are covered by the Authentic Literature program	
687	000261420560	607157	3/7/2006	L M L SUPERMARKETS INC.	983	1,412.16	Refreshments and incentives for parents workshops. Refreshments for parents workshops has been approved. Amount is reasonable. Discretionary expense			✓	Refreshments for parents workshops has been approved. Amount is reasonable. Discretionary expense	Refreshments was a recognized and authorized expenditure, consider as part of WSR budgets as a reward and incentive to promote parental involvement. There was no prohibitions on these types of expenditures until June 15, 2006.
688	000261420140	607255	3/16/2006	VALLEY REGENCY;THE	2,752	2752.17	National Honor Society dinner. See comments for full description on expense split		✓		Honor students dinner has been approved only for the honored students list. The rest of the assistants to the event did cover their own expenses	

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689	000230590050	607268	3/16/2006	LIFETOUCH PUBLISHING INC.	3,062	3,061.73	Composition and publishing of year Book for students		✓		School yearbooks. Composition and publishing of year Book for students.	
690	000262441050	607343	3/21/2006	CUSTOM COMPUTER SPECIALISTS	1,299	1,298.55	1 Printer purchased under the District Technology Plan		✓		1 Printer purchased under the District Technology Plan. Contract awarded through competitive bidding. Printer placed at the Passaic Board of Education, Business administration office. James J Shoop, Assistant Business Administrator.	
691	000262420230	607365	3/23/2006	SHOP AASTRA	714	713.96	Cord phone purchased		✓		One phone purchased. Documentation complete	
692	190100500120	607377	3/23/2006	FOLLETT LIBRARY RESOURCES	2,843	2842.83	Books purchased - Recreational (non-textbooks) - this disbursement corresponds to Authentic Literature category as per ABBOT desition [Early Intensive Literacy] . The number of books purchased varies according to number of students in the bilingual and special Education groups.		✓		Books purchased - Recreational (non-textbooks) - this disbursement corresponds to Authentic Literature cathegory as per ABBOT desition [Early Intensive Literacy] . The number of books purchased varies according to number of students in the bilingual and special Education groups.	
693	000262420560	607378	3/23/2006	RAINBOW BOOK COMPANY	1,315	1,314.93	30 textbooks purchased on various subjects according to curriculum		✓		30 textbooks purchased on various subjects according to curriculum	
694	000230530200	607467	3/29/2006	PASSAIC CTY. EDUCATIONAL SERVICES COMM.	26,285	26,285.04	School Election devices. School Election expenses. This item has been mandated by NJ State. All supporting documentation is in place		✓		School Election expenses. This item has been mandated by NJ State. All supporting documentation is in place	
695	000219390590	607468	3/29/2006	CITY OF PASSAIC	46,526	46,525.68	Annual Schol Board Election enpenses		✓		School Election expenses. This item has been mandated by NJ State. All supporting documentation is in place	
696	000219390590	607573	4/3/2006	MENTAL HEALTH CLINIC OF PASSAIC	20,125	20,125.00	Counseling Health services for 1 student in the Child Support Group		✓		Counseling Health services for 1 student in the Child Support Group	
697	000219390590	607574	4/3/2006	CDW GOVERNMENT, INC.	1,493	1,492.99	IT Equipment. 1 Cysco Cathalist under the district technology plan		✓		IT Equipment. 1 Cysco Cathalist under the district technology plan	

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698	000261420130	607605	4/5/2006	BLOSSOM & GROW FLOWERS, INC.	291	290.50	Flowers for high school student celebration	✓			Flowers for high school board candidates night	The State DOE in 2002 from May through June reviewed all purchase orders from the board prior to their release. Purchase order #210266 was a purchase order for graduation flowers. The State DOE approved it.
699	000261420570	607675	4/7/2006	HOLMES AND MARVIN L.CORMICK, ESQ;MYLES	38,249	38,248.95	Settlement of Litigation. Confidential agreement for release and dismissal of all claims for A.P. versus Passaic Board of Education		✓		Settlement of Litigation	
700	000261420560	607762	4/12/2006	VALIANT	1,631	1,631.00	Heavy Duty electric screen. Included in budget for Passaic Technology Plan		✓		Electric Screen purchased for Passaic under IT echnology Plan	
701	000219390590	607813	4/20/2006	PREMIUM MARKETING GROUP, INC.	3,900	3,900.00	25 Kindergarden day kits		✓		Kindergarden day kits	
702	000262490560	607849	4/21/2006	NATIONAL GOLF WORX	500	500.00	Golf Team enpenses. Golf Team time at the golf range. Payment for three months of practice for the Golf Team		✓		Golf Team time at the golf range. Payment for three months of practice for the Golf Team	
703	000262420560	607855	5/1/2006	THREE SAINTS CULTURAL CENTER	1,320	1,320.00	Refreshments for focus on results.			✓	Refreshments for focus group on results and activities.	Refreshments was a recognized and authorized expenditure, consider as part of WSR budgets. There was no prohibition on these types of expenditures until June 15, 2006. Refreshments at workshops has the value of providing continuity , taking advantage of having participants assembled, even working during food breaks.
704	000251592050	607905	5/4/2006	TRAX RESTAURANT	1,196	1,196.25	Lunch for career day guests		✓		Lunch provided career day guests as part of the Career center activities.	
705	000230610200	607908	5/4/2006	HILTON CASINO HOTEL	291	291.00	Hotel enpense for NJASBA. Henry Lee BA represented the Passaic District		✓		Hotel expense for NJASBA conferece	

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706	000219390590	607929	5/10/2006	THREE SAINTS CULTURAL CENTER	360	360.00	Refreshments for focus on results			✓	Refreshments for focus group on results and activities.	Refreshments was a recognized and authorized expenditure, consider as part of WSR budgets. There was no prohibition on these types of expenditures until June 15, 2006. Refreshments at workshops has the value of providing continuity, taking advantage of having participants assembled, even working during food breaks.
707	253100300270	607961	5/17/2006	PCCA	1,660		Athletics Association fees		✓		Athletics Association fees	
708	000219390590	608021	5/17/2006	BOUQUET FLORIST	524	524.00	Decorative / Baloons for graduation ceremony	✓			Decorative / Baloons to recognize graduating class.	The State DOE in 2002 from May through June reviewed all purchase orders from the board prior to their release. Purchase order #210266 was a purchase order for graduation flowers. The State DOE approved it.
709	000219390590	608022	5/17/2006	SEVILLA RESTAURANT	3,240	3,240.00	Honor Students / dinner with parents and professors			✓	Honor Students / dinner with parents and teachers Incentive for students, 180 dinners at \$18 each	The State DOE in 2002 from May through June reviewed all purchase orders from the board prior to their release. The State DOE approved purchase orders for food for teacher meetings, student recognition, honor society dinners, parent dinners, etc. The only restrictions set by the DOE on catering and the purchase of food was issued in June 2006, well after the scope of this audit. Reference PO's 3210168, 210181, 210197, 210211, 210262, 210267, 210311.
710	000219390590	608023	5/17/2006	SEVILLA RESTAURANT	4,232	4,232.00	Athletics Students / dinner with parents and professors			✓	Honor Athletes / dinner with parents and teachers. This is an incentive for athletes. 230 meals at \$18 each	The State DOE in 2002 from May through June reviewed all purchase orders from the board prior to their release. The State DOE approved purchase orders for food for teacher meetings, student recognition, honor society dinners, parent dinners, etc. The only restrictions set by the DOE on catering and the purchase of food was issued in June 2006, well after the scope of this audit. Reference PO's 3210168, 210181, 210197, 210211, 210262, 210267, 210311.

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711	000219390590	608053	5/19/2006	PEARSON EDUCATION	1,651	1,651.42	Pearson Testing kits		✓		Pearson Testing kits	
712	000262441050	608064	5/22/2006	AMERICAN ASSOCIATION OF SCHOOL ADMINS.	366	366.00	American Association of School Administrators - Dues		✓		American Association of School Administrators - Dues	
713	000262441050	608069	5/22/2006	BOB SMITH FLORIST	400	400.00	3 boxes with various class day supplies	✓			Graduation flowers purchased for the ceremony	The State DOE in 2002 from May through June reviewed all purchase orders from the board prior to their release. Purchase order #210266 was a purchase order for graduation flowers. The State DOE approved it.
714	000219390590	608088	5/25/2006	CONTOUR DATA CORPORATION	6,695	7,090.00	Student tracker interface software. This is part of the accounting records software used by the BA office		✓		Student tracker interface software. This is part of the accounting records software used by the BA office	
715	000219390590	608158	6/1/2006	XEROX CAPITAL SERVICES, INC.	3,314	3,314.00	4 XEROX copiers with replacement pieces and supplies		✓		4 XEROX copiers with replacement pieces and supplies under the District Technology Plan	
716	000262590560	608181	6/1/2006	HERNANDEZ; BERTHA	250	250.00	Retirement check gift / as per employment contract		✓		Retirement check gift / as per employment contract.	
717	000290610570	608196	6/1/2006	WACKS; MARIAN	250	250.00	Retirement check gift / as per employment contract		✓		Retirement check gift / as per employment contract.	
718	000219592590	608215	6/1/2006	PRASISTO & LOVE & RANDALL,ESQ;ALBERT	80,000	80,000.00	Settlement of Litigation. Confidential agreement for release and dismissal of all claims for P.S. versus Passaic Board of Education		✓		Settlement of Litigation. Confidential agreement for release and dismissal of all claims for P.S. versus Passaic Board of Education	
719	000213600090	608284	6/5/2006	MEDIA TRENDS	3,025	3,025.00	Hilltop Star / High School newspaper		✓		Hilltop Star / High School newspaper. School newspaper serves informational needs and it is deemed to provide educational value by BA and the district board	
720	000221390150	608323	6/9/2006	COUNTY OF PASSAIC	700	700.00	Attendance at Camp Hope. Day trip including catering of 140 students for that day		✓		Attendance at Camp Hope. Day trip with lunch included. Recreational activity that has become a tradition in this district	
721	000230580580	608521	6/27/2006	FRANK PLO MUSIC CO.	1,075.00	1,075.00	Repair of orchestra Instruments owned by the district		✓		Repair of orchestra Instruments owned by school district	

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722	00023033958	608662	6/30/2006	PASSAIC BOARD OF EDUCATION	1,392.70		Phantom check drawn to charge appropriate petty cash expenditures to appropriate account.			✓	Missing third party documentation.	During the years of 2003-2005 the Business Office was understaffed. It had to rely on a number of temporary workers who may have misfiled purchase order documents. The Board of Education commissioned a management study and now implemented provides a proper workforce for the Business Office.
723	00022132016	670102	9/20/2005	HORIZON SOFTWARE INTERNATIONAL, INC.	13,634.00	13,634.00	hardware by Horizon computer register.		✓		Horizon computer register hardware. Hardware approved for school operation by Passaic Board. Also included in district technology plan	
724	00021939059	699999	7/1/2005	PASSAIC BD.OF ED.SALARIES	6,225.00			✓			No documentation.	During the years of 2003-2005 the Business Office was understaffed. It had to rely on a number of temporary workers who may have misfiled purchase order documents. The Board of Education commissioned a management study and now implemented provides a proper workforce for the Business Office.
725		400102	7/1/2003	MAXIM HEALTHCARE SERVICES, INC.	16,124.00	16,124.00	Nursing Services		✓		This is included as part of the services included in the Child Study Team Program	
726	00021960059	400477	3/31/2004	FAVA, ESQ.;RONALD S.	1,500.00	1,500.00	Special Labor counsel svcs for negotiations 4/1/04-6/30/04		✓		Legal fees for special labor counsel hearing (as approved by Board resolution)	
727	00052093005	400490	6/10/2004	LOVING CARE AGENCY, INC.	11,563.75	11,563.75	Nursing services for 2 students (1 month)		✓		This is included as part of the services included in the Child Study Team Program	
728	00022350012	403064	7/28/2003	PITNEY BOWES CREDIT CORPORATION	1,901.88	1,901.88	Postage meter rental quarterly fee		✓		Postage meter replenishment	
729		404316	10/22/2003	BALLY'S PARK PLACE	140.00	140.00	Room charges for board member to attend conference		✓		Hotel charges incurred during conference attendance	

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730		404857	11/11/2003	REMEMBER ME	2,260.38	2,260.38	250-40 page color yearbooks	✓			Deemed non-essential because the same students received a yearbook the prior school year.	School #14 is a one year school--grade 6. The yearbook is significant as a memory of student experiences at School #14, signaling the beginning of the middle school experience. The yearbook was part of the rewards and incentive that was part of the WSR that included significant student involvement including student academic writings and production input.
731		405121	12/3/2003	PRESIDENT SUPERMARKET	649.00	649.00	Rice, BBQ chicken legs, Chicken, Yuca, Congri for Hispanic Heritage month for students.		✓		Lincoln Middle School food festival for Hispanic heritage month	
732	000262490560	406080	2/24/2004	BERGEN TRACK ASSOCIATION	144.00	144.00	Track meet fees (2/20/04)		✓		Fees for school to compete in track meet	
733	000240500120	406811	4/20/2004	TANNER SCHOOL FURNITURE CORPORATION	485.59	38,097.00	Krueger chair caddies		✓		Caddies are used to move furniture around in the school	
734		406879	4/23/2004	LOFBERG COMPANIES;THE	2,500.00	2,500.00	Fee for review of present insurance policies and presentations of request for proposals		✓		The insurance consultant reviews policies and coverage for adequacy	
735	000230331580	407099	5/14/2004	CONTOUR DATA CORPORATION	900.00	900.00	Advanced tracker training for support staff and child study teams		✓		Special training for teachers of special education students.	
736		407172		TERRE COMPANY;THE	400.00		1 football field line marker, 1 spreader		✓		1 football field line marker, 1 spreader	
737	000230890200	407313	5/27/2004	OFFICE BUSINESS SYSTEMS INC.	6,990.00	6,990.00	2-Cisco 3550-24 PWR Switch		✓		Networking equipment that is needed to network computers in the office	
738	000230890200	407369	6/2/2004	MARTY GILMAN, INC.	915.96	915.96	6-hog handlers and 6-giant pushbacks		✓		Misc football equipment	
739	000230890200	407503	6/20/2004	RULLO AND GLEESON ASSOCIATION, INC.	625.00	625.00	Disposal of hazardous waste		✓		Charges associated with disposal of hazardous waste	
740	000230890200	407637	6/28/2004	U.S. BRONZE SIGN COMPANY	2,275.00	2,275.00	Bronze plaque for Vincent Capuana School		✓		Standard plaque that is at school entrances that shows the name and various other info on it.	

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741	000230890200	407768	6/30/2004	NCS PEARSON	427.38	940.00	GEPA 2003-04 Student Data File, HSPT for Mar/Oct 03 and Mar 04 - Student data file CD-ROM		✓		Charge for transferring GEPA data onto CD-ROMS for archiving purposes.	
742	000240500110	500001	6/14/2004	PARTNERSHIP IN EDUCATION	3,375.00	3,375.00	Psychiatric, occupational, audiological, educational, and speech evaluations		✓		This is included as part of the services included in the Child Study Team Program	
743		500003	6/14/2004	TRINITAS HEALTHCARE CORP THERAPY SERVICE	591.25	591.25	Psychiatric, occupational, audiological, educational, and speech evaluations		✓		This is included as part of the services included in the Child Study Team Program	
744	000240500120	500021	6/14/2004	DIAMOND; MARYLOU	1,700.00	1,700.00	Oromotor/feeding evaluations		✓		This is included as part of the services included in the Child Study Team Program	
745	000251592050	500030	8/9/2004	BERGEN COUNTY CAMERA	285.08	285.08	Running order for camera film/film processing		✓		These charges are for film development for cameras that are being used in the special education programs. These cameras are being slowly phased in out in favor of digital cameras.	
746	000230610220	500038	7/18/2005	APP, INC.	682.62	78.20	Passaic BOE Liability for Medicare Part B liability for the first 3 yrs of the early retirement incentive program		✓		This liability is part of a deal in which employees accepted early retirement when offered by the district.	
747	000262420140	500039	7/1/2004	ALLIANCE COMMERCIAL PEST CONTROL, INC.	1,715.00	1,715.00	Charge for pest control services		✓		Pest control services	
748	000221800140	500041	7/1/2004	ARCH WIRELESS	821.44	821.44	Monthly service charges for pagers used by administrative staff		✓		Pagers are given to approved employees	
749	000240500120	500048	7/1/2004	CHITESTER, MS CCC/SLP; DEBORAH	490.00	490.00	Speech eval and therapy services		✓		This is included as part of the services included in the Child Study Team Program	
750	000221600160	500061	7/6/2004	HOLAHAN;DR. JOSEPH	1,750.00	1,750.00	Neuro-development Evaluations (350/eval)		✓		This is included as part of the services included in the Child Study Team Program	
751	000240600120	500070	7/7/2004	KONICA MINOLTA BUSINESS	1,495.00	1,495.00	Maintenance agreement for Minolta copier		✓		Agreement to perform periodic maintenance on copier	
752	000240600070	500073	7/7/2004	MALLIK;DR. APARNA	3,500.00	3,500.00	Neuro-development Evaluations (350/eval)		✓		This is included as part of the services included in the Child Study Team Program	
753	000230590050	500100	7/7/2004	U.S. POSTAL SERVICE	7,000.00	7,000.00	Charges for replenishing postage meter		✓		Charges for replenishing postage meter	
754	000222600040	500113	7/7/2004	MACDONALD; WILFRED	335.88	335.88	New batteries for grounds maint equip		✓		New batteries for grounds maint equip	



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755		500120		XEROX CAPITAL SERVICES, INC.	8,116.65		Service contract for copiers for Elementary Schools in District			✓	Missing third party documentation.	During the years of 2003-2005 the Business Office was understaffed. It had to rely on a number of temporary workers who may have misfiled purchase order documents. The Board of Education commissioned a management study and now implemented provides a proper workforce for the Business Office.
756	000262420560	500128	7/8/2004	BARNES & NOBLE	428.07	428.07	Various educational books		✓		Educational books	
757	000240600040	500131	7/8/2004	NEXTEL COMMUNICATIONS	2,662.63	2,662.63	Payment for employee cell phone plans		✓		Cell phones are given to certain approved employees	
758	000240600010	500143	7/8/2004	CAPALBO'S	222.84	222.84	Running order for gift baskets	✓			Gift baskets that are sent in lieu of flowers for funerals	This is a long standing practice of the Board of Education to recognize & honor the deceased who have contributed to public schools.
759	000222600040	500146	7/8/2004	EL DIARIO - LA PRENSA	1,404.92	1,404.92	Spanish newspaper ads announcing school services		✓		Awareness announcements in Spanish in newspapers	
760	000240500090	500147	7/8/2004	NORTH JERSEY MEDIA GROUP	7,629.50	8,000.00	Newspaper ads for open positions		✓		Newspaper ads for open positions	
761	000240600110	500149	7/8/2004	COURTYARD;THE	575.00	3,000.00	Reconditioning of tennis equipment		✓		Reconditioning of tennis equipment	
762	000240600040	500151	7/8/2004	LILICH CORPORATION	3,900.00	3,900.00	Asbestos maintenance services at PHS		✓		Asbestos maintenance services	
763	000240600020	500152	7/8/2004	MERCHANTS ALARM SYSTEMS	5,520.00	5,520.00	Basic alarm system monitoring for all locations (Aug - Jan)		✓		Service charges for alarm monitoring	
764	000252500570	500157	7/12/2004	BAKER PERSONNEL INC.	3,002.60	3,002.60	Temporary personnel hired due to labor shortage in July and Aug 04 - performed administrative tasks, accounting, filing, etc.		✓		Temp personnel needed during summer months	
765	190100320120	500199	8/4/2004	DANKA OFFICE IMAGING	850.50	850.50	Maintenance agreement for 2 Savin copiers		✓		Routine maintenace for leased copiers	
766	000251600050	500202	8/18/2004	PUBLIC SEWER SERVICE	1,135.00	1,135.00	Grease trap maintenance services		✓		Grease trap maintenance services	

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767	000223600190	500252	9/8/2004	UNITED PARCEL SERVICE	1,503.13	1,503.13	Running order for services rendered by UPS		✓		Charges for shipping services	
768	000222600110	500273	9/8/2004	BADLANI;KAVITA	8,508.00	8,508.00	Bilingual (Hindi/Urdu) speech evals		✓		This is included as part of the services included in the Child Study Team Program	
769	402100600120	500294	9/20/2004	NEXTEL COMMUNICATIONS	2,387.14	1,386.00	14 nextel cell phones (upgrade/replacement) for Administrators		✓		14 nextel cell phones (upgrade/replacement) for Administrators	
770	000262490560	500307	9/28/2004	SUCCESS FOR ALL FOUNDATION, INC.	2,400.00	2,400.00	"Success for All" Program participation fees. Training for staff on motivating/encouraging students. Part of Whole School Reform Model.		✓		Staff training	
771	000221390150	500313	9/20/2004	COMPUTER SOLUTIONS INC.	1,941.00	1,941.00	Running order for software maintenance for databases and third party software		✓		Software maintenance	
772		500320	9/28/2004	L M L SUPERMARKETS INC.	444.29	444.29	refreshments for various parent workshops, afterschool programs and student rewards throughout the school year			✓	For parent involvement and for student rewards.	Parents incentives & rewards were all parts of the WSR Coalition of Essential Schools philosophy supported by the Department--Carry-all tote bag for staff
773	000221390130	500322	9/23/2004	BERGEN COUNTY SPECIAL SERVICES SCH.DIST.	1,911.00	1,911.00	Bedside assistance, physical/occupational therapy		✓		This is included as part of the services included in the Child Study Team Program	
774	000240600040	500352	10/1/2004	BAKER PERSONNEL INC.	3,522.78	3,522.78	Temporary personnel hired due to labor shortage - performed administrative tasks, accounting, filing, etc.		✓		Temp personnel needed during summer months	
775	000262490560	500374	10/4/2004	FRANK PLO MUSIC CO.	250.00	1,000.00	repair of musical instruments for Learning Center		✓		repair of musical instruments for Learning Center	
776	402100600120	500389	1/9/2004	MIRIAM SKYDELL & ASSOCIATES	770.00	770.00	Occupational therapy (11 sessions)		✓		This is included as part of the services included in the Child Study Team Program	
777	000230331050	500391	11/9/2004	YOUNG; ANITA C	400.00	400.00	1 Learning evaluation		✓		This is included as part of the services included in the Child Study Team Program	
778	000221600130	500394	11/9/2004	AVAYA, INC.	4,565.23	4,565.23	Maintenance service for all telephone equipment (district-wide)		✓		Maintenance service for phones	

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779	00024060050	500413	10/19/2004	RUDCO, INC.	3,687.50	3,687.50	Messenger delivery service to schools, hospitals, clinics as authorized by special ed services		✓		Messenger delivery service to schools, hospitals, clinics as authorized by special ed services	
780	00024073052	500415	10/23/2004	NEWMAN, M.A., LDTC;SANDRA P.	1,500.00	1,500.00	Functional behavioral assessment		✓		This is included as part of the services included in the Child Study Team Program	
781	00210060012	500449	11/11/2004	PYRYT; DOROTHY JEANN	3,600.00	3,600.00	Payment for 9 learning evals		✓		This is included as part of the services included in the Child Study Team Program	
782	00022160016	500450	11/11/2004	NORTH JERSEY BOBCAT, INC.	293.99	293.99	Preventative maintenance for BobCat (landscaping equipment)		✓		Preventative maintenance for BobCat (landscaping equipment)	
783	00022260009	500474		XEROX CAPITAL SERVICES, INC.	2,587.21		Lease payment for copier at Passaic High School		✓		Lease payment for copier at Passaic High School	
784	00024060011	500475	12/7/2004	XEROX CAPITAL SERVICES, INC.	3,001.26	8,745.90	Lease payment for copier at Passaic High School		✓		Lease payment for copier at Passaic High School	
785	00022260008	500487	12/15/2004	SCHULZ, OTR;MAY	1,625.00	1,625.00	Occupational therapy		✓		This is included as part of the services included in the Child Study Team Program	
786	00024050012	500517	2/4/2005	VITETTA	3,425.00	3,425.00	Long-range facilities plan consulting services		✓		district is required to do a long range facility plan	
787	00026242022	500557	3/16/2005	BUILDING CONTROL TECHNOLOGIES	1,402.94	1,402.94	Running order for service to the district-wide automated computerized controls for the HVAC system and boilers		✓		Running order for service to the district-wide automated computerized controls for the HVAC system and boilers	
788	00022260009	500576	5/20/2005	MERCHANTS ALARM SYSTEMS	2,240.00	2,240.00	Fire alarm monitoring for 14 schools 03/05-06/05		✓		Fire alarm monitoring for 14 schools 03/05-06/05	
789	00024050012	500603	6/15/2004	SAVIN CORPORATION	413.00	413.00	Charges for replenishing paper supply		✓		Charges for replenishing paper supply	
790	00021959259	500641	7/1/2004	SCHOOL SPECIALTY, INC.	337.99	390.47	Paper, pencils, crayons, markers, stickers, etc.		✓		General Classroom Supplies	
791	00022260009	500644		SCHOOL SPECIALTY, INC.	401.27		General supplies for School No.9			✓	General Classroom Supplies. Missing third party documentation	
792	00023089022	500647	7/1/2004	SCHOOL SPECIALTY, INC.	417.82	417.82	Paper, pencils, crayons, markers, stickers, etc.		✓		General Classroom Supplies	
793	00024050004	500724		TROXELL COMMUNICATIONS, INC.	518.22		1 microphone for PHS		✓		1 microphone for PHS	

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794	000240500120	500728	7/13/2004	VALIANT I.M.C.	314.92		audio/video supplies for PHS			✓	Missing third party documentation.	During the years of 2003-2005 the Business Office was understaffed. It had to rely on a number of temporary workers who may have misfiled purchase order documents. The Board of Education commissioned a management study and now implemented provides a proper workforce for the Business Office.
795	000222600060	500793	7/8/2004	TANNER NORTH JERSEY INC.	592.72	592.72	8 chairs w/ arms for School #11		✓		Furniture	
796	000262490560	500798		TANNER NORTH JERSEY INC.	524.40			✓			No documentation.	During the years of 2003-2005 the Business Office was understaffed. It had to rely on a number of temporary workers who may have misfiled purchase order documents. The Board of Education commissioned a management study and now implemented provides a proper workforce for the Business Office.
797	000262490560	500814	7/27/2004	ONYX WASTE SERVICES, INC.	1,961.00	1,961.00	Roll-off services (trash removal) on an as-needed basis		✓		trash removal services	
798	000222600040	500843	7/27/2004	APPLIED INFORMATION SERVICES, INC.	369.85	369.85	3 toners and 2 drums for Okidata printer for Admin building at BOE		✓		Printer/copier supplies	
799	000222600040	500846		APPLIEDINFO PARTNERS, INC.	369.85		5 Okidata Toner/drums School # 5		✓		5 Okidata Toner/drums School # 5	
800	000222600040	500848	7/27/2004	APPLIED INFORMATION SERVICES, INC.	1,142.75	1,142.75	1 fax machine, 5 toners, and 2 drums for School #2		✓		Printer/copier supplies	
801	000251600050	500872	6/2/2004	LSI	828.92	828.92	2 boxes with Datacards, cards, vinyl cards etc		✓		Vinyl cards and other office supplies needed	
802	000262441050	500892	6/8/2004	TROXELL COMMUNICATIONS, INC.	682.65	682.65	lamp for LDC projector for presentations		✓		Lamp for projector used for presentations in class and other academic presentations	
803	000230895050	500943	7/6/2004	CIRCLE SYSTEMS RECDTNR.	990.00	990.00	Football Equipment supplies		✓		Athletics Equipment for football student athletes. This expenditure is included as part of the services provided in the district Athletics programs	

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804	000219600590	500946	7/7/2004	TRIPLE CROWN SPORTS	726.00	726.00	Sporting Travel bags, rin coats, backpacks and other		✓		Various Athletics items for student athletes purchased. This expenditure is included as part of the services provided in the district Athletics programs	
805	000219600590	500956	7/7/2004	STAN'S SPORTING CENTER	300.00	300.00	Soccer equipment and other supplies		✓		Athletics equipment for student athletes. This expenditure is included as part of the services provided in the district Athletics programs	
806	000230890200	500958	7/23/2004	STAN'S SPORTING CENTER	240.00	240.00	12 golf gloves, 12 Nike Dry-fit textured golf shirts, 10 dozen golf balls		✓		Equipment and apparel fro tennis team	
807	000262490560	500960		STAN'S SPORTING CENTER	434.40		24 Shirts for Bowling Team PHS		✓		24 Shirts for Bowling Team PHS	
808	000270600050	500963		TRIPLE CROWN SPORTS	670.80		24 hooded sweatshirts for PHS basketball team and 12 Wilson basketball for girls basketball team		✓		24 hooded sweatshirts for PHS basketball team and 12 Wilson basketball for girls basketball team	
809	000240600510	500964	7/9/2004	STAN'S SPORTING CENTER	808.50	808.50	Basketball equipment and related supplies		✓		Athletics equipment for student athletes. This expenditure is included as part of the services provided in the district Athletics programs	
810	000219600590	500966		STAN'S SPORTING CENTER	572.00		22 pairs shoes for the track team at PHS		✓		22 pairs shoes for the track team at PHS	
811	000240600020	501012	7/28/2004	VALIANT I.M.C.	744.22	744.22	500 floppy disks, 12 mouse balls, 2 surge protectors for the Special Services Dept		✓		Misc office supplies	
812	000261420560	501020	7/27/2004	SUPPLY SAVER	1,157.00	1,157.00	50 HP51645A cartridges for the Early Childhood Center		✓		Printer/copier supplies	
813	000230890200	501031	7/27/2004	SUPPLY SAVER	462.80	462.80	20 HP51645A cartridges for the Adult Learning Center		✓		Printer/copier supplies	
814	000262420270	501038	7/27/2004	RAHWAY BUSINESS MACHINES	544.00	544.00	8 Laser Tech cartridges for Superintendent's Office		✓		Printer/copier supplies	
815	000219600590	501042	7/27/2004	RAHWAY BUSINESS MACHINES	859.00	859.00	11 Laser Tech cartridges and 3 HP cartridges for the Business Office at BOE Building		✓		Printer/copier supplies	
816	000262420270	501045	8/3/2004	ACADEMIC SOFTWARE	252.00	252.00	1 Millie's Math House lab pack, 1 Jump Start Kindergarten		✓		Educational material	

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817	000240500500	501056	7/7/2004	BEST COMPUTER SUPPLIES	843.05	843.05	36 Cartridges and 6 surge protectors for Special Services		✓		36 Cartridges and 6 surge protectors for Special Services	
818	000240600120	501069	6/22/2004	BEST COMPUTER SUPPLIES	1,120.36	1,120.36	Printer Cartridges		✓		General Office supplies needed	
819	000240600120	501072	8/9/2004	BEST COMPUTER SUPPLIES	769.21	769.21	Drum kits, cartridges, fuser kits for the Early Childhood Center		✓		Printer/copier supplies	
820	000251600050	501078	7/1/2004	BEST COMPUTER SUPPLIES	846.50	846.50	Printer cartridges and surge protector		✓		General office supplies needed	
821	000218600590	501079	8/9/2004	CCV SOFTWARE	710.30	710.30	2 Picture phonics lab packs of 5 and 3 Early learning activities lab packs of 6		✓		Educational material	
822	000230610200	501092	8/3/2004	CDW GOVERNMENT, INC.	997.74	470.13	1 HP scanner, 1 512mb micro drive, 1 HP deskjet printer for School #14		✓		Printers for office	
823	190100320080	501138	8/3/2004	GLOBAL GOV'T/EDUCATION SOLUTIONS, INC.	393.19	393.19	30 headphones and 1 digital camera		✓		This is included as part of the services included in the Child Study Team Program	
824	000240600040	502001	6/29/2004	THE DAVIS CENTER, INC.	1,650.00	1,650.00	Auditory integration training for 1 student		✓		This is included as part of the services included in the Child Study Team Program	
825	000262420560	502022	6/17/2004	TRUMP PLAZA HOTEL AND CASINO	375.00	421.80	Room charges for School Board Association conference in Atlantic City NJ.		✓		Room charges for School Board Association conference in Atlantic City NJ.	
826	000240600510	502028	6/29/2004	BADGER GRAPHIC SALES, INC.	571.50	571.50	Plastic packaging and work gloves.		✓		Misc items for building maintenance staff	
827	000219600590	502029	6/29/2004	CONTOUR DATA CORPORATION	4,995.00	4,995.00	Level II tech support for software purchased from 3rd party vendors.		✓		Technical support services	
828	000251592050	502041	5/14/2004	PREMIER SCHOOL AGENDAS	2,583.55	2,583.55	Sets of elementary agendas		✓		Elementary agendas	
829	000219592590	502045	6/1/2004	PREMIER SCHOOL AGENDAS	2,401.75	2,401.75	Primary journals, Elementary and Middle level agendas			✓	Primary journals, Elementary and Middle level agendas	
830	000251592050	502057	6/30/2004	PROQUEST INFORMATION ANS LEARNING	1,030.00	1,030.00	SIRS Research DB-database used to share information between media centers in the district		✓		SIRS Research DB-database used to share information between media centers in the district	
831	000251600050	502060		NEW JERSEY ASSOCIATION OF SCHOOL ADMINS	400.00		NJASA Subscription for Superintendent of Schools		✓		NJASA Subscription for Superintendent of Schools	

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832	000270600050	502064	6/30/2004	AAA COMMUNICATIONS	925.00	925.00	Repair 5-16 channel radios used by building maintenance staff		✓		Repair of radios used for communication amongst building staff	
833	000222600110	502068	6/30/2004	H.W. WILSON COMPANY;THE	918.00	918.00	Subscription renewals for yearbook, readers guide, reference shelf, and current biography monthly		✓		Subscription renewals	
834	000221500140	502075	7/7/2004	BROWNSTONE PUBLISHERS, INC.	197.00	197.00	IDEA Compliance Insider Subscription		✓		Renewal for statistical analysis software	
835	000261420560	502078	6/30/2004	COIN EDUCATIONAL PRODUCTS	1,016.00	1,016.00	Coin Career Community Annual License		✓		Annual license fee	
836	000222600040	502080	6/15/2004	BROWNSTONE PUBLISHERS, INC.	236.00	236.00	No Child Left Behind Compliance Insider Subscription		✓		Required compliance by state law	
837	000230339050	502089	7/15/2004	ABC-CLIO	270.00	270.00	African Americans at War and Political Corruption in America books		✓		Books/educational material for school library	
838	000218500120	502105	6/11/2004	BRODART CO.	942.77	942.77	Various books for Lincoln Middle School library		✓		Books/educational material for school library	
839	000262420140	502108	6/10/2004	CDW GOVERNMENT, INC.	722.00	722.00	Firewire, RAM cards, IDE equipment		✓		Computer equipment	
840	000261420560	502114	6/11/2004	COPITRON, INC.	825.00	825.00	Full service maintenance of 11 Fax machines at PHS		✓		Full service maintenance of 11 Fax machines at PHS	
841	000240500010	502117	6/20/2004	COMMUNITY NEWS SERVICE OF CLIFTON	1,001.75	1,001.75	Wall Street Journal, New York Times, and other economic magazines for PHS Library		✓		Wall Street Journal, New York Times, and other economic magazines for PHS Library	
842	000222600110	502265	7/6/2004	ALLIED OFFICE SUPPLIES	635.74	635.74	17 shirts and 12 windbreakers for Security Personnel		✓		Shirts and windbreakers to identify security personnel	
843	000230585050	502266	7/12/2004	ALLIED OFFICE SUPPLIES	288.07	288.07	14 work-out shirts for football team		✓		School has adopted a policy where the student does not pay for any costs associated w/ playing sports for the school	
844	000240600040	502330	7/12/2004	ENSLow PUBLISHERS, INC.	414.40	414.40	Various books for PHS library		✓		Books/educational material for school library	
845	000240600010	502446	7/12/2004	LERNER PUBLICATIONS	552.41	552.41	Various books for Lincoln Middle School library		✓		Books/educational material for school library	
846	190100320510	502448	7/13/2004	LIBRARIAN'S BOOK LINK	644.56	644.56	Various books for PHS library		✓		Books/educational material for school library	
847	000251600050	502478	7/14/2004	GROLIER PUBLISHING COMPANY	1,887.00	1,887.00	Subscription to Grolier Multimedia for 2400 students (PHS)		✓		Books/educational material for school library	
848	000230530570	502485	7/15/2004	THOMSON LEARNING	1,131.30	1,131.30	Various books for Lincoln Middle School library		✓		Books/educational material for school library	

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849	00022260004	502509	7/15/2004	CQ PRESS	504.00	504.00	1 year subscription to CQ Researcher		✓		Books/educational material for school library	
850	00023058505	502512	7/15/2004	BOOKPERSON	822.50	822.50	Various books for PHS library		✓		Books/educational material for school library	
851	00022160027	502514	7/15/2004	BILINGUAL EDUCATIONAL SERVICES, INC.	586.20	586.20	Various books for PHS library		✓		Books/educational material for school library	
852	00022139015	502544	7/15/2004	MARQUIS WHO WHO INC.	530.95	530.95	Who's who in america 2005 for PHS Library		✓		Books/educational material for school library	
853	00022250004	502635	7/16/2004	OXFORD UNIVERSITY PRESS	206.25	206.25	American National Biography K-12 (Lincoln Middle)		✓		Books/educational material for school library	
854	00026242056	502649	7/16/2004	POLITICAL RESEARCH, INC.	744.00	744.00	Taylor Encyclopedia of World Gov (PHS)		✓		Books/educational material for school library	
855	00024060004	502657	7/16/2004	REGENT BOOK COMPANY, INC.	842.95	842.95	Various books for Lincoln Middle School library		✓		Books/educational material for school library	
856	00023053057	502659	7/16/2004	COMMUNITY NEWS SERVICE OF CLIFTON	580.00	580.00	Various newspaper subscriptions for PHS		✓		Books/educational material for school library	
857	00024050018	502679	7/27/2004	SAMMONS PRESTON	744.41	744.41	Mats for physical therapy exercises		✓		This is included as part of the services included in the Child Study Team Program	
858	00021960059	502731	7/19/2004	TEACHER'S VIDEO COMPANY	695.34	695.34	Various videos for Lincoln Middle School library		✓		Books/educational material for school library	
859	00021660027	502732	7/19/2004	TEACHER CREATED MATERIALS, INC.	567.60	567.60	Educational material for history class		✓		Books/educational material for history class	
860	00023061022	502747	7/19/2004	WORLD BOOK SCHOOL & LIBRARY DIVISION	859.00	859.00	2004 World Book for PHS		✓		Books/educational material for history class	
861	00023061022	502780	6/29/2004	ORIENTAL TRADING COMPANY	401.04	401.04	Pens, bookmarks, magnets, stickers, etc		✓		Classroom Supplies	
862	00024050012	502814	7/19/2004	SMART APPLE U.S.	374.10	374.10	Various books for Lincoln Middle School library		✓		Books/educational material for history class	
863	00026242056	502890	7/21/2004	NOODLE TOOLS, INC.	300.00	300.00	Subscription to Noodle Tools for 1 year		✓		Books/educational material for history class	
864	00024060012	502926		W.B. MASON COMPANY	782.55		3 Highback Chairs for Superintendent's office-office furniture		✓		3 Highback Chairs for Superintendent's office-office furniture	



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865	00025159224	502927	7/21/2004	BOB SMITH FLORIST	100.00	100.00	100 balloons for opening ceremony of freshmen orientation	✓			100 balloons for opening ceremony of freshmen orientation	The State DOE in 2002 from May through June reviewed all purchase orders from the board prior to their release. Purchase order #210266 was a purchase order for graduation flowers. The State DOE approved it.
866	00024050012	502973	8/9/2004	ALLIED OFFICE SUPPLIES	439.35	439.35	1 cross cut shredder for IT department at BOE Building		✓		Office supplies	
867	00026073056	502977	7/23/2004	ALLIED OFFICE SUPPLIES	480.00	480.00	1 elec typewriter for PHS		✓		Office supplies	
868	00025160005	502978	7/23/2004	ALLIED OFFICE SUPPLIES	657.12	657.12	Shredder, electric stapler, and typewriter		✓		Purchased for high school	
869	00022160016	502982	7/23/2004	ALLIED OFFICE SUPPLIES	428.65	428.65	1 pencil sharpener, 3 elec staplers, 1 elec hole puncher for School #11		✓		Office supplies	
870	00024060052	502989	8/9/2004	ALLIED OFFICE SUPPLIES	546.42	546.42	1 shredder and 1 elec hole puncher for HR Dept at BOE building		✓		Office supplies	
871	00026073014	503000	10/29/2004	SADECKY'S PUPPETS	495.00	495.00	Puppet show assembly on Respect		✓		Purchased for Elementary School 16	
872	00024060004	503001	7/12/2004	SADECKY'S PUPPETS	925.00	925.00	Puppet Performances for kids		✓		Puppet performance for children scheduled to celebrate independence day.	
873	00024060004	503028	7/21/2004	ROMEOS PIZZA	1,485.00	1,485.00	110 pizza pies for Freshman orientation lunch			✓	Annual freshman orientation luncheon	The State DOE in 2002 from May through June reviewed all purchase orders from the board prior to their release. The State DOE approved purchase orders for food for teacher meetings, student recognition, honor society dinners, parent dinners, etc. The only restrictions set by the DOE on catering and the purchase of food was issued in June 2006, well after the scope of this audit. Reference PO's 3210168, 210181, 210197, 210211, 210262, 210267, 210311.
874	19010032006	503029		W.B. MASON COMPANY	1,029.66		Office supplies for PHS Main office		✓		Office supplies for PHS Main office	
875	00024060012	503108	7/6/2004	STEWART INDUSTRIES, INC.	7,757.00	9,818.00	Purchase of copier machine and its maintenance contract		✓		copier machine for maintenance of student records in sports activities	

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876	000240500060	503122		W.B. MASON COMPANY	1,147.12		Office supplies for School No. 11 office		✓		Office supplies for School No. 11 office	
877	000262420590	503275	8/3/2004	NATHAN LANE AGENCY, INC.	3,094.00	3,094.00	Personal bond for BA, Asst BA, Treasurer, and Comptroller		✓		Personal bond for BA, Asst BA, Treasurer, and Comptroller	
878	000240800120	503282		BASKINGER'S	762.50		Welcoming lunch for students		✓		Welcoming lunch for students	
879	000261420560	503286	8/9/2004	CALIFON CONSULTANTS, INC.	300.00	300.00	Tenure Seniority Rif & Recall subscriptions		✓		Professional subscriptions	
880		503304	8/4/2004	GANN LAW BOOKS	243.25	243.25	NJ Statutes Title 18A education law books		✓		Purchased for BA department	
881	002100600120	503381	8/4/2004	LRP PUBLICATIONS	262.50	262.50	Managing School Business subscriptions		✓		Purchased for BA Department	
882	002100600120	503406	7/7/2004	NATHAN LANE AGENCY, INC.	3,670.80	3,670.80	Ski accident insurance		✓		Ski accident insurance	
883	000252600570	503431	8/4/2004	POSITIVE PROMOTIONS	376.68	376.68	Welcome back monthly planners		✓		Purchased for Lincoln Middle School	
884	000252600570	503551		MEDCO SUPPLY COMPANY	720.25			✓			No documentation.	During the years of 2003-2005 the Business Office was understaffed. It had to rely on a number of temporary workers who may have misfiled purchase order documents. The Board of Education commissioned a management study and now implemented provides a proper workforce for the Business Office.
885	000230530200	503585	6/24/2004	DIGIACOMO;DIANA	656.25	656.25	Reimbursement for mileage to education conferences		✓		This is included as part of the services included in the Child Study Team Program	
886	000240500120	503587	8/16/2004	AMERICAN LIBRARY ASSOCIATION	140.00	140.00	American Library Association membership renewal		✓		Membership dues for Elementary School 3	
887	000219600590	503595		W.B. MASON COMPANY	989.05		Office supplies for Business Office		✓		Office supplies for Business Office	
888	000251592050	503637	8/18/2004	MAIN TRUCKING & RIGGING CO., INC.	4,212.00	4,212.00	Transport equipment from high school metal shop to stadium for temporary storage		✓		Equipment was temporarily stored at the stadium while classroom construction occurred	

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889	000218600120	503710	8/24/2004	STAN'S SPORTING CENTER	1,057.20	1,057.20	35 softball shirts, 6 dozen practice balls, 5 dozen game balls, and 1 pitching screen		✓		This expenditure is included as part of the athletic program	
890	000221600140	503719	8/24/2004	BARCLAY SCHOOL SUPPLIES	891.02	891.02	Puppet show assembly on animals		✓		Purchased for Elementary School 6	
891	000221500160	503728		STAN'S SPORTING CENTER	1,680.00		24 Volleyball Uniforms		✓		24 Volleyball Uniforms	
892	000230339050	503730	8/24/2004	M-F ATHLETIC COMPANY, INC.	368.80	368.80	4 plyometric track and field training boxes		✓		This expenditure is included as part of the athletic program	
893	402100600120	503731	7/23/2004	TRIPLE CROWN SPORTS	673.10	673.10	4 softball bats, 10 pairs of shoes, 8 track and field scorebooks, and 3 boxes of 0.22 starting blanks		✓		This expenditure is included as part of the athletic program	
894	000240500060	503732		STAN'S SPORTING CENTER	932.00		25 Prs of Sneakers for Boys Track Team		✓		25 Prs of Sneakers for Boys Track Team	
895	000240600060	503733	8/24/2004	M-F ATHLETIC COMPANY, INC.	141.00	141.00	1 pole vault carry bag and 1 pole vault cross bar		✓		1 pole vault carry bag and 1 pole vault cross bar	
896	000230610220	503772	8/24/2004	ORIENTAL TRADING COMPANY	776.00	776.00	Early childhood learning activities and lessons		✓		Purchased for Elementary School 6	
897	000240600120	503822	8/24/2004	LITTLE FALLS TROPHY SHOP	6,105.00	6,105.00	110 airflyte marble design plaques for retirees		✓		110 people retired - gave plaques to all employees who accepted early retirement that was offered.	
898	000261420560	503839	8/26/2004	SCOTT;SUNNE-RYSE	651.78	651.78	Mileage reimbursement from Jan-Jun 2004		✓		Reimbursement for transportation costs for approved conferences	
899	000251600050	503859	8/24/2004	N J SCHOOL BOARDS ASSOCIATION	1,430.00	1,430.00	Registration fee for 5 individuals for workshop		✓		Training	
900	000251592050	503863		W.B. MASON COMPANY	1,126.07		Office supplies for School No. 6		✓		Office supplies for School No. 6	
901	000219600590	503887	9/8/2004	AMERICAN SCREEN PRINT	1,053.01	1,053.01	Charges for apparel and printing for athletic teams		✓		School has adopted a policy where the student does not pay for any costs associated w/ playing sports for the school	
902	000261420560	503888	9/8/2004	COURTYARD;THE	562.50	562.50	15 skirts for girls tennis team		✓		Uniforms for tennis team	
903	000230590050	503890		TRAX RESTAURANT	172.50		invoice from Trax Restaurant	✓			Welcome meal for back to school students	
904	000240500010	503899	9/8/2004	ULTIMATE OFFICE	487.32	487.32	2 power staplers and refill cartridges for BOE building (Assistant Superintendent's Office)		✓		Office supplies	

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905	000240500010	503903	9/8/2004	JANEK'S DELI & CATERING	1,521.50	1,521.50	Welcome back luncheon for 170 staff members -ziti, chicken parm, roast beef, sausage			✓	-\$9/person	The State DOE in 2002 from May through June reviewed all purchase orders from the board prior to their release. The State DOE approved purchase orders for food for teacher meetings, student recognition, honor society dinners, parent dinners, etc. The only restrictions set by the DOE on catering and the purchase of food was issued in June 2006, well after the scope of this audit. Reference PO's 3210168, 210181, 210197, 210211, 210262, 210267, 210311.
906	000222600120	503907	9/8/2004	CHILDREN'S LIBRARY RESOURCES	925.23	925.23	Various childrens books		✓		Books/educational material for history class	
907	000222600120	503908	8/2/2004	CAPSTONE PRESS, INC.	689.80	689.80	various educational books (fables, holidays, and celebrations) for School #3		✓		Various educational books (fables, holidays and celebrations) for School #3.	
908	000240500120	503910	9/8/2004	LIBRARY STORE, INC.;THE	501.75	501.75	Misc office supplies - labelmakers, tape, shelf markers, charts		✓		Office supplies	
909	402100600120	503968	9/28/2004	CASINO PRINTING	1,804.00	1,804.00	printing, typesetting, and layout for Special Jobs, Budget Newsletter, District Newsletters, Superintendent's Annual Report, and cover for school calendar		✓		For deliverables to staff and students.	
910	000262420140	503970	9/13/2004	STAN'S SPORTING CENTER	504.00	504.00	24 soccer jerseys for the boys' team		✓		This expenditure is included as part of the services provided in the athletic program.	
911	000222600180	504006	9/14/2004	BENGE; HERBERT JR. W	250.00	250.00	retirement gift check for \$250 per EAP contract		✓		Part of employee contract to be given this gift.	
912	000252600570	504007	9/14/2004	BERGER; LAURA L	250.00	250.00	retirement gift check for \$250 per EAP contract		✓		Part of employee contract to be given this gift.	
913	000222600520	504008	9/14/2004	BOSIN; MAXINE	250.00	250.00	retirement gift check for \$250 per EAP contract		✓		Part of employee contract to be given this gift.	

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914	000219600590	504011	9/8/2004	CAMPBELL; SANDRA	250.00	250.00	retirement gift check for \$250 per EAP contract			✓	Part of employee contract to be given this gift after 20 years of service - copy of check not available.	Collective bargaining agreement
915	000222600520	504012	9/14/2004	CANNATARO; JACQUELINE	250.00	250.00	retirement gift check for \$250 per EAP contract		✓		Part of employee contract to be given this gift.	
916	000230610200	504014	9/14/2004	CITKOWICZ; ANDREW F	250.00	250.00	retirement gift check for \$250 per EAP contract		✓		Part of employee contract to be given this gift.	
917	000222600180	504021	9/14/2004	GAGLIANO; ANTHONY C	250.00	250.00	retirement gift check for \$250 per EAP contract		✓		Part of employee contract to be given this gift.	
918	000222600120	504038	9/14/2004	LOPUSKI; FRANK	250.00	250.00	retirement gift check for \$250 per EAP contract		✓		Part of employee contract to be given this gift.	
919	000222600180	504049	9/14/2004	OBSBAUM; LINDA	250.00	250.00	retirement gift check for \$250 per EAP contract		✓		Part of employee contract to be given this gift.	
920	000222600180	504072	9/14/2004	VIASSO; EVELYN M	250.00	250.00	retirement gift check for \$250 per EAP contract		✓		Part of employee contract to be given this gift.	
921	000240600040	504073	9/14/2004	WALLER; PATRICIA A	250.00	250.00	retirement gift check for \$250 per EAP contract		✓		Part of employee contract to be given this gift.	
922	000240600110	504074	9/14/2004	WASSERMAN; LEAH	250.00	250.00	retirement gift check for \$250 per EAP contract		✓		Part of employee contract to be given this gift.	
923	000240600090	504079		YOUNG; ANITA C	250.00	250.00	\$250 check given to all retirees per EAP contract		✓		\$250 check given to all retirees per EAP contract	
924	000219600590	504098	9/14/2004	PEELING; MR. CLYDE	719.00	719.00	Clyde Peeling Reptile Land student assembly program on October 6, 2004 at 1:30 pm for School #14		✓		Assembly for the students.	

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925	402100600120	504125	9/23/2004	PITNEY BOWES CREDIT CORPORATION	1,809.96	1,809.96	equipment maintenance for the mailing machine - model #B900 - for the period 10/1/04-9/30/05 - Lincoln Middle School		✓		Maintenance for the usage of the mailing machine.	
926	000219600590	504159	10/4/2004	PRINTERS PARTS STORE	718.20	718.20	printer parts: spacer, housing, socket set screw, cam, retaining ring, OEM shaft for the printshop in the high school		✓		Printer parts to repair broken printer.	
927	000219600590	504160	9/24/2004	SIM-O-RAMA SOUND	997.00	997.00	amplifier, preamplifier, wireless microphone for the high school for the Media Center in the high school		✓		Supplies for the Media Center.	
928	000222600030	504251	9/15/2004	PEARSON EDUCATION	688.54	688.54	Pearson Materials, bookshelf collection, Big Book Package and other educational materials in accordance to curriculum and within budget. Recipient is school number 2		✓		Pearson Materials, bookshelf collection, Big Book Package and other educational materials. Recipient is school number 2	
929	190100320100	504312	9/24/2004	UNIVERSAL ELECTRIC MOTOR SERVICE, INC.	192.15	192.15	repair blower motor for 1st floor blower outside Room 15 in school #8		✓		Electricity repair.	
930	000222600120	504313	9/29/2004	JOHN C. PLISKY AND ASSOCIATES	3,975.00	3,975.00	actuarial analysis of Incurred but not Reported (IBNR) losses of the Passaic Board of Education's self-insured/reinsured workers' compensation program for the fiscal year ended 6/30/04		✓		As per the State of New Jersey.	
931	000219600590	504416	9/24/2004	WACHOVIA BANK NATIONAL ASSOCIATION	1,085.04	1,085.04	bank fees for services provided to the Board of Education of the City of Passaic School District - Bonds Series B for the period 9/1/04-8/31/05		✓		District Bond Series B services.	
932	000219600590	504499	9/24/2004	MILWAUKEE CITY CENTER HILTON	1,696.08	1,696.08	National Coalition of Title I/Chapter I Parents Annual Training Conference October 26-31, 2004 - room reservation for Board of Education Member		✓		Reimbursed hotel charges for approved conference.	

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933	000222600120	504506	10/4/2004	HART;DET. CALVIN E.	450.00	450.00	Detective Calvin Hart - motivational speaker/consultant - "See Me Now or I'll See You Later" - Friday, October 22, 2004 at 1:30 p.m. for School #14		✓		Motivational speaker/consultant.	
934	000222600120	504527	7/21/2004	ULTIMATE OFFICE	199.05	199.05	12-compartment desktop organizer and 4 closed front drawers for the high school		✓		Supplies for the High School.	
935	000222600120	504556	10/4/2004	ORIENTAL TRADING COMPANY	259.78	309.49	Halloween supplies	✓			Missing third party (vendor) documentation. Halloween supplies	During the years of 2003-2005 the Business Office was understaffed. It had to rely on a number of temporary workers who may have misfiled purchase order documents. The Board of Education commissioned a management study and now implemented provides a proper workforce for the Business Office.
936	000222600120	504632	10/4/2004	SUFFOLK BUSINESS GROUP	996.00	996.00	4 Fujitsu ISDN telephone sets for Building Services		✓		Telephone sets.	
937	000222600120	504724	10/8/2004	WESTWOOD COMPUTER CORPORATION	3,187.00	3,187.00	1 Mavica digital camera and 1 4-pack zip disks for the Martin Luther King Jr. Preschool #6		✓		Equipment for the Media Center.	
938	000219600590	504740	10/8/2004	BOLTON; GWENDOLYN	250.00	250.00	retirement gift check for \$250 per EAP contract		✓		Part of employee contract to be given this gift.	
939	000222600120	504752	10/4/2004	WORLD BOOK COMPANY	625.00	625.00	world book online renewal for Lincoln Middle School		✓		World book online renewal for Lincoln Middle School.	
940	000222600120	504753	10/4/2004	MAGAZINE SUBSCRIPTION SERVICE	243.00	243.00	subscriptions: school library journal, library media connection, Voice of Youth Advocates for Lincoln Middle School		✓		Subscriptions: school library journal, library media connection, Voice of Youth Advocates for Lincoln Middle School.	
941	000240600020	504766		W.B. MASON COMPANY	718.81	718.81	Pads, index cards, three hole punchers, postings and other		✓		Pads, index cards, three hole punchers, postings and other	
942	000262420590	504767		W.B. MASON COMPANY	522.87	522.87			✓		Pads, index cards, three hole punchers, postings and other	
943	000219600590	504852	10/8/2004	U.S. SCHOOL SUPPLY, IHC.	475.23	475.23	2 performance of Wildlife:What it takes to Survive		✓		Educational assembly/show	

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944	000219600590	504871	10/8/2004	POSITIVE PROMOTIONS	563.87	563.87	drug prevention materials (Celebrate a Drug Free Life - decoration pack, balloons, ribbon, banners, bracelets, and Too Cool to do Drugs theme kits) for School #15		✓		Drug prevention materials (Celebrate a Drug Free Life - decoration pack, balloons, ribbon, banners, bracelets, and Too Cool to do Drugs theme kits) for School #15.	
945	000222600120	504878	10/5/2004	PINNACLE SELF STORAGE	2,285.55	2,285.55	3 storage unit rentals - outside 10x20 \$761.85 per month x 3 months		✓		Storage for district property due to lack of facility space.	
946	000222600120	504890	10/11/2004	REMEMBER ME	2,127.56	2,127.56	250 full color/paper cover yearbooks for 6th grade students at School #14.			✓	Same students received a yearbook in the prior year. Yearbooks ordered in October for the end of the school year.	School #14 is a one year school--grade 6. The yearbook is significant as a memory of student experiences at School #14, signaling the beginning of the middle school experience. The yearbook was part of the rewards and incentive that was part of the WSR that included significant student involvement including student academic writings and production input.
947	000222600120	504893	10/11/2004	FOUNDATION FOR EDUCAT'L ADMINISTRATION	300.00	300.00	registration for workshops: special ed (10/21/04 and 12/13/04), school law series (11/18/04) - Department of Special Services		✓		Professional development opportunities.	
948	000222600030	504900	10/11/2004	TRAX RESTAURANT	1,458.75	1,458.75	continental breakfast and luncheon buffet for college day - October 27, 2004 for 74 students			✓	Continental breakfast and luncheon buffet.	The DOE from May through June 2002 reviewed all purchase orders from the board prior to their release. The State DOE approved purchase orders for food for teacher meetings, student recognition, honor society dinners, parent dinners, etc. The only restrictions set by the DOE on catering and the purchase of food was issued on June 15, 2006, well after the scope of this audit. Reference PO's 3210168, 210181, 210197, 210211, 210262, 210267, 210311.
949	000222500120	504936		ORIENTAL TRADING COMPANY	154.63		Classroom supplies for School # 3 Grade 4		✓		Classroom supplies for School # 3 Grade 4	
950	000222600120	504948	10/19/2004	ORIENTAL TRADING COMPANY	259.08	259.08	Assorted children's toys and activities		✓		Purchased for Elementary School 15	



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951	000219600590	504962	10/19/2004	BARNES & NOBLE	862.56	862.56	How To Be An Effective Teacher - Instructional Guide for Teachers		✓		Purchased for Lincoln Middle School	
952	000230340220	504965	10/19/2004	CURRICULUM ASSOCIATES	512.55	512.55	Grade 1 data sheets and screener test booklet		✓		This is included as part of the services included in the Child Study Team Program	
953	000230610220	504967	10/19/2004	CONSUMER REPORTS	44.00	44.00	Subscription to Consumer Reports		✓		2 year subscription used by purchasing department to make informed purchasing decisions	
954	000251600580	504985	10/19/2004	JP MORGAN CHASE BANK	750.00	750.00	Administration Fee: Passaic School District Series 1985 A Bonds		✓		Payment agents required for payment	
955	000222600030	505001	10/19/2004	AAA COMMUNICATIONS	936.80	936.80	New walkie talkie radios and repair of old radios		✓		Walkie talkie's used for security purposes	
956	402100600120	505025	10/19/2004	POSTMASTER	1,194.00	1,194.00	Stamped envelopes		✓		Purchased for Elementary School 7	
957	000230890200	505066	11/9/2004	SHOOP; JAMES	347.71	347.71	Reimbursement for Asst BA to attend NJSBA conference in Atlantic City		✓		Employees are reimbursed for mileage to attend education conferences	
958	000230890200	505067		W.B. MASON COMPANY	747.82		Office Supplies for School No. 10		✓		Office Supplies for School No. 10	
959	000240600030	505111	10/4/2004	W.B. MASON COMPANY	727.79	727.79	File folders, paper, and business card holders		✓		Purchased for Special Services Department	
960	000219800590	505127	10/29/2004	CAPSTONE PRESS, INC.	508.30	508.30	38 assorted Geography and Math books		✓		Purchased for Lincoln Middle School	
961	000230895050	505172	10/29/2004	METRO IMAGING SERVICES	1,085.00	1,085.00	Service contract for micrographic storage usage		✓		Service for student records disk storage	
962	000252500570	505246	11/9/2004	LIBRARIAN'S BOOK EXPRESS, LLC	925.55	925.55	4 non-fiction library book sets		✓		Purchased for the Authentic Literature Library Program	
963	000261420560	505249	11/9/2004	SAGEBRUSH CORPORATION	913.95	913.95	Thermal receipt printer paper		✓		Purchased for high school	
964	000260730560	505325	11/9/2004	QUIVER FARM PROJECTS	498.00	498.00	Chick Hatching Project for Elementary School 7		✓		Children care for eggs and witness the birth of baby chickens for science class	
965	000262420570	505331	11/9/2004	NJ DIVISION OF FIRE SAFETY	5,944.00	5,944.00	Annual Life Hazard Use State Registration Fees		✓		NJ Division of Fire Safety fees	

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966	000222500120	505333	11/9/2004	HOLSTER; ROBERT H	284.71	284.71	Reimbursement for Superintendent to attend NJSBA conference in Atlantic City		✓		Employees are reimbursed for mileage to attend education conferences	
967	000252600570	505353		RAMOS;AGUILEO	600.00		Hispanic Heritage Assembly for School No. 1		✓		Hispanic Heritage Assembly for School No. 1	
968	000219592590	505356		STEWART INDUSTRIES, INC.	562.00		digital maintenance system for copier		✓		digital maintenance system for copier	
969	000230590200	505369	11/17/2004	FIRE CONTROL ELECTRICAL SYSTEMS, INC.	4,779.00	4,779.00	Replace and upgrade fire alarm panel in Elementary School 11		✓		Comply with fire code	
970	000230610220	505430		POSITIVE PROMOTIONS	435.54		215 Staff Stationery Set-LMS Office Supplies		✓		215 Staff Stationery Set-LMS Office Supplies	
971	000222600010	505435	11/17/2004	BRETZING;DR. BURKE	950.00	950.00	Academic evaluation and IQ testing for 1 student		✓		This is included as part of the services included in the Child Study Team Program	
972		505438	11/23/2004	ARTS HORIZON INC.	880.00	880.00	Dance Around the World for Hispanic Heritage Month		✓		Performance for Lincoln Middle School	
973	402100600120	505447		ALLIED OFFICE SUPPLIES	524.01		Security Uniforms for LMS			✓	Missing third party documentation.	During the years of 2003-2005 the Business Office was understaffed. It had to rely on a number of temporary workers who may have misfiled purchase order documents. The Board of Education commissioned a management study and now implemented provides a proper workforce for the Business Office.
974	402100600120	505532	11/23/2004	CPS FENCING, INC.	1,000.00	1,000.00	Removal and repair of main gate posts		✓		Maintenance expense on gate posts for building protection	
975	402100600120	505546	10/20/2004	KIMBALL OFFICE FURNITURE GROUP	5,498.41	5,498.41	Filing cabinets, bookcases, and drawers for Special Services Department		✓		Purchased for Elementary School 6	
976	402100600120	505605	12/7/2004	LA ROCCA FEELEY, SMITH & ROSELLINI, LLC	1,187.50	1,187.50	District employee representation regarding criminal charges, which were dismissed		✓		Employees are indemnified in criminal actions when the complaint is dismissed	
977	402100600120	505607	12/7/2004	THOMSON WEST	833.00	833.00	NJ Admin Code and Title 18A subscriptions		✓		Professional subscriptions	
978	402100600120	505624	12/7/2004	TARGET DISTRIBUTING	1,555.72	1,555.72	Telephone systems and related equipment		✓		Purchased for Technology Department	

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979	402100600120	505635	12/9/2004	DARIA-FOLK & WORLD MUSIC	650.00	650.00	Folk and World Music Dance assembly		✓		Performance for high school	
980	402100600120	505652	12/9/2004	STAN'S SPORTING CENTER	384.00	384.00	24 mens basketball team sweatpants		✓		Sweatpants considered part of the practice uniform	
981	402100600120	505724	10/29/2004	CHILDCRAFT EDUCATION CORP.	647.95	647.95	Children's phonics learning activity kits		✓		Purchased for Elementary School 15	
982	402100600120	505736	12/15/2004	CHILDSWORK/CHILDSPLAY	108.58	108.58	12 assorted children's library picture books		✓		Purchased for Elementary School 3	
983	402100600120	505742		ALLIED OFFICE SUPPLIES	552.59		Office Supplies for School # 3		✓		Office Supplies for School # 3	
984	402100600120	505747	12/15/2004	OFFICE BUSINESS SYSTEMS INC.	6,600.00	6,600.00	Remove & install data cabinet from Principal office to adjacent office - 33 hours labor charge		✓		Remove & install data cabinet from Principal office to adjacent office - 33 hours labor charge	
985	402100600120	505755	12/20/2004	NCS PEARSON, INC.	425.40	425.40	Teacher's instruction manuals		✓		Purchased for Lincoln Middle School	
986	402100600120	505853	12/12/2004	DYNAVOX	500.00	500.00	Communication device for student with Cerebral Palsy		✓		This is included as part of the services included in the Child Study Team Program	
987	402100600120	505861	12/12/2004	BAKER & TAYLOR, INC.	840.31	840.31	34 library books for Lincoln Middle School Library Media Center		✓		Purchased for the Authentic Literature Library Program	
988	402100600120	505908	1/3/2005	AMERICAN TIME RECORDER, INC.	398.13	398.13	rapidpoint date and time stamp for the Administration Building		✓		Supplies for the Administration Building.	
989	402100600120	505911	12/22/2004	CITY OF PASSAIC	1,549.00	1,549.00	elevator inspection fees - Fall, 2004: School #s 6, 7, 9, 11, 15, Lincoln Middle School, and the high school		✓		Pursuant to the uniform construction code and the City of Passaic.	
990	000240600500	505920	1/3/2005	STANDARDIZED TEST SCORING CO.	485.45	592.40	Test Scoring services for Kindergarten students		✓		Test Scoring services for Kindergarten students	
991	000219600590	505928	1/10/2005	TMA SYSTEMS	6,080.00	6,080.00	Order management system for Buildings and Grounds Association		✓		Order management system fees	
992	000240600180	506037	1/12/2005	LITERARY WAREHOUSE	293.00	293.00	12 writing and comprehension books		✓		This is included as part of the services included in the Child Study Team Program	
993	000240600040	506051	12/1/2004	AT & T	2,117.83	2,117.83	Long distance phone service		✓		Monthly phone service bill	

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994	000221600150	506059	1/19/2005	BOGUSH COMPANY	1,705.00	1,705.00	Public sewer service to unclog oil separator drain line in Auto Shop		✓		Purchased for high school	
995	000222600120	506090		ALLIED OFFICE SUPPLIES	569.28		Office supplies for School #2			✓	Missing third party documentation.	During the years of 2003-2005 the Business Office was understaffed. It had to rely on a number of temporary workers who may have misfiled purchase order documents. The Board of Education commissioned a management study and now implemented provides a proper workforce for the Business Office.
996	000219600590	506103	1/11/2005	ALLIED OFFICE SUPPLIES	805.87	8.40	General Office Supplies for Special Services			✓	Missing third party documentation.	During the years of 2003-2005 the Business Office was understaffed. It had to rely on a number of temporary workers who may have misfiled purchase order documents. The Board of Education commissioned a management study and now implemented provides a proper workforce for the Business Office.
997	000252500570	506162	1/19/2005	PSYCHOLOGICAL ASSESSMENT RESOURCES,INC.	663.12	663.12	Dyslexia, ADD, IQ, ADHD, and Emotional Disturbance evaluation kits		✓		This is included as part of the services included in the Child Study Team Program	
998	000240600120	506219	1/26/2005	MCGRAW-HILL PUBLISHING CO	1,675.16	1,675.16	testing booklets, answer keys, and return envelopes for the Testing Office		✓		Testing booklets, answer keys, and return envelopes for the Testing Office.	
999	000219390590	506221	1/26/2005	DEMCO, INC.	350.49	350.49	Ink pads, date stamper, and book cards		✓		Purchased for Elementary School 8	
1000	000262420140	506229	1/26/2005	LAM;YIN	1,300.00	1,300.00	Bi-lingual psychological evaluation for 1 student		✓		This is included as part of the services included in the Child Study Team Program	
1001	150100320270	506241	1/27/2005	ARTS HORIZON INC.	990.00	1,390.00	African American Jazz Assembly		✓		Performance for high school	

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1	X20231200500150082	607028	3/2/06	GARCIA;MONICA	2,170.00	2170	graduate reimbursement for paraprofessionals - school: William Paterson University, semester: Fall 2005, courses: Teaching as Profession, Methods of Literacy Analysis, Intro to Creative Writing, Eng Lit Thru Neoclassic, and Critical Writing I - Curriculum and Education Department		✓		part of Education Association of Passaic contract	
2	X20236100600060000	508389	5/24/05	LECTORUM PUBLICATIONS, I	210.36	210.36	various books for Martin Luther King, Jr. School #6		✓		books for Martin Luther King, Jr. School #6	
3	X11000100566270000	400262	9/12/03	ESSEX VALLEY SCHOOL	19,910.07	19910.07	tuition for June, 2004 (13 days) for 8 students \$179.37 - Special Education Department		✓		standard tuition for students in the Special Education Department	
4	X11000223500270000	508383	5/24/05	OQUENDO;AYDEE	249.00	249	reimbursement for attendance of social worker at School #3 at conference - conference: Parenting Journey 1 Facilitator Training, dates: May 9-13, 2005, place: The Human Services Workshops in New York City		✓		reimbursement for attendance of social worker at School #3 at conference - conference: Parenting Journey 1 Facilitator Training, dates: May 9-13, 2005, place: The Human Services Workshops in New York City	
5	X20501100640300000	503688	9/8/04	EDUCATORS PUBLISHING SER	780.45	780.45	135 books ("Preventing Academic Failure" and "Explode the Code") for the Hillel Academy		✓		books for non-public school (part of grant)	
6	X20211100610030000	605695	12/8/05	LAKESHORE LEARNING MATRL	255.88	255.88	supplies (toddler easy on pocket aprons, write and wipe markers, bins, etc.) for Mario J. Drago School #3		✓		supplies for Mario J. Drago School #3	
7	X20211200590650000	604115	8/17/05	STEWART INDUSTRIES, INC.	1,127.00	1127	3 toners, 1 developer, and 2 staples for preschool #17		✓		supplies for preschool #17	
8	X20280200600230000	506902	3/7/05	BASKINGER'S	108.95	108.95	5 dozen bagels and full sheet cake for Jr TIGS training on March 5, 2005 - Department of Health Services		✓		food for Jr TIGS training - Department of Health Services	
9	X20250100610270000	508940	6/22/05	LAKESHORE LEARNING MATRL	331.93	331.93	dough, paper punch set, collage box, various shapes, project kit, fairy tales read-alongs for the Special Education Summer Program - School #6		✓		supplies and books for the Special Education Summer Program - School #6	
10	X15000270512060000	508474	6/7/05	LAILAW TRANSIT INC.	316.00	316	school bus transportation for field trip to the Bronx Zoo on June 15, 2005 for Martin Luther King, Jr. School #6		✓		transportation for field trip for School #6	
11	X20274200320470000	508344	5/24/05	RIVERDEEP - THE LEARNING	400.00	400	Silver site-based professional development training - computer software training on June 14, 2005 for Yeshiva Ktana Boys' Division		✓		computer software for non-public school (part of grant)	
12	X20241100600470000	508131	5/9/05	CREATIVE EDUCATIONAL MAT	112.10	112.1	Allowance Math, USA Bingo, Clusters, Cause and Effect Mountain V Climbing, and Vocabulary Building for Yeshiva Ktana Boys' Division		✓		supplies for non-public school (part of grant)	

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13	X15000270512120000	605734	12/13/05	A & S TRANSPORTATION	265.00	265	school bus transportation for field trip to Pyramid Mountain Natural Historic Area on January 13, 2006 for the High School		✓		transportation for field trip for the High School	
14	X20452100300630000	600157	7/13/05	MENTAL HEALTH CLINIC OF	66,074.41	92617.29	instructional and recreational services provided by the Mental Health Clinic of Passaic for the summer and afterschool program at Schools #1, #11, and #4 - June, 2006		✓		services are pursuant to the 21st Century Community Learning Centers (Quality of Life) Grant	
15	X20210100610650000	505230	11/1/04	PEARSON EDUCATION	11,246.60	11246.6	administrator kits, Spanish manuals, parent questionnaires, score sheets, and videos in English and Spanish for School #17		✓		testing supplies for School #17	
16	X20234200600150000	500858	7/27/04	D & H DISTRIBUTING CO.	471.39	471.39	57 scientific calculators for the Administration Building		✓		calculators in preparation for statewide testing	
17	X11000291290560000	407779	6/30/04	BENITEZ; MIGUEL	135.00	135	uniform allowance foul weather gear for the Building Services Department		✓		part of custodians' contracts	
18	X15190100610080000	607409	3/24/06	ALLIED OFFICE SUPPLIES	56.28	56.28	stationary and office supplies for school #8		✓		stationary and office supplies for school #8	
19	X20236100600050000	508406	5/24/05	LECTORUM PUBLICATIONS, I	881.48	881.48	various Spanish books for School #6		✓		books for School #6	
20	X11000291290580000	606445	1/30/06	CEDENO;CONNIE	456.00	456	graduate credit reimbursement for teachers - school: New Jersey City University, semester: Fall 2005, course: Princ. of Curr. Dev. & Eval. Superintendent's Office		✓		part of Education Association of Passaic contract	
21	X15190100610180000	503478	8/4/04	PEARSON EDUCATION	806.29	806.29	workbooks and benchmark tests for learning center		✓		workbooks and benchmark tests for learning center	
22	X20231200600150000	606939	2/28/06	BEST COMPUTER SUPPLIES	55.68	55.68	12-CD-RW 5-packs for testing dept		✓		misc supplies	
23	X11000291290580000	506177	1/19/05	EDELMAN; SHERRY	420.00	420	graduate credit reimbursement - school: Caldwell College, semester: Fall 2004, course: Ed. Research - Superintendent's Office		✓		part of Education Association of Passaic contract	
24	X20211100610030000	500893	7/28/04	TROXELL COMMUNICATIONS,	1,313.76	1313.76	2 overhead projectors and 1 lcd projector for School #3		✓		classroom supplies	
25	X15190100610100000	500631	7/1/04	SCHOOL SPECIALTY, INC.	7,761.48	7761.48	general classroom supplies for Roosevelt Elementary School #10		✓		general classroom supplies for Roosevelt Elementary School #10	
26	X20250100610270000	506809	2/18/05	LAKESHORE LEARNING MATRL	481.73	481.73	videos, books, charts, multiplication sliders, etc. for St. Nicholas, R.C.		✓		materials for special education students attending non-public school (part of grant)	
27	X20260200600300000	407509	6/21/04	FRANKLIN WATTS	738.81	738.81	various library books for the Hillel Academy		✓		books for students attending non-public school	
28	X15000270512120000	508046	5/4/05	TROLLEY TOURS, INC.	26,189.75	26400	transportation for the High School band to Orlando, Florida May 11-15, 2005		✓		transportation to Florida for High School band for competition	
29	X20501100640430000	503757	9/8/04	MCGRAW-HILL PUBLISHING C	299.21	299.21	6 Study of Economics books for Mesivta Tiferes Rav Zemel		✓		textbooks	

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30	X50910310610250000	670152	3/23/06	HOBART CORP.	329.90	329.9	blade for slicer and grinding-wheel sharpening stone of the Food Service Department - Lincoln Middle School #4		✓		blade and sharpening stone for Lincoln Middle School #4	
31	X15000291270510000	500089	7/7/04	RELIASTAR LIFE INSURANCE	12,493.66	435656.78	group long term disability premium for 1156 members		✓		insurance premium	
32	X15190100640100000	605127	10/20/05	PEARSON EDUCATION	5,369.18	5369.18	comprehensive Lectura Scott Foresman 2000 reading program for kindergarten - School #10		✓		reading program for kindergarten - School #10	
33	X11000291290580000	506257	1/27/05	SCOTTI;JASON	420.00	420	graduate credit reimbursement for teachers - school: New Jersey City University, semester: Fall 2004, course: Help Excpet. Chld & Yth - Superintendent's Office		✓		part of Education Association of Passaic contract	
34	X15190100610040000	603555	7/21/05	HAMMOND & STEPHENS	250.20	250.2	180 lesson plan books for Lincoln Middle School		✓		lesson plan books for Lincoln Middle School	
35	X15190100610030000	507284	3/17/05	CDW GOVERNMENT, INC.	1,367.00	1367	printer w 6' cable for Mario J. Drago School #6		✓		printer for School #6	
36	X20245100600160000	607861	5/1/06	LEARNING RESOURCES, INC.	2,066.90	2066.9	Spanish kit, stamps, foam letters, etc. for School #11		✓		supplies for School #11	
37	X15000270512040000	505457	11/23/04	A & S TRANSPORTATION	367.00	367	school bus for trip to Radio City Music Hall on December 17, 2004 for Lincoln Middle School		✓		transportation for Lincoln Middle School to see holiday show	
38	X15000213300080000	600513	11/4/05	CARDONA, O.D.;MARIA I.	800.00	18115	vision services for the District's uninsured students - Department of Health Services		✓		Passaic has a large population of undocumented students. These students are ineligible for medicaid. The district was awarded funding to supply these services in 2001 as part of a budget appeal.	
39	X15212100610040000	503395	8/4/04	HOUGHTON MIFFLIN COMPANY	1,857.56	1857.56	Bridges to Literature Level I assessment books (4) and student workbooks (80), and Bridges to Literature Level I - power words (80) for Lincoln Middle School		✓		assessment books and workbooks for Lincoln Middle School	
40	X20234200500150082	608354	6/14/06	RANA;VEENA	657.00	657	graduate credit reimbursement for paraprofessionals - school: Passaic County Community College, semester: Spring 2006, courses: Composition II, Intro to Crit. Think, and Intro Psychology - Curriculum & Ed. Department		✓		part of Education Association of Passaic contract	

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41	X20231200600450000	607125	3/7/06	M & N INTERNATIONAL	396.72	396.72	double roll tickets, bingo cage set, bingo chips and sheets, centerpiece, banquet roll, gift bags, and tissue paper for Wm. B. Cruise School #11			✓	math manipulative to learn math. latter four items unrelated to math	This purchase was made from the Title I parent allocation required by NCLB. The NCLB program plan called for educational workshops (in the areas of reading and math), testing workshops and grade level workshops, and end of the year parent acknowledgement activities to recognize and encourage parent participation.
42	X15000213300080000	600512	11/4/05	BOEHM, DMD;EDWARD	2,952.75	26951.5	dental services from Dr. Boehm for the District's uninsured students with dental emergencies		✓		Passaic has a large population of medically underserved students. These students are ineligible for Medicaid. The district was awarded funding to supply these services in 2001 as part of a budget appeal.	
43	X15190100610090000	602644	7/12/05	MODERN LEARNING PRESS &	143.55	143.55	30 "More Words I Use When I Write" and 30 "Words I Use when I Write" books for School #9		✓		books for School #9	
44	X20512100610330000	507102	3/11/05	CUSTOM COMPUTER SPECIALI	942.48	942.48	Optomo EZ Pro 737 digital projector for Passaic Catholic Regional		✓		projector purchased for non-public school (part of grant)	
45	X15190100610030000	506547	2/10/05	PEARSON EDUCATION	7,036.44	7311.47	comprehensive Lectura Scott Foresman 2000 reading program for Kindergarten, Grade 1, and Grade 2 - School #3		✓		reading program for Kindergarten, Grade 1, and Grade 2	
46	X15190100610040000	602884	7/13/05	J. WESTON WALCH, PUBLISH	401.57	401.57	6 content area reading, writing, and vocabulary 3-book sets for Lincoln Middle School		✓		book sets for Lincoln Middle School	
47	X20438200320120000	604502	9/29/05	JONES;DIANE	375.00	375	presentation by Diane Jones, Financial Consultant: "The Principles of Saving... Even Now" on September 30, 2005 and October 1, 2005 for the JUMPPY Program		✓		guest speaker to teach students to start saving money. Mentoring program approved by state. Special revenue program.	
48	X15190100610040000	507111	3/11/05	LEARNING SERVICES, INC.	135.30	135.3	Acrobat Pro 7 single CD for Lincoln Middle School		✓			
49	X20246100600160000	405550	1/12/04	SCHOLASTIC INC.	6,829.18	6829.18	4 "Wiggle Works Stage C Literature," 4 "Wiggle Works Stage D Literature," and 4 "Wiggle Works - Espanol Literature" books for School #6		✓		books for School #6	
50	X20231100600030000	406799	4/16/04	MARI, INC.	1,077.93	1077.93	3 biographies 25 pack assortment, 3 Grade 4 library, and 3 Grade 3 library books for Mario J. Drago School #3		✓		library books for Mario J. Drago School #3	
51	X11000291242050000	500492	12/20/04	D'ANGELO; CONNIE J	802.20	802.2	Passaic Board of Education liability for Medicare Part B liability for first three years of the Early Retirement Incentive (August, 2004 - June, 2005)		✓		insurance for the Early Retirement Incentive Program	



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52	X15190100610070000	500624	7/1/04	SCHOOL SPECIALTY, INC.	417.84	417.84	general classroom supplies for Grant Elementary School #7		✓		supplies for Grant Elementary School #7	
53	X20237100600040000	508247	5/20/05	TEACHER'S DISCOVERY	914.85	914.85	900 American History timeline folders for Lincoln Middle School		✓		folders for Lincoln Middle School	
54	X20241200600130000	506083	1/19/05	DELL MARKETING L.P.	1,445.32	1445.32	1 desktop computer with MS Office, 19" flat screen, and 5 year warranty for PHS Rm M214		✓		replacement computer for outdated system	
55	X20211100610610000	603361	7/18/05	RAY SUPPLY INC.	1,200.00	1334.8	10 Califone cassette recorders and headphone jacks for the pre-school		✓		learning method for reading activities	
56	X20244100600330000	407530	6/21/04	SUNBURST COMMUNICATIONS,	2,127.28	2127.28	literacy bundles, counting coins, times lines, etc. for Passaic Catholic Regional		✓		supplies for non-public school (part of grant)	
57	X50910310600250000	670149	6/20/06	H. SCHRIER & CO., INC.	737.50	737.5	groceries and canned goods (75 cases of Excel pearl potatoes) for the High School cafeteria		✓		food for the High School cafeteria	
58	X11000261610560000	505821	12/20/04	MANUFACTURERS SUPPLY	151.97	151.97	2 carburetor kits, 1 carburetor repair kit, 1 needle and assembly kit, 1 starter assembly, 5 boxes of spark plugs, and 1 shear pin and nut for Building Services Department		✓		parts to repair lawn mowers	
59	X20250100600270200	604279	9/14/05	THERAPRO, INC.	50.38	50.38	flippers, wind ups, musical spin top, pegboard, mazes, and popbeads for the Sinai Special Needs Institute		✓		supplies for special education students in non-public school (part of grant)	
60	X15190100640100000	503398	8/4/04	MCGRAW-HILL PUBLISHING C	589.35	589.35	13 McGraw-Hill Language Arts-2001 Grade 4-Pupil Editions for Roosevelt School #10		✓		books for Roosevelt School #10	
61	X15240100610080000	605022	10/18/05	LAKESHORE LEARNING MATRL	312.55	312.55	Listening Center group table		✓		table for the Learning Center	
62	X20246100600160000	502675	7/16/04	SCHOLASTIC INC.	190.40	190.4	various books for Roosevelt School #10		✓		books for Roosevelt School #10	
63	X15190100610090000	605055	10/18/05	MCGRAW-HILL PUBLISHING C	161.51	161.51	practice activities and teach guides for Grades 3, 4, 5, and 6 for School #9		✓		books for School #9	
64	X20250100560270000	506272	1/27/05	MAYER JOHNSON COMPANY	1,501.00	1501	5 board makers with addendums for School #6		✓		supplies for School #6	
65	X11000262610560000	607448	3/28/06	NEW PIG CORPORATION	1,359.35	1359.35	2 bucket kits for roofs, 5 rolls of tape, 1 case of wrap 'n cure, and 2 pipe patch kits for Facilities Department		✓		for roof repairs	
66	X20250100610270000	507797	4/12/05	LINGUI SYSTEMS, INC,	333.15	333.15	100% Grammar, Punctuation, Listening: Intermediate, Listening: Primary, Writing: Quick Prompts, Spotlight in Reading Comprehension, and Spotlight on Vocabulary Level 2 for Hillel Academy		✓		supplies for non-public school (part of grant)	
67	X20245100600160000	508829	6/21/05	OXFORD UNIVERSITY PRESS	3,471.21	3471.21	21 Jazz Chants Fairy Tales teacher's books, 105 Jazz Chants Fairy Tales student books, 42 Mother Goose Jazz Chants student books, 21 Jazz Chants Fairy Tales cassettes, and 7 Mother Goose Jazz Chants CDs for RF Summer School #10		✓		teaching aids for Summer School #10	

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68	X20253100610270000	407620	6/23/04	EDUCATORS PUBLISHING SER	325.60	325.6	various books for Yeshiva of North Jersey		✓		books for special education students for non public school (part of grant)	
69	X11000291290580000	508459	5/27/05	JACKSON;STEPHANIE	196.00	196	undergraduate credit reimbursement for paraprofessionals - school: Passaic County Community College, semester: Spring, 2005, course: Human Biology		✓		part of Education Association of Passaic contract	
70	X20246200600160000	503924	9/13/04	FOOD SERVICE DEPARTMENT	540.00	540	Breakfast for reading first / Title III / bilingual / ESL summer institute at School #6. Costs for 5 days (200 people total)		✓		Catering for workshop	
71	X20238100600500000	606507	2/2/06	SCHOLASTIC INC.	26.32	699.56	various books for School #5		✓		books for School #5	
72	X15190100610100000	602203	7/8/05	PEARSON EDUCATION	2,352.90	2352.9	60 grammar workbooks, 60 reading practice books, 60 phonics, 60 spelling, 60 NJ USA for School #10		✓		workbooks for classes	
73	X20231200290150000	506645	2/14/05	MAKOWKA; MAUREEN P	2,370.00	2370	graduate credit reimbursement for teachers - school: William Patterson University, semester: Fall, 2004, course: Learning to Read - Curriculum and Ed. Department		✓		part of Education Association of Passaic contract	
74	X15190100610180000	503333	8/4/04	HARCOURT, INC.	183.60	183.6	25 "Our World's Story" - Grade 6 (1997) activity books for the Learning Center		✓		books for the Learning Center	
75	X20232200600450000	509019	6/30/05	CHANNING L. BETE CO.,INC	572.18	572.18	various books for parents to help their children with learning for the Administration Building		✓		books for the Administration Building	
76	X20246200500160000	405995	2/12/04	MCGRAW-HILL PUBLISHING C	2,210.24	2210.24	ReportMate Clarity Advanced for 5,050 students		✓		means by which District test scores are taken to produce reports to submit to DOE	
77	X15190100610030000	502194	7/13/04	HARCOURT, INC.	1,748.32	1748.32	180 math workbooks for School #3		✓		textbooks	
78	X11190100610150000	507244	3/14/05	ERIC ARMIN, INC.	731.40	731.4	60 calculators - math explorer, model TI-12 for School #5		✓		calculators in preparation for statewide testing	
79	X20211100800650000	607927	5/10/06	TURTLE BACK ZOO	1,188.00	1188	field trip - location: Turtle Back Zoo, date: June 16, 2006, total # of children: 312, total # of staff: 84 for Preschool #17		✓		field trip for Preschool #17	
80	X11190100610050000	607749	4/12/06	SAX ARTS & CRAFTS	26.05	26.05	mini flute corrugated sheets, building design pattern paper, glittering wonder foam, and 3-D paint pens for Pulaski School #8		✓		supplies for Pulaski School #8	
81	X15190100800100000	607743	4/12/06	METROPOLITAN MUSEUM OF A	320.00	320	class trip to see art exhibits at The Metropolitan Museum of Art - admission for 36 students (grade 4) and 4 faculty on May 9, 2006 for Roosevelt School #10		✓		class trip for School #10	
82	X15190100610510000	504731	10/4/04	STECK-VAUGHN COMPANY	1,756.21	1756.21	math problem solving - 180 level F and 10 level B for School #14		✓		books for School #14	
83	X11000261610560000	506664	2/18/05	WALLINGTON PLMG & HTG SU	316.42	316.42	2 lavatory faucets - Building Services		✓		lavatory faucets	
84	X15190100610090000	502168	7/13/04	HARCOURT, INC.	2,054.44	2054.44	250 grade 4 practice workbooks and 8 teacher editions for School #9		✓		books for School #9	

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85	X20234200290150082	506239	1/27/05	RODRIGUEZ;MARIA E.	414.00	414	graduate credit reimbursement for paraprofessionals - school: Passaic County Community College, semester: Fall 2004, courses: Appreciation of Music and Algebra - Curriculum & Ed. Department		✓		part of Education Association of Passaic contract	
86	X11000270504050000	504469	9/29/04	FORERO;CLAUDIA	771.00	771	payment in lieu of transportation to and from The Classical Academy, Clifton, NJ - Janaury and May, 2005		✓		payment to parent for transportation to charter school (in accordance with NJ State law)	
87	X11216100800610000	504267	9/23/04	ABMA'S FARM	460.00	3996	field trips to Abma's Farms Market (first hand experience of how an actual vegetable farm operates) for 444 people on October 5-8, 2004 for School #16		✓		field trips for School #16	
88	X11000291290580000	503718	8/24/04	LLEONART;MARILYN	523.50	523.5	graduate credit reimbursement for teachers - school: New Jersey City University, semester: Spring, 2004, course: Theory & Pract of Tchg. Bil. Chl - Superintendent's Office		✓		part of Education Association of Passaic contract	
89	X11190100800610000	604265	9/14/05	THEATREWORKS/USA	1,163.50	1163.5	field trip to Montclair State University, March 1, 2005, "Junie B. Jones," 179 people - School #16		✓		field trip for School #16	
90	X20273520930120000	608535	6/10/06	PASSAIC BOARD OF EDUCATI	21,690.00	81434	transfer of funds to Whole School Reform as per budget - June 10, 2006 - Business Office		✓		transfer of funds	
91	X15190100610120000	503106	7/27/04	S & S ELITE	2,153.75	2153.75	long ranger IV system, transmitter upgrade, wireless system, carrying case, and mic upgrade for the band at the High School		✓		supplies for the band	
92	X15000270512030000	607347	3/21/06	DE CAMP BUS LINES INC.	1,182.00	1182	3 coach buses for 4 grade to Waterloo Village in Stanhope, NJ on May 26, 2006 for Mario J. Drago School # 3		✓		transportation to Waterloo Village	
93	X11000291242050010	600202	7/18/05	ZIGMAN;ROBERT	1,000.20	1000.2	Passaic Board of Education liability for Medicare Part B liability for first three years of the Early Retirement Incentive (July, 2005 - June, 2006)		✓		insurance for the Early Retirement Incentive Program	
94	X15000270512120000	507500	3/24/05	DE CAMP BUS LINES INC.	457.00	457	coach bus to Virginia Theatre in New York, NY on April 20, 2005 for the High School		✓		transportation to Virginia Theatre	
95	X15190100500010000	600573	1/18/06	FRANK PLO MUSIC CO.	990.00	2260	musical instrument repairs for the 2005/2006 school year for Jefferson School #1		✓		musical instrument repairs	
96	X11000291290580000	608442	6/22/06	FERNANDEZ;NORMA	673.50	673.5	undergraduate credit reimbursement for paraprofessionals - school: Montclair State University, semester: Spring, 2006, courses: Hist. Found Am. Ed. And Chld Dev II - Superintendent's Office		✓		part of Education Association of Passaic contract	

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97	X15190100610080000	505078	10/29/04	LAKESHORE LEARNING MATRL	265.67	265.67	Boards, panels and other materials for Kindergarden education		✓		Boards, panels and other materials for Kindergarden education. Sch #3	
98	X11000291290580000	604128	8/17/05	BARBOSA;LOREN	879.60	879.6	Reimbursement for 6 graduate credits at Seton Hall Univ for Spring 2005 semester		✓		part of Education Association of Passaic contract	
99	X20435100610260000	502950	7/23/04	RADIO SHACK	196.91	196.91	Various electronic supplies and materials - magnet wires, jumper leads, and light bulbs		✓		Purchased for Passaic County Workforce Development program	
100	X15000213300120000	605680	12/19/05	WEIGHTS & MEASURES FUND	525.00	525	Weighing and measuring devices registration for nursing office scales		✓		Purchased for every school in the district by the Health Services Department	
101	X20246100600160000	502669	7/16/04	SCHOLASTIC INC.	323.95	323.95	Elementary reading set and 4 word box sets for Elementary School 10		✓		Educational books	
102	X20246100600160000	504301	9/29/04	NEWBRIDGE EDUCATIONAL PU	2,577.25	2577.25	13 social studies and science classroom learning sets		✓		Purchased for Elementary School 11	
103	X15000211600500000	503045	7/27/04	CRESTLINE COM., INC.	354.00	354	200 imprinted "Public School No. 5" mugs at \$1.19 per mug			✓	Purchased for Elementary School 5. Items given to students	This was a reward and incentive for parent participation. Parent participation is an activity that is encouraged and that is in accordance with the Supplemental Program provisions of the Abbott rulings.
104	X15190100610120000	600769	7/6/05	VALIANT	396.19	396.19	Various audio visual supplies - tape, batteries, computer disks, and transparency film sheets		✓		Purchased for high school	
105	X20283200600230000	508880	6/20/05	DELL MARKETING L.P.	1,746.31	1746.31	Laptop Dell Computer purchased for Passaic Board of Education		✓		Laptop Dell Computer purchased for Passaic Board of Education	
106	X20251100610270000	406791	4/16/04	LAKESHORE LEARNING MATRL	1,718.28	1718.28	Various elementary learning materials - alphabet teaching charts, phonic reading sets, and storybook collections		✓		Purchased for Elementary School 8	
107	X15190100610110000	600659	7/6/05	NASCO	2,911.20	2911.2	Various art supplies - pastels, masking tape, pencils, and glitter		✓		Purchased for Elementary School 11	
108	X11000223500190000	602033	7/1/05	CLIFTON BOARD OF EDUCATI	250.00	250	Annual fee for participation in the Professional Development Consortium with Clifton Public Schools		✓		Consortium for professional development in Clifton	
109	X15190100610120000	603366	7/18/05	O.P.G. INDUSTRIES, INC.	264.60	264.6	36 lamps for overhead projector model 1880 plus		✓		Purchased for high school science department	
110	X20245100600160000	507460	3/28/05	DELL MARKETING L.P.	22,158.58	22158.58	21 Dell desktop computers with Microsoft Office 2003 professional software purchased for Elementary School 2		✓		Replacement computers for outdated systems for School #2	

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111	X50910290290250000	500110	7/7/04	VISION SERVICE PLAN	1.00	0			✓	Immaterial amount	The district uses Vision Service Plan as the provider of district optical services in its collective bargaining agreements and other employee contracts.	
112	X15190100610040000	606725	2/21/06	INDOFF, INC.	3,920.16	3920.16	50 bulletin board aluminum frames		✓	Purchased for Lincoln Middle School		
113	X15000291270080000	600260	8/5/05	DELTA DENTAL PLAN	34,249.77	1229085.98	Dental coverage		✓	Period of coverage for 1 month May and June 2006 for group covered by district funds 15 and 20		
114	X15190100610040000	603331	7/14/05	PRESENTATION SYSTEMS	1,690.00	1690	10 dual sided lamination paper rolls		✓	Purchased for Lincoln Middle School		
115	X15190100610040000	600778	7/6/05	RAY SUPPLY INC.	24.75	24.75	Audio visual supplies - transparency film sheets		✓	Purchased for Lincoln Middle School science department		
116	X20437200320120000	506834	3/2/05	GOODMAN;CHRISTINE	150.00	150	Panel discussion entitled "Marketing the Product...You"		✓	Purchased for high school JUMPPY (juvenile mentoring program) program Grant program paid for a presentation		
117	X15213100610010000	502480	7/15/04	REMEDIA PUBLICATIONS INC	63.22	63.22	13 reading comprehension learning learning sets		✓	Purchased for Elementary School 1		
118	X20211100610610000	505204	10/29/04	LAKESHORE LEARNING MATRL	303.32	303.32	Educational materials for Kindergarden education, table, panels, counters and other. Purchased for School #16		✓	Educational materials for school #16		
119	X15204100610060000	503660	8/18/04	CLASSROOM DIRECT	1,190.75	1190.75	Various classroom supplies - duct tape, dry erase markers, pencils, highlighters, and paper clips		✓	Purchased for Elementary School 3		
120	X20251100610270000	604519	8/30/05	GATEWAY COMPANIES INC.	10,085.39	12136	10 Gateway laptop computers and 4 optical mouse		✓	Purchased for Hillel Academy, a non-public school in the district, for which grants are handled and disbursed through the district		
121	X20436100610120000	605687	12/8/05	AMC THEATERS - TICKET SA	1,120.50	1120.5	100 movie tickets, 150 popcorn snacks, and 100 show drinks		✓	Purchased for high school JUMPPY program. This is a grant program, where the juvenile mentoring was the primary objective. The program recognized and encouraged incentives for successful student participation.		
122	X20211200516030000	506273	1/27/05	A & S TRANSPORTATION	1,325.00	1325	Rental of 5 school buses for trip to Turtleback Zoo		✓	Purchased for Elementary School 3		
123	X15190100610060000	607693	4/7/06	HIGH NOTE FESTIVALS	1,346.00	1877	Performance Attendance to great adventure		✓	Performance Attendance to great adventure. Incentive for the members of the band		

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124	X20211200200620000	500281	8/26/04	DELTA DENTAL PLAN	2,412.10	117662.58	Dental coverage for 100 members at \$98.55 per person		✓		Period of dental coverage for 100 members at 98\$ per person. This is a transaction for district staff. No students.	
125	X20246100600160000	508671	6/6/05	PEARSON EDUCATION	693.00	693	24 spanish alphabet books and vowel books		✓		Purchased for Elementary School 16	
126	X15190100610500000	602816	7/12/05	SCHOOL SPECIALTY, INC.	54.71	54.71	7 reading, spelling, and vocabulary lesson plans		✓		Purchased for Elementary School 5	
127	X11000262620560000	500347	10/1/04	GEORGE A. KOTEEN ASSOCIA	31,025.89	40806.39	Consulting services related to the purchase of electric, gas, water, sewer, and steam services for the purpose of providing savings as a result of overcharges or mistakes in billings on existing rates and contracts		✓		Provided savings and reimbursement from overcharges to the district. Contract negotiated under contingent basis for the vendor. Total savings was \$77600, fee was 40% of savings recovered.	
128	X11000291242050010	600274	8/5/05	ACKERMAN; LOIS MAY	1,000.20	1000.2	Medicare part B liability for first three years of the early retirement incentive program		✓		Early retirement incentive program. This expenditure is the cost that generates future savings	
129	X11000291290580000	607454	3/28/06	CHAO;VANESSA	430.00	430	Reimbursement for 10 undergraduate credits at William Paterson Univ for Fall 2005 semester		✓		part of Education Association of Passaic contract	
130	X20279200600230000	508991	6/28/05	POSITIVE PROMOTIONS	2,523.67	2523.67	Various "Stay Drug Free" items - pencils, stickers, banners, and decorations		✓		Purchased for various elementary schools by the Health Services Department	
131	X15204100610040000	606175	1/18/06	PEOPLES PUBLISHING GROUP	276.39	276.39	"Measuring Up Science" classroom learning pack		✓		Purchased for Lincoln Middle School	
132	X15190100610010000	602655	7/12/05	MCGRAW-HILL PUBLISHING C	1,308.52	1308.52	125 Bowmar handwriting instructional books		✓		Purchased for Elementary School 1	
133	X15190100610030000	602136	7/7/05	LAKESHORE LEARNING MATRL	1,427.85	1427.85	Various elementary learning materials - alphabet teaching charts, phonic reading sets, and storybook collections		✓		Purchased for Elementary School 3	
134	X20501100640460000	503616	8/16/04	FOLLETT EDUCATIONAL SERV	773.36	773.36	15 grammar books, 15 spanish books, 15 life science workbooks, and 16 exploring mathematics books		✓		Purchased for Passaic Collegiate School	
135	X20261200600460000	407604	6/22/04	HARCOURT, INC.	60.41	60.41	5 mathematics plus workbooks		✓		Purchased for Passaic Collegiate School	
136	X11000291290580000	503872	9/8/04	BALTIN; ROCHELLE I	852.00	852	Reimbursement for 6 graduate credits at The College of NJ for Summer 2004 semester		✓		part of Education Association of Passaic contract	
137	X15000270512180000	606142	1/18/06	A & S TRANSPORTATION	265.00	265	Rental of 1 school bus for trip to the NY Renaissance Faire		✓		Purchased for the Learning Center school	

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138	X15000213500120000	604955	10/19/05	FOOD SERVICE DEPARTMENT	54.00	54	12 adult school lunches and 12 bottled water for GAPP presentations			✓	Purchased for high school.	The district spent \$9.00 per person for health related meeting at Passaic High School. Providing refreshments during working meetings enables the continuity of discussions without breaks that take staff away from meetings, with the resulting consequence of decreasing productivity. There were no prohibitions to providing refreshments to staff during in-district workshops and meetings.
139	X20231200290150000	407848	6/30/04	TORRES; NORMA	198.00	198	Should be graduate school. Tuition reimbursement		✓		Tuition reimbursement	
140	X15190100610030000	602728	7/12/05	PEARSON EDUCATION	5,902.71	5902.71	Various educational and testing materials - benchmark tests, placement tests, bookshelf collections, and reading resources		✓		Various educational and testing materials - benchmark tests, placement tests, bookshelf collections, and reading resources	
141	X15000270512040000	605570	11/28/05	DE CAMP BUS LINES INC.	559.00	559	Bus trip to Atlantic Cape Community College in Mays Landing, NJ		✓		Field trip from Lincoln Middle school to Atlantic County Community College	
142	X15000270512100000	607995	5/17/06	DE CAMP BUS LINES INC.	394.00	394	Bus cost for class trip to Bronx Zoo for Grade 2		✓		Purchased for Elementary School 10	
143	X15190100610030000	504326	9/29/04	WEEKLY READER	153.90	153.9	30 kindergarten weekly reader		✓		Purchased for Elementary School 3	
144	X20246200600160000	504608	10/4/04	LAKESHORE LEARNING MATRL	75.90	75.9	Reading skills puzzles for school #7		✓		Reading skills puzzles for school #7	
145	X11000291290580000	508730	6/9/05	CARVAJAL; JACQUELINE	439.80	439.8	Reimbursement for 3 graduate credits at NJ City Univ Spring 2005 semester		✓		part of Education Association of Passaic contract	
146	X15190100610020000	504604	10/4/04	MCGRAW-HILL PUBLISHING C	155.54	155.54	7 practice reading activities for grades K-2		✓		7 practice reading activities for grades K-2	
147	X15190100800180000	505615	12/7/04	NEWARK MUSEUM ASSOCIATIO	400.00	400	100 admission and guided tours of African Art display at the Newark Museum		✓		Purchased for the Learning Center school	
148	X11000100561270000	500433	11/9/04	PASSAIC CTY. EDUCATIONAL	831,702.67	1044655.26	Memorial alternative education tuition for 80 students		✓		Tuition Expense. 80 children attending Alternate Education Program due to difficulty of understanding normal class	

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149	X20211200580620000	603830	8/1/05	TRUMP TOWERS	1,860.00	7440	13 rooms for 2 days at Trump Towers in Atlantic City for the NJ Annual Literacy Conference		✓		NJ Annual Literacy Conference. Awarded assistance for outstanding students	This is an early childhood education travel expense for authorized participation at the NJ Jersey Annual Literacy Conference. The district produced purchase order copies that identified the expenditure as an authorized. Data indicates 19 attendees @ \$150.00 per night, with \$1,860 charged to account 20-211-200-580-62-0000.
150	X15190100610120000	500168	7/23/04	COMPUTER SYSTEMS & METHO	99,028.00	99028	76 Gateway desktop computers with Microsoft Office 2003 professional purchased for high school		✓		Purchased for the high school	
151	X11000100566270000	503698	8/23/04	COMMUNITY SCHOOL;THE	234.74	234.74	Adjustment of June 2004 invoices for extraordinary services teachers aide		✓		Adjustment relate to services purchased for the Special Services Department	
152	X15190100610510000	500898	7/28/04	RAY SUPPLY INC.	88.92	88.92	Sony portable stereo system with CD player and dual cassette purchased for Elementary School 5		✓		Music CD Player for educational purposes and classes	
153	X20237100600060000	508387	5/24/05	SCHOLASTIC INC.	7,268.89	7268.89	Various educational materials - dictionaries, cassette read along books, and atlases		✓		Purchased for Elementary School 6	
154	X15000291270070000	500107	7/7/04	VISION SERVICE PLAN	0	0	District Optical plan		✓		Optical Plan is part of the collective bargaining agreement	
155	X20231200580450000	507325	3/21/05	SHEPPARD;CARLA	55.30	55.3	Reimbursement for mileage to National Coalition of Title I Parents Region II Training Conference in Kerhonkson, NY		✓		Carlise Shepperd, board employee attended. This was a parent meeting	
156	X20211200600620000	507731	4/12/05	DELL MARKETING L.P.	3,172.30	3172.3	2 Dell desktop computer towers, 2 wireless keyboard and mouse, and 2 Microsoft Office 2003 for Administration Building		✓		computers and supplies for Administration Building	
157	X15190100610500000	507185	3/11/05	VALIANT	40.20	40.2	Pckg of 12 floppy disk for computer		✓		Pckg of 12 floppy disk for computer	
158	X20231200290150000	506553	2/10/05	HINKSON-HIGGINS;DENEEN	2,370.00	2370	Reimbursement for 6 graduate credits at William Paterson Univ for Fall 2004 semester		✓		part of Education Association of Passaic contract	
159	X11000291290580000	606798	2/27/06	KOTERBA;FRANCIS	912.00	912	Reimbursement for 6 graduate credits at NJ City Univ for Fall 2005 semester		✓		part of Education Association of Passaic contract	
160	X15190100610060000	503658	8/18/04	HARCOURT, INC.	24,481.68	24481.68	Various elementary educational materials - mathematics practice workbooks, storybook collections, and English books		✓		Purchased for Elementary School 6	
161	X11000291290580000	407719	6/30/04	LUCZUN;JOYCE	523.50	523.5	Reimbursement for 3 graduate credits at NJ City Univ for Spring 2004 semester		✓		part of Education Association of Passaic contract	



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162	X15190100610180000	503419	8/4/04	PEARSON EDUCATION	946.52	946.52			✓	PO doesn't match	The district initiate an PO in the amount of \$931.52. The final payment was \$946.52. There was an additional payment in the amount of \$15.	
163	X11000291290580000	506349	2/4/05	GIGANTE;PAULA	420.00	420	Reimbursement for 3 graduate credits at NJ City Univ for Fall 2004 semester		✓	part of Education Association of Passaic contract		
164	X11190100610610000	604871	10/17/05	LAKESHORE LEARNING MATRL	120.41	120.41	5 kitchen playsets and fake plastic food items		✓	Purchased for Elementary School 16		
165	X15000270512120000	500506	1/10/05	DE CAMP BUS LINES INC.	975.00	975	Bus cost for trip to color guard competition and band concert in West Paterson, NJ		✓	Purchased for high school band and indoor color guard		
166	X15190100610060000	500774	7/8/04	WASHINGTON PROFESSIONAL	548.00	548	2 Gemeinhardt silver plated flutes		✓	Purchased for Elementary School 6		
167	X11000291290580000	506862	3/2/05	LUNGREN;DANIEL	420.00	420	Reimbursement for 3 graduate credits at Montclair State Univ for Fall 2004 semester		✓	part of Education Association of Passaic contract		
168	X20246100600160000	407383	6/3/04	NATIONAL SCHOOL PRODUCTS	184.84	184.84	Various elementary educational materials - fictional storybook collections and counting books		✓	Purchased for Elementary School 7		
169	X15213100610060000	505104	10/29/04	SCHOOL SPECIALTY, INC.	194.92	194.92	Various classroom supplies - pencils, folders, bookmarks, highlighters, and stickers		✓	Purchased for Elementary School 6		
170	X20501100640340000	604208	9/1/05	ZANER & BLOSER	555.46	555.46	20 spelling books and 20 handwriting textbooks		✓	Purchased for St. Anthony of Padua School, a non-public school in the district, for which grants are handled and disbursed through the district		
171	X15204100610040000	507807	4/13/05	REMEDIA PUBLICATIONS INC	41.35	41.35	4 books on outstanding Americans, holidays, grammar, and seasons		✓	Purchased for Lincoln Middle School		
172	X11800330580450000	505672	12/9/04	SCHULLER;BARBARA	68.24	68.24	Reimbursement for expenses to National Coalition of Title I Parents Annual Inservice Training Conference in Milwaukee, WI		✓	This conference occurred prior to the State requirement for the NJDOE to approve all out of state travel/training. The regulation went into effect on September 22, 2005.		
173	X11000291290580000	509147	6/1/05	IZAGUIRRE;JUAN	439.80	439.8	Reimbursement for 3 graduate credits at NJ City Univ for Spring 2005 semester		✓	part of Education Association of Passaic contract		
174	X15190100610510000	604528	9/27/05	SCHOLASTIC INC.	88.19	88.19	Various elementary educational materials - rhyming dictionary, African tales, and visual dictionary		✓	Purchased for Elementary School 14		
175	X20246200580160000	504822	10/8/04	BARBETTA;STACEY	201.27	201.27	Reimbursement for mileage to the NJ Annual Literacy Conference in Atlantic City, NJ		✓	This individual is permitted to attend this conference		
176	X15190100610500000	504151	9/29/04	WESTWOOD COMPUTER CORPOR	54.35	54.35	Linksys wireless PC card		✓	Purchased for Elementary School 5		

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177	X15190100610030000	506152	1/19/05	BARNES & NOBLE	378.87	569.84	17 fairytale books, 17 jack and the beanstalk books, 17 three little pigs books, 17 little red riding hood books, and 17 goldilocks and the three bears books		✓		Purchased for Elementary School 3	
178	X15190100610040000	600691	7/6/05	TRIARCO ARTS & CRAFTS IN	900.68	900.68					PO number doesn't match file	
179	X20231200290150000	508731	6/9/05	DEPALMA;DANUTA	2,370.00	2370	Reimbursement for 6 graduate credits at William Paterson Univ for Spring 2005 semester		✓		part of Education Association of Passaic contract	
180	X15000270512040000	606327	1/25/06	DE CAMP BUS LINES INC.	1,020.00	1020	Bus cost for trip to Amish Country in Lancaster, PA		✓		Purchased for Lincoln Middle School	
181	X20250100610270000	607986	5/17/06	RIVERSIDE PUBLISHING CO.	290.60	290.6	100 achievement test record and subject response booklets for student evaluations		✓		Purchased for Elementary School 16	
182	X15190100610040000	500694	7/13/04	PAXTON/PATTERSON	1,388.01	1388.01	Various wood shop supplies - drill sets, oil stains, wood glue, and saw blades		✓		Purchased for Lincoln Middle School	
183	X20213200590570000	407211	5/20/04	VERIZON SELECT SERVICES,	1,050.00	1050	Reconfigure existing Cisco 3620 network integration		✓		Purchased for Technology Department	
184	X15214100610060000	607242	3/16/06	LAKESHORE LEARNING MATRL	771.35	771.35	16 elementary learning sets - sight word puzzles, vocabulary builder books, and alphabet theme books		✓		Purchased for Elementary School 6	
185	X15190100610080000	404951	11/18/03	SUNDANCE PUBLISHING LLC	733.86	733.86	15 elementary learning sets - alphabet theme books and childrens vocabulary reading books		✓		Purchased for Elementary School 8	
186	X15190100610510000	501167	8/3/04	RAHWAY BUSINESS MACHINES	174.00	174	12 HP laser printer cartridges		✓		Purchased for high school	
187	X20211100500620000	507783	4/12/05	COLLEGIATE SCHOOL	1,000.00	1000	Reimbursement for High / Scope training at \$100 per day		✓		Preschool training. High School Instructional Model. Ms Garcia is the program supervisor	
188	X11000100566270000	500341	9/23/04	GLENVIEW ACADEMY;THE	86,970.00	86970	Tuition for special ed students to attend a private school for the disabled that will give them the appropriate attention they need.		✓		This is included as part of the services included in the Child Study Team Program	
189	X20270200600420000	406882	4/20/04	NEO SCI CORPORATION	877.96	877.96	Various science lab material for Bais Yaakov of Passaic school		✓		Educational material	
190	X20272200500470000	607729	4/10/06	MEADOWLANDS ENVIRONMENT	185.50	185.5	Educational presentation "Astounding Adaptations" focuses on how animals adapt to their environment (6/14/06) at Yeshiva Ktana Girls School		✓		Educational material. Yeshiva Ktana is a non-district school. District gets funds for non-public schools administraton and makes purchases on their behalf	
191	X15190100610180000	504788	10/8/04	S & S WORLDWIDE	87.11	87.11	Hula hoops, foam soccer balls and jump ropes for PE classes for the Adult Learning Center		✓		Adult Learning Center is a night school in the district for students over 16 years old. Students can obtain their GED, High School diploma, Citizenship, and ESL.	
192	X20403100600120000	606030	1/11/06	AP EXAMINATIONS	5,541.00	5541	Fee for 71 students to take AP exams.		✓		Exam fees	

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193	X15190100610030000	602736	7/12/05	PEARSON EDUCATION	3,907.34	3,732.74	100 reading, and 130 grammar and spelling workbooks for School #3		✓		100 reading, and 130 grammar and spelling workbooks for School #3	
194	X15190100610060000	604762	10/6/05	HARCOURT ASSESSMENT, INC	1,193.12	1,193.12	11 Spanish Reading/Language Arts, 11 Spanish Mathematics assessments for School #6		✓		Educational material	
195	X15190100610110000	502440	7/12/04	PEARSON EDUCATION	14,401.15	14401.15	administrator kits, score sheets, and videos in English and Spanish for School #17		✓		administrator kits, score sheets, and videos in English and Spanish for School #17	
196	X20452200200630000	600262	8/5/05	DELTA DENTAL PLAN OF N.J	1,088.00	45431.55	dental coverage for 39 members		✓		dental coverage	
197	X20250100610270000	505782	12/15/04	LINGUI SYSTEMS, INC,	103.80	103.8	6 Educational games (concepts bingo, vocabopoly, synonyms bingo, rhythming bingo) for School #6		✓		Educational material	
198	X15190100610010000	502810	7/19/04	PEARSON EDUCATION	5,022.58	4,814.64	180 reading, and 150 grammar and spelling workbooks for School #1		✓		180 reading, and 150 grammar and spelling workbooks for School #1	
199	X15000291270020000	600265	8/5/05	DELTA DENTAL PLAN	1,282.44	93620.89	dental coverage for 78 members		✓		dental coverage	
200	X11000100566270000	500544	3/2/05	NORTHWEST ESSEX COMMUNIT	27,225.00	30030	Tuition paid for Northwest Essex Healthcare Network for 1 student for June 2005		✓		This expenditure is part of the services provided for the Child Study Group	
201	X11402100110140000	503953	9/13/04	CHOMKO;FRED R.	5,000.00	5000	Replenish Petty Cash - check was written to an individual for petty cash checking account.		✓		Fund for Athletics expenses. Account in reconciled as Athletics activity fund and subject to audit procedures	
202	X20211200600620000	604866	10/17/05	GAYLORD BROTHERS,INC.	193.21	193.21	Rubber stamps, trays, classification guides, books pockets for Early Childhood Department		✓		Educational material	
203	X15190100610100000	505622	12/7/04	BECKER'S SCHOOL SUPPLIES	65.55	65.55	2-Lamination refill rolls		✓		Office supplies	
204	X15214100101060000	502825	7/19/04	SUPER DUPER, INC.	1,293.39	1293.39	Various educational books / publications for the special ed students at School #6		✓		Educational material	
205	X20211200200060000	500282	8/26/04	DELTA DENTAL PLAN OF N.J	524.49	130804.4	dental coverage for 144 members for the month of May, 2005		✓		dental coverage	
206	X20437200320120000	604497	9/22/05	CHEATHAM, JR.;CURTIS	600.00	600	Guest speaker invited for JUMPPY program. Holiday Inn Saddle Brook. Topic not specified		✓		Guest speaker invited for JUMPPY program. Holiday Inn Saddle Brook. Topic: "Responsibilities of manhood"	
207	X20245100600160000	507459	3/28/05	DELL MARKETING L.P.	32,698.38	32698.38	31 desktop computers w/ MS Office for School #6		✓		Periodic replacement of outdated computers	
208	X11000291290580000	608459	6/22/06	MYHAND;SHARON	1,010.25	1010.25	Undgraduate Credit reimbursement for 3 courses taken at Montclair State Univ		✓		part of Education Association of Passaic contract	
209	X20211100610620000	506611	2/14/05	SCHOOL SPECIALTY, INC.	129.85	129.85	Diverse educational supplies, math puzzle, etc for school #8		✓		Diverse educational supplies, math puzzle, etc for school #8	

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210	X15190100610510000	506688	2/18/05	TROXELL COMMUNICATIONS,	446.32	446.32	8 Oklahoma Sound Corp Adj. Speaker Stand Lectern/70 medium oak			✓	8 Oklahoma Sound Corp Adj. Speaker Stand Lectern/70 medium oak	This purchase is related to the sound supply/equipment for School #14. It is unclear why this purchase falls under the category of "For Further Review."
211	X15190100640040000	605693	12/8/05	HARCOURT, INC.	26,883.00	26883	900 Astronomy and 900 Intro to Matter textbooks for Lincoln Middle School		✓		900 Astronomy and 900 Intro to Matter textbooks for Lincoln Middle School	
212	X11000262610560000	603058	7/14/05	CALICO INDUSTRIES, INC.	600.32	600.32	Mops, toilet brushes, waste baskets, brooms, ammonia, bleach, etc. for School #9		✓		Standard maintenance supplies	
213	X15000291220070000	509186	6/30/05	TREASURER, STATE OF N.J.	12,157.00	479910	Reimbursement to State of NJ for Social Security and TPAF reimbursements		✓		Funds transfer	
214	X20234200290150000	508902	6/22/05	STRIFFLER; CATHYANN	2,370.00	2370	Graduate credit reimbursement for teacher who took 6 credits at William Paterson Univ in Spring '05		✓		part of Education Association of Passaic contract	
215	X15190100610070000	603100	7/14/05	CENTRAL JERSEY OFFICE EQ	945.26	945.26	2 HP 1320N Laser Printers for School #7		✓		2 HP 1320N Laser Printers for School #7	
216	X20245100600160000	507588	3/31/05	LAKESHORE LEARNING MATRL	2,317.05	2317.05	10 theme packets storage racks, 10 School to home lending library sets, 10 Sight word rings for School #15		✓		Educational material	
217	X15000213500110000	600285	8/10/05	POLAND SPRING WATER CO.	187.58	569.74	Drinking water for offices at School #11		✓		Water for School #11	
218	X15190100610080000	605023	10/18/05	WEEKLY READER	91.92	91.92	24-Second grade weekly reader publication		✓		Educational material	
219	X20272200500370000	506284	1/27/05	HNATCZUK;OKSANA	28.00	100	Payment for a substitute teacher for a full day at St. Nicholas Ukrainian Catholic School on 12/9/04.		✓		Purchased for St. Nicholas Ukrainian Catholic School, a non-public school in the district, for which grants are handled and disbursed through the district	
220	X20246100600160000	407135	5/20/04	SCHOLASTIC BOOK FAIRS, I	9,999.51	9999.51	Classroom reading books for Reading First Schools		✓		Educational books	
221	X11000262610560000	502943	7/28/04	ELMWOOD SUPPLY CO., INC.	791.58	791.58	4 ladders, 8 casters, and 2 platforms for Lincoln Middle School		✓		Building maintenance supplies	
222	X15190100610040000	506079	1/19/05	SCHOOL SPECIALTY, INC.	532.05	532.05	Various school supplies, paper, erasers and other for Lincoln Middle School		✓		Various school supplies, paper, erasers and other for Lincoln Middle School	
223	X20246100600160000	504336	9/29/04	SCHOLASTIC INC.	155.32	155.32	Various educational books and material for School #11		✓		Educational material	
224	X20235100600090000	407682	6/29/04	LAKESHORE LEARNING MATRL	3,788.12	3788.12	250 Webster's Dictionaries for School #9		✓		Educational material	
225	X11190100500570000	604339	9/14/05	CABLEVISION	824.23	824.23	internet cable service for March and April, 2006 for School #16		✓		internet service for School #16	
226	X15190100610120000	602669	7/12/05	NEW READERS PRESS	148.40	148.4	400 copis of "News for You" publication for the English Dept at PHS (New Readers Program)		✓		Eduational material	

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	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
227	X15190100610180000	603533	7/21/05	HERTZ FURNITURE SYSTEMS	1,433.55	1433.55	25 student chairs and 10 laminated plastic tops for desks for the Learning Center		✓		Furniture	
228	X15240100610080000	503400	8/4/04	MCGRAW-HILL PUBLISHING C	49.15	49.15	Supera practice Accounting exams for school #8		✓		Supera practice Accounting exams for school #8	
229	X20211100610610000	505211	10/29/04	LAKESHORE LEARNING MATRL	299.95	299.95	Various educational material (books, games, puzzles) for School #14		✓		Eduational material	
230	X15000270512040000	505772	12/15/04	DE CAMP BUS LINES INC.	744.00	744	Motor coach for Lincoln Middle School students to Mountain Side Park (Tannersville, PA) on 5/27/05			✓	End of year student trip	This purchase was made for a Lincoln Middle School career education field trip. These field trips were authorized expenditures related to rewards and incentives. The restrictions to student out-of-state travel was instituted in April 2007.
231	X11000216600270000	407263	5/25/04	PSYCHOLOGICAL CORP.;THE	371.69	377.72	Psychological testing material and exams.		✓		This is included as part of the services included in the Child Study Team Program	
232	X11000291290580000	508962	6/28/05	WHITEHEAD;COLLEEN	439.80	439.8	Graduate credit reimbursement for teacher who took 3 credits at NJ City Univ in Spring '05		✓		part of Education Association of Passaic contract	
233	X20294100610130000	509189	6/30/05	EDUCATE-ME.NET	199.80	199.8	2 copies of Adobe Acrobat Prof for the bilingual/ESL department		✓		Standard computer software	
234	X15000291260060000	606624	2/10/06	NATHAN LANE AGENCY, INC.	3,866.18	45341	Excess Workers' Comp Insurance		✓		Insurance policy provided	
235	X15402100800120000	505442	11/23/04	WALLINGTON LANES	499.50	499.5	Charges to rent bowling lanes for the PHS bowling team tryouts		✓		School has adopted a policy where the student does not pay for any costs associated w/ playing sports for the school	
236	X20245200500160000	506943	3/7/05	SODEXHO	2,777.60	2777.6	Breakfast and lunch for 256 people who attended Reading First workshops at William Paterson Univ		✓		Catering for training event	
237	X11000100566270000	504254	9/23/04	ROCKLAND INSTITUTE FOR S	12,080.00	13280	one-on-one aide for 34 days for one Special Education student		✓		one-on-one aide for Special Education	
238	X20245100600160000	405601	1/13/04	BEST COMPUTER SUPPLIES	74.20	74.2	Restocking fee for wrong address on order			✓	Restocking fee	The district paid a restocking fee. This is a paid because of a wrong address.
239	X20250100610270000	507524	3/28/05	SOUTHPAW ENTERPRISES	40.88	40.88	12 Jumbo pencil grips for Special Services Dept		✓		This is included as part of the services included in the Child Study Team Program	
240	X11000262610560000	603038	7/13/05	LL CLEAN CO.;THE	28.50	28.5	1 box of rags for maintenance use		✓		Building maintenance supplies	
241	X11000213600230000	607536	4/3/06	AMERICAN RED CROSS	155.00	155	31 CPR Cards from the Red Cross for the Dept of Health Services		✓		31 CPR Cards from the Red Cross for the Dept of Health Services	

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242	X20246200600160000	504256	9/29/04	CARSON-DELLOSA PUB. CO.	351.73	351.73	Various educational books for grades 1-3 at School #7		✓		Various educational books for grades 1-3 at School #7	
243	X15000270512120000	504774	10/4/04	RUDCO, INC.	223.00	223	Rent for a school van for a field trip to Morristown Community Theatre on 10/20/04 for PHS students		✓		Transportation for field trip	
244	X15190100610180000	600716	7/6/05	SAX ARTS & CRAFTS	411.47	411.47	Misc art supplies - construction paper, glitter, water colors, pens, yarn, pencil sharpener, etc., for the Learning Center		✓		Supplies for art class	
245	X15190100640090000	502641	7/16/04	PEARSON EDUCATION	5,061.72	5061.72	80 pupil educations packages for grade 5 and 6 teacher packages for School#9		✓		Educational supplies	
246	X15190100800090000	606356	1/26/06	UNIVERSOUL CIRCUS GROUP	1,847.00	1847	184 admission tickets for the Universoul Circus for grade 3 students at School #9 (5/26/06)		✓		Students were taken to the circus as a recognition award at the end of the school year. Black History Month student incentive.	
247	X20231200500150000	605777	12/13/05	MAKOWKA; MAUREEN P	1,185.00	1185	Graduate credit reimbursement for teacher who took 3 credits at William Paterson Univ - Summer '05		✓		part of Education Association of Passaic contract	
248	X11000100566270000	502263	7/6/04	ST. JOSEPH'S SCHOOL FOR	6,689.60	6689.6	Tuition expense for extended school daycare (20 days for 1 student)		✓		This is included as part of the services included in the Child Study Team Program	
249	X15190100610040000	600818	7/6/05	SCIENCE KIT & BOREAL LAB	28.77	28.77	Science supplies - aparatus, charts, maps		✓		Science supplies - aparatus, charts, maps	
250	X15000262610020000	605232	11/4/05	ALLIED OFFICE SUPPLIES	30.50	30.5	2 2X-Large Harvard Square shirts for School #2		✓		Shirts for the security personnel of School #2. Shirts were provided instead of uniforms.	
251	X15213100800110000	606200	1/23/06	IMAX THEATRE PALISADES C	94.20	238	28 students tickets and 8 adult tickets for field trip to IMAX theatre (School #11) to watch movie - "Mystery of the Nile"		✓		Educational field trip	
252	X11000291290580000	608467	6/22/06	WATKINS;DAISY	673.50	673.5	Undergraduate credit reimbursement for paraprofessional who took 6 credits at Montclair State Univ - Spring '06		✓		part of Education Association of Passaic contract	
253	X11000291290580000	608468	6/22/06	OSBORN;NANCY	972.00	972	Graduate credit reimbursement for teacher who took 6 credits at William Paterson Univ - Spring '06		✓		part of Education Association of Passaic contract	
254	X20251100610270000	602456	8/30/05	SUNBURST VISUAL MEDIA	320.15	320.15	Educational videos for School #6		✓		Educational Material	
255	X11000100564270000	604439	9/22/05	PASSAIC COUNTY TECHNICAL	70,828.20	70828.2	Tuition recalculation		✓		Tuition recalculation	
256	X15213100610060000	506962	3/7/05	PEARSON EDUCATION	2,338.00	24762.69	Educational books/materials and teacher's guides for Kindergarten, and Grades 1-3 for School #6		✓		Educational Material	
257	X15204100610040000	504883	10/11/04	AMERICAN GUIDANCE SERVIC	626.51	626.51	2 - Teacher's edition math books, 40 Math workbooks, 2 workbook answer keys for Lincoln Middle School		✓		Educational Material	
258	X11000223500190000	506296	1/27/05	MATOS; IRENE	45.26	45.26	Travel reimbursement for ESL/Teaching Reading to Elem school ESL Students (120 miles)		✓		Travel reimbursement costs	

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259	X20260520930090000	507782	4/1/05	PASSAIC BOARD OF EDUCATI	5,746.00	9144253.06	Transfer of funds to Whole School Reform account per budget		✓		Transfer of funds between accounts	
260	X15190100640040000	506515	2/10/05	MCGRAW-HILL PUBLISHING C	1,763.12	1763.12	200 American Journey history books		✓		Purchased for Lincoln Middle School	
261	X15000291270060000	600271	8/5/05	VISION SERVICE PLAN	19,481.28	348761.2	Vision insurance payment		✓		Insurance premium payment for vision care	
262	X20431100610190000	407027	5/5/04	ADL MATERIALS LIBRARY	863.30	863.3	Various books and videos regarding diversity for Lincoln Middle School		✓		Educational Material	
263	X15190100610040000	603437	7/18/05	WARD'S NATURAL SCIENCE E	68.64	68.64	Science supplies - books, charts, rocks/minerals for Lincoln Middle School		✓		Educational Material	
264	X15190100610040000	503451	8/4/04	SCHOOL SPECIALTY, INC.	365.91	365.91	Math and Science instructional materials for Lincoln Middle School		✓		Math and Science instructional materials for Lincoln Middle School	
265	X11000223500190000	505626	12/7/04	SODEXHO	2,231.25	2231.25	Breakfast and lunch for 255 teachers who attended Reading First workshops at William Paterson Univ		✓		Catering by Sodexo for this event was part of the training program	
266	X20238100600060000	606837	2/27/06	SCHOOL SPECIALTY, INC.	114.11	114.11	portable chart stand, chart rings, value chart, mini clock, pocket charts for MLK School #6		✓		supplies for MLK School #6	
267	X15213100610060000	605183	10/25/05	SCHOOL SPECIALTY, INC.	200.98	200.98				✓	po # does not match (Passaic to find correct PO)	The original PO amount was \$226.98. The final payment was 200.98, reflecting an additional discount of \$26.00.
268	X15190100610100000	503294	8/3/04	EFINGER SPORTING GOODS C	47.90	47.9	2 sets of standard beach balls and 12 wiffle balls for Roosevelt School #10		✓		physical education supplies for Roosevelt School #10	
269	X11190100610200000	603192	7/14/05	LIBRARY STORE, INC.;THE	165.41	165.41	tape, book repair glue, masking tape, book labels, label protectors, write-out pens, etc. for Mario Drago School #3		✓		supplies for Mario Drago School #3	
270	X20234200580450000	607475	3/29/06	MIZENKO;JOHN	914.00	914	ground transportation (2 cars) for NJ Association Parent Coordinators, Inc. Annual Inservice Training Conference on April 27, 2006 (8 pick-ups) and April 30, 2006 (9 drop-offs) in Somerset		✓		transportation for approved conference	
271	X20452200580630000	604383	8/14/05	LOVE;TERRENCE	115.59	115.59	reimbursement for expenses incurred on trip to 21st CCLC 2005 Summer Institutes from July 13 - July 17, 2005 in Chicago Illinois		✓		This conference occurred prior to the State requirement for the NJDOE to approve all out of state travel/training. The regulation went into effect on September 22, 2005.	
272	X20211100610650000	502912	7/21/04	VALIANT	52.50	52.5	35 USB cables for School #17		✓		supplies for School #17	

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273	X15190100800040000	605875	12/22/05	FLOYD HALL ARENA	1,102.00	1102	116 field trip admissions and lunch for ice skating trip to Floyd Hall Arena on January 20, 2006 - Lincoln Middle School			✓	ice skating trip for Lincoln Middle School to Hackensack	This purchase was made for a Lincoln Middle School field trip. These field trips were authorized expenditures related to rewards and incentives. There are no prohibitions associated with this type of field trip. There are no ice skating rinks in Passaic. The children of Passaic should be exposed to this life time sporting and recreational activity that is in accordance with the Supplemental Program provisions of the Abbott rulings.
274	X20246100600160000	504287	9/29/04	SCHOLASTIC INC.	277.12	277.12	Various educational books for School #11		✓		Educational books	
275	X20211100610030000	507503	3/28/05	ALLIED OFFICE SUPPLIES	203.91	203.91	Hanging file folders, files, and interior folders for School # 3		✓		Office supplies	
276	X15190100610080000	602533	7/11/05	HARCOURT, INC.	196.73	196.73	20 - Health Activity books and 20 - World Activity books for School #8		✓		Educational books	
277	X11000223500270000	509094	6/30/05	HEYER; ANTONETTE	148.60	148.6	Fee for mileage and lodging for a teacher from School #3 to attend a workshop on "Addressing Challenging Behavior"		✓		payment for approved workshop	
278	X20211200600620060	407131	5/14/04	IT'S ELEMENTARY	716.56	716.56	1000 3 1/2" multi-colored buttons for Early Childhood		✓		supplies for Early Childhood	
279	X15190100610500000	502829	7/19/04	SCHOOL SPECIALTY, INC.	181.83	181.83	36 notebooks, 1 pencil sharpener, 2 sets of dominoes, 10 fraction tiles for School #5 (grade 6)		✓		Misc supplies and educational material	
280	X20231200580450000	504500	10/4/04	MILWAUKEE CITY CENTER HI	7,903.62	7903.62	National coalition of Title 1 / Chapter 1 parents annual training conference. Charges for registration, 6 rooms for 5 nights (2 individuals per room), and \$4500 worth of food		✓		payment for approved conference	
281	X15402100800120000	604698	10/6/05	SECAUCUS HIGH SCHOOL	250.00	250	Entry fee for wrestling tournament		✓		Entry fee for wrestling team to participate in tournament	
282	X15000291220030000	401527	6/30/04	TREASURER, STATE OF N.J.	19,531.00	401882	Reimbursement to State of NJ for Social Security and TPAF reimbursements		✓		Funds transfer	
283	X11000223320590000	603455	7/19/05	DIGIACOMO; DIANA	195.00	195	Registration for Special ed services training held in Springfield, MA		✓		This conference occurred prior to the State requirement for the NJDOE to approve all out of state travel/training. The regulation went into effect on September 22, 2005.	
284	X15190100610030000	502199	7/13/04	HARCOURT, INC.	2,103.87	2103.87	140 practice workbooks for school #3		✓		140 practice workbooks for school #3	



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285	X11000262610560000	603039	7/13/05	LL CLEAN CO.,THE	57.00	57	2 boxes of rags for maintenance staff for School #6		✓		Maintenance supplies	
286	X20428100600190000	407478	6/15/04	POSITIVE PROMOTIONS	536.33	536.33	4 shining star light-up pen and gift boxes, 40 insulated lunch bags, 40 Thanks for Making a Difference card and pen sets, a nd 40 3-section plates with lids for the Office of Curriculum & Staff Development		✓		Funded program for student incentives	
287	X15190100610070000	505063	10/29/04	LYONS MUSIC PRODUCTS	884.14	884.14	various supplies for music class (bell set, table chimes, rythm and pitch charts, DVDs, etc.) for Grant School #7		✓		supplies for Grant School #7	
288	X11240100610520000	604946	10/18/05	HARCOURT, INC.	3,474.42	3474.42	Bilingual kindergarden resource package for school #15		✓		Bilingual kindergarden resource package for school #15	
289	X11000270514050000	500183	7/27/04	RUDCO, INC.	101,620.14	101620.14	41 transporation routes for the students in the District		✓		transportation for students	
290	X11000291290580000	503994	9/13/04	KATTAK;DIANA	426.00	426	graduate credit reimbursement for teachers - school: William Patterson University, semester: Summer, 2004, course: Leadership in Lrn. Comm. - Superintendent's Office		✓		part of Education Association of Passaic contract	
291	X20455200580630000	505773	12/15/04	CZAP;JOANNE	44.15	44.15	112 miles round trip between Cranford and Bordentown, NJ and 2 tolls for required attendance at ACE Meeting on October 19, 2004		✓		transportation to and from approved meeting	
292	X15190100610060000	603409	7/18/05	HARCOURT, INC.	109.04	109.04	10 Grade 3 Spanish practice workbooks - pupil edition, and 1 practice workbook - teacher's edition for Martin Luther King School #6		✓		books for Martin Luther King School #6	
293	X20260100600320000	502227	10/23/04	CLASSROOM DIRECT	217.92	217.92	marker boards, dry erase markers, pencil grips, etc. for Our Lady of Mt. Carmel		✓		supplies for non-public school (part of grant)	
294	X20274200500470000	502237	7/6/04	CAROLINE & JOSEPH S. GRU	1,350.00	1350	9 teacher's registration fees for computer workshop software "Success Maker" - Yeshiva Ktana		✓		supplies for non-public school (part of grant)	
295	X15000270512180000	504513	10/4/04	A & S TRANSPORTATION	270.00	270	bus transportation to Liberty Science Center on October 20, 2004 for the Learning Center		✓		transportation to and from Liberty Science Center	
296	X20501100640330000	503364	8/4/04	HOUGHTON MIFFLIN COMPANY	2,518.76	2518.76	hardcover books for Grades 3, 5, 6, 7, and 8 - Passaic Catholic Regional		✓		books for Grades 3, 5, 6, and 8 - Passaic Catholic Regional	
297	X15000270512120000	504922	10/13/04	DE CAMP BUS LINES INC.	457.00	457	coach bus to the Museum of Natural History on October 14, 2004 - High School		✓		transportation to and from the Musuem of Natural History	

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298	X15190100610120000	507154	3/11/05	RAHWAY BUSINESS MACHINES	2,910.00	2910	missing third party (vendor) documentation			✓	missing third party (vendor) documentation	The district purchased 10 Laser Tech printer C4192A cartridges; 10 Laser Tech 4192A cartridges; 10 Laser Tech printer C4193A cartridges; 10 Laser Tech printer C4191A cartridges; and 6 Laser Tech printer Q1338A cartridges in the total amount of \$2,910. The district's purchase order was provided to auditors. During the years of 2003-2005 the Business Office was understaffed. It had to rely on a number of temporary workers who may have misfiled purchase order documents. The Board of Education commissioned a management study and now implemented provides a proper workforce for the Business Office.
299	X20250100610270000	508869	6/16/05	RESEARCH PRESS CO., INC.	65.85	65.85	"The AD/HD Forms Book-Identification, Measurement, and Intervention," Facing AD/HD - A Survival Guide for Parents of Children with Attention Deficit Hyperactivity Disorder," and "Decreasing Behaviors" for Grant School #7		✓		books for parents dealing with children with AD/HD	
300	X20245200580160000	508534	6/1/05	BROWN-RAMSEY; DENISE	1,192.61	1192.61	reimbursement for IRA 50th Annual Convention (International Reading Association Convention): convention registration, food, parking, car rental, gas for car rental		✓		reimbursement for approved convention	
301	X20259100600330000	508970	6/28/05	LAKESHORE LEARNING MATRL	557.98	557.98	4 hands-on math problem solving boxes, 19 money math calculators, and 3 place value pocket kits for Passaic Catholic Regional		✓		math supplies for Passaic Catholic Regional	
302	X11000291290580000	509178	6/30/05	VERAS;LETICIA	219.90	219.9	graduate credit reimbursement for teachers - school: New Jersey City University, semester: Spring, 2005, course: General Linguistics - Superintendent's Office		✓		part of Education Association of Passaic contract	
303	X15190100610500000	502174	7/13/04	HARCOURT, INC.	448.82	448.82	25 "La Historia de Los Esatdos Unidos," and 25 practice math books for School #5		✓		books for School #5	
304	X11000100566270000	500263	8/24/04	COMMUNITY SCHOOL;THE	202,296.20	259268.7	tuition for the month of June, 2005 for 8 students - Special Education		✓		Special Education tuition	

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305	X11000223500190000	607952	5/17/06	FOCUS ON RESULTS	350.00	350	registration fee for "Getting District-Wide Results Institute" on February 2nd and 3rd, 2006 in Long Beach, CA		✓		registration for approved conference	
306	X15000270512040000	505620	12/7/04	A & S TRANSPORTATION	265.00	265	school bus to the Essex County Juvenile Center in Newark, NJ on December 14, 2004 - Lincoln Middle School		✓		transportation to Essex County Juvenile Center	
307	X15190100610120000	504582	10/4/04	HARCOURT, INC.	2,125.15	2125.15	3 Grade 9 teaching resources with organizer, and 2 Grade 10 teaching resources with organizer for the High School		✓		supplies for the High School	
308	X11000100562270000	600237	7/27/05	NEWARK PUBLIC SCHOOLS	14,832.00	14832	tuition for the month of December for 2 students - Special Education		✓		Special Education tuition	
309	X15000291220080000	509186	6/30/05	TREASURER, STATE OF N.J.	30,549.00	479910	reimbursement to the State of NJ for Social Security and Teachers' Pension and Annuity Fund (TPAF) reimbursements - Business Office		✓		Social Security and TPAF reimbursement for certified employees	
310	X11000262610560000	600943	7/8/05	CALICO INDUSTRIES, INC.	282.82	282.82	cleaning supplies (mop handles, toilet brushes, wastebaskets, ammonia, etc.) for School #2 - Building Services		✓		cleaning supplies for School #2	
311	X15190100610120000	605457	11/14/05	FLINN SCIENTIFIC CO.	425.31	425.31	science supplies (growing crystals in gel, lab kits, transistor batteries, etc.) for the High School		✓		science supplies for the High School	
312	X15204100610120000	503321	8/4/04	PEARSON EDUCATION	144.94	144.94	vocabulary books, answer keys, and teacher's editions for the High School		✓		books for the High School	