



State of New Jersey
Department of
Education

Performance Audit of
Pemberton Township
School District

April 9, 2008

ADVISORY



KPMG LLP
345 Park Avenue
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April 9, 2008

Department of Education
State of New Jersey

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

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

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

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

KPMG LLP



State of New Jersey

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JON S. CORZINE
Governor

LUCILLE E. DAVY
Commissioner

Department of Education Response to Performance Audits

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

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

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

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

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

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

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

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

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

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



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Executive Summary





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

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

Purchase Order Review

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

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

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

Account Subgroup	Number of Transactions/ POs	Total Expenditure Amount	Number of Transactions Selected for Testwork	Dollar Value of Sample Selected
Subgroup Analysis <i>(Total for Subgroups 1–6 Presented Below)</i>	2,649	\$ 9,806,906	1,000	\$ 5,809,834
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	794	\$ 4,660,456	348	\$ 1,933,852
2. Noninstructional Miscellaneous Purchases	99	\$ 1,090,636	75	\$ 1,067,526
3. Noninstructional Supplies and Materials	1,538	\$ 2,456,519	456	\$ 1,837,093
4. Regular Instructional Purchased Professional Educational Services	67	\$ 485,607	51	\$ 429,002
5. School Sponsored Athletic Supplies and Materials	112	\$ 159,615	46	\$ 61,410
6. Capital Outlay	39	\$ 954,072	24	\$ 480,951
Statistical Sample of Remaining Accounts	6,587	\$ 69,458,758	321	\$ 1,996,290
Total Purchase Order Review	9,236	\$ 79,265,664	1,321	\$ 7,806,124

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

- Of the 1,000 purchase orders selected for subgroup analysis, nine purchase orders, totaling to \$21,437, were not received, and could not be reviewed. Of the remaining 991 purchase orders, 31 selections related to cancelled purchase orders and were not reviewed. The remaining 960 purchase orders were tested in accordance with the audit program.
- Of the 321 purchase orders selected for the statistical analysis, eight purchase orders, totaling to \$14,766, were not received and could not be reviewed. The remaining 313 purchase orders were tested in accordance with the audit program.

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 pest extermination services performed at various schools, registration fees and mileage for workshops attended by District Staff in which sufficient supporting documentation was provided, ads in local newspapers and on the Internet advertising open positions at the District, and network security analysis done as a response to a security breach at the Pemberton High School.

Discretionary

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

Examples of discretionary purchases identified included the purchase of a 30 gig white iPod, a generator and an attendant for the unit, a Nikon D70 digital camera and flash unit for which documentation was not provided, and 1,500 Christmas cards delivered to Media Services.

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 did not appear reasonable

Examples of purchases deemed to be inconclusive based on our analysis included 250 rolls of analog film when there are numerous purchase orders for digital cameras, insignia decals, sports awards, for which documentation was not provided, and a TV/VCR/DVD combination device sent to the Wylie Elementary school, and a subscription to interactive TV service. For purchases identified in this category, further analysis and discussion between the Department and the District is required.

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

Account Subgroup	Appears Reasonable		Discretionary		Inconclusive	
	Number of POs/ Transactions	Dollar Value	Number of POs/ Transactions	Dollar Value	Number of POs/ Transactions	Dollar Value
Subgroup Analysis <i>(Total for Subgroups 1–6 Presented Below)</i>	657	\$3,702,260	66	\$85,203	237	\$1,998,920
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	243	\$1,599,950	14	\$42,770	72	\$273,488
2. Noninstructional Miscellaneous Purchases	60	\$180,819	2	\$6,060	9	\$880,597
3. Noninstructional Supplies and Materials	276	\$1,301,584	44	\$28,251	121	\$501,501
4. Regular Instructional Purchased Professional Educational Services	38	\$262,682	2	\$4,539	11	\$161,781
5. School Sponsored Athletic Supplies and Materials	26	\$39,912	4	\$3,583	15	\$17,914
6. Capital Outlay	14	\$317,313	–	–	9	\$163,639
Statistical Sample of Remaining Accounts	185	\$1,738,664	7	\$35,450	121	\$220,195
Total Purchase Order Review	842	\$5,440,924	73	\$208,653	358	\$2,219,115

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 detailed results of this analysis are included in the Historical Expenditure Analysis section of this report. In summary, explanations provided and documentation reviewed during our follow-up appeared reasonable. Other than some internal control deficiencies, which have been documented in the appropriate section of this report, no significant issues were noted that would require additional analysis. The table that follows presents each of the 13 points, the number of occurrences identified, and the number of items selected for follow-up.

Type	Query	Number of Occurrences	Number of Items Selected for Follow-Up
	1. Possible Questionable Employees – <i>Incomplete Employee Profile</i>	1,594	20
	2. Possible Questionable Payroll Payments – <i>No Benefits Deducted from Paycheck</i>	76	20
	3. Possible Questionable Payments – <i>Payments made to Potential Ghost Employees</i>	31	25
	4. Possible Questionable Payments – <i>Payments Made to Employees after Termination Date</i>	5	5
	5. Possible Questionable Payments – <i>Payments Made to Employees Greater than 30 Days after Termination Date</i>	166	35
	6. Payroll Payments Analyses – <i>Anomalies in Number of Paychecks Received</i>	547	40
	7. Possible Questionable Employees/Payments – <i>Large Gross Pay Increase</i>	139	35
	8. Possible Questionable Employees/Payments – <i>Large Salary Increase</i>	73	20
	9. Possible Questionable Employees/Payments – <i>Large Portion of Gross Pay in Stipends</i>	675	50
	10. Possible Questionable Employees/Payments – <i>Large Portion of Gross Pay in Overtime</i>	18	18
Vendor Disbursements	11. Possible Questionable Payments – <i>Invoices Paid in Excess of Purchase Order</i>	2,051	50
	12. Possible Questionable Payments – <i>Invoice Date Prior to Purchase Order Date</i>	N/A	–
	13. Possible Questionable Vendors – <i>Post Office Mail Drop Box Addresses</i>	61	20

Assessment of Internal Controls

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

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

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

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

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

We would suggest that the District consider first those recommendations that can be implemented in the short term (e.g., within six months) that would have the highest impact. District management should also consider, concurrently, those recommendations that require long-term planning, and begin the process of

developing a strategy for implementation. Overall, the District should prepare a corrective action plan that addresses each observation and recommendation.

Section	Area	Timing		Potential Risk		
		Long Term	Short Term	High	Med	Low
Inventory 5 observations 5 short term 3 high risk 2 medium risk	Standard Operating Procedures		√	√		
	Inventory Records		√		√	
	Disposal of Fixed Assets		√		√	
	Assets Retirements Report		√	√		
	Reconciliation of Fixed Asset Inventory		√	√		
Facilities Management 5 observations 5 short term 4 medium risk 1 low risk	Management Oversight		√			√
	Work Orders		√		√	
	Outsourced Maintenance Work		√		√	
	Budget to Actual Reconciliation		√		√	
	Cost to Benefit Analysis		√		√	
Purchasing/ Accounts Payable 10 observations 10 short term 9 high risk 1 medium risk	Standard Operating Procedures		√	√		
	Changes to Payment Amount		√	√		
	Segregation of Duties		√	√		
	Management Oversight		√	√		
	Security of Check Stock		√	√		
	Vendor Master File		√	√		
	Reimbursements Related to Conferences		√		√	
	Accounts Payable Voucher Package Review		√	√		
	Purchase Orders for Underfunded Accounts		√	√		
	Budget to Actual Reconciliation		√	√		

Section	Area	Timing		Potential Risk		
		Long Term	Short Term	High	Med	Low
Payroll/Human Resources 10 observations 10 short term 8 high risk 1 medium risk 1 low risk	Standard Operating Procedures		√	√		
	Segregation of Duties		√	√		
	Review of Reimbursements to Employees Waiving Health Benefits		√		√	
	Employee Master Data/Payroll file		√	√		
	Policy and Procedural Manual by New Hires		√			√
	Routing Slips		√	√		
	Incomplete Documentation		√	√		
	Payroll Vouchers		√	√		
	Human Resource and Payroll Data Reconciliation		√	√		
	Budget to Actual Reconciliation		√	√		
General Operations/ Accounting 9 observations 9 short term 8 high risk 1 medium risk	Standard Operating Procedures		√	√		
	Employee Training		√	√		
	System Access		√	√		
	Year-end System Lockout		√	√		
	EMAP System Audit Trail		√	√		
	Check Handling Procedures		√		√	
	Management Oversight		√	√		
	Business Continuity		√	√		
Bank Reconciliations		√	√			

Section	Area	Timing		Potential Risk		
		Long Term	Short Term	High	Med	Low
Food Services 8 observations 8 short term 5 high risk 3 medium risk	Standard Operating Procedures		√	√		
	Management Oversight		√	√		
	Segregation of Duties		√	√		
	Random Inventory Counts		√		√	
	Internal Audit Reports		√		√	
	Food Service Invoices		√		√	
	Invoices and Order Sheets		√	√		
	Budget to Actual Reconciliation		√	√		
Transportation 2 observations 2 short term 1 high risk 1 medium risk	Cost to Benefit Analysis over Vehicle Maintenance		√		√	
	Commercial Driver's Licenses		√	√		
Technology 8 observations 8 short term 6 high risk 2 medium risk	Password requirements		√	√		
	Process for Deleting and Modifying User Accounts		√	√		
	Evidence of Periodic Access Review		√	√		
	Segregation of Duties		√	√		
	Change Management		√	√		
	Backup Location		√		√	
	Backup Media/Data Restores		√		√	
	Batch Job Procedures		√	√		
Student Activities 3 observations 3 short term 2 high risk 1 medium risk	Management Oversight		√	√		
	Field Trip Request		√		√	
	Segregation of Duties		√	√		





Project Overview

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

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

Project Planning

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

Department Kickoff Meeting – During the kickoff meeting, we:

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

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

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

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

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

Information Gathering and Analysis

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

District Entrance Conference – We conducted an entrance conference with the Interim Superintendent, School Business Administrator, Assistant School Business Administrator, District Information Officer, and Assistant to the School Business Administrator. This meeting set the tone for the audit and established a project schedule within the framework of management’s normal work routines. During this meeting, we introduced members of the KPMG project team; reviewed the previously submitted request of documents for review and analysis; addressed District questions or concerns related to the audit; and confirmed timing of audit fieldwork and availability of pertinent District 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
- Employee Manual and Handbook
- School Board Minutes
- Description of Technology Systems
- State Approved Appropriation Transfers
- Board Secretary and Treasurer Reports
- Consolidated Budget
- Audited Financial Statements
- Collective Bargaining Agreements
- Professional Services Contracts

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

Structured Interviews – Approximately 12 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	
Interim Superintendent	Transportation Supervisor
School Business Administrator/Board Secretary	Procurement and Budget Specialist
Assistant Business Administrator	Payroll Specialist
District Information Officer	Assistant Payroll Specialist
Acting Director of Human Resources	Director of Curriculum and Instruction
Benefits Coordinator	Food Services Supervisor

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

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

Validation and Reporting

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

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

Organization of the Report

The remainder of this report is organized as follows:

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

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



Historical Expenditure Analysis





Historical Expenditure Analysis

Overview

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

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

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

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

Description of Data Review Process

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

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

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

3. Verifying that all vendors that received payments in the check register are vendors listed in the vendor master file.
4. Verifying that all vendors had a unique vendor ID.
5. Verifying that the sum of payroll checks amounts matches 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. The District was unable to provide the code because it came from a proprietary third-party system.

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

Description of Normalization and Quality Assurance

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

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

AP Data

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

HR Data

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

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

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

Specific Assumptions Relative to the Pemberton Township School District Accounts Payable/Purchase Order Files

For the AP data provided, we made the following assumptions:

- For account numbers in the Purchase Order Details table, it is assumed that the account number is given as the fund code and the account code. The order of the account number components is as follows: Fund, Program, Function, and Object. The last six digits of the account number are specific to the school district.
- For Purchase Orders, it is assumed that the last digit of the year is added as a prefix to the account numbers.
 - We confirmed the following definitions with the District as they relate to purchase order amounts.
 - i. Original Encumbrance is equal to Purchase Order Original Amount
 - ii. Encumbrance Adjustments is equal to adjusted Purchase Order Amount
 - iii. Cumulative Expenditures is equal to the Total Paid Amount.
- We identified and used the earliest date for the purchase order to determine the original purchase order amounts. Subsequent dates and amounts related to the same purchase order were assumed to be adjustments made to the original purchase order.
- We identified and confirmed with the District that checks with the flag of K5 were voided checks and were treated as such as part of our analysis.

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

- We identified purchase orders that did not comply with expected rules related to rolling over outstanding amounts to a new fiscal year. These transactions were identified and produced as a separate report. As part of our reconciliation process, we noted 421 checks assigned to purchase order numbers that did not appear in the purchase order detail file supplied by the District.
- Additionally, we noted 254 purchase orders with amounts in the purchase order detail file that did not match the sum of the amounts in the check register.

HR and Payroll

For the HR data received by the District, there was an issue with the payroll detail as it did not include any way to link it to an employee from the master file. A new file was issued with the ADP file number that could be used to link employees appropriately.

Additional assumptions made were:

- No projected annual salary was given. The gross pay received by an employee for the fiscal year was considered to be that employee's projected annual salary.
- "Subs" has been assumed as regular pay wherever there was no additional regular pay entry for that employee. Likewise, "Subs" was considered as additional pay when a regular pay entry was found for that particular employee.

Purchase Order Review

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

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

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

Account Subgroup	Number of Purchase Orders/ Transactions	Total Expenditure Amount	Number of Transactions Selected for Testwork	Dollar Value of Sample Selected
Subgroup Analysis <i>(Total for Subgroups 1–6 Presented Below)</i>	2,649	\$9,806,906	1,000	\$5,809,834
1. Noninstructional Purchased Professional Educational, Technical and Other Services	794	\$4,660,456	348	\$1,933,852
2. Noninstructional Miscellaneous Purchases	99	\$1,090,636	75	\$1,067,526
3. Noninstructional Supplies and Materials	1,538	\$2,456,519	456	\$1,837,093
4. Regular Instructional Purchased Professional Educational Services	67	\$485,607	51	\$ 429,002
5. School Sponsored Athletic Supplies and Materials	112	\$159,615	46	\$ 61,410
6. Capital Outlay	39	\$954,072	24	\$ 480,951
Statistical Sample of Remaining Accounts	6,587	\$69,458,758	321	\$1,996,290
Total Purchase Order Review	9,236	\$79,265,664	1,321	\$7,806,124

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

- Of the 1,000 purchase orders selected for subgroup analysis, nine purchase orders totaling to \$21,437, were not received, and could not be reviewed. Of the remaining 991 purchase orders, 31 selections related to cancelled purchase orders and were not reviewed. The remaining 960 purchase orders were tested in accordance with the audit program.

- Of the 321 purchase orders selected for the statistical analysis, eight purchase orders totaling to \$14,766 were not received and could not be reviewed. The remaining 313 purchase orders were tested in accordance with the audit program.

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

Prior to our fieldwork, we worked with the Department to develop framing questions for determining whether a purchase would be deemed 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 <i>(Total for Subgroups 1–6 Presented Below)</i>	657	\$3,702,260	66	\$85,203	237	\$1,998,920
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	243	\$1,599,950	14	\$42,770	72	\$273,488
2. Noninstructional Miscellaneous Purchases	60	\$180,819	2	\$6,060	9	\$880,597
3. Noninstructional Supplies and Materials	276	\$1,301,584	44	\$28,251	121	\$501,501
4. Regular Instructional Purchased Professional Educational Services	38	\$262,682	2	\$4,539	11	\$161,781
5. School Sponsored Athletic Supplies and Materials	26	\$39,912	4	\$3,583	15	\$17,914
6. Capital Outlay	14	\$317,313	–	–	9	\$163,639
Statistical Sample of Remaining Accounts	185	\$1,738,664	7	\$35,450	121	\$220,195
Total Purchase Order Review	842	\$5,440,924	73	\$208,653	358	\$2,219,115

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

For discretionary and inconclusive purchases, we identified common themes for the purchases. As indicated above, some of these themes may appear reasonable based on the face value alone, but consistent with our audit procedures, insufficient supporting documentation or excessive purchasing habits may have caused the assessment for these purchases to be changed to either inconclusive or discretionary. Eight 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 any meals not related to activities that would fall under Expenditures for Students or Workshops and Training, trips for leisure activities such as bowling or skiing, and tickets to sporting events. In summary, we identified five transactions with a dollar value of \$8,099 that were deemed discretionary and four transactions with a dollar value of \$8,795 that were deemed inconclusive. For example:
 - \$11,720 for three retirement dinners, of which \$10,701 was reimbursed by attendees
 - \$200 from petty cash fund used for committee meeting meals
 - \$950 for committee meetings and employee handbook seminar
- *Textbooks and Other Instruction Related Expenditures* – includes items such as textbooks, magazine subscriptions, library books, videos, and DVDs that either lack supporting documentation or appeared excessive in nature. In summary, we identified four transactions with a dollar amount of \$2,598 that were deemed discretionary and 29 transactions with a dollar value of \$42,610 that were deemed inconclusive. For example:
 - \$908 for 27 DVDs (\$34 average price per DVD) for Pemberton Township High School
 - \$828 for 29 DVDs (\$29 average price per DVD) for Emmons Elementary School
 - \$1,373 for 14 copies of *American Pageant* –10th Edition, and 25 copies of *England in Literature With Macbeth*.
- *Expenditures on Staff* – includes tuition reimbursement, mileage not related to Workshops and Training, clothing purchased for staff, drinking water services, memberships to organizations, and subscriptions to magazines or journals for specific staff members or administrators. In summary, we identified 12 transactions with a dollar value of \$7,487 that were deemed discretionary and 13 transactions with a dollar value of \$13,674 that were deemed inconclusive. For example:
 - \$1,578 for briefcases, mugs, and pen sets as gifts
 - \$1,812 for pedometer/clock gifts for teacher appreciation
 - \$999 for flowers for Secretaries Week, School Nurses Week, Special Education Week, and Teachers Appreciation Day
 - \$2,284 for 18 uniforms purchased for the security staff

- *Workshops and Training* – includes items such as registration fees for workshops and training, and any mileage or meal reimbursements incurred as a result of the event that either lack supporting documentation (such as state approval for out-of-state workshops) or appeared excessive in nature. In summary, we identified two transactions with a dollar value of \$508 that were deemed discretionary and 14 transactions with a dollar value of \$10,733 that were deemed inconclusive. For example:
 - \$750 Registration Fee for a Guidance Counselor and Play Attention Coach to attend Play Attention and Neurofeedback Workshop
 - \$1,100 for four elementary school language teachers to attend a workshop titled “New Teacher World Languages”
 - \$225 for staff member to attend Handbells for School Workshop
 - \$778 reimbursement of fee paid by employee to attend Urban Initiative Workshop

- *Student Activities/Expenditures on Students* – includes any expenses related to athletics, activity clubs, trips, the prom, student fundraisers, flowers, awards, and any other items paid for by the District that benefit students but either lack supporting documentation, appeared excessive in nature, or related to expenditures that did not provide enrichment. In summary, we identified two transactions with a dollar value of \$393 that were deemed discretionary and 12 transactions with a dollar value of \$34,912 that were deemed inconclusive. For example:
 - \$23,144 for high school band uniforms
 - \$5,681 for cheerleader uniforms
 - \$2,328 for 700 Red T-shirts for elementary school
 - \$923 for 197 T-shirts for the International Festival

- *General Supplies* – includes a variety of items ranging from ordinary office supplies like pens, pencils, and paper, to larger organizational supplies like filing cabinets, desks, and chairs. These purchases generally lacked supporting documentation indicating the need for the specified quantity or the need for new or replacement furniture. In summary, we identified eight transactions with a dollar value of \$5,481 that were deemed discretionary and 42 transactions with a dollar value of \$41,410 that were deemed inconclusive. For example:
 - \$1,163 for a mahogany desk, chair, bookcase, and umbrella stand for an elementary school curriculum supervisor
 - \$943 for a keyboard, mouse, and chair for a high school guidance employee
 - \$930 for food purchases for Special Services
 - \$80 for five monthly calendars with personalized lettering
 - \$1,296 for 250 rolls of film, 15 units of Epson Ink, and four packs of photo paper for the Media Services Department
 - \$1,023 for 250 rolls of AGFA Optima 100 ASA Film for the Media Services Department

- *Technology* – includes desktops/laptops, networking equipment, software, PDA's, copy machines, and digital cameras. These purchases were either identified as unnecessary, excessive, or lacking sufficient support. In summary, we identified two transactions with a dollar value of \$1,600 that were deemed discretionary and 21 transactions with a dollar value of \$149,515 that were deemed inconclusive. For example:
 - \$31,788 for 50 Brainchild™ handheld computers
 - \$11,635.00 was expensed for 41 AlphaSmart™ mini laptops/word processors
 - \$74,598 for 60 laptop computers, two laptop storage carts, and one laser printer
 - \$1,279 for a digital camera with a flash unit for the Media Services Department.
 - \$2,000 for a Sony Digital Camera and Memory Stick for the Computer Services Department

- *Facilities and Maintenance* – includes expenses related to construction both inside and outside of the buildings, upkeep, and operation of the buildings. Examples of Facilities and Maintenance items include installation of lockers, upkeep on heaters and air conditioners, landscaping, and utility bills (including phone) that either lack supporting documentation or appeared excessive in nature. In summary, we identified one transaction with a dollar value of \$446 that was deemed discretionary and 10 transactions with a dollar value of \$101,090 that were deemed inconclusive. For example:
 - \$33,000 for replacement of HVAC units
 - \$59,000 for electrical portion of mechanical ductwork and fans
 - \$1,105 for 50 units of Mahogany Lumber
 - \$1,550 for Antenna Relocation

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

Area	No. of Instances
Missing Proper Approvals – Neither a Vendor Invoice nor Purchase Order was provided for review; the amount paid against the purchase order exceeded the original purchase order amount; the purchase order date was after the invoice or payment date; and manual changes were made to the purchase order without support of an additional approval.	343
Improperly Coded – The transaction was coded to an incorrect Account Code.	63

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

13 Point Analysis

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

Payroll

1. **Possible Questionable Employees – Incomplete Employee Profile** – Identified employees with incomplete or missing employee profiles. The following elements were considered: hire date, birth date, status, address information, and other key data elements.
2. **Possible Questionable Payroll Payments – No Benefits Deducted from Paycheck** – Identified any check where benefits were not deducted by comparing gross check amount and net check amount.
3. **Possible Questionable Payments – Payments made to Potential Ghost Employees** – Identified any payments made to an employee after the listed date of death in the Social Security Administration (SSA) death master file. A “Ghost” employee is identified as any employee with a Social Security Number listed in the death master file provided by SSA.
4. **Possible Questionable Payments – Payments Made to Employees after Termination Date** – Identified payments made to employees that have been hired and terminated within a short time period (e.g., one month) and paid after their termination date as recorded in the District’s System.
5. **Possible Questionable Payments – Payments Made to Employees Greater than 30 Days after Termination Date** – Identified payments made to employees 30 days or more after their termination date as recorded in the District’s System.
6. **Payroll Payments Analyses – Anomalies in Number of Paychecks Received** – Compared total number of paychecks for employees per month throughout the 2004–2005 and 2005–2006 school years.
7. **Possible Questionable Employees/Payments – Large Gross Pay Increase** – Identified employees that received a large gross pay increase (e.g., more than \$7,500) between the 2004–2005 and 2005–2006 school years.
8. **Possible Questionable Employees/Payments – Large Salary Increase** – Identified employees that received a large salary increase (e.g., more than \$7,500) between the 2004–2005 and 2005–2006 school years.
9. **Possible Questionable Employees/Payments – Large Portion of Gross Pay in Stipends** – Identified employees that received greater than 10% of base salary in stipends.
10. **Possible Questionable Employees/Payments – Large Portion of Gross Pay in Overtime** – Identified employees that received greater than 25% of base salary in overtime.

Vendor Disbursements

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

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

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
1	<p>Analyzed payroll records to identify incomplete or missing hire date, birth date, status, address information, and other key data elements</p>	<p>We noted 1,594 employees whose system maintained payroll/HR file was incomplete or missing data elements. Of the 1,594 employees:</p> <ul style="list-style-type: none"> ● 683 did not have a hire date recorded within the system ● One did not have an address recorded within the system ● 1,446 did not have a birth date recorded within the system ● 1,584 did not have a Salary recorded within the system. ● Four did not have a first name recorded within the system. 	<ul style="list-style-type: none"> ● Conducted interviews with HR and Payroll personnel to ascertain why the anomalies would exist. ● Selected a sample of 20 transactions from the listing of employees to further understand the anomalies presented. ● Obtained and reviewed the EMAPS/ADP records for the sample of employees selected. ● Obtained and reviewed screenshots from the EMAPS/ADP records to identify the data elements that were missing within the system. ● Noted any data elements that could not be identified based on review of the HR file as an exception. 	<p>Based on interviews with HR and Payroll personnel regarding the maintenance of the Employee Master File, it was noted that changes to the Employee Master File are initiated by creating a routing slip containing the employee's demographic information and this is then entered into the EMAPS system. We noted, however, that a process does not exist to periodically review changes and edits made to employee master data resulting in the possibility of unauthorized changes being made. Additionally, the payroll employees including the assistant SBA have access to modify the Employee master data file resulting in a lack of segregation of duties. Combining these functions could potentially lead to the creation of fictitious employees and the processing of fictitious payments that may go undetected.</p> <p>We selected a sample of 20 employees for further review and noted that all 20 employees selected did not have the hire dates, termination dates, birth dates, or all of this information in the EMAPS system. The District indicated that these employees were all substitute workers, and thus the system did not contain any employment dates. Hire and termination dates are not kept in the EMAPS system for substitutes or student workers, and as such, the status of some of the selected employees could not be determined. The District indicated that the personnel data for substitutes is maintained in the ADP System.</p> <p>We recommend that an edit/change report listing all changes made to the Employee Master Data file should be periodically generated and reviewed to help ensure that all changes made are authorized.</p> <p>Further, we recommend that incompatible functions should be segregated to the extent possible in order to create a well-controlled environment. Steps should be taken to help ensure that functions that could result in potential conflicts of interest are not performed by the same employee. Segregating these duties decreases the risk of intentional or unintentional errors or irregularities being perpetrated and concealed.</p> <p>Additionally, the District should perform a comprehensive review of all employee records to help ensure that missing pertinent information is identified and resolved timely.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
2	<p>Employees that do not have the applicable benefits deductions</p>	<p>We noted 76 instances where an employee received a paycheck without any payroll deductions. The total amount paid to these employees was \$99,085.53. Of the 76 instances:</p> <ul style="list-style-type: none"> ● Seventy-five were under \$10,000. ● One was greater than \$10,000 and less than \$50,000. 	<ul style="list-style-type: none"> ● Ascertained, through interview of the payroll personnel, the reason for payroll disbursements without any deductions. ● Selected a sample of 20 individuals from the listing of employees who received a payroll disbursement without any deductions. ● For each sample item, we: <ul style="list-style-type: none"> – Obtained and reviewed supporting documentation to determine if benefits deductions has been made – Obtained and reviewed supporting documentation to determine the type of benefits deductions made – Obtained and reviewed the employee’s EMAPS biographical profile if applicable. 	<p>As per our interviews with HR and Payroll Personnel, all employees complete and forward the health and benefits enrollment form to the HR Department. The human resources assistant enters the employee’s demographic information into the personnel screen in the EMAP system. The benefits specialist enters the benefits data elected by the employees. Employees that do not elect medical coverage are reimbursed at \$1,000 a year in two installments of \$500 each, paid semiannually. If other benefits are elected, such as short-term disability, the benefits specialist prepares a payroll deduction sheet and a routing slip, and delivers copies of these to the payroll specialist.</p> <p>All new employees are eligible for free health benefits at the District. Employees with two or more years of service are eligible for family health benefits at no cost to the employee. We were informed that substitutes and student workers are not eligible for benefits coverage.</p> <p>A process to periodically review the list of individuals entitled to reimbursements for benefits waived.</p> <p>We selected 20 employees that did not appear to have applicable benefits deductions and obtained supporting documentation to further understand zero deductions.</p> <p>Of the 20 individuals selected:</p> <ul style="list-style-type: none"> ● Seven were student workers and as such were ineligible for benefits coverage. ● Nine were substitute workers and as such were ineligible for benefits coverage. ● Three had benefits deductions for family coverage and the District was able to provide screenshots of the elected benefits. ● One person was eligible for benefits but had single coverage and as such deductions were not taken. <p>Explanations provided and documentation reviewed appeared reasonable; as such further analysis is not considered necessary.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
3	<p>Employee matches to the Social Security Administration death master file</p>	<p>We noted two employees whose termination date was after their date of death as recorded in the Social Security Administration's death master file.</p> <p>We noted 29 employees who are deceased but still active in the District's system.</p> <p>We noted one employee whose termination date was greater than one year after date of death.</p>	<ul style="list-style-type: none"> ● Conducted interviews with the HR personnel to ascertain why the anomalies would exist. ● Selected a sample of 25 transactions from the listing of employees noted in the results column. ● For each sample item, we: <ul style="list-style-type: none"> – Attempted to verify that the date of the termination agreed to the supporting documentation per the personnel file. – Compared the Social Security Number per the system to the number listed on the copy of the Social Security card or other supporting documentation in the personnel file if HR did not have a copy of the Social Security card (i.e., I-9 form) 	<p>As per our interviews with Payroll personnel, the average time for HR and Payroll to process outstanding earnings for employees due to death is two to three pay cycles. We were informed that once the District becomes aware of the death of an employee, it is informally communicated to the payroll department and the payroll department updates the ADP System to suppress further payroll payments. The payroll department follows up with the family of the deceased employee to determine how to issue the check of outstanding payments. This is an informal process.</p> <p>The hire and termination dates for substitute and student employees are not maintained in the EMAPS system, resulting in inaccurate and incomplete data in the Employee Master Data file.</p> <p>The HR Department does not perform a formal review of absentees or "no-show" employees for extended periods; hence, deceased employees may continue to get payment that may go undetected.</p> <p>We selected 25 employees whose Social Security Number appears on the SSA death master file and requested supporting documentation to further understand the payments to these individuals.</p> <p>Of the 25 individuals selected we noted:</p> <ul style="list-style-type: none"> ● Twenty-five of the employees were issued their last checks in 2003 or prior according to their earning statements. The payment vouchers relating to these employees were not provided and hence verification of the payments made could not be performed. The District represented that the records could not be provided since these are not on site. ● Twenty-four were student or substitute workers for which the District could not provide other supporting documentation that would help us determine their status such as employee records or screen shots from the EMAPS or ADP Systems. ● One employee was known to be deceased and a payment for sick/vacation time was made to the individual's estate. The status of this employee was listed as deceased in the ADP system. <p>Further analysis should be considered to follow up on the exceptions noted.</p> <p>We recommend that the District should perform a comprehensive review of all employee records to help ensure that missing pertinent information is identified and resolved timely.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
4	<p>Employees that have been hired and terminated within a short period of time (e.g., one month) and paid after their termination date</p>	<p>We noted five employees that were terminated within 90 days of their hire date and received pay after their termination date.</p>	<ul style="list-style-type: none"> ● Ascertained, through interview of HR personnel, examples of when employees are terminated within 90 days of their hire date and are paid after their termination date. ● Selected a sample of five transactions from the results column. ● For each sample item selected, we: <ul style="list-style-type: none"> – Reviewed HR personnel files to confirm the actual termination dates, hire dates, and rehire dates where applicable. – Reverified termination dates, hire dates, and rehire dates, where applicable, for the employees in the system. – Identified the number of pay periods after termination that the employee was paid to determine if the payment served as a final payment for service performed. 	<p>Based upon our interviews with Payroll personnel, we noted that it is not uncommon for employees who appear to have been hired and terminated within a short period of time and paid after termination.</p> <p>The EMAPS system does not contain hire and termination dates for substitute teachers and student workers, resulting in inaccurate and incomplete data in the Employee Master File.</p> <p>We selected five employees who appeared to have been hired and terminated within a short period of time and paid after their termination date to further understand the payments made to these individuals. We noted the following:</p> <ul style="list-style-type: none"> ● One of the five employees selected resigned from the District after working for a month, but had a retroactive payment made four months after termination as part of contract negotiations. The payment was made on May 8, 1998 and the District was unable to provide the supporting payroll vouchers. ● Two of the five employees selected had incorrect data information in the payroll system, which we verified against screenshots. The state for these individuals was entered as “NJ,” when it should have actually been “PA.” The data for both individuals was subsequently changed for the correct state. We noted that both employees are currently listed as active. ● One of the five employees selected was issued a payment, but the payment was later voided. The District provided a check cancel request, the voided check, and the check cancel results showing that the check was voided. ● One of the five employees selected was paid for substitute services. <p>We noted that the data entered into the payroll system for new employees is not reviewed resulting in the possibility of inaccurate information being entered in the system.</p> <p>Further analysis should be considered to follow up on the exceptions noted.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
4	<p>Employees that have been hired and terminated within a short period of time (e.g., one month) and paid after their termination date</p> <p>(Continued)</p>			<p>We recommend that the District institute a formal policy defining the criteria and frequency to review the Employee Master File and to identify inactive employees that need to be purged. Additionally, the District should perform a comprehensive review of all employee records to help ensure that missing pertinent information is identified and resolved timely.</p> <p>Further, we recommend that an edit/change report listing all changes made to the Employee Master File should be periodically reviewed to help ensure that appropriate authorization was given for all changes.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
5	<p>Employees paid greater than 30 days after their termination date</p>	<p>We noted 166 employees that were terminated within 30 days of their hire date and received pay after their termination date totaling \$1,298,227.78. The breakdown is as follows:</p> <ul style="list-style-type: none"> ● Twenty-five employees were paid between 30 and 90 days after termination totaling \$14,055.95. ● Forty-nine employees were paid between 91 and 365 days after termination totaling \$311,417.16. ● Ninety-two employees were paid greater than 365 days after termination totaling \$972,754.67. 	<ul style="list-style-type: none"> ● Ascertained, through interview of HR personnel, examples of when employees may receive pay after termination. ● Selected a sample of 35 employees paid greater than 30 days after termination and obtained the Earnings Statement listing all checks issued to the employee during the period under review. ● From the earnings statement, selected one to four checks for each employee resulting in a total of 69 checks to further understand the nature of the payments made 30 days after their termination date. ● For each sample item selected, we: <ul style="list-style-type: none"> – Reviewed HR personnel files to confirm the actual termination dates, hire dates, and rehire dates where applicable – Reverified termination dates, hire dates, and rehire dates, where applicable, for the employees in the system – Obtained and reviewed the payroll voucher support for the checks selected. 	<p>As per our interviews with HR and Payroll Personnel, employees may be paid after thirty days after termination date due to one or more of the following reasons:</p> <ul style="list-style-type: none"> ● Accrued vacation or sick day payout ● Early Separation Agreement ● Substitute Teaching ● Stipends ● Retroactive Payment ● Insurance Waiver ● Other (e.g., Adult Education, Advising, Miscellaneous Deductions) <p>We noted the following:</p> <ul style="list-style-type: none"> ● Seventeen of the 69 checks selected represented payments for substitute teachers. The District indicated that resigned or retired employees are sometimes rehired as substitute teachers. During the period in which these employees worked as substitutes, a process did not exist to add these employees' date of rehire in the system. Consequently, we could not determine the start date of substitute teachers. We obtained and reviewed the payroll set-up screen shots and noted that only termination dates are included. ● Twenty of the 69 checks selected represented payments for accrued vacation or sick days. The District indicated that the payment of accrued vacation and sick days is often spread over a period of three years due to the significance of the amount. ● One of the 69 checks selected represented a retroactive payment for FY 2004–2005. We could not determine the validity of this expense given that the payroll screen shot for this employee showed a termination date of July 1, 2001. ● Three of the 69 checks selected represented the reimbursement of medical insurance waivers. Employees that do not elect medical coverage are reimbursed at \$1,000 a year, in two installments of \$500 each, paid

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
				<p>semiannually.</p> <ul style="list-style-type: none"> Five of the 69 checks selected represented Early Separation Agreement payments. During certain years, employees were offered an early separation plan. By doing so, the District paid the employee a sum of money specified in the agreement over a period of time as specified in the agreement.
5	<p>Employees paid greater than 30 days after their termination date</p> <p>(Continued)</p>			<p>Twenty-three of the 69 checks selected represented other categories of payment such as deduction refunds, voided checks, home instruction, and school age childcare hours.</p> <p>Moreover, our review of documentation supporting the checks selected disclosed the following:</p> <ul style="list-style-type: none"> Twelve of the checks selected were not supported with payroll vouchers, and hence the validity of the payroll amount could not be verified. The earnings statements classified the payments as either unused vacation or sick day payout or hours worked as a substitute. One of the checks selected representing reimbursement of an insurance waiver for one employee did not specify the period for which the reimbursement was for and hence the payment could not be validated. One of the checks selected, representing a stipend payment, was supported only with a payroll voucher that was not dated but was approved. One of the checks selected, representing a check that was subsequently voided, was for an employee whose payroll screen shots reflected a termination date of June 13, 2005, which was prior to his hire date of July 1, 2005. One of the checks selected was classified as regular earnings; however, this payment was not disbursed until seven months after the employee retired. No other documentation was provided to support the late payment. Three of the checks selected were for early separation payments, which were supported with payroll vouchers. One of the checks selected was subsequently voided since the employee was paid by accident. Further analysis is needed to determine why a check can still be processed for an employee that has been entered as terminated in the ADP system.

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
				<ul style="list-style-type: none"> ● Forty-two of the checks selected were supported with a Board of Education payroll voucher. ● Sixty-eight of the checks selected were supported with ADP payroll set-up screenshots.
5	Employees paid greater than 30 days after their termination date (Continued)			Based on the above, we noted that further analysis is needed to follow up on the exceptions noted. We recommend that the District institute a policy that would enable them to track resigned or retired employees who are subsequently rehired as substitute teachers. Having a rehire date in the system would help validate the receipt of payroll even after the termination date. Further, the District should ensure that all payroll expenses are adequately supported and approved by the Department Head before these are processed for payment.

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
6	<p>Employees who received greater than 52 checks within the two-year period covering 2004–2005 and 2005–2006</p>	<p>We noted 547 employees that received greater than 52 checks in the two-year period covering 2004–2005 and 2005–2006 totaling \$35,856,550.52 in net pay. The breakdown is as follows:</p> <ul style="list-style-type: none"> • Two hundred and eighty-six employees received between 53 and 59 checks totaling \$20,079,506.20 in gross pay. • Two hundred and fifteen employees received between 60 and 79 checks totaling \$13,920,132.28 in gross pay. • Forty-six employees received greater than 79 checks totaling \$1,856,912.04 in gross pay. 	<ul style="list-style-type: none"> • Ascertained through interview of the payroll personnel why an employee may receive greater than 52 checks over the span of two fiscal years (i.e., overtime, stipends, and expense reimbursement). • Selected a sample of 40 employees from the listing of employees who received more than 52 checks in a given fiscal year. • For each sample item, the engagement team: <ul style="list-style-type: none"> – Verified that supporting documentation exists for the additional disbursements (i.e., approved overtime form, expense reimbursement request/approval, contract to coach a sports team). 	<p>Based upon our interviews with Payroll personnel, we noted that it is not uncommon for an employee to receive more than 52 checks over two fiscal years. Management cited that the reasons for certain employees receiving 52 checks or greater include:</p> <ol style="list-style-type: none"> 1) General or alternative stipends 2) Coaching stipends 3) Retroactive payments 4) Completion of nonroutine duties (Example: lunch aides and night supervisors). <p>From our sample of 40 employees who received greater than 52 checks for the 2004–2005 and 2005–2006 school years and reviewed documentation supporting the issuance of the checks, we noted the following:</p> <ul style="list-style-type: none"> • Twenty eight of the 40 employees selected were part of home education or various summer programs and received general or alternative stipends. These stipends were received in addition to their regular paychecks. From the 28 employees, we selected a sample of one to four stipend checks totaling \$141,330. We obtained and reviewed respective vouchers and determined that they were properly approved • Five out of the 40 employees selected received stipends for snow days and overtime or sick/personal days. From the sample of six employees, we selected one to four stipend checks totaling \$13,620. We obtained and reviewed respective vouchers and determined that they were properly approved. • Seven out of the 40 employees selected received stipends for school age children work. From the sample of seven employees, we selected one to four checks totaling \$13,406. We obtained and reviewed respective vouchers and determined that they were properly approved. • For 3 of the 20 stipend checks selected, the District was unable to provide supporting documentation. • For 1 of the 20 checks selected, the amount processed was higher and did not agree with the supporting payroll voucher <p>Further analysis should be considered to follow up on the exception noted.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
7	<p>Employees whose gross pay increased by greater than \$7,500 from 2004–2005 to 2005–2006</p>	<p>We noted 139 employees that received gross pay increases greater than \$7,500. The total gross amount of increase for these employees was \$1,909,108.63. The breakdown is as follows:</p> <ul style="list-style-type: none"> • Ninety-six employees received a gross pay increase between \$7,501 and \$12,500. • Twenty-six employees received a gross pay increase between \$12,501 and \$25,000. • Seventeen employees received a gross pay increase greater than \$25,001. 	<ul style="list-style-type: none"> • Ascertained through interview of the payroll personnel the normal reasons for a gross pay increase. • Selected a sample of 20 employees receiving high gross pay increase and obtained the employee ledger reports listing all checks issued to the employee during the period under review. • From the employee ledger reports, selected an average of three checks from each employee for further analysis. • For the check samples selected, we requested and reviewed the following: <ul style="list-style-type: none"> – Board approval – Payroll vouchers – Contracts between the Pemberton Township Board of Education and the teachers, administrators, secretaries and paraprofessionals, which include the salary guides for the periods under review – Timesheets – Screen shots showing the set-up of payroll in the system – Other documentation supporting a large salary increase. 	<p>Per our interviews with the Payroll Bookkeeper, employees could receive greater than \$7,500 increase in gross pay from 2004–2005 to 2005–2006 due to the following common reasons:</p> <ol style="list-style-type: none"> 1) Base pay increases 2) Stipends 3) Extended Time 4) Overtime 5) Substitutes in 2004–2005 and appointed to a full-time position in 2005–2006 6) Employees who were hired in the middle of the year 7) Others (lunch aides, breakfast aides, substitutes who worked more days in 2005–2006, etc.) <p>We selected 20 employees whose gross pay increased by greater than \$7,500 from 2004–2005 to 2005–2006 and requested the employee ledger reports listing all checks issued to the employee for the period under review. Additionally, we selected an average of three checks for each employee and requested and reviewed supporting documentation to further understand the gross pay increase.</p> <p>We noted the following:</p> <ul style="list-style-type: none"> • Eight of the 20 employees selected had a gross pay increase resulting from a promotion and the normal guide increase. • One of the 20 employees selected was a substitute teacher in 2004–2005 and was appointed to a full-time position in 2005–2006. The pay increase was appropriate for the new position based on the salary guide. • Three of the 20 employees selected were hired in the middle or towards the end of the school year and hence did not receive a full year's pay in 2004–2005. • Eight of the 20 employees selected received stipends in addition to the base pay. It is noted that one instance was coded as "Other," although the associated support indicated payment was for stipend.

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
7	<p>Employees whose gross pay increased by greater than \$7,500 from 2004–2005 to 2005–2006</p> <p>(Continued)</p>			<p>Moreover, our review of documentation supporting the checks selected disclosed the following:</p> <ul style="list-style-type: none"> • Four of the 60 checks selected represented Regular Earnings and sufficient documentation was provided in the form of earning statements to verify the accuracy of the check. • Five of the 60 checks selected represented Teacher Covers and Detention Monitoring and sufficient documentation in the form of Payroll Vouchers was provided to verify accuracy and approval. • Three of the 60 checks selected represented Supervision and sufficient documentation in the form of Payroll Vouchers was provided to verify accuracy and approval. • Eighteen of the 60 checks selected represented stipends. We obtained and reviewed respective vouchers and determined that they were properly approved. • One of the 60 checks selected represented the retro-payments. We obtained and reviewed the respective voucher and determined that it was properly approved. • Eight of the 60 checks selected represented Home Instruction, Tutoring, and Mentoring, and only Payroll Vouchers were provided. Supporting time sheets were not provided and the actual hours worked by these employees could not be verified. • Six of the 60 checks selected represented Workshops and Seminars, and only Payroll Vouchers were provided. Supporting time sheets and Approval Forms were not provided and the actual hours incurred by these employees, or the necessary approval, could not be verified. • Six of the 60 checks selected represented Extended Time Pay, Adult Ed, and Summer Curriculum Pay, and only Payroll Vouchers were provided. Supporting time sheets and Approval Forms were not provided and the actual hours incurred by these employees, or the necessary approval, could not be verified. • Three of the 60 checks selected represented overtime payments and extra pay, and only Payroll Vouchers were provided. Supporting time sheets and Overtime Approval Forms were not provided and the actual hours worked by these employees could not be verified. • Three of the 60 checks selected represented Additional Pay for Bus Drivers and only an Electronic Voucher Summary was provided. Supporting time sheets and Approval Forms were not provided and the actual hours or runs made by these drivers could not be verified.

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
7	<p>Employees whose gross pay increased by greater than \$7,500 from 2004–2005 to 2005–2006</p> <p>(Continued)</p>			<ul style="list-style-type: none"> Three of the 60 checks selected were not supported by any documentation provided. As such, approval and accuracy could not be verified. <p>Further analysis should be considered to follow-up on the exceptions noted.</p> <p>We recommend that the Payroll Department should review all Payroll Vouchers to ensure that they are appropriately approved and adequately supported with the respective documentation. Incomplete Payroll Vouchers that have not been approved should not be processed for payment.</p> <p>We also recommend that the District maintain adequate documentation supporting payroll expenses which should include timesheets and the HR agenda indicating the approval.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
8	<p>Employees whose salary increased by an amount greater than \$7,500 from 2004–2005 to 2005–2006</p>	<p>We noted 73 employees that received a salary increase greater than \$7,500. The total gross amount of increase for these employees was \$1,053,465.66. The breakdown is as follows:</p> <ul style="list-style-type: none"> ● Forty-three employees received a salary increase between \$7,501 and \$12,500. ● Eighteen employees received a salary increase between \$12,501 and \$25,000. ● Twelve employees received a salary increase greater than \$25,000. 	<ul style="list-style-type: none"> ● Ascertained through interview of HR and payroll personnel the normal reasons for increases in base salary. ● Selected a sample of 20 employees receiving high salary increase to further understand the salary increase. ● For the samples selected, we obtained and reviewed the following: <ul style="list-style-type: none"> – Board approval for increases – Contracts between the Pemberton Township Board of Education and the teachers, administrators, secretaries and paraprofessionals which include the salary guides for the periods under review – Request for academic level change and transcript of records/degree certificate for any additional educational credits earned – Payroll set-up screen shots – Other documentation supporting a large salary increase 	<p>As per our interviews with HR and Payroll Personnel, increases in base salary are normally due to one or a combination of the following:</p> <ul style="list-style-type: none"> ● Annual guide increase (e.g., Step One to Step Two) ● Higher degree (e.g., BA to MA) ● Inactivity (e.g., leave of absence) ● Change in the position as a result of promotion (e.g., Teacher to Supervisor) <p>We selected 20 employees whose base salary increased by greater than \$7,500 from 2004–2005 to 2005–2006 and reviewed documentation supporting the increase. We noted the following:</p> <ul style="list-style-type: none"> ● The District indicated that normal guide increases occur annually and are included in the Board minutes. Contracts are settled for a one-year term between the Pemberton Township Board of Education and the Teachers, Administrators, Secretaries and Paraprofessionals and are included in the Board Minutes for final review and approval. The annual salary increases as per the approved salary guide are entered into the EMAP System. ● For increases resulting from additional credits or attainment of advanced/higher degrees, employees are required to complete and submit a Request for Academic Level Change form along with the supporting documentation to HR Department. Upon review and approval, the change is included in the Board minutes for approval. ● One of the 20 samples selected had an approved sabbatical for the 2004–2005 school year. A copy of the approved Sabbatical Leave Agreement was provided and the agreement included a clause that 50% of the base pay would be paid to the employee during the time of leave. ● Four of the 20 samples selected represented a salary increase resulting from either the achievement of a higher level of education or a step up in level. The pay increases were noted to be consistent with the salary guide. However, supporting documentation such as the Request for Academic Level Change Forms was not provided to support these base pay increases. The only supporting documentation provided were the employee contracts for the two years indicating the employee level.

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
8	<p>Employees whose salary increased by an amount greater than \$7,500 from 2004–2005 to 2005–2006 (Continued)</p>			<ul style="list-style-type: none"> • Five of the 20 samples selected represented a salary increase resulting from promotions to higher paying positions. • Eight of the 20 samples selected represented salary increases due to partial inactivity for the 2004–2005 year. However, supporting documentation verifying the dates and approvals of these periods of inactivity was not provided. The only supporting documentation provided was screen shots showing the salary as well as active and inactive dates for the employees. • For two of the 20 samples selected, the base salary entered in the System was less than the contracted salary. Supporting documentation to explain the discrepancy was not provided by the District. <p>Further analysis should be considered to follow up on the exceptions noted.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
9	<p>Employees who received greater than 10% of base salary in stipends</p>	<p>We noted 675 employees who received greater than 10% of base salary in stipends. The total amount paid to these employees was \$19,966,832.28. Of these 675:</p> <ul style="list-style-type: none"> • One hundred eighty-one employees were paid stipends greater than 10% but less than 15% of their base salary. The total amount paid to these employees was \$7,948,793.23. • One hundred seventy-three employees were paid stipends greater than 15% but less than 25% of their base salary. The total amount paid to these employees was \$5,752,309.95. • Three hundred twenty-one employees were paid stipends greater than 25% of their base salary. The total amount paid to these employees was \$6,265,729.10. 	<ul style="list-style-type: none"> • Ascertained through interview of HR and payroll personnel a listing of all positions paid via stipend and the corresponding amount. • Inquired about the District's policy for employing people to perform positions paid via stipend who are nonsalaried employees. • Selected a sample of 50 employees receiving stipends in excess of 10% of their base salary. • For the sample selected, we: <ul style="list-style-type: none"> – Confirmed the employee was identified on the list of employees receiving pay via stipend – Confirmed the amount of the stipend. 	<p>As per our interviews with HR and Payroll personnel, stipend pay is paid for the following services:</p> <ul style="list-style-type: none"> • Coaching • After School Activity • Team Leaders • Curriculum Writing • Home Instruction • Substitute Teaching <p>The District indicated that all stipends are preapproved by the Board with the exception of the Evening Alternative High School Stipend and are paid based on the contract.</p> <p>We selected 50 employees who received greater than 10% of base salary in stipends and reviewed documentation supporting the issuance of the checks. For the 50 employees, we selected one to three checks per person resulting in a total of 96 checks over the course of FY 04–05 and FY 05–06. We obtained and inspected supporting documentation to further understand the purpose of the stipends paid.</p> <p>We noted the following:</p> <ul style="list-style-type: none"> • Nineteen out of the 96 stipends selected related to Wrap-Around Child Care and child-related services. We obtained and reviewed the respective vouchers and determined that they were properly approved • Fifteen out of the 96 stipends selected related to Coaching and Home Instruction. We obtained and reviewed respective vouchers and determined that they were properly approved. • Sixteen out of the 96 stipends selected related to summer school, after-school, mentoring, and other education-related programs. We obtained and reviewed respective vouchers and determined that they were properly approved. • Forty-two out of the 96 stipends selected related to medical, food services, custodian, and other miscellaneous services. We obtained and reviewed respective vouchers and determined that they were properly approved. <p>It was noted that voucher supporting stipends for one individual were not provided by the District. Further analysis should be considered to follow up on the exception noted.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
10	<p>Employees who received greater than 25% of base salary in overtime</p>	<p>We noted 18 employees who received greater than 25% of base salary in overtime. The total amount paid to these employees was \$616,815.21. Of these 18:</p> <ul style="list-style-type: none"> • Eleven employees were paid overtime greater than 25% but less than 35% of their base salary. The total amount paid to these employees was \$428,363.65. • Four employees were paid overtime greater than 35% but less than 50% of the base salary. The total amount paid to these employees was \$134,748.50. • Three employees were paid overtime greater than 50% of their base salary. The total amount paid to these employees was \$53,703.06. 	<ul style="list-style-type: none"> • Ascertained through interview of the payroll personnel why an employee may receive compensation in excess of their base salary. • Selected a sample of 18 employees from the listing of employees whose actual gross compensation was greater than their base compensation due to overtime payments in excess of 25%. • For each sample item, we: <ul style="list-style-type: none"> – Attempted to verify that supporting documentation exists in the personnel file which supports the compensation (i.e., overtime approval form). • For the sample of employees who were paid overtime during the two-year period, we compared the overtime reports that the employee submitted to actual overtime hours input into the system, which was the amount of hours the employee was paid for each respective pay period. 	<p>As per our interviews with the HR and Payroll personnel and the review of payment vouchers, the payment of overtime is primarily to custodial and facilities employees working in excess of 40 hours a week. Overtime could also be rendered by employees for other school activities. The District indicated that timesheets approved by the Department Heads are submitted as support for overtime.</p> <p>We selected 18 employees who received greater than 25% of their base pay in overtime and requested for the employee ledger reports listing all checks issued to the employee for the period under review. Additionally, we selected one to three checks for each employee resulting in a total of 41 checks. We obtained and inspected supporting documentation to further understand the purpose of the overtime rendered. We noted that:</p> <ul style="list-style-type: none"> • Thirty-nine out of the 41 stipends selected related to overtime for custodial, maintenance, and facilities-related services. We obtained and reviewed respective vouchers and determined that they were properly approved. • One out of the 41 stipends selected related to overtime for a football game at the middle school. We obtained and reviewed respective vouchers and determined that they were properly approved. • One out of the 41 stipends selected related to regular earnings. An earnings statement supporting this payment was provided. <p>Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
11	Payments that exceed the original purchase order amount	<p>We noted 2,051 payments totaling \$36,215,135.23 in excess of the original purchase order amount. The breakdown is as follows:</p> <ul style="list-style-type: none"> • 1,775 purchases made where the payment amount exceeded the original purchase order amount by less than \$1,000 totaling \$164,657.46 in excess • 89 purchases made where the payment amount exceeded the original purchase order amount by between \$1,000 and \$2,500 totaling \$138,072.31 in excess • 47 purchases made where the payment amount exceeded the original purchase order amount by between \$2,500 and \$5,000 totaling \$162,198.51 in excess • 140 purchases made where the payment amount exceeded the original purchase order amount by greater than \$5,000 totaling \$35,750,206.95 in excess. 	<ul style="list-style-type: none"> • Ascertained through interview of the purchasing and accounts payable personnel why certain disbursements would be processed in excess of the PO. • Inquired as to why new POs are not issued when an increase is required. • Selected a sample of 30 transactions from the listing of disbursements that exceeded the PO amount. • For each sample item, the engagement team: <ul style="list-style-type: none"> – Traced and agreed the disbursement to supporting documentation (e.g., contract, vendor invoice, purchase requisition, etc.) to assess if the disbursement was properly approved and processed – Noted if the increased amount caused the purchase to exceed a bid or quote threshold. 	<p>Based on our interview with the School Business Administrator and the Procurement Manager, we noted that payments can be processed for any amount exceeding the approved PO amount in the EMAP System. Additionally, a process does not exist to review and approve payments that exceed the approved PO amount.</p> <p>The most common instances in which a payment would exceed the original purchase order amount include expenses related to:</p> <ul style="list-style-type: none"> • Shipping and handling charges • Billing exceeds PO amount • Inaccurate Estimates • Repairs and maintenance • Consultant fees • Other instances (e.g., sales tax, conference for which only the registration fee was included in the original PO, etc.). <p>We selected 30 purchase orders and reviewed the purchase orders, adjustments, and check registers for each. We noted the following:</p> <ul style="list-style-type: none"> • Six of the 30 samples selected represented payments processed in excess of the original PO amount due to shipping and handling charges. The approved PO amount of these six POs totaled to \$212,435 and the payments processed against these POs totaled to \$212,981. • Three of the 30 samples selected did not exceed the original purchase order amounts. The approved PO amounts and the payments processed against these POs, totaled to \$732. • Seven of the 30 samples selected represented maintenance, repairs, and parts expenses. The District indicated that the actual costs for these expenses were not known at the time the POs were created and hence PO amounts were based on estimates. The approved PO amount of these six POs totaled to \$63,782 and the payments processed against these POs totaled to \$71,710. • Seven of the 30 samples represented various expenses for which POs were created based on estimates, historical trends, and forecasts, such as utilities and health services, but had subsequent billing that exceeded these estimates. The approved PO amount for these seven POs totaled to \$880,261 and the payments processed against these POs totaled to approximately \$1.13M.

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
11	Payments that exceed the original purchase order amount (Continued)			<ul style="list-style-type: none"> ● Four of the 30 samples represented mileage reimbursements to employees. For these POs, the mileage reimbursed to the respective employees exceeded the yearly estimate. The approved PO amount for these three POs totaled to \$5,637 and the payments processed against these POs totaled to \$7,525. ● Two of the 30 samples represented purchase orders relating to the District's Health Insurance and were created with an original purchase order amount of zero dollars. The total payment processed against these zero value POs totaled to \$21.5M. ● One of the 30 samples represented a zero-balance PO created for a reimbursable expense related to Wrap Around Child Care. This is a state mandated program that is reimbursed by the State after the District has processed these expenses. The approved PO amount was for zero dollars and the payments processed against the PO totaled \$29,620. Supporting documentation evidenced the reimbursement by the State was not provided. <p>Further analysis should be considered to follow up on the exceptions noted.</p> <p>The District is able to create POs with a zero balance and make payments against them. We noted instances where zero-dollar POs were created for health insurance providers. The payments consist of weekly wires of \$105,000 plus any amounts that are billed in excess of the standard amount. The District represented that the EMAP system disallows the creation of POs over one million dollars, and as such the zero dollar POs are created for expense incurred in excess of one million dollars.</p> <p>The EMAP system allows payments to be processed for any amounts exceeding the approved PO amount. Additionally a formal process does not exist relating to adjustments made to the approved PO amount. In some instances the approved PO is adjusted and in other instances payments are processed irrespective of the approved PO amount.</p> <p>We recommend that a formal policy defining criteria and dollar thresholds for adjusted POs should be instituted and communicated. Additionally, an edit/change report listing all payments made in excess of the approved PO amount should be generated and reviewed periodically to ensure that all payments made are authorized.</p>
12	Invoice dates that are prior to purchase order dates	Not Applicable	Not Applicable	No anomalies or potential irregularities were identified and hence no follow-up was conducted.

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
13	Vendors paid at known mail drops (e.g., P.O. Box, commercial mail receiving agencies, etc.)	We noted 62 vendors that receive payment at known mail-drop locations.	<ul style="list-style-type: none"> • Selected a sample of 20 vendors who receive payment at mail-drop locations. • Traced and agreed a disbursement to supporting documentation (e.g., contract, vendor invoice, check stub, etc.). • Requested business certification forms for the vendor to confirm the address. • Requested evidence that the vendor was included within the vendor master file. 	<p>Based on our interview with the Business Administrator and the Procurement Manager, we noted that a process does not exist to help ensure that only valid or legitimate vendors are added to the Vendor Master File. The process to add/change Vendor information is informal and the evidence of review and approval does not exist. A Vendor Add/Change Form and a checklist of supporting documentation such as a W-9, business registration certificate or other official documents do not exist. Moreover, approvals are also not obtained to modify existing Vendor information.</p> <p>Per inquiry with the District, we noted that a formal process to review the Vendor Master File periodically to identify and purge inactive vendors does not exist.</p> <p>The Procurement Manager is responsible for the functions of processing payments and also updating the Vendor Master File resulting in a lack of segregation of duties. Combining these functions could potentially lead to the creation of fictitious vendors and the processing of fictitious payments that may go undetected.</p> <p>We selected a sample of 20 vendors for further review and noted the following:</p> <ul style="list-style-type: none"> • Checks are mailed to the purchase order address per the Vendor Master File unless the invoice specifically states a "remit to" address or if the District is notified of an address change. When the District receives a vendor address change notification, the Procurement Manager updates the Vendor Master File to include the "remit to" address prior to processing the payment. • The District does not have a process to verify the identity or existence of the vendor by obtaining and reviewing the business registration certification at the time of adding a vendor to the Vendor Master File. • For 5 of the 20 vendors selected, there were no differences between the vendors address in the System and the address on the vendor invoice. • For 11 of the 20 vendors selected for testing, the District has not had any transactions since July 1, 2004. Furthermore, the District does not maintain files at its location for transactions prior to July 1, 2004. As such, these disbursements could not be reviewed. <p>For 1 of the 20 vendors selected, the most recent transaction had not yet been completed. The invoice related to a purchase had not yet been received by the District. The most recent payment that was processed for this vendor occurred in 2002–2003, and the District indicated that the records were stored at an off-site location. As such, the respective invoice was unavailable and the disbursement could not be verified.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
13	<p>Vendors paid at known mail drops (e.g., P.O. Box, commercial mail receiving agencies, etc.)</p> <p>(Continued)</p>			<ul style="list-style-type: none"> ● For 2 of the 20 vendors selected, there was no documentation or data available indicating when these vendors were purged from the Vendor Master File. The District indicated this was the result of a Vendor Maintenance Project that was started after the selections were made for this analysis during the audit. No documentation was available related to this process. ● For 1 of the 20 vendors selected the address on the invoice did not match the vendor address in the System. This was related to an address change that was made in the System after the selected disbursement. Supporting documentation was provided to verify this occurrence. <p>Further analysis should be considered to follow up on the exceptions noted.</p> <p>We recommend that incompatible functions should be segregated to the extent possible in order to create a well-controlled environment. Steps should be taken to help ensure that functions that could result in potential conflicts of interest are not performed by the same employee. Segregating these duties decreases the risk of intentional or unintentional errors or irregularities being perpetrated and concealed.</p> <p>We also recommend that the District should institute a formal process over the review and addition of new vendors to the Vendor Master File. A vendor add/change form and a checklist of supporting documentation, such as W-9 form, Business Registration Certificate, and other official documents should be created, reviewed, and approved prior to adding any new vendors. This would help ensure that only qualified and legitimate vendors are added to the Vendor Master File.</p> <p>Further, we recommend that the District institute a formal process to review and approve vendor changes prior to entering this information into the Vendor Master File. Additionally, an edit/change report listing all changes made to the Vendor Master File should be generated and reviewed to help ensure that all changes made to the Vendor Master File are authorized.</p> <p>The District indicated that a vendor maintenance project had been started since the time period our review covered. This is the first such review since the inception of the EMAP system 12 years ago. However, the District did not indicate the criteria or frequency to be used for archiving or purging vendors.</p> <p>We recommend that the District institute a formal policy defining the criteria and frequency to review the Vendor Master File and identify inactive vendors that need to be purged.</p>

Certified Staff Review

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

We selected a sample of 100 certified staff to review. Our selection included 49 certified teachers and 51 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	28
	Middle School	10
	High School	11
Nonteaching Certified Staff	Principals	7
	Guidance Counselors	11
	Supervisors	5
	Other	28

We performed the following for each employee:

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

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

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



Assessment of Internal Controls





Assessment of Internal Controls

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

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

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

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

Inventory

Overview

The management of inventory and fixed assets at the District is overseen by the School Business Administrator. The District contracts with an outside company, American Appraisal, who conducts physical counts of its fixed assets annually. This contract is reviewed and renewed on an annual basis. Purchases over \$2,000 are capitalized as fixed assets. The majority of the District's fixed assets consist of the computers located at the District's schools and the school buses and maintenance trucks kept in the central garage. The IT officer is responsible for purchasing the school computers, and the vehicles are maintained by their mechanics.

Purchases made by the District other than computers and vehicles typically cost less than \$2,000 and therefore are not considered fixed assets. These purchases include school supplies that are delivered directly to the schools. The District does not maintain a large amount of inventory because of its limited storage space. The construction of a warehouse is currently being considered to address this issue, which would achieve future cost savings by allowing bulk purchasing. The District owns all of its equipment rather than leasing.

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

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

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

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

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

- Inventory counts are completed timely by American Appraisal.
- American Appraisal defines their approach on how they value assets, their depreciation methodology, and that they provide relevant data for each asset.

- Depreciation expense is the same as what is reported in the financial statements.
- Disposals are properly approved and justified, and a cost to benefit analysis is performed to determine whether an asset should be repaired or disposed.
- District uses the advertised sealed bid process to dispose of assets if applicable.
- Fixed assets meet the capitalization threshold, entered in the fixed asset register by American Appraisal, and Net Book Values and useful life of the asset are properly calculated.
- Additions Report does not include any assets acquired during the last fiscal school year.
- The Board approved each asset to be retired from the Retirements Report and an explanation was provided if the asset was retired before its projected end of life.

Summary of Observations and Recommendations

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

Standard Operating Procedures

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

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

Inventory Records

We noted that the District outsources the function of inventory counts to an independent appraiser. The finance department generates fixed asset reports annually, prior to the counts performed by the appraiser. These reports include all new assets purchased and all assets retired during the year. The reports are forwarded to the appraiser for their independent assessment. Based on the procedures performed, the appraiser issues a report that is used to prepare the financial reports required by the State. Other than the year-end appraisal performed by the independent firm, the District does not perform any inventory or cycle counts for fixed assets during the year.

We recommend that cycle counts of fixed assets should be performed periodically by the District to help ensure that the data included in Fixed Assets register and in the appraiser's report is accurate. Performing these counts on a regular basis would also increase the opportunities for detecting and correcting inventory shrinkage. This responsibility should be assigned to department heads as applicable (e.g., the IT officer should supervise the inventory counts of the school computers). A formal report listing the findings of the inventory counts and corrective actions plans should be documented.

Disposals of Fixed Assets

As per the School Business Administrator, disposals of fixed assets occur only after approvals from the Board. The District provided Policy 7300 over the disposal of assets; however, an asset disposal form, including pertinent information such as the reason for disposal, salvage value, and cost benefit analysis as applicable, does not exist and hence is not provided to the Board for review and approval prior to the disposal of the asset.

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

Assets Retirements Report

The American Appraisal report includes a retirement report of all fixed assets. The report lists the acquired date, disposal date, and useful life in years.

A sample of five assets was selected from the retirements report, and it was observed that all five assets were retired before their projected end of useful life. There was no supporting documentation to explain why these assets were retired before their projected end of useful life. Board approval for the retirements of these assets was also not provided.

We recommend that the District should institute formal procedures over the retirement and recording of fixed assets. Fixed assets should be retired in accordance with the useful life of the asset unless an event or circumstance, such as an impairment, requires the asset to be retired prior to the end of its useful life. Asset retirements that are recorded prior to the end of the projected useful life should be reviewed and appropriately approved by the Board. Documentation supporting the asset retirement should be retained along with the appropriate approvals.

Reconciliation of Fixed Asset Inventory

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

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

Facilities Management

Overview

The School Business Administrator is responsible for the facilities operations of the District's fourteen buildings with the assistance of a Maintenance Director, Custodian Director, and a Safety Director. The Maintenance Director supervises eleven workers, including three workers licensed for electrical, HVAC, and carpentry work. These workers handle the majority of the District's maintenance needs.

The District spends approximately \$3,602,850 per year for in-house employees within the Facilities Management Department. This includes \$3,333,940 in personal services (excluding overtime), \$141,350 in overtime, and \$127,560 for things other than personal services or overtime. The District does not outsource services for regular facilities management.

The District is responsible for the maintenance and upkeep of each of 11 school buildings and three administrative buildings, which comprise approximately 837 thousand interior square feet.

Large projects, such as construction of new buildings, are outsourced to private vendors through a competitive bidding process. The decision to outsource is based upon cost-to-benefit analyses performed by the Assistant Business Administrator and reviewed by the School Business Administrator. The Director of Custodians and Grounds supervises sixty-one custodians that are responsible for daily custodial and maintenance services, such as cleaning and landscaping. The custodians also assist with special programs, such as setting up chairs for athletic events held on the weekends.

Cost-to-benefit analyses are performed by the Assistant Business Administrator and School Business Administrator periodically for these services. Based on the analysis performed, the District has chosen not to outsource those services. The Maintenance and Custodian Directors are responsible for preliminary preparation of the budget and caretaking of all District equipment and supplies. The School Business Administrator reviews and approves the decisions of the directors before any action is taken.

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
- Custodial Services
- Work Orders
- Safety

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

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

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

- Work order form is completely filled out, approved, prioritized, and includes an estimated amount for the work to be completed.
- Detailed description of the type of work to be completed and the completion date are provided.
- Once a job is complete, the Director of Maintenance closes out the work order.
- Purchase order and invoice exist, are properly approved, and the amounts match.
- Amount on the check paid to the vendor is the same as the amount on the purchase requisition, purchase order, and invoice.
- Contract and a quotation from the vendor exist and are properly approved.
- Budget to actual reconciliation is performed on a monthly basis, and routine checks are performed for monthly supplies purchased under the Ed Data bid.
- Cost to benefit analysis is performed to determine whether maintenance work should be outsourced.

Summary of Observations and Recommendations

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

Management Oversight

A formal process to log, monitor, and close complaints received from the schools does not exist. Currently, the process is based on verbal communication to the appropriate members of management resulting in the possibility of significant issues going unaddressed timely, or at all. The custodian director follows up on complaints from the schools regarding maintenance issues on an informal, as-needed basis.

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

Work Orders

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

A sample of 15 work orders was tested. All work orders tested were missing signatures from the School Business Administrator.

We recommend that a dollar threshold be established and the School Business Administrator review all work orders that exceed the dollar threshold to help ensure that funds are spent efficiently and the maintenance work orders are appropriately prioritized.

Outsourced Maintenance Work

For outsourced maintenance projects, in addition to an approved work order, quotations and contracts from each vendor must be obtained and approved depending on the dollar threshold and type of service. Purchase requisitions and purchase orders must be created for each project and signed off by the principal, School Business Administrator, and the director of maintenance. The invoices from each vendor also must be reviewed to help ensure that the amount matches the purchase order.

A sample of 10 outsourced maintenance projects were tested, and the following was observed:

- One of the 10 projects was missing an invoice.
- Two of the 10 maintenance projects tested were missing contracts, and two were missing quotations.
- None of the purchase orders were signed by the director of maintenance.
- None of the invoices were signed by the director of maintenance or the School Business Administrator.

We recommend that a process be instituted to help ensure that contracts and quotations are obtained for each outsourced maintenance project based on the dollar threshold and type of service. Based on the quotations from different vendors, the most qualified and cost-effective vendor should be selected. If the vendor with the lowest bid is not accepted, the rationale should be documented, reviewed, and approved. A process should be instituted to make sure that all purchase orders, and invoices have signatures from the appropriate people such as the director of maintenance, School Business Administrator, and principals as evidence of review.

Budget to Actual Reconciliation

The School Business Administrator performs a budget to actual reconciliation to determine whether there are enough funds for facilities projects. If there are not enough funds in the account, a transfer of funds is initiated which is approved by the Board. The School Business Administrator also performs routine checks on monthly supplies purchased under the Ed Data bid for maintenance/custodial supplies.

As per the School Business Administrator, a formal budget to actual reconciliation is not performed for facilities management. The School Business Administrator also does not explain or document any variances. The School Business Administrator was not able to provide evidence that she performs routine checks on monthly supplies purchased for maintenance/custodial supplies.

We recommend that the District should perform a formal budget to actual reconciliation and document any variances timely. Additionally, the analysis performed by the School Business Administrator should be reviewed periodically. The School Business Administrator should also maintain documentation supporting the routine checks on maintenance supplies performed to help ensure an audit trail exists and to enable comparison of findings across periods.

Cost to Benefit Analysis

The School Business Administrator performs cost to benefit analysis to determine whether it is beneficial to outsource maintenance work to vendors or use in-house maintenance workers. The School Business Administrator only provided a cost to benefit analysis done in 2005 when deciding whether to use in-house workers for electrical repair or use outside vendors. Based on her analysis, it was more cost-effective to use in-house workers, and the School Business Administrator stated that in almost every case it is more cost effective to use in-house workers.

However, a sample of three maintenance projects was selected that were outsourced to vendors. A supporting cost to benefit analysis was not provided.

We recommend that the School Business Administrator perform a formal cost to benefit analysis to determine whether to outsource maintenance work to vendors or use in-house maintenance workers. Key assumptions and factors used should be documented and reviewed. The cost to benefit analysis should be shared with the superintendent for review and the decision of the analysis should be presented and approved by the Board.

Purchasing/Accounts Payable

Overview

The Accounts Payable department is made up of three employees: a Procurement/Accounts Payable Manager and two Accounting Clerks. The Procurement/Accounts Payable Manager is responsible for the tracking and submission of purchase orders for goods and services requested by the schools and District. The Accounts Payable Clerks are responsible for timely processing and payment of purchases.

There is an automated workflow to approve POs in the District's accounting system (the EMAP System). The requestor enters the purchase information. The system then sends a notice to the authorized approver, usually a Principal or Curriculum Official. Once approved, the EMAP System routes the requisition to the Procurement/Accounts Payable Manager who generates the purchase order and sends to the School Business Administrator for approval. Purchase orders numbers are uniquely generated by the EMAP system when the final approval of the requisition is entered into the system.

When goods are received by schools, they initial and date the green copy of the purchase order and return it to the Accounts Payable Clerk. In cases where the goods or services are received by departments, the department heads will initial and date their copy of the purchase orders. The signatures of 11 principals and eight department heads are verified by the Accounts Payable Clerk.

The Board has approximately seven to ten days to review the lists and contact the Business Office to ask any questions or to visit the Business Office to review the purchase order package. At the meeting, the Board votes on the lists for payment. The School Business Administrator verbally relays the results of the vote to Accounts Payable. The official Board Minutes indicate the approval of all the payments to be made.

The Procurement/Accounts Payable Manager performs another review of the purchase order package for completeness, and then assigns a check number to the approved purchase order for payment. The checks are printed on prenumbered check stock. The check stock is stored in the Accounts Payable area in a locked cabinet including other supplies. The Procurement/Accounts Payable Manager verifies that the order of checks is accurate by pulling the prior month's check register to help ensure that there are no breaks in check numbers. This is also

verified again by the Assistant School Business Administrator at the end of the month.

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

- Purchase Requisitions and Purchase Orders
- Payment of Invoices
- Encumbrances
- Return of Goods
- Bank Reconciliations
- Supporting Documentation

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

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

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

- Workshop/Conference/Convention Attendance and Travel Request Form is filled out with the proper approvals, anticipated expenses, and an educational justification.
- The purchase order exists, is properly approved, that the Vendor's copy of the purchase order was sent to the person requesting reimbursement, and that all receipts were attached to the purchase order.
- Amount reimbursed equals the amount on the receipts and purchase order, and that the date on the check made out to the person requesting reimbursement was after the date of the purchase order.
- The purchase order and invoice exist, are reviewed, properly coded, and that the vendor's copy of the purchase order was sent to the vendor.
- System does not allow purchase orders to be entered for underfunded accounts and that requests for additional funds must be properly approved.

- A three-way match of invoices, purchase orders, and receiving documents is performed before payments are processed.
- Dates of the purchase requisition, purchase order, invoice, Board approval, and payment occur in the proper sequence.
- A budget to actual reconciliation is timely, reviewed, and approved.

Summary of Observations and Recommendations

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

Standard Operating Procedures

We noted that the purchases and payables department does not maintain standardized documentation for current policies and procedures. Procedures for the department are documented under the District's Standard Operating Procedures, but these procedures are not detailed or regularly updated. Detailed procedures are left to the discretion of the assistant business administrator, who supervises this department. Employees are typically trained on the job when they accept a position. Informal training of this type may lead to procedures being communicated in an inconsistent manner, if at all, and operational inefficiencies.

We recommend that a formal policy and procedural manual describing best practices should be developed and distributed to all of the employees in these departments. Documenting detailed procedures in this manner will improve consistency throughout the departments, and lessen the risk of unauthorized or inappropriate activity.

Changes to Payment Amounts

We noted that payments can be processed for any amount exceeding the approved purchase order amount in the EMAP system. In some instances, the approved purchase order is adjusted and in other instances payments are processed irrespective of the approved purchase order amount. Additionally, a formal process also does not exist to review and approve payments that exceed the approved purchase order amount.

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

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

Segregation of Duties

We noted that the Procurement/Accounts Payable Manager is responsible for the functions of adding and editing vendor information and also for processing vendor payments. The Manager also has the ability to create and approve purchase orders as necessary, and these purchase orders are not routed for further approval. In addition, the Assistant Business Administrator is responsible for creating and approving wires and also performing the bank-to-cash reconciliation. Combining these functions could lead to the creation of fictitious vendors and related purchase orders, and the processing of fictitious payments that may go undetected.

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

Additionally, the system controls in the Wachovia Bank that interface to create and release wires should be upgraded such that the Assistant Business Administrator can create wires, but the review, approval and release of wires should be restricted to the School Business Administrator. This would also help ensure that the same individual is not responsible for the custody and accountability of assets.

Management Oversight

We noted a lack of formal evidence of management review over various procedures. Changes made to the Vendor Master Data by the Procurement/Accounts Payable Manager are not reviewed for appropriateness. The District has a yearly resolution allowing checks to be processed in between Board meetings that are ratified at the next meeting. Additionally, hard checks require the BA's manual signature.

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

Security of Check Stock

We noted that formal controls do not exist over the completeness of the check stationery. The Procurement Manager verifies that the order of checks is accurate by pulling the prior month's check register to verify that there is no break in the check numbers. This is also verified again by the Assistant School Business Administrator at the end of the month. However, a log with the beginning and ending number is not maintained to include the checks used per batch run and list void checks.

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

Vendor Master File

The vendor master file is maintained by the Purchasing department. The Director of Purchasing and the Purchasing clerks have the ability to add new vendors to the vendor master file. Purchasing clerks may add a new vendor without management approval and the Director of Purchasing does not review the newly added vendors to ascertain that the vendor addition was authorized. Vendors may be added that have not gone through the appropriate approval process to confirm quality, reliability, stability, and competitive pricing. The addition of inappropriate vendors may lead to vendors receiving payments for services never performed or services performed that do not meet the District's requirements for quotations, bids, and quality.

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

We recommend that the District consider automating internal controls in the vendor master file. The District should modify its vendor establishment procedures to help ensure that required and accurate vendor tax identification information is provided prior to adding the vendor to the vendor master file. The District should also consider implementing a policy requiring a thorough background check on all professional service providers and other vendors that will provide goods or services to the District. Additionally, the District should institute a formal policy defining the criteria and frequency to review the Vendor Master File and identify inactive vendors that need to be purged.

Reimbursements Related to Conferences

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

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

A sample of two conferences was tested and we noted the following:

- For one conference, the Request for Workshop Form was not filled out.

- For one conference, the purchase order did not exist.
- For two conferences, the amount reimbursed was for less than presented receipts.

We recommend that the School Business Administrator institute and follow policies and procedure to help ensure that all employees who attend a conference have a duly completed and approved Workshop Form that is attached to the voucher package. Any variances should be documented and researched, and then the reimbursement should be processed. The accounts payable department should help ensure that reimbursement vouchers without the adequate supporting documentation are not processed for payment.

Mileage Related Reimbursements

Policies and procedures for mileage reimbursements are distributed to the schools, and adherence to the policies is verified by the School Business Administrator. A Mileage Expense Sheet must be filled out and attached to it should be the adding machine tape with the total amount to be paid. The form also must be approved by the School Business Administrator and the Board.

The accounts payable clerk is in charge of generating the purchase order and processing the mileage reimbursements. The purchase order must be signed by the business administrator. The accounts payable clerk helps ensure that the amount reimbursed matches the amount on the purchase order.

A sample of five mileage reimbursement voucher packages was tested and we noted the following:

- Mileage Expense Sheets included one-word justifications under the section of Purpose.
- Mileage Expense Sheets were not approved by the School Business Administrator.

We recommend that the School Business Administrator institute and follow policies and procedure to help ensure that all employees who request mileage reimbursement have a duly completed and approved Mileage Expense Sheet. The accounts payable department should help ensure that one-word answers are not provided under the Purpose section of the Mileage Expense Sheet. A detailed explanation indicating the purpose of the mileage reimbursement should also be included in the Mileage Expense Sheets.

Accounts Payable Voucher Package Review

The accounts payable clerks are responsible for verifying the disbursement information in the EMAP system to the purchase order, and the invoice prior to processing a payment. The Procurement/Accounts Payable Manager performs a random review to help ensure payments are correctly posted to the EMAP system. The purchase order must be signed off by the School Business Administrator or

Assistant School Business Administrator, and Board approval needs to be obtained before a check can be issued for payment.

A sample of 16 expenses was tested from the Board-approved bill list and the following observations were made:

- For 14 of the 16 expenses selected, there was no evidence of approval from the School Business Administrator.
- For one expense selected, the amount on the invoice, purchase order, and the check to the vendor was not the same. There was no evidence that the accounts payable bookkeeper researched and documented this variance.
- For one expense selected, the date on the purchase order was after the date on the check to the vendor.
- For four of the 16 expenses selected, the date on the purchase order was after the date on the invoice.

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

Purchase Orders for Underfunded Accounts

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

It was observed that the accounts payable clerk was able to generate a purchase order for an amount that exceeded the budget in any account.

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

Budget to Actual Reconciliation

The School Business Administrator performs a budget to actual reconciliation to determine whether there are enough funds to cover expenses from the Bill Lists. If there are not enough funds in the account, a transfer of funds is done which must be approved by the Board. As per the School Business Administrator, only an informal budget to actual reconciliation is performed, and no documentation is retained.

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

Human Resources/Payroll

Overview

The Human Resources division at the Pemberton BOE is made up of six employees: the Director of Human Resources, the Benefits Specialist, the Personnel Specialist, the Substitute Specialist, an Assistant, and a Secretary. These individuals are responsible for the hiring, termination, and benefits administration of individuals in the Pemberton District.

The payroll department consists of a Payroll Specialist and an Assistant. The payroll specialist and the assistant payroll specialist are primarily responsible for all payroll-related activities, which include the processing of paychecks, according to District policy. All payroll records are maintained in the ADP system. The majority of employees are paid twice a month, at the middle and end of the month. Payroll Check processing is outsourced to ADP. All payroll procedures are reviewed by the Assistant Business Administrator.

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

- New Hire Process
- Policies and Procedures
- Training and Evaluations
- Terminations
- Employee Benefits
- Salary Data
- Check Processing

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

- Gaps in internal controls – areas in the process where internal controls would be expected but do not appear to be effective or do not exist at all.
- Comparison of the controls/policies should be compared with:

Travel Expense and Reimbursement Policy – NJAC 6A:10A-8.3, which was adopted September 22, 2005.

- Variances within the process – areas in the process that are not actually performed as documented or as noted from the interview.

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

- Approval for new hires is appropriately documented.
- The Human Resources department maintains a personnel file checklist for new employees, a completed routing slip, and that employees receive employee manuals.
- Termination/resignation letters exist, are reviewed, and properly approved.
- Salary information and hire/termination/resignation dates in the Board agenda correspond with the payroll register.
- Garnishment amount from the court letter matches the amount deducted from the paycheck.
- Prepayroll register and payroll register are properly reviewed to make sure that the actual payroll is correct and any mistakes are corrected.
- Reasonableness check from one payroll cycle to another is performed and that any large variances are researched and corrected if needed.
- Variances from budget to actual payroll reconciliation are researched and documented.

Summary of Observations and Recommendations

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

Standard Operating Procedures

Procedures for the Payroll Department are documented under the District's Standard Operating Procedures. Detailed Operating Procedures do not exist for the Human Resources Department. Additionally, the creation and communication of detailed procedures are left to the discretion of the Human Resources Director and the Assistant Business Administrator, who supervise these departments. Employees are typically trained on the job when they accept a position. Informal training of this type may lead to procedures being communicated in an inconsistent manner or not at all.

We recommend that a formal Human Resources policy and procedural manual describing better practices should be developed and distributed to all of the

employees in these departments. Documenting detailed procedures in this manner will improve consistency throughout the departments, and reduce the risk of unauthorized or inappropriate activity. All policies and procedures should also be periodically updated and communicated. Additionally, formal employee training programs should be instituted for new employees based on the job title and level. Formal onboarding training would help in ensuring that all relevant procedures and job considerations are consistently communicated to new hires.

Segregation of Duties

The payroll employees including the Assistant School Business Administrator have access to modify the Employee master data file resulting in a lack of segregation of duties. Combining these functions could potentially lead to the creation of fictitious employees and the processing of fictitious payments that may go undetected.

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

Employee Master Data/Payroll File

We noted the following weaknesses over the Employee Master Data and the Payroll File:

- A process does not exist to verify that all new employee data is accurately recorded in the EMAPS System. After a new employee is added to the Employee Master File, a routing slip including payroll information is forwarded to the Payroll Department to update the ADP system.
- A formal process does not exist to review changes made to the Employee Master Data and the Payroll file in ADP to help ensure that all changes made are authorized.
- A process does not exist to periodically reconcile the Employee Master Data with the Payroll File to help ensure that the information contained in the two files match and are in agreement.
- A process does not exist to periodically review the Employee Master File to help ensure the accuracy and completeness of employee data. Additionally, a policy does not exist to periodically purge inactive employees from the Employee Master File.
- The hire and termination dates for substitute and student employees are not maintained in the EMAPS system, resulting in inaccurate and incomplete data in the Employee Master Data file.

- The District indicated that resigned or retired employees are sometimes re-hired as substitute teachers. During the period in which these employees worked as substitutes, a process did not exist to add these employees' date of rehire in the system. Consequently, we could not determine the start date of substitute teachers.

We recommend that the District should periodically generate and review edit/change reports from EMAPS System listing all changes made to the Employee Master Data and the Payroll file to help ensure that all additions/changes made are authorized.

Additionally, a formal process to periodically reconcile the Employee Master Data records with the Payroll file should be instituted to help ensure that records between the two databases are in agreement. Records that do not match should be identified and corrected timely.

The District should also institute a formal policy defining the criteria and frequency to review the Employee Master File and identify and purge inactive employees. Additionally, the District should perform a comprehensive review of all employee records to help ensure that missing pertinent information such as hire date, term date, etc., is identified and resolved timely.

The District should also institute a policy that would enable them to track resigned or retired employees who are subsequently rehired as substitute teachers. Having a rehire date in the system would help validate the receipt of payroll even after the termination date. Further, the District should help ensure that all payroll expenses are adequately supported and approved by the Department Head before these are processed for payment.

Policy and Procedural Manual for All New Hires

The Human Resources department maintains a checklist in order to help ensure completeness of all employee files and distributes the District's policy and procedural manual to all new hires.

A sample of 12 new hires was selected from the Board agenda, and the HR assistant was not able to provide evidence that each employee received the District's policy and procedural manual.

We recommend that the HR manager retain evidence of the District's policy being made available to each new hire by obtaining the employee signature and documenting that the employee has received the District's policy and procedural manual and has read it completely. This would help implement a confirmation process resulting in enhanced accountability.

Routing Slips

The payroll specialist utilizes routing slips prepared by the Human Resources department to enter the salary information for new hires into ADP, and verifies the information against the Board-approved personnel agendas.

A sample of 12 routing slips for new hires was selected for analysis. As a result of our analysis we noted one of the routing slips was missing information such as the hire date.

We recommend that the HR manager should help ensure that all routing slips are filled out completely. Pertinent information such as the hire date and salary rate should be accurately indicated on the routing slip. The Payroll specialist should also help ensure that incomplete and inaccurate routing slips are identified and sent back to the HR Manager for resolution.

Resignation/Termination Dates on Routing Slips

The payroll specialist utilizes routing slips prepared by the Human Resources department to enter termination and resignation dates for terminated and resigned employees into ADP, and verifies that these employees are listed as terminated/resigned on subsequent ADP reports.

A sample of 12 routing slips for employees who resigned was selected and the following observations were made:

- For seven out of the 12 routing slips, the date of resignation on the routing slips did not match the date of resignation in the Board meeting minutes.
- For seven out of the 12 routing slips, the date of resignation in ADP and payroll register did not match the date of resignation in the Board meeting minutes.

We recommend that the HR manager help ensure that the dates of resignation and termination include accurately the last date worked by the employee. The effective date for the employee should also agree with the Board meeting minutes to help ensure that the employee does not stay on the District's payroll past the Board-approved date. If the Board-approved dates of resignation or termination need to be changed, the HR manager should attach documentation supporting the change to the routing slips. The Board should also be made aware of such changes.

Incomplete Documentation

Supporting time sheets were not provided and the actual hours worked by employees could not be verified.

We recommend that the Payroll Department should review all Payroll Vouchers to help ensure that they are appropriately approved and adequately supported with the respective documentation. Incomplete Payroll Vouchers that have not been approved should not be processed for payment.

We also recommend that the District maintain adequate documentation supporting payroll expenses which should include timesheets and the HR agenda indicating the approval.

Payroll Vouchers

The payroll specialist receives payroll vouchers indicating the employees who are eligible to receive stipends. Stipends represent additional payment to employees for services they provide that are not included in their employee contract such as overtime, and supervision at after school programs. The payroll voucher contains information such as the service provided, the amount of time, and the total amount that needs to be paid to the employees.

For each pay cycle, the payroll specialist prepares a payroll voucher summary report that groups the services provided by the employees on the payroll voucher in batch IDs. As per the payroll specialist, the School Business Administrator is supposed to review the payroll voucher summary by batch ID for every pay cycle to determine the payout for each service provided. Through inquiry, it was noted that the School Business Administrator does not review the payroll voucher summary report. Instead, the payroll department uses a stamp with the School Business Administrator's signature to stamp the payroll voucher summary report.

It was also noted through inquiry that there is a deadline to submit payroll vouchers, and that most of teachers defer stipend payments and do not submit payroll vouchers until the summer.

We recommend that the District should communicate deadlines for the submission of payroll vouchers. Late submissions should be researched and subject to additional approvals. This would also help ensure that payroll expenses are recorded accurately in the periods earned. Additionally, it is recommended that the use of a stamp for authorization not be used since this reduces accountability and defeats the purpose of review and approval. The School Business Administrator should review the payroll voucher summary report for each pay cycle.

Human Resources and Payroll Data Reconciliation

A formal process does not exist to periodically reconcile Human Resource data in EMAP with Payroll data in ADP. Through inquiry, it was noted that periodic checks are not conducted to help ensure that the information in ADP is the same as in EMAP.

The following reviews are performed to help ensure that ADP and EMAP are in sync:

- A quarterly roster review is performed to help ensure salary information matches between the two systems.
- A pension control sheet is reviewed quarterly to make sure that deductions made in ADP are accurate.
- After the monthly Board meetings, the payroll assistants check to help ensure that the data for new and terminated employees match between the two systems.

- All the reviews above are performed informally and are not documented or reviewed. Due to lack of documentation, the existence and accuracy of these reviews could not be tested.

We recommend that a formal review be performed to periodically help ensure that the data in ADP matches the data in EMAP. Any discrepancies identified should be researched and resolved timely. The review and the resolution should be formally documented and reviewed periodically.

Budget to Actual Reconciliation

The Assistant School Business administrator performs a budget to actual payroll reconciliation by verifying that for each payroll cycle the budgeted amount in the Payroll System matches with the budget amount approved by the Board and by verifying that the amount left over in each account is not negative.

The Assistant Business Administrator indicated that an informal reconciliation process is done to make sure that there are sufficient funds in the account to cover payroll expenses. Negative amounts in the payroll account are cleared by transferring funds into the payroll account which are Board approved.

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

General Operations/Accounting

Overview

The finance department is responsible for accounting for the District's revenues and expenses, and producing the financial reports mandated by the State. Data is tracked using the EMAP accounting and budgeting system. All transactions must be manually entered into the system with the exception of payroll data that is transferred in electronically. Financial reports are generated directly from the system, without the need for manual adjustments. System rights are based on the job responsibilities of each employee in the finance department. These rights are assigned, changed, and terminated as necessary by the School Business Administrator or the information technology department when employees start or leave their job positions. The School Business Administrator has unlimited system access, and the remainder of the finance department has varying levels of restricted access.

The District categorizes its funds into seven major groups, and maintains three bank accounts for each. The State wires aid directly into the general fund account on a monthly basis. The Assistant Business Administrator accesses the bank Web site, prints out the remittance details of the wire, and enters the amount into the system. All other funding, such as tuition payments and tax levy payments, is received via check. Checks are received by the accounting department via mail, at an average of twenty-five checks per month. The checks are stored in the combination safe located in the department until they are deposited. The Assistant Payroll Specialist prepares the deposit slips and endorses the checks for deposit only. The State aid comprises about ninety percent of the money received by the District. The real estate tax check received from Pemberton Township represents the majority of the remaining amount.

The annual budget is developed from December through March of each school year. As funds are received and deposited, the assistant payroll specialist prepares an Excel spreadsheet for each deposit. The deposits are coded to the accounts for which they were budgeted at the beginning of the year. Expenditures are recorded in the system through the accounts payable process as purchase orders are entered into the system. When the related payments are processed, the system reverses the related encumbrances and records them as expenditures. The coding of each purchase order is reviewed to help ensure that expenses are recorded accurately.

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

- Payment of Invoices
- Receipt of Funds
- Budgeting
- Month-End Close
- Year-End Close
- Financial Accounting

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

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

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

- Treasurer's Report is properly prepared, approved, and includes a bank reconciliation that is performed timely.
- Open reconciling items are researched and resolved timely and that variances are properly documented.
- Board Secretary's Report includes financial statements, is properly and timely approved, and reconciles to the Treasurer's Report.
- An audit was performed by the external auditor, and that the audit was timely submitted to the members of the Board of Education.
- The Audit Recommendations Corrective Action Plan created by the Board Secretary is properly approved and that each corrective action is tracked throughout the year with metrics.

Summary of Observations and Recommendations

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

Standard Operating Procedures

We noted that the Accounting Department does not maintain standardized documentation for current policies and procedures.

We recommend that a formal policy and procedural manual, including job descriptions for each position in the Accounting Department, should be developed and distributed to all of the employees in the department.

Employee Training

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

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

System Access

We noted various circumstances of unrestricted and/or unmonitored system access rights that limit accountability of the employees entering and posting data in the accounting system. System rights are based on the job responsibilities of each

employee in the Finance Department. System access rights are assigned, changed, and terminated as necessary when employees start or leave their job positions. The ability to assign and change user access levels for the Finance Department is shared by the School Business Administrator and the Information Technology Department.

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

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

We noted that the Assistant Business Administrator is responsible for and has access to prepare and post journal entries in the Financial Reporting System. Additionally, a process does not exist to review journal entries to help ensure that all journal entries posted are authorized.

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

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

Year-End System Lockout

We also noted that the EMAP System has not been locked out for former financial periods that had been audited and should have been closed. The District had access to login into former accounting periods and post adjustments and journal entries.

We recommend that monthly, quarterly, and annual closing schedules and cutoffs should be established, communicated, and strictly and consistently adhered to. Additionally access to make changes to accounting records for past years should be locked out in the EMAP System upon finalization and audit of financial statements to help ensure accounting records are not tampered with and avoid data entry errors across periods.

EMAP System Audit Trail

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

We recommend that the District should investigate the possibility of instituting an audit trail capability in the EMAP System. The ability to track the activity of individuals increases accountability.

Handling Checks

We noted that a process does not exist to restrictively endorse checks received by the District until deposit slips for the checks are prepared. In addition, checks are typically received by the Assistant Business Administrator, who also prepares the cash receipt journal entries and enters these amounts into the system resulting in a lack of segregation of duties. A log of checks received is not maintained.

We recommend that checks should be restrictively endorsed immediately upon receipt and entered into a log. Checks received at the District's mailroom should be delivered directly to the Business Office for logging and endorsement. Additionally, the function of receiving checks and recording checks in the EMAP System should be segregated.

Management Oversight

We noted that a formal process to review the fund reconciliations prepared by the Assistant Business Administrator does not exist. The Assistant Business Administrator prepares reconciliations for each fund and each balance sheet item using the cash receipt spreadsheets, and the budget expenditure reports (i.e., actual-to-budget reports) generated from the system. The District indicated that these reconciliations are reviewed monthly by the School Business Administrator but an evidence of review did not exist.

We recommend that a formal process to review fund reconciliations be instituted. The review should also be evidenced and retained. Open reconciling items should be explained and the resolution of open reconciling items should be documented and reviewed to help ensure that open reconciling balances are researched and resolved timely.

Business Continuity

We also noted that a formal process does not exist to create and store backup tapes of financial records for Business Continuity/Disaster Recovery purposes. The lack of a process to create and store backup tapes could potentially expose the District to the risk of losing large amount of current and historical financial data that may be difficult or impossible to recreate.

We recommend that the District institute a formal process to periodically back up financial information from the EMAP System and to store these backup tapes in a secure off-site location. Additionally a formal log indicating the status of the backup tapes should be maintained and reviewed periodically to help ensure that backups are conducted timely.

Treasurer's Bank Reconciliations

Bank reconciliations are performed monthly by an independent treasurer, who is not an employee of the District. According to the Assistant Business Administrator, bank reconciliations are part of the Treasurer's report and it must be completed 45 days after month end. All open reconciling items also have to be researched and resolved 45 days after month-end. The Board Secretary's report contains the financial statements and is completed by the Assistant Business Administrator. The report must be completed and approved by the Board 45 days after month- end.

A sample of eight Treasurer's reports and eight Board Secretary's reports was tested and it was observed that 5 reports were not completed within 45 days after month end. The February 2007 Treasurer's report had not been approved by the Board. Additionally, none of the Treasurer's reports were completed by the independent party. The bank reconciliations were completed by the Assistant Business Administrator and the Treasurer incorporated the reconciliations into her report.

We recommend that the District should enforce the deadlines and help ensure that reconciliations are performed timely for inclusion in the Treasurer's report. If the report is late, the justification should be documented and presented to the Board. Bank reconciliations should be completed by the independent Treasurer as required.

Budget to Actual Reconciliation

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

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

Food Services

Overview

The food services office is comprised of a director, two full-time secretaries, and a part-time Secretary. The office and a small warehouse are located at the "Little Red" building in Brown Mills, which is separate from the school property. The majority of inventory is maintained at the schools. About half of the kitchen staff is made up of unionized workers who work five and a half hours per day, and the remaining staff consists of nonunionized aides who work four-hour days. All kitchen personnel receive on-the-job training and are cross-trained, so that they can be utilized wherever their abilities allow them to best perform. This cross-training also allows flexibility in assigning tasks.

The food services department is responsible for monitoring the Free and Reduced (FAR) lunch program and for purchasing, receiving, and tracking inventory. The department manages twelve kitchens for the eleven schools in the District. A second kitchen was added to the high school during the expansion of the school, because the cost of a new kitchen was determined to be less than the cost of increasing the size of the original kitchen. The kitchens prepare approximately 800 breakfasts and 3,000 lunches per day. About half of the students in the District are enrolled in the

FAR program. Student eligibility in the program is determined based on family status, such as those with incomes below the national poverty level and those with parents in the military. The remaining students pay the full price, which is below the price ceiling mandated by the State. The District's Bosanko Elementary School also prepares breakfasts and lunches for three out-of-District schools (i.e., the Pemberton Borough and the Eastampton Elementary and Middle Schools).

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
- State Aid
- Safety
- Inventory
- Cash Collections and Deposits

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

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

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

- Verify that an Internal Audit Report is periodically completed, reviewed, approved, and that findings and results are presented to the Board.
- Verify that meal reports are reviewed, certified and submitted timely to the State.
- Verify that the purchase order and invoice exist, are approved, and match the submitted check. Variances, if any, are documented.
- Verify procedures as documented in policy/procedure manuals and are consistently followed.
- Verify the reconciliation between the cash and count reports and bank deposit slips is performed and reviewed.

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.

Standard Operating Procedures

We noted that the food services department does not maintain standardized documentation for current policies and procedures.

We recommend that a formal policy and procedural manual, including job responsibilities for each person in the food services department, should be developed and distributed to all employees in the department.

Management Oversight

We noted a lack of formal evidence of management review over various procedures over the compliance reviews conducted by the District.

We noted that there is no evidence to support the compliance reviews conducted by food service personnel at the cafeterias. The food services office conducts these reviews periodically to help ensure that food storage and preparation practices comply with the District policies, ID cards are being scanned correctly, and that the PCS Rocket Scan system is capturing data accurately. Additionally, findings and agreed-upon corrective action plans are not documented, reported or tracked for closure periodically.

We recommend that the compliance reviews performed by the District, including findings, agreed-upon corrective action plans, and estimated dates for completion, should be documented and formally reported. The status of such correction action plans should also be periodically tracked and reported to help ensure timely and satisfactory remediation of the issues noted.

Segregation of Duties

We noted that certain functions such as cash handling, including collecting cash receipts from the cafeterias, preparing the daily deposits, and depositing the cash in the bank are performed by the same individuals resulting in a lack of segregation of duties.

We recommend that these duties should be assigned to separate individuals in the food services office to the extent possible. Segregating these duties would create a system of checks and balances, such that the functions of one employee are subject to the review of another employee through the performance of interrelated functions. Secondary levels of review decrease the risk of intentional or unintentional errors, or irregularities being perpetrated and concealed (e.g., misappropriation of funds).

Random Inventory Counts

A formal process to perform and review inventory counts across the school cafeterias does not exist. Each cafeteria stores and tracks its inventory using count sheets. The director sends the weekly menus to the cafeteria workers, who refer to their counts to determine how much food to order for the upcoming week and prepare the necessary orders. These orders are faxed to the director who reviews the orders for reasonableness and places the orders to the vendors.

We also noted that the responsibility for inventory counts is handled by the cafeteria workers without detailed supervision from the food services director. The cafeteria workers maintain Excel spreadsheets based on their inventory counts. The director reviews the dollar and quantity amounts reported in these spreadsheets for reasonableness. The spreadsheets are then submitted to the Assistant Business Administrator, who reconciles the total with the monthly reimbursement received by the State.

We recommend that the District institute a formal process to perform periodic random spot checks by the food services director. The accountability of the cafeteria workers would be increased because of this heightened level of supervision. The food services director can better help ensure that the data submitted by the cafeterias is accurate and that inventory shrinkage, if any, can be detected and corrected timely by conducting spot checks, compared to simply reviewing the inventory reports.

Internal Audit Report

The State mandates that internal service audits of the cafeterias be performed at least once a month, be documented manually by the cafeteria clerks, approved by the School Business Administrator, and submitted to the State. The cafeteria clerks prepare corrective action plans for any issues noted. These action plans also include follow-up dates and the cafeteria clerks are supposed to perform follow-up audits at those dates to verify if the issues have been satisfactorily resolved.

A sample of 11 internal audit reports was tested and the following was observed:

- None of the internal audit reports tested were filled out completely.
- None of the internal audit reports were signed off by the food services director.
- None of the internal audit reports were reviewed by the School Business Administrator.

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

Supporting Documentation Indicating Timely Submission of Actual Meals Served Report to the State

The food services director maintains an Excel spreadsheet that tracks the numbers of actual meals, reduced meals, and paid meals for each school that is sent to the State and reconciles this with the edit checklist. The food services director also resolves any variances before submitting this data to the State.

A sample of eight reports of actual meals served was tested, and the following was observed:

- For all reports selected, the School Business Administrator could not provide documentation to evidence approval of the claims of meals served.
- For all of reports selected, the School Business Administrator could not provide evidence that the food services director submitted the number of meals served to the State timely by providing the report submission confirmation.

We recommend that the School Business Administrator implement a process to help ensure that documentation to verify that the School Business Administrator certified the claims of the meals served be retained and filed. Additionally, the report submission confirmation indicating that the form has been successfully submitted to the state should be printed and retained as evidence of appropriate approval and appropriate audit trail.

Food Service Invoices

The director of food services is responsible for reviewing all food service related purchase orders and invoices before forwarding it on to the School Business Administrator.

A sample of 10 food service purchase orders was selected and the following observations were made:

- None of the order sheets were signed by the food service director.
- There was no evidence of review for any of the invoices. None of the invoices were signed by the food service director or the cafeteria managers.
- For two of the 10 expenses, the date on the purchase order was after the date on the invoice.
- Additionally, the food service director indicated that the order sheets are reviewed but not signed prior to forwarding the order sheets to the vendor.

We recommend that the food service director help ensure that all invoices and order sheets are appropriately reviewed and approved. In addition, the food service director should help ensure that any variances in the amount or quantity ordered are properly researched and documented.

Budget to Actual Reconciliation

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

As per the School Business Administrator, no formal budget to actual reconciliation is performed for food services. The School Business Administrator also does not explain or document any variances. The School Business Administrator was not able to provide supporting documentation to show that any requests of transfer of funds to the food service account was approved by the Board.

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

Transportation

Overview

The transportation office is comprised of a supervisor, an assistant, a secretary, and a co-op high school student. Additionally, a trainer is employed to assist the drivers with all of their training and licensing needs. A vehicle maintenance facility is maintained to house both the vehicles used by transportation services as well as those used by facilities maintenance. The facility is operated by a shop foreman, three mechanics, and a helper. Both this facility and the transportation office are located in Brown Mills, separate from school property.

The transportation services department is responsible for transporting students to and from school and school-related functions, such as extracurricular activities (e.g., sports), field trips, and Special Education programs. The District provides the majority of these transportation services without the use of outside vendors. It owns and operates twenty vans and fifty-eight buses, and employs fifty-two contracted drivers and twenty substitute drivers to transport its almost 5,200 in-District students to and from school. Additional drivers are employed for the bus needs that interfere with these morning and afternoon routes. The District also transports about 200 out-of-District students from the Pemberton Borough and East Ampton for summer programs for contracted fees. Outside vendors are used for trips when these drivers are not available or when they can provide services at a lower price than the cost of using drivers employed by the District.

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:

- Hiring
- Bus Routes
- Maintenance

- Billing

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

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

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

- A cost-to-benefit analysis is performed when deciding whether an existing vehicle should be repaired or a new vehicle should be purchased.
- The drivers employed by the District have licenses that are both current in terms and commercial.
- Purchase order and invoice exist and are properly approved.
- The amount on the check paid to the vendor is the same as the amount on the purchase order, purchase requisition, and invoice.
- The driver is trained on bus emergency drill procedures and has signed the appropriate emergency evacuation drills forms.

Summary of Observations and Recommendations

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

Vehicle Maintenance Cost to Benefit Analysis

The School Business Administrator performs cost to benefit analysis to determine whether it is beneficial to repair existing vehicles or purchase new ones.

For the 2006–2007 school year, six vans were replaced with new ones. However, the District could not provide any supporting cost to benefit analysis for any of the six vans selected. According to the School Business Administrator, only an informal analysis was performed and no supporting documentation is retained as evidence of the analysis.

We recommend that the School Business Administrator perform a formal cost to benefit analysis to determine whether to repair or purchase new vehicles. Key assumptions and factors used should be documented and reviewed. The cost to benefit analysis should be shared with the District Superintendent for review and the decision of the analysis should be presented and approved by the Board.

Commercial Driver Licenses

All drivers employed by the District must hold commercial driver licenses that are current. Each driver must also attend mandatory training courses to learn about emergency procedures when transporting students. The School Business Administrator is responsible for reviewing each driver's license and making sure they are not expired, and she is also responsible for making sure that all appropriate training is completed throughout the year.

A sample of 14 school bus drivers was selected, and the following observations were made:

- Three drivers had expired commercial driver's licenses. There was no documentation provided evidencing that this license has been renewed as part of the records provided.
- Post-testing, the District was able to contact two bus drivers and obtain copies of their driver's license.
- For all 14 bus drivers selected, the business administrator was unable to provide any documentation evidencing that the drivers had received training on bus emergency drill procedures.

We recommend that the District should maintain copies of all documentation evidencing the completion of the required training for bus drivers. Additionally, the District should implement a formal process to track expired licenses and to help ensure licenses are renewed and records are updated in a timely manner.

Technology

Overview

The District's Technology Department is responsible for maintaining and supporting the IT needs of instructional and administrative operations. The District has nine local area networks that are connected to each other via fiber optic which constitutes a wide area network for the District. The Technology Department supports software, hardware, and network infrastructure for over 2,000 Microsoft Windows computers. The IT Department is supported by six staff members including network engineers, technical specialists, system engineers, and a District information officer. The District has a dedicated technology team that helps to ensure that the District has a reliable IT environment. This has helped ensure that the District had minimum downtime during the recent past.

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

- EMAP – This application is a packaged solution that is used by the District to manage the Budgeting, Accounting System, and Personnel Database. This application is used by approximately 60 staff members.
- Genesis – This application is a packaged solution that is used by the District to manage student information such as attendance and grading. This application is hosted in house, and there are approximately 100 users with access to the application.
- ADP – The Payroll function has been outsourced to ADP for the District. This system is an externally hosted system used by approximately three staff members.
- Trouble Trakker – This application is a packaged solution that is used by the District to manage work orders and work order processing. There are approximately six staff with access to this application.
- PCSRCS – This application is a packaged solution that is used by the District to manage the sale of meals and food to students within the District. This application is currently used by approximately 20 staff within the District.

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

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

Summary of Observations and Recommendations

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

Password Requirements for Network and Key Applications

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

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

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

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

Evidence of the Transfer or Removal of User Accounts

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

In the Pemberton School District, the approval for the modification or removal of user accounts on the network and application is given by the Board, and communicated through the Board meeting minutes or by the payroll department.

Although approval is given to modify and delete the user accounts, approval at the board level or by e-mails is not sufficient because this information may not be specific as it only lists the role of the staff member and the action, but not the actual access that the staff member needs to be revoked or transferred.

We recommend that the process for modifying and deleting user accounts, on the network and key applications, be formally documented, and must include the use of user termination or transfer forms. All requests for financial applications should be approved and specified by the authorized personnel of the department

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

Evidence of Periodic Access Review

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

Pemberton IT management informed us that they perform period review, although there is no audit trail to verify the performance of this review.

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

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

Review of Segregation of Duties

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

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

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

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

Change Management

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

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

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

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

Backup Location

The off-site storage of backup tapes is critical in the event of a disaster to the main data center. These tapes can be used, along with new equipment, to restore the operations of the District. These tapes should be retained in a location that is a sufficient distance from the primary site, environmentally controlled, and physically secure.

The backup tapes are currently stored in fireproof safes at a location near the data center.

Although the backup tapes are stored in fireproof safes, in case of disaster in the proximity of the data center, the backup tapes may be lost or difficult to retrieve, which may lead to loss of data and recovery of key information.

We recommend that the District investigate the use of an alternate location as a site for storage of backup tapes. This location should be physically secured from other staff members. This could include the use of another school within the District or a school within a neighboring district.

Backup Media/Data Restores Are Not Performed on a Periodic Basis

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

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

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

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

Batch Job Procedures Are Not Documented

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

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

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

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

Student Activities

Overview

Student activities refer to activities organized by the schools, such as field trips and assemblies. The high school's activities represent about eighty percent of the District's total activities, the middle school comprises most of the remaining amount, and the elementary schools represent only a small portion. The Treasurers of School Monies at the high school and middle school are responsible for accounting for the activities at their respective schools. The elementary school's student activities are handled by the Director of Instruction and Curriculum, who is located at the central business office.

Budget-allocated funds for the student activities are recorded separately from student-generated funds. The budgeted allocations at the high school are further categorized into schoolwide activities (i.e., assemblies and field trips) and athletic activities. The student-generated funds are used for field trips organized by the student clubs. As the majority of the elementary school's activities are assemblies rather than field trips, student-generated funds do not exist. Funds for the elementary school come from budget allocations, revenue earned from the sale of class pictures and vending machines, and costs paid by the parents and legal guardians of the students.

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:

- Receipt of Funds
- Expenditures
- 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 of approximately 25 items to test as a cross-sectional representation of key controls over the inventory process:

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

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

- The Field Trip Request form lists the beneficiaries and educational justification, is properly approved, and is accompanied with a purchase order, invoice, and purchase requisition.
- The deposit slips and withdrawals for a particular month match the amount of deposits and withdrawals on the bank statements.
- Student Activities Accounts earn interest periodically.
- Cash collected resulting from student activities is logged and reconciled appropriately.
- Check stock for each school's account is kept in a fireproof vault with limited access.
- Appropriate forms, such as the Payment Request Form, Cash Transmittal Form, and Request for Fundraising form are being used and reviewed.

Summary of Observations and Recommendations

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

Management Oversight

We noted that the responsibility for ensuring that the Treasurers of School Monies reconcile the student activities funds on a monthly basis is assigned to the school principals, without regular supervision from the Assistant Business Administrator. The school Treasurers of School Monies only send their final reconciliations and account ledgers showing activity in the funds to the Assistant Business Administrator at the end of the year.

We recommend that the Assistant Business Administrator institute a formal process to review and approve orders received from the schools. Periodic random spot checks should be performed and reconciliations should be submitted periodically throughout the year to the Business Office for review. The accountability of the school personnel would be increased because of this heightened level of supervision, and the Assistant Business Administrator can better help ensure that errors can be detected and corrected timely, and that the data submitted at the end of the year is accurate.

Field Trip Requests

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

A sample of 15 field trip voucher packages was tested, and the following observations were made:

- Five field trip voucher packages selected were missing a Field Trip Request Form.
- For one field trip voucher package selected, the Field Trip Request Form did not list the educational justification.
- For one field trip voucher package selected, the Field Trip Request Form did not list the cost per student.
- For 10 field trip voucher packages selected that did contain a Field Trip Request Form, the beneficiaries of the trip were not listed.
- For one field trip voucher package selected, the amount on the Field Trip Request Form, purchase order, invoice, receipts, and check paid to the vendor were not the same.

We recommend that the School Business Administrator institute a formal process to help ensure that all voucher packets relating to field trips are duly reviewed and supported with an approved Field Trip Request Form. The amounts approved on the supporting documents should match and if not any variances noted should be researched, documented, and subject to additional review and approval.

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 is responsible for functions that result in a conflict of interest or provide 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 performed by one employee are subject to review through the performance of interrelated functions of another employee.

In the course of our review regarding the management of student activities accounts, we noted the following:

- The principal of each school is responsible to collect cash for each fundraising activity and deposit the proceeds in the bank within 24 hours.
- The check stock for the student activity account is mailed directly to the principal of each school, who also has the responsibility of preparing checks, depositing cash and managing the accounts.
- The principal at each school is authorized to write checks for expenses and is also required to perform bank reconciliations.

We recommend that such conflicting duties of the principals of each school noted above should be separated to the extent possible. Additional review and monitoring processes should be instituted as applicable to help reduce the risk of an employee perpetuating and concealing fraud.





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



PEMBERTON TOWNSHIP SCHOOL DISTRICT

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JOHN A. MAZZEI, Interim Superintendent
PAT AUSTIN, Business Administrator / Board Secretary

July 16, 2007

Mr. Anthony Monaco
KPMG
345 Park Avenue
New York, NY 10154

Dear Mr. Monaco;

We received on July 10th the draft version of our report on the District's performance audit and have some concerns. The areas of concerns are in (1) inconsistency within the report (2) consistency with published reports from State Ops (3) some misleading statements in the narratives (4) changes made to data by KPMG and (5) problems in general. Since we are still analyzing this data, we just wanted to inform you immediately of some of those issues.

I have attached a few examples of our areas of concerns. We will continue to work with you to iron out these issues before this report is issued but we also want it to reflect a fair and accurate picture of our district. We found some of KPMG's recommendations helpful and have implemented those ideas immediately.

We thank you for your consideration.

Sincerely,


Pat Austin
School Business Administrator
Pemberton Township

C: Katie Attwood, Department of Education
Beth Brooks, Department of Education
Jim Flanagan, Assistant Business Administrator
John Mazzei, Interim Superintendent

Pemberton Township Comments July 15, 2007

The following are examples of some of our initial findings:

(1) Inconsistency Within the Report

Page	Description	KPMG Analysis	KPMG Comments	
Page 31	Historical Exp. analysis	Technology- these purchases were either identified as unnecessary, excessive or lacking sufficient support.	\$248,786 for technology related expenses	It was again noted verbally in the exit conference on June 28, 2007 that we had an approved Tech Plan and support was given for this expense. We reference the inconsistencies below.
B105	M563363- Dell	\$248,785 – Year 3 of our DOE approved Tech Plan - Computer refresh for the Helen Fort MS This purchase was deemed inconclusive	“The district indicates that the computers were ordered as a refresh to replace the outdated computers to support classroom instruction and organization for students. Although the district technology plan recommends replacement of computers every five years there is no documentation supporting the replacement. The amount of \$248,785.60 appears excessive and no contract was included to support the purchase.”	The district technology plan was provided as documentation for both purchases, along with the spreadsheets detailing room by room replacement of computers and printers. With the replacement of 249 PCs (at the state contract cost of \$941 per unit including CPU with CD-RW drive, 17” Multi-media monitor, 3 year warranty, headphones, MS Office 2003, hard drive imaging, installation, and removal and recycling of obsolete equipment) the student to computer ratio at the Helen Fort Middle School was 3.4 to 1. Again, the purchase price was dictated by NJ state contract pricing and the amount paid was not excessive when all services and components were considered. It is absolutely inconsistent to deem one purchase reasonable and the other inconclusive. Both purchases were detailed specifically in our Technology Plan and accomplished with the same RFP to state contract vendors. The differential in the per-unit pricing from one year to the next was \$6.96. The Harker-Wylie, Stackhouse & Haines per unit price was 941.01 (deemed reasonable) and the Middle School price per unit was \$934.05 (deemed “inconclusive” and “excessive”).
B170	M453552 – Dell	\$233,627 – Year 2 of our DOE approved Tech Plan - Computer refresh for Harker Wylie, Stackhouse and Haines This purchase was deemed appears reasonable.	“This expense appears reasonable since the documentation provided indicated the purchase as computers and printers as part of the 5 year refresh of computer equipment.”	See above

(1) Inconsistency Within the Report

Page	Description	KPMG Analysis	KPMG Comments	
B31	M453094 – Compass Learning	\$31,360 for Odyssey software, support and services for 10 elementary schools	This expense was deemed discretionary	We noted that a justification was supplied to the auditors and it was noted verbally in the exit conference on June 28, 2007. In addition, we again explained the use of the software which the auditors on B185 for 40 software licenses agreed that it could be linked to an educational use.
B185	M452144- Compass Learning	\$18,425 for 40 software licenses for Odyssey	This expense was deemed inconclusive . This expense is deemed inclusive although documentation was provided to link the forty curriculum bundles to an educational programs for student benefit as a memo provided by the District indicates the software that has been used by the district for several years is research based and has showed gains....	The fact that all of our elementary schools made AYP should be support that our initiatives have been successful.

(1) Inconsistency Within the Report

Page	Description	KPMG Analysis		
B31	M563623 – NJ State Interscholastic Athletics Association	\$76.50 for entry fee for a NJSIAA/MGA student competition	This expense was deemed appears reasonable linked to a strategic initiative for student benefit	One cannot compete unless the school is part of NJSIAA.
C54	M450163 – NJ State Interscholastic Athletics Association	\$850 for 2004-2005 School Year Dues	This expense was deemed inconclusive	All High Schools in New Jersey in order to compete must join this association before entering a competition

Pemberton Township Comments July 15, 2007

(2) Consistency With Published Reports from State Op Districts (Just one example)

Page B-8	Description M561875 – Tropicana Casino	KPMG Analysis Total Paid against PO \$235.74**	This expense was deemed discretionary Information and backup to the October NJSBA Convention were given to the Auditors.	As published by KPMG in January 2007, Jersey City has numerous examples of NJSBA convention costs not highlighted. Items not highlighted in that report as stated by KPMG “appear reasonable on the face of the purchase order” Note: Jersey City PO # 38449 was for \$10,356 for the Borgata for 7 Board Members for 3 nights along with other Personnel from the District; Note: Jersey City PO #26229 and #37754 for \$10,496 and \$14,238 were for Board Retreats in June 04 and 05 at the Sheraton in Atlantic City It should be noted that Pemberton Township holds retreats within District.
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** Even though this is an incidental costs in the overall budget, the perception is that we have discretionary expenses with respect to travel and that can't be any further from the truth. This district does not travel and if they do it is within the travel regulations.

Pemberton Township Comments July 15, 2007

(3) Misleading Statements

Page	Description	KPMG Analysis	KPMG Comments
Page 29	Historical Expenditure analysis	Meals & Entertainment- these purchases were either identified as unnecessary, excessive or lacking sufficient support.	Documentation and numerous verbal discussions on all of these dinners occurred between Pemberton and the auditors. All of these dinners were reimbursed by the attendees with the exception of either the retiree or a Board member. The following is the breakdown Whitworth Retirement refunds: (\$3,312) Pemberton Township Hall of Fame refunds: (\$2,829) Retirement Diner (Spring Fling) refunds: (\$4,560) Total Refunds: (\$10,701) Net Number that should be reflected in the Analysis: \$1,019
Various Pages in Index	All retirement diners		Retirement dinners should reflect the net dollars not the gross dollars before employee contributions.
Page 7 /Page 35(point #1)	Executive Summary Notes: Noted 1,594 employees whose HR file was incomplete or missing data elements	683 did not have hire date 1,466 –no birth dates 1,584 did not have salary recorded The executive summary reflects that ‘as a result of the number of occurrences, we recommend that the District consider reviewing the personnel files and making the necessary adjustments	Substitutes are entered into ADP not E-Map (Accounting System) since we do not encumber salaries for substitutes. The General Public will not read Page 35 for the explanations.... They were substitutes. This was discussed at our exit conference.
Page 7 /Page 36 (Point #2)	Executive Summary Notes: Notes 20 employees as questionable	This item was for Medical Waivers: The executive summary reflects that “ internal control weaknesses noted: For example, we noted that a formal process to conduct periodic reviews of the list of individuals entitled to reimbursements for benefits waived does not exist	The 20 noted items selected were: 7- students workers not eligible 9 – subs not eligible 3 – had family coverage 1- elected single coverage This explanation is on page 36

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(4) Change to Data by KPMG – Reliability (These are just examples. There are numerous items like this in the report)

Page	Description	New Data in Draft	Last Data – District reviewed -KPMG	Issues	
B-36	M560988 - mileage	Total Paid Against PO \$2,200 - Different Value from the original KPMG files –	Total Paid Against PO was \$30 - Original P.O. Value \$30	It appears that Mr. Cowell spent \$2,200 not \$30 for a workshop lunch.	We now question how this change could have made to KPMG's Original files and the reliability of the rest of the data.
B-36	M561078 – Pat Austin	Total Paid Against PO \$1,650 - Different Value from the original KPMG files	Total Paid Against PO was \$92.65 Original P.O. Value \$92.65	It appears that Pat Austin spent \$1,650 not \$92.50 on expenses related to the Long Range Facilities Plan.	“””””””
B-38	M561711 - Darlene Mincy	Total Paid Against PO - \$1,700 -- Different Value from the original KPMG files	Total Paid Against PO was \$16.03 Original P.O. Value \$16.03	It appears that Ms. Mincy spent \$1,700 not \$16.03 on masking tape.	“””””””
B-57	M450217- Educational Services Unit	Total Paid Against PO - \$18,000 -- Different Value from the original KPMG files	Total Paid Against PO was \$7,177.00 Original P.O. Value \$88,000	The total amount on the check was for \$7,177 not \$18,000. This is inaccurate since the expense in question was for Therapy and Evaluations for 3 students.	“””””””

Assumption: Was the intent to show the total Purchase Order Value and the sample selection was only for a specific item. It is confusing and misleading. In the State Op district reports, it was shown differently.

Pemberton Township Comments July 15, 2007

(5) Problems - In general

<p>B-14</p>	<p>M563709 – BTIC/Rowan University</p>	<p>Total Paid against PO \$4,200 This expense was deemed discretionary</p>	<p>The amount of the check and PO for 12 employees appears excessive and if items purchased will be useful long term or utilized on a regular basis</p>	<p>Clearly the auditors did not understand the benefits of this Professional Development run by Rowan University and led by Ronald Butcher. I would think this would be a problem if left in the report. We have our district comment but this did not sway the auditors.</p>
<p>Page 29 Executive Summary and various expenses in Appendix B</p>	<p>\$980 for 27 DVDs and \$828 for 29 DVDs</p>	<p>KPMG indicated that the average price was \$34 or \$29</p>	<p>Textbooks and DVD that either lack supporting documentation or appeared excessive were noted</p>	<p>In our district comments, we continually discussed both in writing and verbally the issue with the Burlington County Audio Visual services. We were assessed on a per pupil basis with our fee being approximately \$34,000 a year. There was a cost benefit in buying the materials since we would use them over many years not just one and return them: Cost Benefit: Rental Fee (1 Year) Approx..\$23 from AVA Cost to buy (Useful life 5 Years) \$29 - \$34 I verbally indicated this to the Auditor at our Exit Conference. Also, it should be noted that the County Superintendent at the time was not supportive of our withdrawal from the AVA commission.</p>

Appendix B
Pemberton Township Subgroup Analysis

Transaction Detail							Analysis Performed	Results of Analysis				
Control Number	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District's Response
1	11-000-251-890	M450858	8/12/2004	Military Impacted School ASSN	\$6,000.00	\$6,000.00	Fee related to joining an association that provides for military children			✓	The expense is deemed inconclusive since the documentation provided did not indicate the purpose and hence the beneficiaries of joining the MISA organization could not be determined. Due to the lack of documentation it could not be determined if the purchase was made in reaction to an event or circumstance and if the items purchased will be useful long term or utilized on a regular basis. The payment of the PO was made prior to the approval of the invoice.	This cost was for the dues for the Military Impacted Schools Association. The Fort Dix School is part of the Pemberton Township School District and provides instruction to the students of military families. This association has allowed the District to secure Federal Funds to upgrade the Fort Dix Elementary School. The upgrades include a new media center, new windows, and new sidewalks and parking lot.
2	11-000-251-610	M451444	10/8/2004	American Freeze Dry Operations INC	\$425.00	\$425.00	Amount relates to cleaning and sanitization	✓			The expense is deemed discretionary since the documentation provided did not indicate the purpose or beneficiaries of the cleaning and sanitizing service performed. The amount of the cleaning service appears reasonable at \$425.00 and health related, however, since the purpose was not identified, the usefulness or the beneficiary of the purchase could not be determined. Due to the lack of documentation it could not be determined if the purchase was made in reaction to an event or circumstance and if the items purchased will be useful long term or utilized on a regular basis. The payment of the expense was made prior to approval by the board.	This cost related to the mold remediation of a portion of the District's Board Minutes. The District is required to maintain minutes as a permanent record. In addition to being a health and safety issue, the District was complying with the Department of Education's requirement to maintain board minutes as a permanent record.
3	11-000-221-610	M451464	9/21/2004	Phonic Ear Inc	\$1,441.75	\$1,372.75	Sound related equipment including a mic, batteries, mic, and 216mhz transmitter		✓		This expense appears reasonable since the documentation provided by the school district indicated the purpose of the items purchase was to provide a special needs student with the necessary tools needed to learn, which is an achievement goal. An ADA/504 Accommodation Plan as well as a Central Auditory Processing Evaluation and Auditory Continuous Performance Test was provided. The equipment (mic, transmitter, speaker package) was purchased in reaction to the recommendations made in the ADA/504 Accommodation Plan.	
4	11-000-221-500	M451469	9/30/2004	Mileage reimbursement	\$71.03	\$71.03	Reimbursement for mileage incurred for supplemental services as tech coordinator for odyssey program		✓		The expense appears reasonable since the documentation provided by the district indicates the purpose of the mileage was for a Tech Coordinator/Facilitator who had to travel to/from sites for a research program focusing on an educational program encompassing all academic subjects aligned with state and national standard.	
5	15-000-222-600	M451486	10/6/2004	Follett Library Resources	\$4,600.00	\$4,594.00	362 books from various subjects for Ft Dix Elem school library. The titles suggest that the books are for elementary school level.		✓		The expense appears reasonable since the documentation provided by the district indicated that the purpose for the purchase of the books was made in conjunction to the Reading Initiative Strategy section of the School Action Plan, an educational and achievement goal implemented by the District for the 2004-05 School Year. The beneficiaries were the 4th and 5th grades as the titles ordered were geared towards that reading level. The population of those grades increased over previous years. The Librarian is listed as one of the persons responsible for executing this plan.	

Transaction Detail							Analysis Performed	Results of Analysis			District's Response	
Control Number	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
6	11-000-251-890	M451666	7/1/2004	NJSPA	\$9,250.00	\$9,250.00	Membership dues for the NJPSA (New Jersey Principal and Supervisors Association) and NASSP (National Association of Secondary School Principals). The dues are \$860 per person for 10 people and 1 person for \$650.		✓		The expense appears reasonable since the contracts provided by the district indicate an achievement goal of participating in professional organizations as a part of professional growth. NJPSA/NASSP membership can be linked to an achievement goal of providing awareness regarding current issues Principals and Supervisors are dealing with in in New Jersey Schools.	
7	11-000-251-890	M451667	7/1/2004	NJPSA	\$12,480.00	\$12,480.00	Membership dues for the NJPSA (New Jersey Principal and Supervisors Association) and NAESP (National Association of Elementary School Principals). The dues are \$845 per person for 14 people and 1 person for \$650.		✓		The expense appears reasonable since the contracts provided by the district indicate an achievement goal of participating in professional organizations as a part of professional growth. NJPSA/NASSP membership can be linked to an achievement goal of providing awareness regarding current issues Principals and Supervisors are dealing with in in New Jersey Schools.	
8	11-000-251-890	M451668	7/1/2004	NJPSA	\$3,850.00	\$3,850.00	Organizational dues for the NJPSA (New Jersey Principal and Supervisors Association). The dues are \$385 per person for 10 people.		✓		The expense appears reasonable since the documentation provided names the NJPSA/NASSP organization as the vendor. The NJPSA/NASSP membership can be linked to an achievement goal of providing awareness regarding current issues Principals and Supervisors are dealing with in in New Jersey Schools.	
9	15-000-222-600	M451699	10/19/2004	Booksmiths	\$620.67	\$549.25	331 books on various subjects for the Haines school. The titles suggest that the books are for grades 3-6.		✓		The expense appears reasonable since the documentation provided by the district indicated that the books were purchased for the library at the Haines School. The books were purchased to help cover the New Jersey Core Curriculum Standards, particularly # 3.5. The district provided la copy of these literary standards. Some of the books were purchased as replacements for damaged copied.	
10	15-000-218-500	M451700	10/14/2004	NJSCA INC	\$100.00	\$100.00	Registration for NJ School Counselor Association conference for Tiffany Savage on 10/25/04.		✓		The expense appears reasonable since the documentation provided by the district indicates the nature and the purpose for which the guidance counselor attended and can be linked to an achievement goal of increased awareness regarding Section 504.	
11	15-000-218-500	M451952	11/23/2004	NJSCA INC	\$100.00	\$100.00	Registration for Rita Jenkins to attend Fall 2004 Professional Development Conference on 10/25/04 in Parsippany NJ.		✓		The expense appears reasonable since the documentation provided by the district names the New Jersey School Counselor Association as the vendor. The New Jersey School Counselor Association conference can be linked to an achievement goal of providing professional development regarding current issues School Counselors are dealing with in New Jersey Schools and provide insight on counseling methods .	
12	15-000-222-600	M451736	11/1/2004	Library Video CO	\$351.10	\$351.10	15 books on various subjects for the Pemberton township high school. 15 full marc records with bar codes.		✓		The expense appears reasonable since the documentation provided by the district indicated the purpose of the purchase was for general library inventory books primarily in Language Arts/English and reading across curriculum skills. This purpose can be linked to the Language Arts/English educational program and the achievement goal of developing reading skills.	

Transaction Detail							Analysis Performed	Results of Analysis			District's Response	
Control Number	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
13	15-000-240-500	M451754	11/3/2004	Eidetics Conference Management	\$350.00	\$350.00	Registration fee for Richard Nolan to attend conference.		✓		The expense appears reasonable since the documentation provided by the district indicates the purpose of the conference was for the new Principal of PTHS to be indoctrinated for continuity purposes at the Coalition for Essentials School Conference, which was the Whole School Reform Model for PTHS in 2005, a recognized educational and achievement goal.	
14	12-000-400-450	M451757	11/3/2004	Joseph Porretta Builders	\$78,750.00	\$33,558.75	Fee related to building a press box for Helen Fort.		✓		The expense appears reasonable since the engineer's report provided by the district indicate the press box was in a state of structural deterioration. A statement from the Director of Media Services indicates that the athletes, parents, and students who use their TV broadcasting class skills in the box all benefit from the replacement. Thus the replacement can be linked to both educational and achievement goals. The builder was chosen from a Bid List in which it was the lowest bidder.	
15	11-000-262-800	M451787	11/2/2004	Treasurer State of NJ	\$40.00	\$40.00	Fee related to hazardous waste compliance monitoring by the NJ Department of Environmental Protection.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as hazardous waste monitoring. Although the expense cannot be linked to a specific educational goal, it would appear it is a preventative measure to account for the safety of the individuals utilizing the school locations and can be linked to strategic initiatives. The cost of the expense was listed as \$40.00 on the PO and the check, and appears reasonable, but it is unclear if the expense is a reaction due to an event.	
16	11-000-251-610	M451973	11/29/2004	Perfect Move Inc	\$1,299.00	\$1,299.00	Fee is for a fireproof vertical file cabinet that is letter size with 4 drawers and 31" deep.		✓		The expense appears reasonable since the documentation provided by the district can be linked to an achievement goal of safeguarding district assets. It can be determined that the cabinets will be useful long term or and utilized on a regular basis.	
17	11-000-262-420	M452008	11/16/2004	Air Consulting Services INC	\$8,340.00	\$8,340.00	Air testing service performed in the Helen Fort Middle School. Issue was related to improper installation of air conditioning system which was causing high levels of humidity and mold.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as air quality testing performed in the Helen Fort Middle School due to improper installation of the air conditioning system. Although the expense cannot be linked to a specific educational goal, it would appear that it is a preventative measure to account for the safety of the individuals utilizing the school locations and can be linked to strategic initiatives. The cost of the expense was listed as \$8,340.00 on the PO and the check, which appears excessive, but is a reaction to an event.	

Transaction Detail							Analysis Performed	Results of Analysis			District's Response	
Control Number	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
18	11-000-219-500	M452009	12/6/2007	Crisis prevention institute	\$149.49	\$149.49	Expense related to the purchase of 10 copies of non violent crisis intervention.		✓		The expense appears reasonable since the documentation provided by the district indicated the purpose of the workbooks was to assist two staff members who were trained as district trainers in Non-Violent Crisis Intervention. These workbooks were purchased in reaction to a significant discipline problem at the Helen Fort Middle School, as identified in a provided New Jersey Department of Education CAPA report dated 5/23-5/27/05. District Staff such as classroom aides, teachers, bus drivers, and guidance counselors have been trained.	
19	11-000-262-420	M452017	12/3/2005	Power Equipment CO	\$206.00	\$206.00	Expense related to the service call for generator. This is related to a follow up from a visual performance maintenance done on 10/22/04 and 11/03/04.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as a service call for the power generator. Although the expense cannot be linked to a specific educational goal; it would appear as reactionary to a visual performance maintenance done on 10/22/04 and 11/03/04, and can be linked to strategic initiatives. The cost of the expense was listed as \$206.00 on the PO and the check, but the procedure performed would require further explanation. It was noted that the invoice was created (11/19/04) prior to the PO (12/3/04).	
20	11-000-251-890	M452369	1/13/2004	NJPSA	\$385.00	\$385.00	"support services" level membership to NJPSA for Lori McMillan. This level of membership is for individuals that provide services in the educational community. Lori is a network engineer.		✓		The expense appears reasonable since the support service administrator contract provided by the district indicate an achievement goal of participating in professional organizations as a part of professional growth. NJPSA/NASSP membership can be linked to an achievement goal of providing awareness regarding current issues Principals and Supervisors are dealing with in in New Jersey Schools. The contract specifically states the Board of Education will pay annual dues is a professional state association.	
21	11-000-262-420	M452377	8/10/2004	Pest-A-Side Exterminating CO	\$10,000.00	\$4,335.00	Pest control services for Pemberton schools. Service was performed at Haines, Fort Dix, Crichton, Harker Wiley.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as pest control services for Pemberton. Although the expense cannot be linked to a specific educational goal, it would appear it is a preventative measure to account for the safety of the individuals utilizing the school locations and can be linked to strategic initiatives. The cost of the expense was listed as \$4,335.00 on the PO and the check, and appears reasonable. A description of the services performed would be required in order to link the expense to the reactionary criteria.	

Transaction Detail							Analysis Performed	Results of Analysis			District's Response	
Control Number	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
22	11-000-252-600	M451971	1/12/2005	Dell Marketing	\$2,859.00	\$2,610.96	Expenses related to computer and peripherals.			✓	The expense is deemed inconclusive since the documentation provided did not indicate the purpose, beneficiary or class that would use the computer. The purchase could not be linked to a specific education program or achievement goal. It was noted that the invoice and the check amount for the items purchased is \$2,610.96 with \$1809 spent for one laptop which appears excessive. Due to the lack of documentation it also could not be identified if the purchase was made in reaction to an event or circumstance. It was noted that the vendor number was crossed out and handwritten on the PO.	
23	11-000-251-890	M452449	1/25/2005	AASPA	\$150.00	\$150.00	AASPA renewal membership for 04-05 term for Daniel V Bevilacqua		✓		The expense appears reasonable since the contracts provided by the district indicate an achievement goal of participating in professional organizations as a part of professional growth. AASPA membership can be linked to an achievement goal of providing awareness regarding current issues in School Personnel departments throughout the country .	
24	11-000-219-600	M452451		Crestwood Communication AIDS INC	\$332.94	\$329.95	Voice Amplifier for Crichton Elementary School. Speech		✓		The expense appears reasonable since the documentation provided by the district indicated the purpose of the item purchased was for Speech Therapy and hence the beneficiaries of the voice amplifier purchase were students who are in need of such therapy. The district furnished a document listing Special Education Regulations in accordance to N.J.A.C. 6A:14. There was no date listed on the invoice. No date on invoice.	
25	11-000-262-590	M452468	2/9/2005	NJ State Safety Council	\$390.00	\$390.00	Safety and Loss control expo in Atlantic City		✓		The expense appears reasonable since the documentation provided by the district indicates the purpose of attending the expo was for the Safety Specialist of the district to keep up to date on new regulations and methods of implementing mandatory programs under the Public Employee Occupational Safety & Health (PEOSH) Act. This can be linked to an achievement goal of providing a safe environment for all District employees and students, who can be seen as beneficiaries.	

Transaction Detail							Analysis Performed	Results of Analysis				
Control Number	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District's Response
26	11-000-262-800	M452475	1/25/2005	Richard Ryder Busansky School	\$40.00	\$40.00	fee relates to a boiler license		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as a fee for a boiler license. Although the expense cannot be linked to a specific educational goal, it would appear it is a measure to account for the safety of the individuals utilizing the school locations and can be linked to strategic initiatives. The cost of the expense was listed as \$40.00 on the PO and the check, and appears reasonable. A description of the services performed would be required in order to link the expense to the reactionary criteria or to determine if the items purchased will be useful long term or utilized on a regular basis.	
27	15-000-222-600	M452476	1/28/2005	Treasure Bay	\$417.60	\$417.60	Fee is for books for the Harker-Wylie School. The books are grade level K-2 and are all hardcover titles.		✓		The expense appears reasonable since the documentation provided by the district indicated that the purpose for the purchase of the books was made in conjunction to the Reading Initiative Strategy section of the School Action Plan, an educational and achievement goal implemented by the District for the 2004-05 School Year. The Librarian is listed as one of the persons responsible for executing this plan.	
28	15-000-222-600	M452489	1/25/2005	Library Video CO	\$908.39	\$902.61	The charges are for DVD's purchased for the Pemberton township high school.	✓			The expense is deemed discretionary. Although the district provided reason for the purchase as addressing reading across the curriculum content requirements and that the DVDs were being used on a yearly basis, the amount expended for 17 DVDs appears to be excessive. The district explained titles that appeared to be non-educational were purchased to offer student level of conceptual understanding in various ranges and grades and that special needs students need to be provided with such materials.	The average cost per video is \$53. Since the videos are in a long term inventory, the cost benefit to the district out weighs the rental costs. Rental costs are estimated at \$23 a video. We have these DVDs well over 5 years since the videos are used in Eng Lit courses. It also helps with our Special Needs students in becoming interested in novels and reading since they see it on videos. We practice differentiated instruction for visual learners.
29	15-000-222-600	M452606	2/9/2005	Library Video CO	\$686.18	\$680.92	The charges are for DVD's purchased for the Harker-Wylie school.	✓			The expense is deemed discretionary. The district provided reason for the purchase as made in reaction to the projected withdrawal from the Burlington County Educational Media & Technology Center. As a result, the district continued trying to build the Library collection of DVD's to reinforce the Social Studies Curriculum (holidays) and support the School Action Plan regarding rewards and incentives. The amount expended for 27 DVDs appears to be excessive and discretionary.	With changes to our social studies and science programs, we needed to provide a way for our children to be able to experience the world around them. With the purchase of DVDs the children are able to experience different countries, learn about animals, the government, holidays in different countries, the weather, jobs, and many other things. Children are able to watch stories that they have read to gain a greater understanding of life. The average rental costs is \$23. Cost benefit analysis out weighs the rental costs since the purchase price is \$25 and the DVDs

Transaction Detail							Analysis Performed	Results of Analysis				
Control Number	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District's Response
30	11-000-219-320	M452500	12/15/2004	Pamela Coverdale	\$120.00	\$120.00	The fee is for an interpreter for deaf parents. The session was on 11/18/04 at the Newcomb school, and lasted 2 hours.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as interpreting services for Deaf Parents. Although the expense cannot be linked to a specific educational goal, it would appear it is a measure to account for deaf individuals and can be linked to strategic initiatives. The cost of the expense was listed as \$120.00 on the PO and the check, and appears reasonable. It appears the service performed was in response to the need for communicating with deaf parents. The PO is dated 12/15/04, the invoice is dated 11/22/04 and the service was rendered on 11/18/04.	
31	11-000-219-600	M561866	9/27/2005	American Guidance Services	\$911.92	\$1,003.12	Purchases related to booklets and forms that were purchased for the Stackhouse Elementary School.			✓	The expense is deemed inconclusive since the documentation provided did not indicate the purpose and hence the beneficiaries of the purchase could not be determined. A curriculum was not provided and the expense could not be linked to any educational program or achievement goal. The amount on the PO and the check is \$1,003.12 and appears excessive. Due to the lack of documentation it could not be determined if the purchase was made in reaction to an event or circumstance and if the items purchased will be useful long term or utilized on a regular basis.	
32	11-000-230-585	M561875	10/21/2005	Tropicana Casino Hotel	\$235.74	\$235.74	The fee is for a hotel room in the Tropicana Hotel and Casino for an NJSBA workshop. The check in date was 10/25/05 and checkout is 10/28/05.			✓	The expense is deemed inconclusive. The documentation provided by the district could link the workshop to an achievement goal, however the hotel accommodation expense is inconclusive since the documentation provided did not indicate the purpose and hence the beneficiaries of the hotel stay for the NJSBA could not be determined. The amount on the PO and the check is \$235.74 which does not appear excessive, but due to the lack of documentation it could not be determined if the purchase was made in reaction to an event or circumstance and if the items purchased will be useful long term or utilized on a regular basis.	This cost was for the two night hotel fee for one Board Member to attend the annual New Jersey School Board Association Conference. The Conference offered many workshops including labor relations, action labs, and group sessions. Pemberton Townships' Board seldom travels and most Board members do not stay overnight. They save the district and the State thousands of dollars since most Board members commute or only stay for a day at the conference.
33	11-000-251-600	M561902	10/18/2005	Allied Office Products	\$1,352.43	\$387.53	The payment is related to office supplies purchased from Allied office products. Items purchased include folders, index systems, and manila jackets.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as office supplies sent to the District Office at the Brotherhood school. Although the expense cannot be linked to a specific educational goal; it would appear as the supplies purchased were items that can be used on a daily basis such as folders, index, file jackets, and can be linked to strategic initiatives. The cost of the expense was listed as \$387.53 on the PO and the check, and can be linked to the usefulness criteria.	

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34	11-000-219-600	M562051	10/21/2005	Allied Office Products	\$182.36	\$50.02	The payment is related to office supplies purchased from Allied office products. Items purchased include an office professional handbook, hole puncher, dictionary, tape cartridges for label maker and zip code directory.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as office supplies sent to the District Office at the Brotherhood school. Although the expense cannot be linked to a specific educational goal; it would appear as the supplies purchased were items that can be used on a daily basis such as folders, index, file jackets, and can be linked to strategic initiatives. The cost of the expense was listed as \$50.02 on the PO and the check, and can be linked to the usefulness criteria.	
35	11-000-222-600	M562542	1/5/2006	Corporate Express	\$81.68	\$81.68	Expense related to the purchase of shredder bags purchased for model 380-2.		✓		The expense appears reasonable since the documentation provided by the district indicated the purpose of the purchase was necessary to support the proper shredding of confidential student records in the computer services office. These records are related to student achievement, medical conditions, special education data, demographic and resident data, disciplinary data, and attendance data. The reason for purchase can be linked to an achievement goal of safeguarding assets. It was noted that the payment was made on 2/23/06 but the due date for payment was 2/11/06, it is unclear if any late fees were charged.	
36	15-000-222-600	M562590	1/4/2006	Library Video CO	\$828.39	\$767.74	The charges are related to electronic media (DVDs) for the Emmons school. Titles include Library skills, The last polar bears, and America's state capitals.			✓	The expense is deemed inconclusive since the documentation provided did not indicate the purpose and hence the beneficiaries of the DVD's purchased could not be determined. A curriculum was not provided and the expense could not be linked to any strategic initiative or achievement goal. The amount on the PO and the check is \$767.74 for 29 items, but due to the lack of documentation it could not be determined if the purchase was made in reaction to an event or circumstance and if the items purchased will be useful long term or utilized on a regular basis. It was noted that while some titles seem to be educational others such as babes in Toyland, jingle bells, Mary pippins, wily wonk and the chocolate factory, and Peter Pan.	All of the DVD's listed in this PO were purchased to supplement the various curriculums in Emmons School. The beneficiaries of the above DVD purchase are the students in grades PreK-4, who attend our school. The Library Skills DVD's support the Library Curriculum and are listed as a resource in our district Library Curriculum. Another of the DVD's listed, America's State Capitals, supports the 4th grade Social Studies Curriculum. The last item, The last Polar Bears, supports the Science Curriculum.
37	11-000-219-500	M562594	11/4/2005	Contour Data Corporation	\$415.00	\$415.00	Fee is related to registration for student tracker training user conference in Cherry Hill NJ. The cost was \$145 for 3 people and \$45 for each additional person.		✓		The expense appears reasonable since the documentation provided by the district indicated that the training was conducted as part of the District's Special Education Program Corrective Action Plan as a result of Department of Education Monitoring in the 1999-2000 school years. The tracker was established so all staff involved with a particular student can access to IEPs. The corrective action plan can be considered both an educational and achievement goal.	

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38	11-000-219-600	M562623	11/2/2005	Allied Office Products	\$64.46	\$17.70	Charges are for stapling equipment purchased for the Newcomb school		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as staples, staplers, and staple removers. Although the expense cannot be linked to a specific educational goal; it would appear as the supplies purchased were items that can be used on a daily basis, and can be linked to strategic initiatives. The cost of the expense was listed as \$17.70 on the PO and the check, and can be linked to the usefulness criteria but the beneficiaries could not be determined. It was noted that the invoice was dated 2/7/06, and the payment was made on 6/29/06. Were there any late fees?	
39	11-000-219-600	M562658	1/5/2006	Access to Recreation	\$1,178.00	\$1,178.00	Expense related to the purchase of an electronic page turner for Stackhouse Elementary School.		✓		The expense appears reasonable since the documentation provided by the district can link the electronic page turner to an achievement goal of providing the necessary tools for special needs students to learn. The page turner was purchased to accommodate the Individual Educational Program for a wheelchair-bound occupational/physical therapy student.	
40	11-000-219-600	M562710	1/14/2006	Phonak LLC	\$3,187.00	\$3,199.99	The expense is related to a TX5 Transmitter kit, and I LINK FM-BTE Receivers.		✓		The expense appears reasonable since the documentation provided by the district indicates the purpose of the purchase was necessary for the student's ability to learn. The assessment/evaluation forms provided by Special Services can link the expense to an achievement goal of providing special need students with the necessary tools for learning.	
41	11-000-222-600	M562519	12/22/2005	Dell Marketing LP	\$4,528.75	\$4,528.75	Tape media for LTO-2 tape backup machines. The size of the tapes are 200/400GB and come in a 100 pack.		✓		The expense is appears reasonable since the documentation provided by the district can link it to an achievement goal of safeguarding assets. The backup machines are used for effective backup and recovery of all administrative and instruction servers. Full backups are done weekly and incremental backups are done daily. The purchase was made in accordance with the NJ State Dell contract and in accordance to State Statute 18A:18A-10..	
42	11-402-100-600	M562750	1/20/2006	Dick Pond Athletics INC	\$1,145.50	\$964.00	Expenses for 21 Nike team shorts, 21 team singlet, and screen-printing. The items were sent to the Pemberton TWSP HS.		✓		The expense appears reasonable since the documentation provided is able to link the interscholastic wrestling uniform material to the achievement goal and to student benefit of properly equipping athletic teams. Additionally, the prices appear reasonable based on the nature of the goods.	

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43	11-000-221-600	M562757	11/2/2005	Hertz Furniture Systems	\$1,163.10	\$1,163.10	Expenses related to furniture purchase for Newcomb School. Including Mahogany Desk, exec chair, mahogany bookcase, and umbrella stand.	✓			The expense is deemed discretionary since the documentation provided did not indicate the purpose and hence the beneficiaries of the mahogany furniture could not be determined. A curriculum was not provided and the expense could not be linked to any educational program or achievement goal. The amount on the PO and the check is \$1,163.10 and it appears excessive. Due to the lack of documentation it could not be determined if the purchase was made in reaction to an event or circumstance and if the items purchased will be useful long term or utilized on a regular basis.	This is for the purchase of office furniture for a district elementary curriculum supervisor. The individual is housed in our school but the furniture was ordered by the district elementary curriculum department.
44	15-000-222-600	M562762	11/22/2005	Dell Marketing LP	\$3,450.00	\$3,450.00	Purchase relates to 50 Dell 1700 3,000 page toner cartridges for Denbo Elementary school.		✓		The expense appears reasonable since the documentation provided by the district indicated the nature and purpose of the purchase as consumable supplies used on a yearly basis in each classroom which has a networked printer. This explains the number of cartridges ordered, which was also explained by the district as a method of savings since the cost per unit would decrease when order in such quantities. The cartridges were purchased through a State Contract.	
45	15-190-100-320	M562438	11/19/2005	Melissa Osmun	\$200.00	\$200.00	Expense relates to a full day workshop titled Teaching in the Block.		✓		The expense appears reasonable since the documentation provided indicates the purpose of the workshop meets the district's restructuring achievement goal. The workshop assists teachers to become acclimated with teaching in a block schedule. A new block schedule was instituted in the district as part of restructuring. The amount on the PO and the check is \$200.00 for 1 person; which does not appear excessive.	
46	15-190-100-320	M562436	11/19/2005	Melissa Osmun	\$200.00	\$200.00	Expense relates to a full day workshop titled Teaching in the Block taught on 11/19/05.		✓		The expense appears reasonable since the documentation provided by the district indicated the purpose of the workshop was for teaching in a block schedule and related to the achievement goal of restructuring the schedule to meet Breaking Ranks and CES Programs.	
47	15-000-240-600	M563155	3/7/2006	Positive Promotions	\$733.50	\$735.24	Promotional items for the Stackhouse Elementary School, such as 3 section plate, mini picnic basket, nurse's compact travel bag, and dome lunch bag.		✓		The expense appears reasonable since the documentation provided by the district indicates the purpose of the items as follows: containers purchased for math manipulative for the new math program, a nurse's travel bag to use during emergency exits, fire drills, lock downs, and field trips, and dome bags for staff to use as emergency first aid kits to have on hand during fire drills and field trips. These items can be linked to educational and achievement goals and the beneficiaries of the items are the students.	
48	15-000-222-600	M563037	2/24/2006	Learning Ware INC	\$1,374.00	\$1,350.00	Game show prep software, C10 buzzer system, and educator gold plan. Game show style question and answer system.		✓		The expense appears reasonable since the documentation provided by the district indicated the purpose of the game show prep buzzers is interactive software used to assess children on a regular basis as well as review and supplement instruction in accordance with the No Child Left Behind Performance Goals 1.1,1.2,1.3 and 2.1,2.2,2.3.	

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49	11-000-221-600	M563041	2/24/2006	International Reading Association	\$136.00	\$136.00	Fee relates to renewal of journal subscriptions. Journal of Adult & adolescent literacy, Lectura Y Vida, Reading Research Quarterly, Reading teacher, and Reading today.		✓		The expense appears reasonable since the documentation provided by the district indicates the purpose of the subscriptions is for the use of articles for research by Reading Specialist the Reading Recovery Program, and the Coaching Program. The subscriptions are also used to keep updated on the latest reading research to ensure the districts programs are meeting the needs of students. These articles help the faculty with achievement goals of professional development and curriculum alignment.	
50	11-000-219-500	M563042	2/27/2006	Rowan University	\$550.00	\$550.00	Fee is for a speech pathology workshop held in the Brotherhood School. The speakers were Amy Goldman and Ms Megan Mapes		✓		The expense appears reasonable since the documentation provided can link the workshop to an achievement goal of meeting the State of New Jersey Department of Education Professional Development Hour Requirements.	
51	11-402-100-600	M563056	2/22/2006	Metuchen Center	\$154.53	\$149.64	3 dozen softballs purchased for Pemberton TWP HS.			✓	The expense is deemed inconclusive since the documentation provided by the district did not indicate the purpose and hence the beneficiaries of the softballs could not be determined. A curriculum was not provided and the expense could not be linked to any educational program or achievement goal. Due to the lack of documentation it could not be determined if the purchase was made in reaction to an event or circumstance and if the items purchased will be useful long term or utilized on a regular basis. The PO is dated 2/22/6 and the invoice is dated 4/19/06.	
52	11-000-221-600	M563058	2/22/2006	Barnes & Noble	\$617.89	\$610.72	Books purchased from B&N and sent to Stackhouse Elementary School. It is unclear as to who is reading the World is Flat in an elementary school.		✓		The expense appears reasonable since the documentation provided by the district links the purchase of the books to an achievement goal. According to the documentation, the books were purchased for Elementary and Secondary Principals and Supervisors. These books were used for the district's community of practice to facilitate dialogue and reflection with a common text. The book "The World is Flat" was selected because of its global implications and as educators they must prepare students to be successful in a global society.	The purchase of the technology based survey system is essential because the district is required under the Abbott regulations to complete a comprehensive needs assessment of all teachers in order to plan for professional development. The technology based surveys facilitate the process so that all teachers can respond and their instructional needs can be summarized and reported efficiently. The surveys are directly linked to the standards based professional development mandated by the Department of Education.
53	11-000-251-500	M563095	3/2/2006	AMTNJ	\$195.00	\$195.00	The fee relates to a math and job fair held in Mt Laurel. The job fair was held by the Association of Mathematics teachers of New Jersey, on 3/25/06. The fee for registration was \$195 per district, and 3 individuals from Pemberton attended.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as a fee to take part in a math/science job fair. Although the expense cannot be linked to a specific educational goal; it would appear that the expense can be linked to strategic initiatives. The cost of the expense was listed as \$195.00 on the PO and the check, and can be linked to the usefulness criteria and may be due to a shortage of teachers.	

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54	15-000-240-600	M563059	2/22/2006	ASCD	\$727.65	\$618.08	The expense is for books and media for the Helen A fort middle school. Titles include; The Art of School Leadership, Leadership for Differentiating Schools, Literacy for Leadership grades 5-12 and What works in schools DVD.		✓		The expense appears reasonable since the documentation provided by the district indicates that the books/media were purchased as a reference library for the building administration per CAPA Standard #4- School Culture: "The principal and school leadership are responsible for and support a safe, orderly, and equitable learning environment". The books are informational resources for school administrators.	
55	11-000-221-600	M563085	2/23/2006	School Specialty INC	\$177.19	\$177.19	The expense is related to supplies purchased for the Stackhouse Middle School. Items include a 16" globe, a binder pouch, and magnaminals.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as office supplies sent to the Stackhouse middle school. Although the expense cannot be linked to a specific educational goal. The cost of the expense was listed as \$177.19 on the PO and the check, and can be linked to the usefulness criteria. It was noted that the date is not listed on the receiving slip.	
56	11-000-221-600	M563447	3/28/2006	Allied Office Products	\$307.90	\$82.20	The items purchased were 2 desktop paperwork organizers		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as office supplies. Although the expense cannot be linked to a specific educational goal; it would appear as the supplies purchased were items that can be used on a daily basis such as desktop paperwork organizers, and can be linked to strategic initiatives. The cost of the expense was listed as \$82.20 on the PO and the check for 2 items, and can be linked to the usefulness criteria.	
57	11-402-100-600	M563450	4/4/2006	RightView Pro	\$81.00	\$85.00	Instructional player hitting software for softball purchased for Pemberton High School.		✓		The expense appears reasonable since the purchase relates to sports training, and based on the nature of the purchase it can be linked to the sports strategic initiatives. The amount appears to be reasonable and the purchase seems to be made in reaction to the need to improve the softball skills of students.	
58	11-000-219-600	M563343	3/27/2006	McGraw Hill Companies	\$14,259.60	\$13,153.00	Items purchased include student workbooks, teacher material, and test package for corrective reading. The items were sent to the Crichton Elementary School		✓		The expense appears reasonable since the documentation provided by the district indicated that the materials purchased can be linked to a district achievement goal to improve literacy skills and scores. These items can also be linked to the School Action Plan.	
59	11-000-219-600	M563348	3/27/2006	McGraw Hill Companies	\$15,844.42	\$14,809.00	Items purchased include student workbooks, teacher material, and test package for corrective reading. The items were sent to the Crichton Elementary School		✓		The expense appears reasonable since the documentation provided by the district indicated that the materials purchased can be linked to a district achievement goal to improve literacy skills and scores. These items can also be linked to the School Action Plan.	
60	15-000-222-600	M563440	4/4/2006	Follett Library Resources	\$304.19	\$275.17	Books and media purchased from Follett library service for Pemberton HS. Titles include dead-end job, no problem, hit squad, and cant get there from here.		✓		The expense appears reasonable since the documentation provided by the district indicated that the purchase was made for books that will be used on a long-term basis to encourage the educational and achievement goal of student reading and appeal to all interests.	

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61	15-000-222-600	M562975	2/16/2006	Follett Library Resources	\$3,709.72	\$3391.67 \$257.63	Books and media purchased from Follett library service for Stackhouse Elementary School. Titles include dealing with bullying, choices, insults, fighting, cheating.		✓		The expense appears reasonable since the documentation provided by the district indicates the purpose of the purchase was in response to a Zero Tolerance Policy (#5512.01) created by the district after the incident at Columbine High School in 1999. Student are increasingly being referred to the guidance department for bullying and harassment and as a result, library resources regarding these topics have been expanded to help keep students informed and comply with the policy.	
62	11-000-219-600	M563701	5/30/2006	Psychological Corp	\$1,298.00	\$1,286.20	Booklets and media purchased from Psychological corp.		✓		The expense appears reasonable since the documentation provided by the district indicate the purpose of each assessment tool utilized by the Special Education department and how it's results are used. The items were purchased in accordance to N.J.A.C 6A:14. Additionally, it can be determined by the documentation that the beneficiaries of the assessment tools are both the teachers and the students.	
63	11-000-230-600	M563703	5/25/2006	Premiums & Specialties	\$1,812.15	\$1,812.15	Pedometer/clock gifts for teacher appreciation week 5/06. 575 gifts were purchased for a cost of \$1,719.25 not including setup or shipping fees.	✓			The expense is deemed discretionary since the documentation provided indicated the purpose as gifts and hence the beneficiaries of the pedometers/clock gifts were teachers. A curriculum was not provided and the expense could not be linked to any educational program or achievement goal. The amount on the PO and the check is \$1,812.15 for 577 items averaging \$3.14 each which does not appear excessive, however the expense for National Teacher Day gifts appears to be discretionary.	This cost relates to the purchase of a small gift to honor teachers during teacher appreciation week. Teacher appreciation day is celebrated throughout the United States. We are glad the auditors deemed the costs are not excessive.
64	11-000-222-500	M563708	6/1/2006	National Business Education Alliance	\$550.00	\$550.00	Registration for the LoTi Mentor Certification Institute for Linda Deighan. The expected return from the conference was 1) Differentiated Instruction and Technology use 2) Complex Thinking Skills in the Few Computer Classroom 3) Performance-based Assessment 4) Next step action plans and others		✓		The expense appears reasonable since the documentation provided by the district indicates that attendance at such conferences are integral to the job, as supported by a job description provided. The Loti assessment is a state recommended indicator of technology integration in the classroom, which is an achievement goal of both the particular position of the employee that attended the conference, and the district.	
65	11-190-100-320	M563709	6/6/2006	BTIC/ROWAN University	\$4,200.00	\$4,200.00	Registration fee for 12 employees to attend a seminar from Rowan University.	✓			The expense is deemed discretionary since the documentation provided did not indicate the purpose and hence the beneficiaries of the seminar could not be determined. A curriculum was not provided and the expense could not be linked to any educational program or achievement goal.	This cost relates to registration fees for 12 employees to attend a beginner teacher induction program. Rowan University is an renown institute for providing professional development for all school districts.

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66	11-000-219-500	M563713	5/30/2006	Shari A Gross & Associates LLC	\$450.00	\$450.00	Fee for a workshop conducted by Shari Gross on 4/4/06. The topic was Selective Mutism, A practical guide to Evaluation for 2 1/2 hours.		✓		The expense appears reasonable since the documentation provided by the district indicated the nature and purpose of the Speech Pathology workshop on Selective Mutism was to fulfill professional development hours in accordance to New Jersey Department of Education requirements. A copy of the PowerPoint presentation as well as a attendance sheet was provided. The workshop was held in response to fulfilling the professional development requirements by the state as well as to benefit the Speech Therapy Staff in the district.	
67	11-000-230-600	M563727	6/7/2006	Treasurer, State of NJ	\$21.00	\$21.00	3 standard School register booklets purchased from the NJ DOE for the District office.		✓		The expense appears reasonable since the documentation provided by the district can be linked to an achievement goal of keeping accurate attendance records in accordance to State of New Jersey Department of Education instructions. According to the district, the School Registers are the source documents for the Application for State School Aid (ASSA) and the Fall Survey which drives the comparative spending guide and School Report Card.	
68	11-000-219-600	M563792	6/21/2006	Associates in Hearing Health Care	\$310.00	\$310.00	Fee for programming of I-Link hearing aid and FM system, and ear mold.		✓		The expense appears reasonable since the documentation provided by the district indicated that the items purchased were necessary tools for the student's ability to learn. A New Jersey Individual Education Program form indicates that the multiple disabled student has significant hearing loss requiring a the hearing system and ear mold in order to hear. This expense meets the criteria of meeting the achievement goal of providing special needs students with the tools they need.	
69	11-000-230-600	M563793	6/22/2006	Burlington CO Times	\$163.80	\$163.80	Fee is for renewal of Burlington County Times newspaper subscription.		✓		This expense appears reasonable since the documentation provided by the district indicates the purpose of the newspaper subscription is to keep abreast of newspaper coverage (both favorable and unfavorable) of the school district [such as BOE meetings, school competitions, assemblies, graduations, concerts, plays, sporting events, news involving employees and students, news from the State Department of Education, test scores, school report cards, honor roll, etc]. The beneficiary of the subscription is the Superintendent. Much of the material is kept in the district's files and shared with Board members, administrators, personnel, students and parents. It was noted that a blank renewal form was attached in lieu of the invoice.	

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70	11-000-230-820	M563794	6/22/2006	Martina Boyce	\$550.00	\$550.00	Payment of \$550 to Martina Boyce for resolution of a grievance on the issue of summer compensation.		✓		The expense appears reasonable since the documentation provided by the district state the purpose was to resolve the grievance filed by the Pemberton Township Education Association on behalf of an employee on the issue of compensation for summer work performed by the employee. A memorandum of understanding was provided explaining the resolution. The expense appears to be related to fees for legal services performed for resolution of a grievance on the issue of summer compensation, but further documentation would be required in order to understand if this expense was in reaction to an event. The total on the PO and the check is \$550.00, which does not appear excessive.	
71	11-000-219-500	M563841	6/30/2006	Nelly Dixon	\$195.00	\$195.00	Reimbursement to Nelly Dixon for registration for COSAC conference.		✓		The expense appears reasonable since the documentation provided by the district indicated the purpose of the workshop was to further knowledge base in order to develop a successful Autism program. A request form, confirmation form, brochure description, and professional development documents was provided.	
72	11-000-251-610	M563746	6/9/2006	Allied Office Products	\$1,137.13	\$313.91	Purchase of supplies from Allied Office Products. Products include dividers, organizers, label clips, and folders.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as office supplies. Although the expense cannot be linked to a specific educational goal, the items purchased appear to be items that are used on a daily basis (dividers, organizers, folders). The cost of the expense was listed as \$313.91 on the PO and the check, and can be linked to the usefulness criteria.	
73	11-000-251-610	M563766	6/20/2006	Allied Office Products	\$34.76	\$34.76	Purchase of shredder with basket from allied office products		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as office supplies. Although the expense cannot be linked to a specific educational goal, the items purchased appear to be items that are used on a daily basis (dividers, organizers, folders). The cost of the expense was listed as \$34.76 on the PO and the check, and can be linked to the usefulness criteria.	
74	11-000-230-600	M563741	6/9/2006	Allied Office Products	\$344.86	\$90.68 \$50.33	Purchase of pens, folders, paper clips and other supplies purchased from Allied Office Supplies.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as office supplies. Although the expense cannot be linked to a specific educational goal, the items purchased appear to be items that are used on a daily basis (dividers, organizers, folders). The cost of the expense was listed as \$81.01 on the PO and the check, and can be linked to the usefulness criteria.	

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75	11-000-230-600	M561045	8/15/2005	Master Teacher	\$132.65	\$132.65	Master teacher subscriptions, 5 copies of the publication ordered for the Brotherhood school.			✓	The expense is deemed inconclusive since the documentation provided did not indicate the purpose and hence the beneficiaries of the Master teacher subscription could not be determined. A description of the journal was not provided and the expense could not be linked to any educational program or achievement goal. The amount on the PO and the check is \$132.65 for 5 journals and does not appear excessive, but due to the lack of documentation it could not be determined if the expense will be useful long term or is a reaction to an event.	
76	11-000-230-600	M561026	8/11/2005	NJASA	\$400.00	\$400.00	fee was related to renewal of NJASA research publication subscription for 2005-2006 for Mark Cowell.		✓		The expense appears reasonable since the documentation provided by the district indicates that the subscription in a binder of research material and publications from the New Jersey School Boards Association as well as updates on a monthly basis that keeps the Superintendent aware of the latest legal issues, legal decisions and rulings affecting school districts. It is considered an important reference guide for the Superintendent. It was noted that the approval for the subscription was made by the same person for which the subscription was made.	
77	11-000-222-600	M452405	1/19/2005	Dell Marketing LP	\$200.00	\$200.00	Nylon carrying case for Dell Latitude D400/500/600		✓		The expense appears reasonable since the documentation provided indicated the nature and purpose of the purchase was to protect and transport the five laptops at the Crichton School.	
78	11-000-219-320	M561016	11/16/2005	Yeva Rubinstein MD	\$4,000.00	\$400.00	Child study team evaluation for PTHS student on 11/16/05		✓		The expense appears reasonable since the documentation provided by the district can be linked to an achievement goal of providing special needs students with the necessary services they need to learn. The evaluation was performed in accordance with N.J.A.C. 6A:14-3.1.	
79	11-000-251-890	M561038	8/16/2005	NJ School Buildings & Grounds ASSN	\$175.00		Fee for membership to the NJ school buildings and grounds association for Dennis Starr who is the supervisor of buildings & grounds at Pemberton		✓		The expense appears reasonable since the support service administrator contract provided by the district indicate an achievement goal of participating in professional organizations as a part of professional growth. NJ Buildings & Grounds membership can be linked to an achievement goal of providing awareness regarding current issues that Buildings & Grounds employees are dealing with in in New Jersey Schools. The contract specifically states the Board of Education will pay annual dues is a professional state association.	
80	11-000-219-500	M561053	8/22/2005	Alvin E Doyle JR	\$1,000.00		Fee related to a workshop titled "Communicating effectively with your students" presented by Alvin E Doyle, Jr. The workshop's agenda covered: 1) Practice good praise 2) establish goals for effective communication 3) Learn to clearly state expectations and other areas.		✓		The expense appears reasonable since the invoice and agenda described the session as "Communicating effectively with your students" hence the beneficiaries of the presentation can be determined. The amount on the PO and the check is \$1000.00 which does not appear excessive given the content of the presentation, but due to the lack of documentation it could not be determined if the items purchased will be useful long term or as a reaction to an event.	

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81	11-000-219-500	M561054	8/22/2005	Nobox INC	\$2,000.00		Fee relates to a presentation by Rick Welsh (education consultant) to administrators.			✓	The expense is deemed inconclusive since the documentation provided did not indicate the purpose and hence the beneficiaries of the presentation could not be determined. A curriculum was not provided and the expense could not be linked to any educational program or achievement goal. The amount on the PO and the check is \$2000.00 which appears excessive, and due to the lack of documentation it could not be determined if the items purchased will be useful long term or as a reaction to an event.	In class resource programs for students with disabilities is a program option as identified in the NJAC 6A:14. In order to improve the co-teaching between the special education and general education teachers, administrators were trained as a means to turnkey the training to teachers in their respective buildings. The CAPA report for HFMS also identifies the need for 'other teaching strategies ...should be brought to the faculty by carefully selecting instructional leaders to attend conferences or seminars to 'train the trainer' ". District administrators are the instructional leaders of the district and as such are instrumental in insuring that best practices are implemented in their buildings. The presentation focused on co-teaching, differentiated instruction, and adapting instruction to various learning styles.
82	11-000-219-600	M561070	8/9/2005	Riverside Publishing CO.	\$807.50		Expense is for tests, and CD purchased for the Helen A Fort middle School.		✓		The expense appears reasonable since the documentation provided indicates that the purchase was made in conjunction with CAPA Recommendation #1.8, "School Leadership should implement an Intervention and Referral services program to provide document and monitor interventions and supports for students-at-risk". The testing instruments purchased provide data to determine placement as well as reevaluate students already in the Special Education program.	
83	11-190-100-320	M561082	8/24/2005	Edward M Smith III	\$1,650.00	\$1,650.00	Expense related to 3 speeches by Edward M Smith III for Pemberton students. Motivational & Public Speaking.		✓		The expense appears reasonable since the invoice and agenda described the session as "motivational speaking for Pemberton HS students" hence the beneficiaries of the presentation can be determined. This was a Fund 20 District Title II purchase by Dr. Arenga and Student Assistant Counselor McDowell. This included Anti-drug and alcohol assemblies and a student workshop.	
84	11-000-219-600	M561120	8/25/2005	Flaghouse INC	\$218.70	\$194.55	Fee for items purchased for Hatfield Autistic Emmons School. Items include a vest, smart language center, gel tiles, and a vibrotube.		✓		The expense appears reasonable since the documentation provided by the district can link the purchase in accordance with N.J.A.C 6A:14-3 to an achievement goal of evaluating students with special needs.	
85	11-000-230-331	M561132	8/30/2005	Robert C Glifford ESQ	\$500.00	\$500.00	Board's share of a late fee for 1 day late cancellation of arbitration hearing @1k per diem.			✓	The expense is deemed inconclusive as it was related to late fees for cancellation of an arbitration hearing, and it is unclear how this expense relates to any strategic initiatives or was a reaction to an event. The amount on the PO and the check was for 500.00, and would require further support to understand the purpose of the expense.	This cost relates to the Board of Education's share for the cancellation of an arbitration hearing. It is the intent of the District not to cancel arbitration hearings unless circumstances occur beyond their control.

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86	11-000-219-600	M561183	8/16/2005	Sammons Preston Rolyan	\$299.75	\$319.70	Hygienic purchase of Pediatric Mouth sticks for the Stackhouse Elementary School.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as pediatric mouth sticks purchased for the Stackhouse Elementary School. Although the expense cannot be linked to a specific educational goal, it would appear it is a hygienic product to account for the medical safety of the individuals utilizing the school locations and can be linked to strategic initiatives. The cost of the expense was listed as \$319.70 on the PO and the check, and appears reasonable. Based on the nature of the product the purchase can be linked to the usefulness criteria.	
87	11-000-219-600	M561189	8/17/2005	Allied Office Products	\$355.52	\$69.04	Expense for office supplies purchased from Allied Office Products and sent to A Giannetti - Director of Special services. Items purchased include binders, folders, pens, highlighters, and white out tape.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as office supplies sent to Special Services at the Brotherhood school. Although the expense cannot be linked to a specific educational goal; it would appear as the supplies purchased were items that can be used on a daily basis such as folders, highlighters, pens, and can be linked to the usefulness criteria. The cost of the expense was listed as \$69.04 on the PO and the check, which does not appear excessive.	
88	11-000-221-600	M561190	8/18/2005	Allied Office Products	\$3,563.30	\$943.01	Purchase of office supplies for Pemberton Township HS. Items purchased include binder tabs, packing tape, easel, and pens.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as office supplies sent to the Pemberton Township High School. Although the expense cannot be linked to a specific educational goal; it would appear as the supplies purchased were items that can be used on a daily basis such as binder tabs, packing tape, easels, pens, and can be linked to the usefulness criteria. The cost of the expense was listed as \$343.01 on the PO and the check, which does not appear excessive.	
89	15-000-240-600	M561207	7/14/2005	Hertz Furniture Systems Corp	\$378.51	\$378.51	PO relates to a 60 pocket literature organizer purchased from Hertz Furniture systems and sent to FT Dix Elem School.		✓		The expense appears reasonable since the documentation provided by the district indicates the purpose of the organizer is to act as a school mailbox in the main office for personnel and hence the beneficiaries of the literature organizer purchased care the school's employees. The organizer purchased will be useful long term or utilized on a regular basis.	
90	11-000-221-600	M561680	9/28/2005	Allied Office Products	\$730.14	\$194.94	PO relates to office supplies such as folders, binders, pens, notebooks, and other supplies.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as office supplies. Although the expense cannot be linked to a specific educational goal; it would appear as the supplies purchased were items that can be used on a daily basis such as binders, notebooks, pens, and can be linked to the usefulness criteria. The cost of the expense was listed as \$194.94 on the PO and the check, which does not appear excessive.	

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91	11-402-100-600	M453678	5/11/2005	Keane's Sport Supply & Fund Raising	\$1,285.00	\$1,285.00	Staff golf shirt with embroidery.	✓			The expense is deemed discretionary since the documentation provided did not indicate the purpose of the staff golf shirts with embroidery or class curriculum the items were used in to link to specific beneficiaries. It was noted that the invoice and the check amount for the items purchased was \$1,285.00 which appears excessive and would require further explanation in order to link the expense to any strategic initiatives or the reactionary criteria.	Staff shirts were purchased for coaching staff members so they can be identified at athletic events. It is essential for us to clearly identify Staff at our HS events so to protect our students.
92	15-000-222-600	M453763	5/31/2005	Pearson Education	\$1,644.50	\$1,605.71	Illustrated math dictionaries (100) purchased from Pearson Education and sent to Marcus Newcomb School.		✓		The expense appears reasonable since the documentation provided by the district indicated the purpose of the purchase was to provide the dictionaries as an educational resource in each classroom library and also in the Media Center for those students in Grades 5 & 6 at the Newcomb School.	
93	12-000-400-450	M453777	6/24/2005	RD Zeuli INC	\$5,970.00	\$5,970.00	The expense was related to the repair of a pothole adjacent to the tennis courts.		✓		The expense for the pothole repair appears reasonable based on the description on the invoice. The description on the document provided can be linked to the strategic initiatives, usefulness, and reactionary criteria.	
94	15-000-222-600	M560581	7/25/2005	Follett Library Resources	\$5,700.00	\$237.78 \$4629.85 \$551.27	The expense was related to books ordered from Follett Library Resources, and shipped to Samuel Busansky Elementary School. The titles include Artemis Fowl, Baseball Fever, Caring for your dogs, I pledge allegiance, Past perfect present tense, science fair handbook, and others.		✓		The expense appears reasonable since the documentation provided by the district can link it to an educational program. The news book were ordered on many levels to meet needs of independent inquiry, research for classes, and independent projects. Books were also order to provide students with recreational reading materials as well as replacing worn out, lost, or damaged books.	
95	11-000-219-600	M560158	7/6/2005	Abilitations	\$483.87	\$483.87	The expense was related to kickspots, singing book and other items from Abilitations and sent to the Emmons School.		✓		The expense appears reasonable since the documentation provided by the district indicated the items were purchased for the addition of two new special education classes. The two classes are Applied Behavior Analysis for students with Autism or autistic tendencies Preschool and K-2. The items ordered were split between the two classrooms. The items on the purchase order were for use during sensory groups and as modification for the student's sensory needs. The documentation provides a direct link to educational value and the achievement goal of providing necessary tools and services to special needs students. The documentation clearly defines the beneficiaries of the items as the special needs students.	
96	11-000-252-340	M560236	7/14/2005	NCR Government Systems	\$8,825.88	\$8,825.88	The expense is related to a contract in place between NCR and PTHS Computer Services.		✓		The expense appears reasonable since the description on the invoice and coverage details relate the NCR maintenance agreement to servers and equipment. Based on the documentation provided, expense can be linked to strategic initiatives, and usefulness criteria.	
97	11-000-219-800	M560559	7/21/2005	Mt Laurel Township	\$133.00	\$133.00	Class trip for Crichton school to PAWS farm to learn about animals.		✓		The expense appears reasonable based on the description in the Elementary/Secondary field trip form. The description on the form indicates the purpose, number of pupils, and the grade level for this trip and as such the expense can be linked to the educational value, and beneficiary criteria.	

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98	15-000-222-600	M560578	7/25/2005	100% Educational Videos	\$395.34	\$385.90	The expense was related to videos purchased from 100% Educational videos and sent to Denbo Elementary School.		✓		The expense appears reasonable since the documentation provided by the district describes that the purchase was for the library and was made in conjunction with the NCLB Performance Goal (1.1,1.2,1.3). According to the documentation, the videos are used to supplement instruction on a regular basis. Classroom teachers use audiovisual aides to enhance instruction.	
99	11-000-222-600	M561371	9/12/2005	Allied Office Products	\$946.65	\$114.12 \$118.97	Purchase relates to a laser printer, pencils, staples, report covers and other office supplies.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as office supplies. Although the expense cannot be linked to a specific educational goal; it would appear as the supplies purchased were items that can be used on a daily basis such as report covers, binders, staples, and can be linked to the usefulness criteria. The cost of the expense was listed as \$233.09 on the PO and the check, which does not appear excessive.	
100	11-000-221-600	M561726	10/5/2005	Allied Office Products	\$69.36	\$69.36	PO relates to an assembled laptop caddy.			✓	The expense is deemed inconclusive since the documentation provided did not indicate the purpose and hence the beneficiaries of the laptop caddy purchased could not be determined. The amount on the PO and the check is \$69.36, but due to the lack of documentation it could not be determined if the purchase was excessive, or if the item purchased will be useful long term or utilized on a regular basis.	This computer access cart/tray that eliminates the need to work from the floor. It makes the keyboard more accessible thereby impacting on our out-going work, which impacts the teaching and learning that benefits our students.
101	11-000-219-600	M561784	10/12/2005	PBS Video	\$3,746.25	\$3,860.50	PO relates to educational videos sent to A Giannetti-Director of Special Services purchased from PBS. Titles include Learning disabilities and discipline, learning disabilities and social skills.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as educational videos. Based on the nature of the expense, the videos can be linked to achievement goal, including training special education staff and to the usefulness criteria in response to an area of concern noted in the CAPA report, as well as N.J.A.C 6A:16-7.1.	
102	15-000-222-600	M561839	10/11/2005	Follett Library Resources	\$7,165.41	\$6,579.80	PO relates to books purchased for the Newcomb elementary school. Titles include Abraham Lincoln The Civil War, From finish to start, and others.		✓		The expense appears reasonable since the documentation provided by the district indicate the purpose of the books were to aid in the area of literacy, an educational and achievement goal. The fiction and non-fiction books were purchased to replace and update current literature in the library. The order was placed to meet all standards of reading levels and interest to encourage reading. The district indicated that there is a direct correlation between students who read and improve assessment scores in the area of reading.	
103	11-000-219-600	M453692	6/3/2005	School Specialty INC	\$1,609.75	\$1,609.75	Purchase relates to puppets, table and chair set, picnic food basket, preteen cooking set, and costumes.		✓		The expense appears reasonable since the documentation indicated that the arts & crafts supplies meet the state curriculum prescribed. As such the items can be linked to an educational program and an achievement goal of complying with state curriculum standards.	

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104	11-000-262-420	M453704	6/15/2005	United Rentals	\$566.89	\$566.89	Expense related to the rental of a 40' Straight Boom Lift rented for 1 day Thursday June 16th 2005.		✓		The expense appears reasonable since the documentation provided by the district indicates the purpose of the equipment rented was to repair the sound system for graduation and hence the beneficiaries of the straight boom lift were the attendees of the graduation exercises. The expense was made in reaction to the failure of the sound system.	
105	11-000-262-420	M453707	6/16/2005	Tiffany Bader Environmental INC	\$8,625.00	\$8,595.00	Expense related to an air quality investigation and report done for Helen Fort Middle School		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as air quality testing performed in the Helen Fort Middle. Although the expense cannot be linked to a specific educational goal, it would appear that it is a preventative measure to account for the safety of the individuals utilizing the school locations and can be linked to strategic initiatives. The cost of the expense was listed as \$8,595.00 on the PO and the check, which appears excessive, but is a reaction to an event.	
106	11-000-262-590	M453734	6/14/2005	Training center	\$4,500.00	\$4,950.00	Expense related to Black Seal Low Pressure boiler operation training program and included the application and exam fees. The course was for 11 individuals.			✓	The expense is deemed inconclusive based on the cost and number of individuals that were given this training. The check and the PO listed the cost as \$4,950.00 for 11 individuals, which appears excessive. Further documentation would be required in order to link the expense to strategic initiatives or determine if it will be used in the long term or on a regular basis..	
107	11-000-221-610	M453758	6/16/2005	Tanner School Furniture	\$343.80	\$343.00	Expense related to a chair that was purchased from Tanner School Furniture Corporation, and shipped to Pemberton Township HS.	✓			The expense is deemed discretionary since the documentation provided by the district did not indicate the purpose and use of the computer chair. The amount on the PO and the check is \$343.00 and it appears excessive. Due to the lack of documentation it could not be determined if the purchase was made in reaction to an event or circumstance and if the items purchased will be useful long term or utilized on a regular basis.	This is a chair for someone who may sit for prolonged periods in one spot since it is for a computer/media center.
108	11-000-219-600	M453525	5/17/2005	American Guidance Service INC	\$699.99	\$769.99	The expense was related to manuals and software ordered from American Guidance Service INC and sent to the Newcomb School.		✓		The expense appears reasonable since the documentation provided by the district can link the evaluation tools to an achievement goal of providing special needs students with necessary tools needed to facilitate learning. These items were purchased for the child study team to perform assessments. It is required that any child referred to the CST be assessed. It was noted that the name of the vendor and vendor code were written on the PO by hand.	
109	11-000-219-600	M450280	7/1/2004	Psychological Assessment Resources INC	\$949.00	\$57.00	The expense was related to the purchase of a CRS-R user's guide from Psychological Assessment Resources INC and sent to Pemberton HS.		✓		The expense appears reasonable since the documentation provided by the district can link the assessment manuals to an achievement goal of providing special needs students the necessary tools to learn. The expense was \$57.00 and appears reasonable and the students, teachers, and parents all benefit from the results of the assessments.	

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110	11-000-219-600	M450096	7/1/2004	Riverside Publishing CO.	\$1,344.00	\$1,303.95	The expense was related to the purchase of "SB5 Complete Kit w/Scoring PRO" from Riverside Publishing.		✓		The expense appears reasonable since the documentation provided by the district can link the assessment materials to an achievement goal of providing special needs students with the necessary tools needed to learn. These tests help Guidance and Child Study Team departments to assess student levels and potential and benefit both the school and the students.	
111	15-000-240-600	M459205	7/1/2004	School Specialty INC	\$16,774.16	\$16,596.90 \$24.96	The expense was related to supplies purchased from School Specialty Inc and delivered to Stackhouse Elementary School.			✓	The expense is deemed inconclusive since the documentation provided does not indicate the purpose of the items or class for which the items were used. The items purchased were arts and crafts supplies from School Specialty INC and were sent to Joseph S Stackhouse Elementary School. It was noted that the invoice and the check amount for the items purchased was \$16,621.85 which appears excessive. In the absence of purchase could not be linked to any specific educational program or achievement goal.	Every time purchased (paper, pencils, chalk, crayons, markers, etc.) is consumable and supplies each student for the entire year. 18 classrooms utilize the materials throughout the year which averages \$925.00 per class. The materials are NOT just art and crafts, they are the essential materials needed to effectively operate and Elementary school.
112	11-000-251-610	M450985	8/5/2004	Sir Speedy Printing	\$320.00	\$320.00	The expense relates to Check Posters purchased from Sir Speedy printing and sent to PTHS Media Services.			✓	The expense was deemed inconclusive since the district indicated that these checks were presented to the schools in recognition of attendance records, which is an achievement goal. However, the documentation did not indicate the explain the program in which the checks were used. The items purchased were Check Posters from Sir Speedy Printing and were sent to PTHS Media Services.	The large checks were used as awards to the winning school for their attendance. It is very important that we recognize this accomplish publicly and we did it with a visual check for all to see.
113	11-000-251-500	M450341	7/1/2004	Sky Advertising INC	\$110,000.00	\$3,560.91	Expense relates to Personnel ADS for job openings.			✓	The expense appears reasonable since the invoice reported that the expense was to place ads of job openings in the newspapers and on the internet. Based on the documentation attached, this expense can be linked to Strategic Initiatives, and the usefulness criteria. Printed ads and a printout of the web posting from freshjobs.com were attached in lieu of the receiving slip.	
114	11-402-100-600	M451884	11/15/2004	Plaques & Such LLC	\$1,643.75	\$1,662.72	The expense relates to plaques and awards purchased from Plaques & Such LLC and sent to Pemberton HS. The awards were for sports accomplishments.			✓	The expense appears reasonable since the invoice reported that the expense was related to purchasing plaques and trophies for sports accomplishments. The cost on the invoice and the PO for the purchase is \$1,662.72 which does not appear excessive, and this expense can be linked to Strategic Initiatives.	
115	15-000-222-600	M451544	10/13/2004	World Almanac Education	\$468.69	\$513.91	The expense relates to books purchased from the World Almanac Education			✓	The expense appears reasonable since the almanacs can be linked to the New Jersey Core Curriculum Standards (3.5). The almanacs were purchased in reaction to the existing reference collection being outdated and damaged. It was noted that the invoice and the check amount for the items purchased was \$513.91, for 27 books and would require an explanation of the items purchased.	

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116	11-000-222-600	M451766	11/8/2004	Total Media INC	\$3,359.80	\$4,554.80	The expense relates to blank video tapes purchased from Total Media and shipped to PTHS Media Services.		✓		The expense appears reasonable since the documentation provided by the district can be linked to an achievement goal of communicating school and district issues through the various sources of media. The tapes are purchased to support the high school television course as well as recording meetings and air on the school's channel (19). These airing of such meetings help alert parents who cannot always attend of issues going on in the school district.	
117	15-000-222-600	M451684	10/27/2004	Teacher's Video CO	\$1,153.08	\$951.03	The expense relates to educational video tapes purchased from Teacher's video CO and shipped to PTHS. The titles include French, Death of a Salesman, Great depression, Circulatory system, and others. The total cost of goods on the PO was \$951.03.		✓		This expense appears reasonable since the documentation provided can be linked to English and Language Arts, World Languages, and Social Studies curriculums. The beneficiaries of the items are the students, who are the targeted audience of the high school curriculums.	
118	11-402-100-600	M451854	11/12/2004	Neff Company	\$1,542.80	\$1,570.07	It appears the expense relates to decals and insignia that were purchased for sports related activities.			✓	The expense is deemed inconclusive since the documentation provided did not list the beneficiaries of the purchase. Although the purchase relates to sports awards, insignia, decals, and sports paraphernalia, it was unclear as to who were the recipients of the purchase. It was noted that the invoice and the check amount for the items purchased was \$1,570.07, for more than 1,000 units and would require an explanation of the purchase in order to determine its usefulness.	Student recognition awards for athletic achievements: letter, certificates, inserts, numbers. Students are the direct recipients of these awards. \$1.57 per unit appears reasonable to the district for an important student recognition.
119	11-000-252-600	M450748	8/5/2004	Genesis Educational Services	\$4,975.00	\$4,975.00	Expense relates to Impromptu 7.0 purchase. An administrator copy and a single user copy were purchased.		✓		The expense appears reasonable since the documentation provided by the district can link the software purchased to an achievement goal of keeping the parent informed of student performance. The software was purchased in relation to the Genesis Student Database, which provides internet access to student data for staff and parents. The Impromptu software creates ad-hoc reports required by state and federal reporting requirements.	
120	11-000-262-420	M451143	9/2/2004	Jan Communications	\$582.00	\$582.00	The expense is related to the removal and maintenance of an antenna from a school building wall.			✓	The expense was deemed inconclusive since the documentation provided did not indicate the purpose of the maintenance on the antenna. The invoice describes the expense as removal of an antenna from a school building wall, but it is unclear as to why this was necessary, or who the beneficiaries were. The invoice and check list the expense as \$582.00, and would require further explanation.	
121	11-000-221-610	M450105	7/8/2004	LRP Publications	\$192.00	\$192.00	The expense was related to a subscription to the publication Section 504 Compliance Advisor.		✓		The expense appears reasonable since the documentation provided can link the subscription to an achievement goal of compliance with ADA/504 laws. The subscription is used on a regular basis to keep current on changes in the law and recent court rulings to ensure plans are being written correctly.	

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122	11-000-262-420	M450867	7/1/2004	Mid State Paging	\$3,000.00	\$211.05	The expense appears to be related to pager/cell phones. The vendor was Mid State Paging and the total amount was \$211.05		✓		The expense appears reasonable since the documentation provided indicates that the purpose of the paging equipment is to reach administrators and head custodians in emergency situations. These positions often take these people outside of the building or away from their office where they can easily be reached. The pagers can be linked to an achievement goal of providing appropriate channels of communication in the case of an emergency.	
123	11-000-262-800	M451072	8/27/2004	NJ Division of Fire Safety.	\$1,693.00	\$1,693.00	The expense is related to annual life insurance registration.		✓		The expense appears reasonable since the invoice reported that the expense was for annual life insurance registration. Based on the documentation attached, this expense can be linked to Strategic Initiatives, and the usefulness criteria. The total cost for 10 registrations was \$1,693.00.	
124	11-000-222-340	M451103	8/31/2004	Open Systems Technologies	\$8,000.00	\$8,000.00	The expense is related to system security consultation provided by Open Systems technology for Pemberton township HS.		✓		The expense appears reasonable since the invoice reported that the expense was for a security analysis done for the Pemberton School District. Based on the documentation attached, this expense can be linked to Strategic Initiatives, usefulness and the reactionary criteria. The total cost for the services provided was \$8,000.00, and was done as a result of a security breach on the Pemberton HS Genesis server.	
125	11-000-230-331	M450431	7/28/2004	Parker, McCay & Criscuolo	\$60,000.00	\$5,063.72	The expense is related to legal services that were provided during 04-05 FY.		✓		The expense appears reasonable since the documentation provided by the district indicates that the purpose of the expense is for Special Counsel services to the Board of Education for the 2004-2005 school year. A professional services contract was provided and the services can be linked to an achievement goal of safeguarding the interests of the District & School Board in legal matters. The total on the purchase order is \$5,063.72 and is for 11 occasions of professional service performed.	
126	11-000-251-610	M451042	8/30/2004	Dell Marketing	\$1,598.00	\$1,598.00	2 OptiPlex GX270 for 699 each and 2 flat panel displays for 100 each			✓	The expense is deemed inconclusive since the documentation provided did not indicate the purpose, beneficiary or class that would use the computers. A curriculum was not provided and the purchase could not be linked to a specific education program or achievement goal. It was noted that the invoice and the check amount for the items purchased is \$1,598.00 for 2 computers and 2 flat panel displays which may not appear excessive, but due to the lack of documentation it could not be identified if the purchase will be used on a regular basis or for the long term.	This cost represents replacement computers for the personnel department. The age of the computers replaced were five years old and exceeded the NJDOE Technology benchmark for computer obsolescence. Current technologies are essential to support administrative and instructional strategic goals. We are glad that the auditors thought that the expense was not excessive.

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127	11-000-222-340 11-000-222-600	M450151	7/20/2004	Gov Connection INC	\$17,167.98	\$16,998.00	The purchase relates to the purchase of Symantec antivirus programs.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as licenses for Symantec Anti-Virus software. Although the expense cannot be linked to a specific educational goal; the items purchased can be linked to the usefulness criteria, and may be part of a strategic initiative. The cost of the expense was listed as \$16,998.00 on the PO and the check, which appears excessive. Due to the lack of documentation it cannot be determined if the purchase was made in reaction to an event.	
128	11-000-218-500	M452864	2/21/2005	McGraw Hill Companies	\$75,413.36	\$29,118.00	The expense relates to the purchase of a kindergarten plan, grade 1,2, 4 plan 3-7 plan, and report rank order.			✓	The expense is deemed inconclusive since the documentation provided did not indicate the purpose of the plans or link them to an educational or achievement goal. The district indicates that the expense relates to required testing of elementary students but did not include any support regarding testing requirements. The amount on the PO and the check is \$29,118.00 which appears excessive.	
129	11-000-221-330	M451724	11/1/2004	Medical Center at Princeton	\$49,000.00	\$9,028.00	98 OT school visits and 16 school PT visits		✓		The expense appears reasonable since the documentation provided indicate the purpose and the beneficiaries of the PT and OT school visits. They can be linked to an achievement goal of compliance with ADA/504 regulations. An IEP was provided and the services purchased will be useful long term or utilized on a regular basis.	
130	11-000-262-420	M451088	8/9/2004	Verizon Wireless	\$647.90	\$64.99	Monthly recurring cost for 5220 air card unlimited wireless internet access			✓	The expense is deemed inconclusive since the documentation provided by the district could not link the wireless internet card to an achievement goal. The district indicated the air card was for the Human Resource Director's laptop to allow him unlimited access to the internet to communicate with the district regarding school business from home, business trips and meetings.	
131	11-000-230-500	M453727	6/10/2005	County Treasurer	\$13,853.44	\$13,853.44	Charge for rental of election voting machine.		✓		The expense appears reasonable since the purpose of the voting machines can be linked to a achievement goal of appointing a Board elected by the district's citizens to represent the citizen's interests in the district's operations and voting matters. The beneficiaries are the district as a whole and the citizens of the Pemberton Township School District.	This expense is deemed essential.
132	11-000-222-600	M453177	5/2/2005	Heidelberg press	\$208.90	\$208.90	Business cards for 5 individuals		✓		The expense appears reasonable since the documentation provided indicates the purpose of the expense incurred is for business cards, which contain important contact information of district employees, which can be useful for parents and district outsiders. The order is placed through the business office on an annual basis as needed and the cards are used for the long-term.	

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133	11-000-222-340 11-000-222-600	M451217	9/14/2004	Spirit Acoustics INC	\$3,630.00	\$1,000.00 \$3,000.00	The expense was related to acoustic panels and baffles installed around the server and office areas.			✓	The expense is deemed inconclusive since the documentation provided indicated the purpose of purchase was to keep the noise of the server from distracting the employees. Based on the description of the PO, the expense can be linked to strategic initiatives. The amount on the PO and the check is \$3,630.00 for the acoustic material and installation and appears excessive.	The 15+ servers housed in racks in the office support both instructional and administrative goals including budget and financials, student database, special ed IEP's, Compass Learning, On-Course lesson planning, cross content K-12 Internet access, and staff e-mail. The Storage Area Network installed had fans which violated OSHA requirements for noise. Acoustical supplements were necessary in order for staff to answer phones for technology support and communicate effectively.
134	11-000-251-890	M451220	8/22/2004	NJSBA	\$540.00	\$220.00 \$320.00	Membership dues for the NJSBA (New Jersey School Boards Association). The dues are \$220.00 for Daniel Bevilacqua and \$320.00 for Yvonne Roberts.		✓		The expense appears reasonable since the documentation provided by the district can be linked to an achievement goal of keeping current with labor relation issues as required by the positions of human resources director and personnel specialist and to receive notifications on association-sponsored programs and training.	
135	15-000-221-320 15-190-100-320	M451252	9/9/2004	Colonial Williamsburg Foundation	\$500.00	\$515.00	The expense relates to the purchase of educational media series. The title is Electronic Field Trips by Colonial Williamsburg Foundation.		✓		The expense appears reasonable since the documentation provided by the district can link the videos to the Colonial Period section of the Social Studies curriculum for 3rd and 4th grade students. The tapes are part of the permanent library collection and will be used in the long-term.	
136	15-000-240-500	M451271	9/21/2004	Omni Hotel	\$346.08	\$346.08	The expense is related to hotel expenses to attend the SDP symposium for 3 individuals on 10/11/04 - 10/12/04.		✓		The expense appears reasonable since the documentation provided by the district indicated that the purpose for the attendance at the symposium was to present the Comer Whole School Reform model results. The three principals that attended made presentations to share their school achievement results with other educators. According to the district, these activities are part of the Abbott School Reform Requirements. The symposium was located at the Omni Hotel in New Haven, CT.	
137	11-000-219-600	M451301	7/1/2004	Staples Business Advantage	\$1,397.17	\$195.61	The payment is related to office supplies purchased from staples. Items purchased include notebooks, note pads, highlighters and other objects.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as office supplies sent to the District Office at the Brotherhood school. Although the expense cannot be linked to a specific educational goal; it would appear as the supplies purchased were items that can be used on a daily basis such as notebooks, highlighters, scotch tape, and other items that can be linked to strategic initiatives. The cost of the expense was listed as \$195.61 on the PO and the check, and can be linked to the usefulness criteria.	
138	11-000-219-600	M451309	9/22/2004	Abilitations	\$785.22	\$885.61	The expense is related to the purchase of exercise bands, stickers, a soccer ball and other items.		✓		The expense appears reasonable since the documentation provided by the district indicates a specific student beneficiary as a strategic initiative for the promotional items purchased. The items were purchased for a wheelchair bound student who was allergic to latex. The items were purchased in order to offer equality.	

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139	15-000-221-600	M451341	9/20/2004	Follett library Resources	\$2,897.74	\$2,610.78	104 books for Marcus Newcomb Elementary School. The titles suggest that the books are for elementary school level.		✓		The expense appears reasonable since the documentation provided by the district did not indicate the purpose of the expense was for a combination of teacher related material for professional development and non-fiction books for students. This purchase made to update and replenish old materials in the media center. These books were purchased to aid and assist district (educational and achievement) goals to improve reading and literacy among students.	
140	11-000-251-890 11-000-221-600	M451344	9/22/2004	NCTM	\$198.00	\$198.00	The expense relates to a membership application to the NCTM and additional journals		✓		The expense appears reasonable since the documentation provided indicates the purpose of the subscription is to benefit and share from the latest researched based information in mathematics with principals, teachers, supervisors, and coaches. The materials and resources offered are used during professional development and has an impact on teachers in the district.	
141	11-000-262-420	M451230	9/13/2004	Mel Sobel Microscopes LTD	\$3,070.00	\$3,070.00	The expense is related to calibration, cleaning, and maintenance service performed on microscopes at the Pemberton Township HS.		✓		The expense appears reasonable since the invoice indicated the purpose as maintenance performed on microscopes. Although the expense cannot be linked to a specific educational goal, it appears to be a part of a strategic initiative. The cost of the expense was listed as \$3,070.00 on the PO and the check, and can be linked to the usefulness criteria. Based on the documentation provided, it is unclear if the expense is a reaction to an event or circumstance.	
142	15-000-222-600	M451606	10/18/2004	Booksource	\$10,924.76	\$10,666.76	The expense relates to books purchased for the 5th and 6th grade classroom libraries. There were 11 sets for the sixth grade library and 6 sets for the fifth grade library. Each set contains 100 books.		✓		The expense appears reasonable since the documentation provided by the district indicates the purpose of the expense was to purchase classroom libraries for all 5th and 6th grade classrooms in reaction to the School Action Plan. The books were purchased to encourage reading and help improve achievement scores in the area of literacy.	
143	11-000-262-420	M451674	10/14/2004	ISS Corporation	\$807.42	\$807.42	The expense relates to a power supply that was purchased and installed for the intercom system.		✓		The expense appears reasonable since the invoice indicated the purpose as maintenance performed on microscopes. Although the expense cannot be linked to a specific educational goal, it appears to be a part of a strategic initiative. The cost of the expense was listed as \$3,070.00 on the PO and the check, and can be linked to the usefulness criteria. Based on the documentation provided, it is unclear if the expense is a reaction to an event or circumstance.	
144	11-000-221-500 11-190-100-320	M451692	10/27/2004	Mary Hutchinson	\$500.00	\$67.60	The expense relates to mileage and expenses.		✓		The expense appears reasonable since the documentation the documentation by the district can link the mileage reimbursement to an achievement goal of attending specific meetings and workshops as required by the individual's position. The mileage reimbursement is made in conjunction with a provision in the individual's contract.	

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145	11-000-222-340	M451721	11/2/2004	Heidelberg Press	\$334.65	\$334.65	The expense is related to business cards purchased for 5 individuals.		✓		The expense appears reasonable since the documentation provided indicates the purpose of the expense incurred is for business cards, which contain important contact information of district employees, which can be useful for parents and district outsiders. The order is placed through the business office on an annual basis as needed and the cards are used for the long-term.	
146	15-000-222-600	M451735	11/1/2004	World Book School & Library	\$826.00	\$826.00	The expense is related to the purchase of a world bank encyclopedia.		✓		The expense appears reasonable since the documentation provided indicates the purpose of the purchase is to provide an updated encyclopedia set in the library to provide students with research material in relation to achievement and educational program goals. The district expects these encyclopedias to be used for the long-term.	
147	11-000-221-500	M451845	11/1/2004	Danielle Strother	\$1,350.00	\$621.96	Mileage reimbursement for Danielle Strother during the months of Apr, May, Jun 2005 for tolls, parking, and meals.		✓		The expense appears reasonable since the documentation provided by the district can link the mileage expense to accomplish specific job duties. This individual has supervisory duties at nine schools across the district and meets with teachers and principals, evaluates instruction and delivers instructional materials when necessary, and coordinates visits to school across Burlington County as part of the mathematics initiative to choose a new math program.	
148	15-000-222-600	M451859	11/10/2004	PCI Educational Publishing	\$1,799.70	\$2,079.38	The expense relates to board maker software purchased from PCI Educational Publishing.			✓	The expense is deemed inconclusive since the documentation provided indicated the purpose of environmental labeling, and hence the beneficiaries of the software that was purchased could not be determined. A curriculum was not provided and the expense could not be linked to any educational program or achievement goal. The amount on the PO and the check is \$2,079.38 for 6 items and it appears excessive. Due to the lack of documentation it could not be determined if the purchase was made in reaction to an event or circumstance and if the items purchased will be useful long term or utilized on a regular basis.	This purchase was deemed necessary as it is used for Environmental Labeling. This program is utilized by the Speech Therapists, Preschool classes as well as Special Education department for their Autistic students.
149	11-000-219-600	M451870	11/8/2004	Tanner School Furniture	\$6,153.62	\$6,153.62	The expense is related to a chair that was purchased from Tanner School Furniture Corporation, and shipped to Pemberton Township HS.	✓			The expense is deemed discretionary since the documentation provided did not indicate the purpose and hence the beneficiaries of the furniture that was purchased could not be determined. The amount on the PO and the check is \$6,153.62 and it appears excessive. Due to the lack of documentation it could not be determined if the purchase was made in reaction to an event or circumstance and if the items purchased will be useful long term or utilized on a regular basis.	

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150	11-000-219-320	M451883	11/16/2004	Centra	\$600.00	\$600.00	The expense is related to school evaluation/supervision and psychiatric DX interview exam		✓		The expense appears reasonable since the documentation provided indicates the purpose of the expense was to evaluate students, which meets the district's achievement goal of providing special needs students with the necessary tools the need to learn. The results of the evaluations are useful to the teachers, parents, and students in identifying areas where improvements can be made and specific learning tools utilized.	
151	11-000-218-600	M451929	11/18/2004	CTB/McGraw Hill	\$38,053.00	\$39,494.10	The expense was related to test booklets purchased from McGraw Hill			✓	The expense is deemed inconclusive since the documentation provided did not indicate the nature and purpose and hence the beneficiaries of the booklets that were purchased could not be determined. A curriculum was not provided and the expense could not be linked to any educational criteria or strategic initiative. The amount on the PO and the check is \$39,494.11 which appears excessive. Due to the lack of documentation it could not be determined if the purchase was made in reaction to an event or circumstance and if the items purchased will be useful long term or utilized on a regular basis.	
152	12-000-262-730	M452889	3/11/2005	Atlantic Trailer Leasing Corp	\$18,435.00	\$18,435.00	The expense relates to		✓		The expense appears reasonable since the documentation provided by the district can be linked to an achievement goal of safeguarding school/district assets. The containers were specifically used for items for Phys Ed., School Play Props, Wood Class Supplies, Custodial Supplies, Chairs for special events, desks, tables, and maintenance supplies.	
153	11-000-262-800	M452993	4/7/2005	Treasurer, State of New Jersey	\$455.00	\$620.00	The expense is related to the Burlington County Planning Board Site Plan Application and Burlington County Soil Conservation District Application for Soil Erosion and Sediment Control Plan Certification.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as soil erosion and sediment control certification. Based on review of the documentation subsequently provided by the district, it was noted that the erosion plan was certified and approved by the state of NJ, and by nature of the expense it can be linked to strategic initiatives.	
154	11-000-230-500	M453041	4/15/2005	Proactive Educational Concepts	\$1,600.00	\$1,600.00	The expense relates to assembly programs titled "Creating A Bully Free School" by Proactive Educational Concepts at the Helen Fort Middle School.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as a program titled Creating a Bully Free School. The program had sessions for students, parents, faculty, and hence the beneficiaries and educational value of the expense can be determined. The amount on the PO and the check is \$1,600.00 and it appears reasonable, but due to the lack of documentation it could not be determined if the purchase was made in reaction to an event or circumstance.	

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155	11-000-222-340	M453094	3/4/2005	Compass Learning INC	\$31,360.00	\$31,360.00	The expense relates to hosted software, support and services for 10 elementary schools from Compass Learning.		✓		The expense appears reasonable. The documentation provided indicated the purpose of the expense as Compass Learning Odyssey software. Based on review of the supporting documentation subsequently provided by the district, it was stated that the software can provide relief to educators from high anxiety related to test scores, job stress, uneven student performance. The expense can be linked to strategic initiatives.	The first line of the documentation provided noted ease of use for staff. Subsequent lines explained that Compass Learning Odyssey® delivers NJ standards aligned PreK-12 curricula that provide interactive, self-paced, challenging, engaging activities. Project-based activities promote exploration, individual and cooperative learning, problem solving, reflection, and real-world connections. Odyssey applies the latest in brain research about how student think and learn. Compass Odyssey in an essential district-wide strategic implementation in grades PK – 8. The beneficiaries are our students whose increased scores have been longitudinally and statistically tied to the completion of Compass activities.
156	11-000-219-320	M453110	4/12/2005	Peggy Anne McDivit	\$6,400.00	\$2,800.00	The expense is related to evaluations that were done for the Helen Fort Middle School during 3/05 through 6/05.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as the purchase of psychiatric evaluations. Based on review of the documentation subsequently provided by the district, it was noted that a school psychologist on the child study team for the district was placed on a leave of absence in order to provide services to students with disabilities and meet required timelines. An interim replacement was hired, and as such the expense can be linked to strategic initiatives.	
157	15-000-218-500	M453118	4/12/2005	Jessie A Jochem	\$50.00	\$50.86	Mileage reimbursement		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as mileage reimbursed for a program called New Developments in Understanding and Treating Self Injury. The program had sessions for school counselors, school nurses, mental health workers and others, hence the expense can be linked to strategic initiatives. The amount on the PO and the check is \$50.86 and it appears reasonable.	
158	11-000-262-800	M453158	4/22/2005	Treasurer, State of NJ	\$1,020.00	\$1,020.00	The expense relates to waste compliance monitoring.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as hazardous waste monitoring. Although the expense cannot be linked to a specific educational goal, it would appear it is a preventative measure to account for the safety of the individuals utilizing the school locations and can be linked to strategic initiatives. The cost of the expense was listed as \$1,020.00 on the PO and the check, and appears reasonable, but it is unclear if the expense is a reaction due to an event.	

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159	11-000-222-600	M453176	5/2/2005	Tapco, INC	\$4,985.00	\$4,985.00	The expense relates to school reviews for Jan-Apr which was sent to PTHS Media Services.			✓	The expense is deemed inconclusive because the documentation provided did not indicate the purpose and hence the beneficiaries of the School Review and regionalization meeting mailer could not be determined. The amount on the PO and the check is \$4,985.00, which appears to be excessive, but due to the lack of documentation it could not be determined if the purchase was made in reaction to an event or circumstance and if the items purchased will be useful long term or utilized on a regular basis or are part of a strategic initiative. Based on review of the supporting response subsequently provided by the district, it was stated that the review is produced several times a year and is an 8-16 page document, but due to the lack of documentation we were unable to determine the content of the publication. It was stated that the document highlights the progress and achievements of students, but due to the lack of supporting documentation we were unable to link the expense to any strategic initiatives.	The beneficiaries are the parents and community of Pemberton Township Schools. The stories contained in the publication are informative and relative to the latest happenings in their school district. Copies of the publication were and are available to determine content. It is clear in all Abbott regulations that communications to staff, community and students are essential to a successful school.
160	11-402-100-600	M453187	4/20/2005	Collegiate Pacific INC	\$945.30	\$461.89	The expense relates to 9' Screen w moon/ven and 8" tie wraps sent to Pemberton TOWNSHIP HS.		✓		The expense appears reasonable since the documentation provided indicated the purpose of the expense as the purchase of polyester windscreens. Based on review of the response subsequently provided by the district; it was stated that the items were purchased as required by NFHS rules and it provides athletes a safe playing environment for interscholastic softball. As such the expense can be linked to strategic initiatives and the beneficiaries could be identified.	
161	11-000-251-600	M453192	4/21/2005	Allied Office Products	\$830.84	\$214.62	The expense relates to office supplies such as markers, pencils, clips that were purchased from Allied office products and sent to the brotherhood school district office.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as office supplies sent to the District Office at the Brotherhood school. Although the expense cannot be linked to a specific educational goal; it would appear as the supplies purchased were items that can be used on a daily basis such as markers, pencils, clips, and can be linked to strategic initiatives. The cost of the expense was listed as \$214.62 on the PO and the check, and can be linked to the usefulness criteria.	
162	11-000-262-420 11-000-251-610	M453340	5/13/2005	Burlington CO Business & Equipment	\$350.00	\$350.00	The expense relates to a Model #3200 Check machine purchased from Burlington CO Business & Equipment. The machine was sent to the District Office Brotherhood School.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as a check machine with reprogramming and installation at the District Office at the Brotherhood school. Although the expense cannot be linked to a specific educational goal; it would appear as the machine purchased was part of a strategic initiatives. The cost of the expense was listed as \$350.00 on the PO and the check, and can be linked to the usefulness criteria.	

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163	11-402-100-600	M453362	5/11/2005	M-F Athletic CO, INC	\$588.90	\$588.90	The expense is related to the purchase of 2 Lady Rocket poles and video sent to the Pemberton Township HS.		✓		The expense appears reasonable since the documentation provided indicated the purpose of the expense as the purchase of Lady Rocket poles, and instructional video. Based on review of the response subsequently provided by the district; it was stated that the items were purchased because they are specifically made for female athletes to participate in track and field competitions. The video is used to provide instruction for athletes, and for students to view/identify proper pole vaulting techniques and safety procedures in performing the event. As such the expense can be linked to strategic initiatives and the beneficiaries could be identified.	
164	11-000-230-600	M453366	5/16/2005	Charley's Other Brother	\$3,420.00	\$500.00	The expense was for a retirement dinner on 5/21/05 for Howard Whitworth.	✓			The expense is deemed discretionary. The documentation indicated the purpose of the expense as a deposit for a retirement dinner, which does not appear to be linked to any strategic initiatives. Based on review of the supporting response subsequently provided by the district, it was stated that the school district is reimbursed through monies collected by the attendees of the dinner, but due to the lack of documentation that determination could not be made.	Documentation was provided and the district only supports a small portion relating to the retiree and Board members attending.
165	11-000-262-420	M453390	5/10/2005	Bio Shine	\$1,046.06	\$1,046.06	The expense was related to the repair of a ride on Burnisher.			✓	The expense is deemed inconclusive since the documentation provided did not indicate the purpose and hence the beneficiaries of the burnisher repair could not be determined. The amount on the PO and the check is \$1,046.06, which appears to be excessive, and due to the lack of documentation it could not be determined if the purchase is a reaction of an event or will be used regularly or useful in the long term. Additional supporting documentation was not subsequently provided.	
166	11-000-262-420	M453405	5/10/2005	Safety Kleen Systems	\$2,500.00	\$1,983.55	The expense is related to service performed at the Auto Shop performed at the Pemberton HS by Safety-Kleen		✓		The expense appears reasonable since the invoice provided indicated the purpose of the expense as service for the auto shop service and hence the beneficiaries of service could be determined. Based on review of the response subsequently provided by the district, it was noted that the service was related to making the refurbished auto shop safe and usable for students and as such the expense can be linked to strategic initiatives.	
167	11-000-219-500	M453530	5/31/2005	Lois Spitzer	\$250.00	\$250.00	The expense relates to a workshop titled "A collaborative model for working with students with Autistic Spectrum".		✓		The expense appears reasonable since the invoice indicated the purpose of the workshop as "A collaborative Model for Working with Students with Autistic Spectrum Disorders and Other Disabilities". Although the expense cannot be linked to a specific educational goal; it would appear as the workshop can be linked to strategic initiatives. The cost of the expense was listed as \$250.00 on the PO and the check, and can be linked to the usefulness criteria based on the nature of the workshop.	

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168	11-000-222-600	M560556	7/27/2005	Visual Software	\$1,500.00	\$1,500.00	The expense relates to the purchase of a ZIServer - Zone Integration Server		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as the purchase of a Z1 Zone Integration Server. Based on review of the documentation subsequently provided by the district, it was noted that the server takes data fields that are entered in a student data application and automatically populates them into other related systems, and as such the expense can be linked to strategic initiatives. It was also stated that the expense diminishes the need for data entry into multiple systems.	
169	11-000-219-320	M560582	7/26/2005	Prentke Romich CO	\$135.00	\$75.00	The expense relates to the repair of a Vanguard Legacy item.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as Vanguard Device repair. Based on review of the documentation subsequently provided by the district, it was noted that the expense was for a special education student, and as such the expense can be linked to strategic initiatives and the beneficiaries could be identified.	
170	15-000-222-600	M560575	7/25/2005	Follett Library Resources	\$5,448.36	\$5,093.19	The expense relates to 679 books sent to Denbo Elementary school.		✓		The expense appears reasonable since the documentation provided by the district can link the books to an achievement goal of improving literacy skills. The books were purchase in accordance to NCLB Performance Goal #1(1.1,1.2). The non-fiction books were in order to update outdated non-fiction materials that supplement the Science and Social Studies education curriculum. The fiction books were purchase to expand the resources available to students in the library and included current titles in the field of children's literature.	
171	11-000-251-600	M560040	7/5/2005	Pittsgrove Board of Education	\$7,482.40	\$22,180.00	The expense relates to paper supplies that were sent to the PTHS/Media Services		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as paper supplies. Based on review of the response subsequently provided by the district, it was stated that the district participates in a paper purchasing consortium and one of the responsibilities of this office is to manage and distribute paper for all eleven school buildings and as such the expense can be linked to strategic initiatives.	
172	11-000-251-600	M560043	7/1/2005	Reserve Account	\$75,000.00	\$20,000.00	The expense relates to the cost of refilling the postage meter.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as the cost of the postage meter. Based on review of the documentation subsequently provided by the district, it was noted that the Pitney Bowes machine used to add postage to the mail requires payment prior to operation and is appears reasonable to dispense mailings. It was also noted that the manual for the machine was provided which states the requirement to pay for the postage prior to usage.	
173	11-402-100-600	M560087	7/1/2005	Till Paint Company	\$6,500.00	\$2,340.00	The expense relates to paint that was purchased for athletic fields and sent to Pemberton Township HS		✓		This expense appears reasonable since the documentation provided by the district can be linked to an achievement goal of meeting school athletic standards. The fields are painted annually based on the season they are used (fall or spring) for sport team events as well as Physical Education classes.	

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Control Number	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District's Response
174	11-000-251-500	M560400	7/1/2005	Sky Advertising	\$70,000.00	\$441.18	The expense relates to personnel ads during July 1, 2005 - June 30, 2005.		✓		The expense appears reasonable since the invoice reported that the expense was to place ads of job openings in the Philadelphia Tribune. The cost on the PO and the check are \$441.18, and do not appear excessive. Based on the documentation attached, this expense can be linked to Strategic Initiatives, and the usefulness criteria as it is used to staff the schools. Printed ads from the newspaper were attached in lieu of the receiving slip.	
175	11-000-251-330	M560038	7/1/2005	ADP INC	\$65,000.00	\$2,168.26	The expense is related to the processing of payroll by ADP. The expense is for the month of August.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as payroll processing fee for 8/2005. Although the expense cannot be linked to a specific educational goal; it would appear as the expense is a reaction to the needs of payroll, which is done on a regular basis. The cost of the expense was listed as \$2,168.26 on the PO and the check, and can be linked to the usefulness criteria.	
176	11-000-230-500 11-000-251-890 11-000-230-600	M560988	1/26/2006	mileage	\$30.00	\$30.00	The expense relates to a budget workshop lunch for the Superintendent			✓	The expense is deemed inconclusive The documentation provided did not indicate the purpose of the lunch expense. Based on review of the response subsequently provided by the district, it was stated that the lunch was provided for attendees at an all-day budget workshop, but a list of attendees was not provided hence the beneficiaries of the expense could not be determined. An agenda of the budget workshop was not attached and as such the usefulness of the expense could not be determined. Although the expense was not excessive, due to the lack of documentation the expense could not be linked to any strategic initiatives.	This expense was to provide a working lunch for the attendees at an all-day budget workshop. The achievement goal was more on task with the budget problems that needed to be resolved. The attendees did not break for lunch but continued to work throughout the lunch. District administration is always aware of funding issues and is diligent in their goal to be cost effective. As a result, the expense for this lunch was not excessive.
177	11-000-219-320	M561021	8/3/2005	Medical Center at Princeton	\$7,000.00	\$23,166.00	The expense is related to OT and PT staff visits to Pemberton		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as therapy for special education students. Based on review of the documentation subsequently provided by the district, it was noted that the expense was related to occupational and physical therapy sessions at Pemberton for special education students, and as such the expense can be linked to strategic initiatives and the beneficiaries could be identified.	
178	11-000-219-800	M561059	8/16/2005	Learning Steps Children's School	\$226.94	\$1,031.88	The expense relates to a summer camp program for a special education child		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as summer camp for a special education student. Although the expense cannot be linked to a specific educational goal; it would appear as the expense is for the benefit of a student. The cost of the expense was listed as \$1,031.88 on the PO and the check, and can be linked to the usefulness criteria.	

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179	11-000-251-500 11-000-221-500 11-000-230-500 11-000-251-610	M561076	8/24/2005	Pat Austin	\$92.65	\$92.65	The expense relates to mileage and reimbursement for Pat Austin. The mileage was to Trenton on 2/1/6 and charges for Staples, parking, and mailing of long range facility plan.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as mileage reimbursement. Based on review of the response subsequently provided by the district, it was stated that the mileage reimbursement was for the SBA to bind and deliver the Long Range Facilities Plan to Trenton, and as such the expense can be linked to strategic initiatives. A copy of the reimbursable expense policy was also attached and it was noted that it contained provisions for mileage reimbursement.	
180	11-000-221-500	M561085	8/23/2005	Barbara Greco	\$1,320.00	\$40.63	The expense relates to a reimbursement for a luncheon during interviews at PTHS on 8/19/5.	✓			The expense is deemed discretionary since the documentation provided did not indicate the beneficiaries of the expense reimbursement. It was noted that the invoice and the check amount was \$40.63, which does not appear excessive but would require further documentation in order to be linked to a strategic initiative. Based on the documentation provided the expense cannot be linked to any educational program or achievement goal and the usefulness of the interviews cannot be determined. Based on review of the documentation subsequently provided by the district; a receipt for the lunch was attached but a response linking the item to any strategic initiatives was not provided.	Committee members conducted interviews during the summer, on their own time, and lunch was provided. We are glad that the auditors deemed the costs not to be excessive.
181	11-000-221-600	M561098	8/19/2005	College of NJ	\$907.98	\$907.98	The expense relates to the copying of materials to support 43 Pemberton teachers who participated in the Everyday Math Workshop at The College of New Jersey.			✓	The expense is deemed inconclusive The documentation indicated the purpose of the expense as duplicated training material, but due to the lack of documentation the contents of the training material were unclear and hence the expense could not be linked to the educational criteria. Based on review of the supporting response subsequently provided by the district, it was stated that the materials were for teachers that attended training sessions held at The College of New Jersey, but due to the lack of documentation that determination could not be made. It was also stated that the training was designed to prepare educators to teach using a new math program, but since an agenda or curriculum of the training was not provided that determination could not be made.	The math training materials that were duplicated for use by the elementary teachers who attended summer workshop sessions at The College of New Jersey were specific mathematics lesson planning materials, math games, charts and other appropriate mathematics planning tools. Each teacher received appropriate grade level materials at the sessions and learned to use these materials to organize their math classes for September 2005.
182	11-000-251-610	M561106	8/30/2005	Petty Cash Fund	\$200.00	\$213.53	The expense relates to dinners and lunches during the time period of 1/06/2/06.	✓			The expense is deemed discretionary. The invoice indicated the purpose of the expense as lunches for meetings, and by the nature of the expense it appears discretionary. Based on review of the response subsequently provided by the client it was stated that the lunch was provided for union meeting, personnel meetings, money orders which may be necessary, but the expense for catering does not appear appears reasonable to the outcome of these meetings.	This cost was for various meal reimbursements. District administration is always aware of funding issues and is diligent in their goal to be cost effective. As a result, the expense for these meals were not excessive.

Transaction Detail							Analysis Performed	Results of Analysis			District's Response	
Control Number	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
183	11-000-222-600	M561107	8/29/2005	MCM Electronics INC	\$2,263.13	\$2,289.71	The expense relates to electronic equipment purchased from MCM Electronics and sent to PTHS Media Services.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as cleaning supplies for the maintenance of electronic equipment. Based on review of the response subsequently provided by the district, it was stated that the supplies were used to perform maintenance on the district's audio/visual equipment, hence this expense can be linked to strategic initiatives.	
184	11-000-219-600	M561119	8/25/2005	Different Roads to Learning INC	\$727.30	\$803.57	The expense relates to books and items that were purchased from Different Roads to learning INC, and sent to Emmons School. The titles include Lang Targets to teach, Reaching out Joining In, Peer Play, Social Sequences, and others.		✓		The expense appears reasonable, since the invoice indicated the purpose of the expense as the purchase of books. Based on review of the response subsequently provided by the district; it was stated that the items were purchased for two classrooms, and were a key component for developing individualized programs for students and as a resource for the teachers in meeting the student's special needs. The expense can thus be linked to the educational goals criteria and strategic initiatives.	
185	15-000-240-600 15-000-218-600	M561640	10/3/2005	Positive Promotions INC	\$1,272.10	\$1,265.93	The expense relates to promotional items that were sent to the Hacker-Wylie School.		✓		The expense appears reasonable, since the invoice indicated the purpose of the expense as the purchase of promotional items such as dog tags, magnets, ribbons and other items. Based on review of the response subsequently provided by the district; it was stated that the items were purchased for drug awareness week, and morning messages that related to a daily activity to support Red Ribbon Week. The items can be linked to strategic initiatives by the nature of the expense.	
186	11-190-100-320	M561694	9/1/2005	Lawrence Township Board of Ed	\$44,100.00	\$44,100.00	The expense relates to reading recovery training for teachers			✓	The expense is deemed inconclusive. The invoice indicated the purpose of the expense as the Reading Recovery Program for teachers. Based on review of the response subsequently provided by the district, it was stated that the program was designed to improve reading achievement of the lowest performers in the first grade, but since an agenda or curriculum was not attached, the expense could not be linked to any educational goals or strategic initiatives.	The Reading Recovery Program is a nationally recognized and research based reading program designed to improve the reading skills of first grade students who cannot read. The RR Program is directly linked to the district's literacy goal: Improving reading comprehension so that all students will be able to reach or exceed the state proficiency standards in the benchmark grades of 3-4th grade. This contract with the Lawrenceville School District is to provide certification training for three new teachers and to re-certify six teachers. The program contract covers all training materials, books for children and supplies that have a direct impact on the first graders across seven elementary schools. The materials and agendas for the certification program are available for public review.
187	11-000-221-500	M561709	10/4/2005	Barbara Greco	\$900.00	\$184.75	The expense is related to mileage reimbursement for Barbara Greco for July thru Sep		✓		The expense appears reasonable since the invoice and the expense sheet provided indicated the purpose of the expense as mileage reimbursement. It was noted that the invoice and the check amount was \$199.89, and was for duties performed related to the school district. Based on the documentation provided the expense could be linked to strategic initiatives.	

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188	11-000-230-500 11-000-230-600	M561711	10/4/2005	Darlene M Mincy	\$16.03	\$16.03	The expense is related to wall mounting tape purchased by the faculty member.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense mounting tape. Based on review of the response subsequently provided by the district, it was noted that the tape was used to tape the student's educational work in the conference room for a parental involvement presentation and the expense could be linked to the strategic initiatives criteria.	
189	11-000-219-592 11-000-219-600	M561739	10/5/2005	Rosanne Vivolo	\$132.61	\$132.61	The expense is related to mileage reimbursement for Rosanne Vivolo from Jan - Mar 2006.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as mileage reimbursement for special education personnel. Based on review of the response subsequently provided by the district, it was stated that the mileage was incurred during January-March to provide special education services, hence this expense can be linked to strategic initiatives.	
190	11-402-100-600	M561906	10/21/2005	Plaques& Such LLC	\$1,822.50	\$1,955.03	The expense relates to plaques and awards sent to Pemberton Township HS		✓		The expense appears reasonable since the documentation provided indicated the purpose of the expense as the purchase of plaques and awards. Based on review of the response subsequently provided by the district, it was stated that the items were purchased to recognize student achievement on athletic teams. The recipients of these awards were students. As such the expense can be linked to strategic initiatives and the beneficiaries could be identified.	
191	15-000-222-600	M561965	10/26/2005	Educational Resources Fas-Track	\$1,704.90	\$1,632.40	The expense relates to the purchase of 5 computer microscopes, and 5 pen tablets.		✓		The expense appears reasonable since it could be linked to an educational goal for student benefit. Based on review of the response subsequently provided by the district, it was stated that the microscopes were purchased for various experiments and research during the science class. It was also stated that this purchase helps students and teachers meet the New Jersey Core Curriculum Contents Standard, which was provided as supporting evidence, and as such this expense could be linked to strategic initiatives.	
192	11-402-100-600	M561985	10/28/2005	Neff Company	\$661.30	\$687.69	The expense relates to the purchase of medal pens, certificates, strips sent to PTHS.		✓		The expense appears reasonable since the documentation provided indicated the purpose of the expense as the purchase of sports awards, insignia, and sports paraphernalia. Based on review of the response subsequently provided by the district, it was stated that the items were purchased to recognize student achievement on athletic teams. The recipients of these awards were students. As such the expense can be linked to strategic initiatives and the beneficiaries could be identified.	
193	11-000-219-592	M561964	10/27/2005	Robin Reed	\$100.00	\$67.46	The expense is related to mileage reimbursement for Robin Reed from APR - JUN 2006.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as mileage reimbursement for special education personnel. Based on review of the response subsequently provided by the district, it was stated that the mileage was incurred during January-March to provide special education services, hence this expense can be linked to strategic initiatives.	

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194	15-000-222-600	M562433	12/7/2007	Thomson Gale	\$1,192.50	\$1,033.25	The expense relates to books and items that were purchased from Thomson Gale, and sent to PTHS. The titles include Pollution A - Z 2 volume set, Info for students - Drugs & Controlled Substance, and American Home front in WWII.			✓	The expense is deemed inconclusive since the documentation provided did not indicate the purpose and hence the beneficiaries of the book purchase could not be determined. A curriculum was not provided and the expense could not be linked to any educational program or achievement goal. The amount on the PO and the check is \$1,033.25 for 10 items which appears excessive, and due to the lack of documentation it could not be determined if the items purchased will be useful long term or utilized on a regular basis. Additional supporting documentation was not provided, and as such the expense remained inconclusive.	General Library supplies and equipment required to maintain the Media center as a modern and viable function of the High School. The books listed are those necessary for a wide variety of curriculum and social issues with High School Students (Drugs, WWII history etc.)
195	11-000-262-420 11-000-251-610	M562522	1/3/2006	Burlington CO Business & Equipment	\$275.00	\$390.00	The expense relates to a Model #3200 Check machine purchased from Burlington CO Business & Equipment. The machine was sent to the District Office Brotherhood School.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as a check machine with reprogramming and installation at the District Office at the Brotherhood school. Although the expense cannot be linked to a specific educational goal; it would appear as the machine purchased was part of a strategic initiative. The cost of the expense was listed as \$390.00 on the PO and the check, and can be linked to the usefulness criteria.	
196	11-000-251-500	M562540	12/22/2005	NJASBO	\$200.00	\$200.00	The expense relates to a fee for a public contracting seminar.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as a contracting seminar. Based on review of the response subsequently provided by the district, it was stated that the seminar covered the topics of procurement procedures, disclosure forms and others topics, hence this expense can be linked to strategic initiatives. It was also noted that this seminar was for the NJASBO, and the amount does not appear excessive.	
197	15-000-240-600	M562613	1/3/2006	Troxell Communications INC	\$174.23	\$348.46	The expense is related to the purchase of 2 Boom box cd/dual cassette recorders.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as the purchase of a boom box. Based on review of the response subsequently provided by the district, it was stated that the boom box was purchased to use in the Reading Listening Centers with the Trophies Reading program hence this expense can be linked to strategic initiatives and educational goals.	
198	11-000-222-600	M562735	1/23/2006	Vertex Technologies INC	\$2,733.00	\$2,733.00	The expense relates to telecommunications equipment (wireless bridge, base station, antenna) purchased from Vertex Technologies INC, and sent to PTHS Computer Services.			✓	The expense is deemed inconclusive. The invoice indicated the purpose of the expense as the purchase of a wireless bridge and antennas. Based on review of the response subsequently provided by the district, it was stated that the equipment is used to facilitate remote video distribution, but due to the lack of documentation it was unclear if the videos are related to educational goals. The users of the video service were not provided, hence the beneficiaries could not be determined.	The video distribution equipment is used by our Media Services department to remotely broadcast such activities as graduation ceremonies, school assemblies, sporting events and community activities. The operation of our District television station is a crucial component in improving school to home communications and an essential element in support of our strategic goals.

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199	15-000-218-600 15-000-240-600	M562988	11/29/2005	Grainger	\$560.88	\$2,313.63	The expense relates to oscillating 34 tower fans that were purchased from Grainger and sent to Newcomb School.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as fans. Based on review of the response subsequently provided by the district, it was stated that the fans are part of the Comer Whole School Reform Model, hence the expense can be linked strategic initiatives. It was also stated that the fans were placed in the classrooms to better circulate air, and as such the beneficiaries of this expense can be determined. It was also noted that a copy of the Report on Instructional Priorities for the 2006-2008 school year was also attached.	
200	11-000-222-500 11-000-222-340 11-000-222-600	M562690	11/22/2005	Novusolutions	\$27,500.00	\$13,750.00	The expense relates to the purchase of Novus HR sent to PTHS/Computer Services		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as the purchase of the Novus HR system. Based on review of the response subsequently provided by the district, it was stated that the software is an online application tracking and acceptance tool which makes HR duties easier, and as such the expense can be linked strategic initiatives. It was also stated that the software streamlines the process of HR. It was also noted that a copy of NovusHR description was also attached.	
201	15-000-240-500	M562653	1/11/2006	Vincent C Fynan JR	\$110.58	\$199.89	The expense is related to mileage reimbursement for Vincent Fynan for Jan thru June		✓		The expense appears reasonable since the invoice and the expense sheet provided indicated the purpose of the expense as mileage reimbursement. It was noted that the invoice and the check amount was \$199.89, and was for duties performed related to the school district. Based on the documentation provided the expense could be linked to strategic initiatives.	
202	11-000-230-585 11-000-230-500	M562847	1/31/2006	NAFIS	\$1,350.00	\$1,350.00	Registration for NAFIS conference registration for 3 individuals on 3/26/6.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as NAFIS Spring Registration. Based on review of the supporting documentation subsequently provided by the district, it was noted that the district benefited financially from attending the conference through grants and hence this expense can be linked to strategic initiatives. It was also noted that the agenda of the conference was attached and as such the expense can be linked to the usefulness criteria.	
203	15-000-222-600	M562751	1/23/2006	World Almanac Education	\$1,883.89	\$1,832.29	The expense is related to the purchase of almanacs and maps.		✓		The expense appears reasonable, since the invoice indicated the purpose of the expense as the purchase of almanacs and maps. Based on review of the response subsequently provided by the district; it was stated that the item has been used by the librarian and classroom teachers to show children how to look up information, map skills and general research skills. The items can be linked to educational goals and strategic initiatives by the nature of the expense.	

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204	15-000-240-500	M562731	11/22/2005	Omni Hotel	\$975.00	\$1,950.00	The expense is related to the hotel rooms to attend COMER workshop at Yale for 2 people		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as a hotel stay for a weeklong workshop with the Comer Staff at Yale. Based on review of the documentation and response subsequently provided by the district, it was noted that the workshop was a part of the Comer School Development Program which was adopted under Abbott Regulations, hence this expense can be linked to strategic initiatives.	
205	11-000-219-320	M562872	2/2/2006	Child Neurology SVS of Southern NJ	\$2,000.00	\$350.00	The expense relates to neurological evaluations performed on individuals by the Child Neurology SVS of Southern NJ		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as neurological evaluations. Although the expense cannot be linked to a specific educational goal; it would appear as the expense is for the benefit of a student. The cost of the expense was listed as \$350.00 on the PO and the check, and can be linked to the usefulness criteria based on its nature.	
206	15-000-222-600	M562974	1/16/2006	Library Video CO	\$5,311.07	\$199.75	The expense was related to books/videos sent to Stackhouse Elementary school.			✓	The expense is deemed inconclusive. The invoice indicated the purpose of the expense as the purchase of books and videos. Based on review of the response subsequently provided by the district, it was stated that the items purchased were used to support library curriculum at the building level, but due to the fact that a copy of the curriculum was not attached the expense could not be linked to an educational criteria or strategic initiatives. It was unclear if the items purchased would be used on a daily basis or in the long term.	All materials purchased support the Library Curriculum. The estimated costs to rent videos was \$23 per video. These materials now belong to the school and will be used daily. A cost benefit proves that it is more efficient to buy the materials when used over a period of time.
207	11-000-222-600	M562998	2/10/2006	Vertex Technologies INC	\$376.00	\$376.00	The expense relates to telecommunications equipment (cat 5 cable) purchased from Vertex Technologies INC, and sent to PTHS Computer Services.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as 2 reels of cat 5 patch cable. Based on review of the response subsequently provided by the district, it was stated that the cable was used to connect classrooms and offices around the district to the WAN, hence this expense can be linked to strategic initiatives. It was also stated that maintenance service and part replacement is necessary to provide quality of service for the district staff and students.	
208	11-000-251-500	M563017	2/22/2006	University of Delaware	\$130.00	\$130.00	The fee relates to a job fair held in Mt Laurel. The job fair was held at The University of Delaware, on 4/5/06. The fee for registration was \$130 for 2 individuals.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as a fee to take part in a job fair. Although the expense cannot be linked to a specific educational goal; it would appear that the expense can be linked to strategic initiatives. The cost of the expense was listed as \$130.00 on the PO and the check, and can be linked to the usefulness criteria and may be due to a shortage of teachers.	

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209	11-000-222-600	M563005	2/22/2006	MCM Electronics INC	\$734.48	\$652.21	The expense relates to electronic equipment purchased from MCM Electronics and sent to PTHS Media Services.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as audio supplies such as XLR connectors and battery cords and other electronic items. Based on review of the response subsequently provided by the district, it was stated that the media services department is responsible for maintaining all audio/visual equipment in the district hence this expense can be linked to strategic initiatives.	
210	15-000-222-600	M563115	3/3/2006	Vertex Technologies INC	\$2,000.24	\$2,000.24	The expense relates to camera equipment (cyber shot DSC 5600) purchased from Vertex Technologies INC, and sent to PTHS Computer Services.			✓	The expense is deemed inconclusive. The invoice indicated the purpose of the expense as the purchase of digital camera equipment. Based on review of the response subsequently provided by the district; it was stated that the item has been used in science related activities by students, and for presentations by teachers, but due to the fact that a copy of the curriculum was not attached the expense could not be linked to an educational criteria or strategic initiatives. It was unclear if the item purchased would be used on a daily basis or in the long term.	The Digital Camera was purchased to allow teachers and students to document milestones during the school year. Many classrooms use the pictures for bulletin boards, for end of the year booklets, to show activities on a fieldtrip... This year the 4th graders used the cameras to import pictures into a PowerPoint presentation for our school and to show our parents information they had learned about the United States. The camera would be used over a period of years and benefit not only the current group of students buy many more in future years.
211	11-000-218-600	M562307	11/22/2005	CTB/McGraw Hill Companies	\$41,896.82	\$43,178.89	The expense relates to testing material that was purchased for the Pemberton HS.		✓		The expense appears reasonable since the documentation provided indicated the purpose and hence the beneficiaries of the booklets that were purchased could be determined. Based on review of the response subsequently provided by the district; it was stated that the booklets are required to score testing. The program is called Terra Nova, and by its nature can be linked to strategic initiatives.	
212	11-000-230-500	M561595	9/26/2005	National Middle School Association	\$1,000.00	\$1,000.00	The expense relates to a team attending the MSA annual conference for 6 individuals			✓	The expense is deemed inconclusive since the documentation provided did not indicate the purpose and hence the beneficiaries of the MSA conference could not be determined. Based on review of the response subsequently provided by the district; it was stated that the participants of the Middle School Association (MSA) conference were the superintendent, assistant superintendent, assistant director, the middle school principal, a facilitator and a middle school parent, but since a workshop agenda or formal documentation were not attached the expense could not be linked to a strategic initiative. Although the cost of the expense does not appear excessive, supporting documentation was not provided and it could not be determined if the number of attendees was necessary.	The expense was for registration fees for various administrators to attend a Middle School Association Conference. The attendees obtained information and instruction on different curriculum concepts and the possibility of setting up a Small Learning Communities program in the Helen Fort Middle School. The Helen Fort Middle School was cited by the State as needing improvement in the area of academic performance.

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213	11-000-219-600	M451955	11/17/2004	Macmillan Publishing CO	\$248.94	\$275.55	The expense is related to a CD for K-3 titled technology phonics		✓		The expense appears reasonable since the documentation provided indicated the purpose of the expense as a Buggles CDROM. Based on review of the response subsequently provided by the district; it was stated that the CD ROM is used throughout grades K-3 at the Crichton School to supplement the Trophies Reading Program, and as such the expense can be related to educational goals. It was noted that the particular program was purchased to provide a student with special needs access to this supplemental instructional software while the student was on homebound instruction and can thus be linked to strategic initiatives. It was also noted that the IEP (Individualized Education Program) for this student was attached.	
214	15-000-222-600	M569312	7/1/2005	National Audio Video Supply	\$1,461.48	\$1,408.05	The expense relates to batteries, monitor tables that were sent to the Harker Wylie School.		✓		The expense appears reasonable since the documentation provided indicated the purpose of the expense as battery straps. Based on review of the response subsequently provided by the district; it was stated that the batteries were used in many pieces of equipment in the classrooms and as such the expense can be related to strategic initiatives. It was also stated that to meet safety standards monitor carts were ordered to replace old carts that were too high and had become dangerous, as such the expense appears reasonable.	
215	15-000-222-600	M569314	7/1/2005	Valiant	\$6,339.21	\$1,155.20	The expense relates to a TV/VCR/DVD combo that was sent to the Wylie Elementary School.			✓	The expense is deemed inconclusive. The invoice indicated the purpose of the expense as the purchase of TV/DVD/VCR combo. Based on review of the response subsequently provided by the district, it was stated that the item was purchased in order to provide a learning experience in the classroom, but due to the fact that a copy of the curriculum was not attached the expense could not be linked to an educational criteria or strategic initiatives. It was unclear if the item purchased would be used on a daily basis or in the long term.	The television with the VCR and DVD player was necessary to allow children to view information and learn about various science and social studies topics such as animals, plants the ocean, holidays, etc. Children also could listen to good readers as they read stories and showed pictures that followed along with their reading text.
216	11-402-100-600	M569548	7/1/2005	All Star Sports Center	\$7,725.60	\$1,120.00	The expense relates to track jackets and pants sent to the Pemberton HS		✓		The expense appears reasonable since the documentation provided indicated the purpose of the expense as track jackets and pants. Based on review of the response subsequently provided by the district; it was stated that the items were purchased to replenish existing supplies due to damaged or lost items, and as such the expense can be linked to strategic initiatives and the beneficiaries could be identified. It was also stated that the warm-ups generally last 4-6 years if they are properly cared for, and as such the expense can be linked to long term usage.	

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217	11-402-100-600	M569551	7/1/2005	Aluminum Athletic Equipment CO	\$213.00	\$213.00	The expense relates to the purchase of wooden discus and other athletic equipment that were sent to the PTHS		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as sports equipment such as a discus. Although the expense cannot be linked to a specific educational goal; it would appear that the expense can be linked to strategic initiatives. The cost of the expense was listed as \$213.00 on the PO and the check which does not appear excessive.	
218	15-000-221-600	M562980	2/15/2006	Quality Products	\$5,212.85	\$5,369.75	The expense relates to pencils, pens, awards and boardroom lanyards sent to the Helen A fort Middle School.			✓	The expense is deemed inconclusive. The documentation provided did not indicate the purpose and hence the beneficiaries of the smile pens, glitz pencils and lanyards could not be determined. The amount on the PO and the check is \$5,369.35 which appears excessive. Due to the lack of documentation it could not be determined if the purchase was made as part of a strategic initiative and if the items purchased will be useful long term or utilized on a regular basis. Based on review of the response subsequently provided by the district; it was stated that the lanyards were purchased for all students and staff to enforce the rule of wearing identification cards while in the school building, but based upon observation in the school it was noted that students were not wearing lanyards and some teachers were not wearing lanyards either.	Pencils, pens and other items are used by students in the classroom. These items were given to students to promote character building and good behavior. The lanyards will be used when our new security system is in place. The Middle School has over 800 students in one building and incentives and identification of students is essential in modifying behavior.
219	11-000-230-500 11-000-230-585 11-000-251-500	M452746	10/25/2004	NAFIS	\$1,350.00	\$1,350.00	The expense relates to NAFIS registration for 3 individuals		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as NAFIS Spring Registration. Based on review of the supporting documentation subsequently provided by the district, it was noted that the district benefited financially from attending the conference through grants and hence this expense can be linked to strategic initiatives. It was also noted that the agenda of the conference was attached and as such the expense can be linked to the usefulness criteria.	
220	11-000-262-420	M451999	7/1/2004	Scoles-Floorshine Industries	\$7,300.00	\$454.78	The expense relates to hardware that was purchased and sent to maintenance		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as hardware supplies. Although the expense cannot be linked to a specific educational goal; it would appear as the hardware supplies purchased were items that can be used on a daily basis such as nails, screwdrivers, batteries, door stops, and can be linked to strategic initiatives. The cost of the expense was listed as \$454.78 on the PO and the check which appears reasonable, and can be linked to the usefulness criteria.	
221	15-000-222-600	M452321	12/23/2004	Davidson Titles INC	\$1,248.84	\$1,316.50	362 books from various subjects for Ft Dix Elem school library. The titles suggest that the books are for elementary school level.		✓		The expense appears reasonable since the documentation provided indicated the purpose of the expense as library books and can hence be linked to educational goals. The cost of the books does not appear excessive, and the expense can be linked to the benefit of students.	

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222	15-190-100-320	M451177	9/10/2004	PTBOE Elementary Assembly Fund	\$9,452.00	\$17,488.00	The expense relates to field trips and assemblies for Denbo		✓		The expense appears reasonable since it can be linked to an achievement goal and educational program for student benefit as the funds were for the use of the school in relation to educational field trips and assemblies for the students. The amount was to be allocated to a custodian of the funds and disbursed as needed.	Field Trips are only educational and instructional in nature. An out of district school trip for students in Pemberton may be there only experience. It is essential that these students personally have those same experiences as those in other schools.
223	15-000-240-600	M451461	10/14/2004	Acme Markets #790B	\$1,200.00	\$182.59	Open Purchase Order related to awards, incentives and classroom units of study.			✓	The expense is deemed inconclusive since the documentation provided did not indicate the purpose and hence the beneficiaries of the rewards and incentives could not be determined. A curriculum was not provided and the expense could not be linked to any educational program or achievement goal. The amount on the PO and the check is \$182.59 which does not appear excessive; but due to the lack of documentation it could not be determined if the purchase was made in reaction to an event or circumstance such as educational achievement, and if the items purchased will be useful long term or utilized on a regular basis. Based on review of the supporting response subsequently provided by the district, it was noted that the expense was a reward for students who chose to participate in the "I Can Do It" summer enrichment program, but since a curriculum or agenda of the program was not provided the expense could not be linked to educational goals or strategic initiatives.	This expense is justified as it is a reward for those students who chose to participate in the "I Can Do It" summer enrichment program. We are glad the auditors felt the expense was not excessive.
224	15-000-222-500	M452662	2/15/2005	Libraries Unlimited	\$169.00	\$169.00	The fee relates to registration for the winners workshop.			✓	The expense is deemed inconclusive since the documentation provided did not indicate the purpose and hence the beneficiaries of the workshop registration could not be determined. A curriculum was not provided and the expense could not be linked to any educational program or achievement goal. The amount on the PO and the check is \$169.00, but due to the lack of documentation it could not be determined if the registration will be useful long term or as a reaction to an event. Supporting documentation was not subsequently provided.	
225	15-000-221-600	M452113	12/10/2004	Guilford Publications	\$49.50	\$50.00	The expense relates to the purchase of two copies of The Literacy Coach's Handbook which was sent to the Newcomb School.			✓	The expense is deemed inconclusive since the documentation provided did not indicate the purpose and hence the beneficiaries of the handbook could not be determined. A curriculum was not provided and the expense could not be linked to any educational program or achievement goal. The amount on the PO and the check is \$50.00 which does not appear excessive, but due to the lack of documentation it could not be determined if the registration will be useful long term or as a reaction to an event. Supporting documentation was not subsequently provided by the district.	

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226	11-000-222-600	M453761	6/20/2005	Dell Marketing LP	\$242.10	\$242.10	The expense relates to the purchase of 1 Dell Axim handheld device which was sent to PTHS/Computer Services.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as a Dell Axim PDA device. Based on review of the supporting documentation subsequently provided by the district, it was noted that the PDA device was for an individual that attends job fairs, negotiations, and requires access to emails and documents, hence this expense can be linked to strategic initiatives. It was also noted that the job description for this individual was attached and based on the nature of this position this expense can be linked to the usefulness criteria.	
227	15-000-240-600	M453723	5/5/2005	Allied Office Products	\$1,585.99	\$431.02	The payment is related to office supplies purchased from Allied Office Products. Items purchased include correction fluid, diskettes, multi purpose wipes, file folders, and other office supplies.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as office supplies sent to the Helen A Fort Middle School Although the expense cannot be linked to a specific educational goal; it would appear as the supplies purchased were items that can be used on a daily basis such as correction fluid, diskettes, multi purpose wipes, file folders, and can thus be linked to the usefulness criteria. The cost of the expense was listed as \$431.02 on the PO and the check, and can be linked to strategic initiatives as the items are required to perform day to day functions.	
228	15-000-240-600	M450633	7/14/2004	Staples Business Advantage	\$837.82	\$334.35	The payment is related to office supplies purchased from Staples Business Advantage. Items purchased include glue sticks, index system, mouse pad, and other items.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as office supplies sent to PTHS. Although the expense cannot be linked to a specific educational goal; it would appear as the supplies purchased were items that can be used on a daily basis such as glue sticks, index system, mouse pad, and can thus be linked to the usefulness criteria. The cost of the expense was listed as \$334.35 on the PO and the check, and can be linked to strategic initiatives as the items are required to perform day to day functions.	
229	11-000-262-420 12-000-300-730	M450189	7/14/2004	PCS Revenue Control Systems	\$8,255.92	\$4,034.75 \$4,221.18	The expense was related to a bill for on-site training for 2 individuals done for a POS system and the purchase of 2 Alana's POS systems with cash drawers.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as the purchase the Alanas POS system and on site training for the system. Based on review of the supporting documentation subsequently provided by the district, it was noted that the system was replacing the manual system allowing accurate live counts that are electronically transmitted at the end of the meal service, hence this expense can be linked to strategic initiatives.	
230	11-000-230-585 11-000-251-500 11-000-230-500 11-000-251-610 11-000-230-600	M450259	7/27/2004	Pat Austin	\$1,000.00	\$198.12	The expense relates to lunches for meetings held. 1/5/5 Strategic Plan Committee 9 people, 1/11/5 Budget meeting 8 people.	✓			The expense is deemed discretionary. The invoice indicated the purpose of the expense as lunches for meetings, and by the nature of the expense it appears discretionary. Based on review of the response subsequently provided by the client it was stated that the lunch was provided for strategic planning, and budget meetings which may be necessary, but the expense for catering does not appear appears reasonable to the outcome of this meeting.	This expense was to provide a working lunch for the attendees at an all-day budget workshop/Strategic Planning Committee. The achievement goal was more on task with the budget problems/strategic planning that needed to be resolved. The attendees did not break for lunch but continued to work throughout the lunch. District administration is always aware of funding issues and is diligent in their goal to be cost effective. As a result, the expense for this lunch was not excessive.

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231	11-000-218-600	M450424	7/27/2004	Spring Screening	\$750.00	\$750.00	The expense is related to 10 vinyl banners purchased for schools.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as the purchase of vinyl banners. Based on review of the supporting documentation subsequently provided by the district, it was noted that the banners were developed by students for the International Festival to teach children about diversity and equity, hence this expense can be linked to strategic initiatives and educational goals. It was also noted that the banners created were attached as evidence.	
232	11-000-221-500 11-000-221-600 11-190-100-320	M450912	8/12/2007	Iliana Okum	\$1,650.00	356.28 35.50	Mileage reimbursement for Iliana Okum during the months of Oct, Nov, Dec 2004 for tolls, parking, and meals.			✓	The expense is deemed inconclusive since the documentation provided did not indicate the purpose or beneficiaries of the mileage and meal reimbursements. The meals were charged in Atlantic City NJ, but based on the documentation provided it is unclear if the expenses were related to a conference of educational value or any strategic initiatives. The amount on the PO and the check is \$391.78 for one person from OCT-DEC, which does not appear excessive, but more documentation would be needed to understand the usefulness of the expense. Additional documentation was not subsequently provided by the district, hence this expense is deemed inconclusive.	The mileage reimbursement is for the Assistant Director of Curriculum and Instruction who supervises various staff and who also directly observes and evaluates reading specialist, coaches and reading recovery program teachers in nine elementary schools. The school s are located across a district that is 64 square miles in size. There are daily and weekly visits to schools to visit classrooms, meet with principals, conduct walkthrough school visits with district teams, conduct professional development, attend meetings and school events. The conference travel to Atlantic City was directly linked to an education conference with a team of teachers.
233	11-000-262-420	M450938	8/9/2004	Eagle Maintenance Supply	\$2,100.00	\$831.20	The expense was for supplies such as a handle/threaded wood metal tip, foam sanitizer and SCS Brulin #3 Maxima 256			✓	The expense is deemed inconclusive since the documentation provided did not indicate the purpose and hence the beneficiaries of the supplies purchased could not be determined. A description was not provided in order to link the expense to any strategic initiative. The amount on the PO and the check is \$831.20 for 36 items which does not appear excessive, but due to the lack of documentation it could not be determined if the purchase was made in reaction to an event or circumstance and if the items purchased will be useful long term or utilized on a regular basis.	
234	11-000-262-800	M451075	8/27/2004	Treasurer, State of NJ	\$20.00	\$20.00	The expense is for the renewal of a water/wastewater license for Brian Massimi. Used fund 11		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as renewal of a water/wastewater license. Although the expense cannot be linked to a specific educational goal, it would appear that it is a preventative measure to account for the safety of the individuals utilizing the school locations and can be linked to strategic initiatives and useful criteria. The cost of the expense was listed as \$20.00 on the PO and the check which appears reasonable and according to the invoice the expense is in reaction to license expiration.	

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235	15-000-240-500	M451874	11/2/2004	BCSPSA	\$220.00	\$220.00	BURLINGTON COUNTY SECONDARY PRINCIPALS AND SUPERVISORS ASSOCIATION DUES FOR MEETING & DINNER FOR NOLAN, AVERY, WHITE, AND HORTON			✓	This expense is deemed inconclusive since documentation provided does not link the membership to an educational or achievement goal. Additionally, no description of the organization was provided to indicated the benefits of such membership. Also, it could not be determined if the membership was purchased to fill a need in reaction to an event or circumstance. There were five attendees from one school. The dinner of \$35 per head is discretionary; The meeting dues of \$20 per head may be appears reasonable; The district indicated that this is a semi-annual dinner meeting in which business procedures of association, school representation, and student recognition all take place in the organization.	Contract Expense Staff Workshop meeting County Principals. Networking and speaking with other administrators in the county is essential to all school districts. This venue and association provides for that peer support.
236	15-000-218-600	M450316	7/7/2004	CHANNING L BETE CO, INC.	\$794.21	\$742.25	Pamphlets regarding a variety of topics dealing with child social issues in the school. Delivered to the Harker-Wylie School Attn: C. Donachy		✓		This expense appears reasonable since the documentation provided expense can be linked to an achievement goal of educating parents in student social issues. The documentation indicates District Parents as the beneficiary of the items however It is unclear if the items were provided to fill a need in reaction to an event or circumstance.	
237	15-000-222-600	M450321	7/1/2004	EBSCO SUBSCRIPTION SERVICES	\$576.32	\$576.32	The invoice lists several Magazine subscriptions geared towards children. These were for the Harker-Wylie School Attn: C. Griffiths		✓		This expense appears reasonable since the documentation provided can be linked to an educational and program achievement goal of assisting in developing students reading skills and interests if district reading program documents describing materials suited for students were provided. The titles of magazine are geared towards young readers and thus the beneficiary of the items would be elementary school students.	
238	12-000-262-730	M450421	7/21/2004	BIO SHINE	\$3,668.00	\$2,567.60	Canister Extractor Portable Extractor Carpets Delivered to : Warehouse/Dennis Starr Attn: James Jefferson			✓	This expense is deemed inconclusive since no documentation was provided to describe the nature and purpose of the expense As such, the expense cannot be linked to an achievement goal. It could not be determined if the canisters were to fill a need in reaction to an event or circumstance or who the beneficiary was.	
239	11-000-262-420	M450896	8/18/2004	CARPET SHOWCASE	\$980.00	\$980.00	Supply and Installation of Vinyl Tile in the Faculty Lounge at Crichton School		✓		This expense appears reasonable since the documentation provided can be linked to an achievement goal of providing a safe environment for district employees and students, who are the visitors to the Nurse's Office. The vinyl tile replaced the original carpeting laid in the Nurse's Office in 1969. It was noted that the PO indicated that the tile was for the Faculty Lounge when it was actually for the Nurse's Office at Crichton School	

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240	11-000-262-420	M450984	8/23/2004	A & W FLAGPOLE	\$600.00	\$600.00	Removal and Replacement of flagpole charged to 30 Trenton Rd. Browns Mills #1		✓		This expense appears reasonable since the documentation provided indicated the purpose of the expense was to replace the original flagpole that was installed when the school was built in 1953. The replacement was made to fill a need in reaction to the decaying flagpole and can be linked to an achievement goal of providing a safe environment for school employees and students.	
241	11-000-219-600	M453172	4/28/2005	DELL MARKETING	\$2,155.00	\$2,155.00	Latitude 610 CD RW/DVD w/Port Replicator, Monitor Stand, USB Mouse, Quiet Keyboard, Ultrasharm Flat Panel Display, Carrying Case delivered to PTHS Computer Services		✓		The purchase appears reasonable since the documentation provided by the district can link the purchase to the Special Education Program, as well as an achievement goal of compliance with the laws of the State of New Jersey. This transaction relates to the purchase of a laptop in the amount of \$2,061.49 for the Director of Special Services, who is often at meetings or court cases off district premises. The laptop helps the employee accomplish tasks related to her position when away from the office. It was noted that the PO was issued for \$2,155.00. The invoiced amount was \$2,061.49. The invoice was not paid within terms [PO date 4/28/05; Invoice dated 5/10; Payment due 6/24. Payment issued 6/30/05].	
242	15-000-222-600	M453467	5/17/2005	FOLLETT LIBRARY RESOURCES	\$9,830.40	\$9,830.40	480 Dictionaries and 160 Thesauruses purchased for the Newcomb School Attn: Bruce Glover		✓		This expense appears reasonable since the documentation provided by the district can link the expense to an achievement goal, the School Action Plan. The Plan required classrooms to have new and updated dictionaries and thesauruses in order to improve implementation of language in the classrooms.	
243	15-000-222-600	M453474	5/5/2005	FOLLETT LIBRARY RESOURCES	\$8,150.50	\$8,150.50	547 Books, 248 Titles delivered to the Newcomb School Attn: Bruce Glover		✓		This expense appears reasonable since the documentation provided by the district can link the expense to an achievement goal, the School Action Plan. The Plan required the purchase of current literature for the library. The district notes that there is a direct correlation between reading and achievement test scores.	
244	15-000-222-600	M453535	5/16/2005	HERTZ FURNITURE SYSTEMS CORP	\$88,166.70	\$88,166.70	Tables, chairs, bookcases and other furniture items purchased for the Helen A Fort Middle School Library			✓	This expense is deemed inconclusive since documentation provided by the district does not indicate that the refurbishing of the library was approved by the state.	The atmosphere and environment in the library was outdated. The furniture was well over 30 years old and not fit for a 21st environment. The library needed to be updated and inviting to the students. It is now a state of the arts media center which students want to use. Reading and research is key to a Middle School environment. It was replaced to allow students access to the library and all its resources.
245	11-000-222-600	M453554	5/19/2005	DELL MARKETING	\$5,918.00	\$5,918.00	22 Dell 1700N Laser Printers shipped to Haines School			✓	The expense is deemed inconclusive since to documentation provided by the district does not indicate the age of the equipment replaced. As a result, it cannot be determined if the purchase of the items was made in accordance to the District Technology Plan, which advises replacement of such equipment every five years.	This purchase was made as part of the Haines technology refresh for that year, which was part of the five-year cycle described in the district technology plan. New laser printers were purchased to replace older models, which were outdated.

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246	11-000-230-585	M560007	7/1/2005	NJSBA	\$1,100.00	\$1,100.00	Annual New Jersey School Boards Association Workshop in Atlantic City October 26 - 28, 2005 Attendees: Chief School Administrator: Mark Cowell School Business Official: Pat Austin Board Member: Madeline Pryor Board Member: Denise Prickett Board Member: Chris Pinto Board Member: Stan Gregory Board Member: Donald Alexander Board Member: Diane Stinney Board Member: Mike Kent Board Member: Thomas Petrillo District Staff: Charles Highsmith, Assistant Superintendent			✓	This expense is deemed inconclusive since the workshop cannot be linked to an educational achievement goal of. Due to the lack of documentation, the purpose or the beneficiary of the workshop could not be determined. A registration form was provided however no subject content or agenda was provided and it was unclear if the workshop was taken to fill a need in reaction to an event or circumstance.	
247	11-000-221-600	M560042	7/1/2005	VIDEO JOURNAL OF EDUCATION	\$6,138.00	\$5,846.00	Impacting teaching Videos : (1) Impacting Teaching and Learning w/ Brain Research (10) Impacting Teaching and Learning - Elm School (2) Impacting Teaching and Learning Mid School (2) Impacting Teaching and Learning High School			✓	This purchase appears reasonable since the documentation provided by the district can link the purchase of the videos to a Professional Development achievement goal. The videos were purchased in conjunction with N.J.A.C 6A:10A-3.1 that school districts provide professional development focused on improving student performance to achieve state proficiency standards. The videos are being used on a continual, long-term basis.	
248	11-000-251-890	M560074	7/1/2005	NJPSA	\$9,990.00	\$9,105.00	For the 2005-2006 School Yr: Francis Bell Dr. Kolman Kleinbord Roseanne Vivolo Gary Horton Frances Kline Mary Hutchinson Karen Cheress Darlene Kelly-Campbell Pamela Kelly David Roman			✓	This expense appears reasonable since the documentation provided by the district regarding membership describing its nature and purpose. The membership provides the knowledge allowing the members to provide support to improve teaching and learning in order to meet district achievement goals.	
249	11-000-251-890	M560075	7/1/2005	NJPSA	\$11,985.00	\$11,985.00	For the 2005-2006 School Year: Kathryn Forman [NJPSA only; all others below +NAESP] Eldrean Attaway John Beebe Iliana Okum Beverley Micciche Danielle Strother Bert Baker Gerald Declimenti John Schmidt Vincent Fynan Ursula Csercsevits Charlotte Dixon Margaret Duncan Frank Miller			✓	This expense appears reasonable since the documentation provided by the district regarding membership describing its nature and purpose. The membership provides the knowledge allowing the members to provide support to improve teaching and learning in order to meet district achievement goals.	

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Control Number	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District's Response
250	11-000-251-890	M560076	7/1/2005	NJPSA	\$4,400.00	\$4,400.00	For the 2005-2006 School Yr: Timothy Pirulli Mary Ann Napolitan Barbara Price Nancy Anderson Dennis Starr Barbara Grant Karen Chappell Brian Massimi Michael Pinto Lori McMillan Harold Jones		✓		This expense appears reasonable since the documentation regarding membership describe its nature and purpose. The membership can be linked to a professional development achievement goal. The organization is proactive in addressing critical and emerging issues relevant to school leadership. Its goals are to maintain and expand mutually beneficial relationships with business, higher education and financial communities and to recognize and understand the expanded responsibilities of school leaders in the 21st century and their appears reasonable role in prompting student achievement.	
251	11-000-251-890	M560079	7/1/2005	ASCD	\$799.00	\$799.00	Institutional Membership to the Association for Supervision and Curriculum Development membership for Charles Highsmith through 5/06		✓		This expense appears reasonable since the documentation provided by the district indicates the membership relates to the requirement of the position to provide district-wide leadership in developing and maintaining a learning community for the professional staff, teachers and the membership provides the Director of Curriculum & Instruction the ability to provide support to improve teaching and learning, ultimately helping the district meet its achievement goals and benefiting the students.	
252	11-000-251-890	M560080	7/1/2005	NJASA	\$1,825.00	\$1,825.00	NJASA Dues for Mark Cowell for 2005-06 are .01% of 05-06 salary (to the nearest \$5) + \$100 = \$1825		✓		This expense appears reasonable since the documentation provided by the district regarding membership indicated that such memberships are reimbursable per the contract provision.	
253	11-190-100-320	M563364	4/3/2006	PEMBERTON BOARD OF EDUCATION	\$12,264.00	\$12,264.00	Agreement for Related Services Employment of Leann Wood. One Day per Week for the 2005-200 School Year. Township is responsible for 20% of services. Pemberton Borough is responsible for 80% (four days per week).		✓		This expense appears reasonable since the documentation provided can link employment to a strategic goal. The beneficiaries of the agreement are both Pemberton Borough and Pemberton Township School Districts. The shared services agreement was created in reaction to a need in each district. It was noted that agreement was created in Feb/March '06 for 05-06 school year and the PO issued after the agreement was signed.	
254	11-000-310-930	M563367	4/4/2006	PEMBERTON TOWNSHIP BOARD OF EDUCATION LUNCHROOM DEPARTMENT	\$200,000.00	\$200,000.00	Board of Education funding of Food Services Deficit Funding			✓	This expense is deemed inconclusive since there was a lack of documentation provided to link it to an achievement goal. There is no evidence to indicate the beneficiary of the Food Services Deficit or the reason for why the amount of \$200,000 was funded. There was no support with the PO. Additionally, it was noted that the payment date came before the Board Approval Date.	This payment was budgeted and approved by the Department of Education and represents the District's contribution to the Food Service Fund. The independent auditors require the District to address all deficits in enterprise funds. Additionally, the District has implemented various efficiencies to alleviate the deficit. These efficiencies include providing food services to surrounding Districts, maximizing federal commodities, and aggressively tracking all free and reduced applications.
255	11-000-230-820	M563377	4/5/2006	ALL RISK RESTORATION & DAMAGE CONT	\$500.00	\$500.00	Insurance Deductible for Fire at Little Red \$78,941.03 Loss Claimed from fire damage			✓	This expense is deemed inconclusive because there was a lack of documentation provided to link it to an achievement goal. Additionally, there is no evidence to indicate the beneficiary of the Food Services Deficit or the reason of the funding amount of \$200,000, which seems excessive. It was noted that the payment date came before the Board Approval Date.	This expense was for the \$500 deductible for the fire at the Little Red Schoolhouse. Our insurance policy has a \$500 deductible per event.

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256	11-190-100-320	M563422	4/5/2006	BURLINGTON CO COLLEGE	\$314.00	\$314.00	Invoice INV305A EMPA-3 DTD:10/25/05 RE: Andrew Berrien Fall 2005 MTH 220 course at Burlington County College		✓		This expense appears reasonable since the documentation provided by the district can link it to a mathematical educational program and achievement goal of providing students with classes corresponding to their academic level. This student had taken all the advanced math courses available at PTHS and the district agreed to pay for this particular math course at Burlington County College and note it as part of his transcript. It is noted that the PO was issued (4/05/06) after the invoice (10/24/05) was issued. Payment was delayed and was not made until 6/29/06.	
257	15-000-218-500	M563462	3/27/2006	NJCSA	\$100.00	\$100.00	New Jersey School Counselor Association Fall Symposium: Workshops, Keynote Speaker, Continental Breakfast, Luncheon,		✓		This expense appears reasonable since the documentation provided by the district can link the symposium to the Professional Improvement Plan for Crichton Counselors. It was noted that no was provided. Additionally, the PO was issued (3/27/06) after the conference occurred (5/25/06). The vendor's address crossed out and written over on PO.	
258	15-000-218-500	M563475	3/20/2006	SIRI VOKES	\$300.00	\$300.00	yearly PO - Reimbursement for Clinical, Legal, And Practical Issues In The Identification And Servicing Of Children With Social Maladjustment In New Jersey on February 28, 2006		✓		This expense appears reasonable since the documentation provided by the district indicates that the workshop meets an achievement goal of meeting professional development requirements as prescribed by the NJ State Department of Education. It was noted that there was no invoice attached to the PO. Additionally, the workshop was attended on 2/28/06 but the PO was not issued until 3/20. The PO was issued in the amount of \$300 but payment was made for only \$279.	
259	11-402-100-600	M563534	4/11/2006	PLAQUES & SUCH	\$341.36	\$341.36	The receipt indicates the order was for the following items: (2) 3'x5' Nylon Banners w/ Grommets Banners: Green; Borders: White; Letters: White (94) Lettering for Banners		✓		This expense appears reasonable since the documentation provided can link the banners to an achievement goal of recognizing student-athlete achievement of promoting team and school spirit. It was noted that the PO was issued (4/11/06) after the invoice was issued (4/3/06).	
260	12-000-400-450	M560759	8/2/2005	VENT VAC INDOOR AIR SPECIALISTS	\$9,750.00	\$9,750.00	The invoice was for a walkthrough and duct cleaning for air quality remediation at the Helen Fort School. It was conducted on July 25th for six systems. The area covered was 16,000 square feet and 1890 linear feet of ductwork.		✓		This expense appears reasonable since the documentation provided by the district can link the duct work to an achievement goal of providing a safe environment for students and staff. The work was done to fill a need in reaction and an event or circumstance.	
261	11-000-219-320	M452511	1/27/2005	CHILD NEUROLOGY SVCS OF SOUTHERN NJ	\$300.00	\$300.00	Pemberton Child Study Team neurology evaluation of student on 9/10/04		✓		The expense appears reasonable since the documentation provided by the district can be linked to an achievement goal of providing special needs students with the necessary services they need to learn. The evaluation was performed in accordance with N.J.A.C. 6A:14-3.1. It was noted that there was no invoice provided. The PO was issued on 1/27/05 for services performed on 8/24/04 (per Claim form; PO indicates Evaluation date of 9/10/04). The charges were whitened out and written in as \$300.	

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262	15-000-218-320	M561852	10/17/2005	CAMP FIRE USA NEW JERSEY COUNCIL	\$900.00	\$900.00	3 classes - Delivery of the "I'm Safe and Sure" program 10/5/05, 10/12/05, 10/19/05, 10/26/05, 11/9/05, and 11/16/05. Three pre-first classes (6 half-hour sessions per class) to be paid by school.		✓		This expense appears reasonable since the documentation provided can link it to an educational program and achievement goal or educating students in fire safety awareness. The documentation indicates that the beneficiaries of the classes are the student audience.	
263	15-000-240-500	M562056	10/20/2005	BCSPSA	\$275.00	\$275.00	Five Dinner & Due Fees for the BCSPSA fall meeting at \$55 per attendee			✓	This expense is deemed inconclusive since documentation provided does not link the membership to an educational or achievement goal. Additionally, no description of the organization was provided to indicated the benefits of such membership. Also, it could not be determined if the membership was purchased to fill a need in reaction to an event or circumstance. There were five attendees from one school. The dinner of \$35 per head is discretionary; The meeting dues of \$20 per head may be appears reasonable; The district indicated that this is a semi-annual dinner meeting in which business procedures of association, school representation, and student recognition all take place in the organization.	Contract Expense Staff Workshop meeting County Principals. Networking and speaking with other administrators in the county is essential to all school districts. This venue and association provides for that peer support.
264	11-000-251-890	M562177	11/18/2005	NJ STATE BOARD OF ACCOUNTANCY	\$90.00	\$90.00	Certified Public Accountant Renewal App 1/1/06-12/31/08 for Asst. School Business Administrator		✓		This expense appears reasonable since the documentation provided can be linked to an achievement goal of having properly certified staff. The beneficiaries of the license are both the licensee and the school district since the certification has specific educational requirements to maintain the license. Payment Date (11/18/05) before Board Approval Date (12/15/05)	
265	11-000-251-890	M562178	11/18/2005	NJ STATE BOARD OF ACCOUNTANCY	\$50.00	\$50.00	Public School License Renewal App for 1/1/06-12/31/08 for Assistant School Business Administrator		✓		This expense appears reasonable since the documentation provided can be linked to an achievement goal of having properly certified staff. The beneficiaries of the license are both the licensee and the school district since the certification has specific educational requirements to maintain the license. Payment Date (11/18/05) before Board Approval Date (12/15/05)	
266	11-000-219-320	M563336	3/23/2006	REM AUDIOLOGY ASSOCIATES	\$100.00	\$100.00	Pemberton Township Speech and Language Therapists Teacher In-Service for February 16, 2006		✓		This expense appears reasonable since the documentation provided can be linked to an educational and achievement goal. The documentation did not indicate whether the expense was incurred to fill a need in reaction to an event or circumstance and or who the beneficiaries were.	

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267	15-000-222-600	M560092	7/1/2005	FOLLETT LIBRARY RESOURCES	\$2,352.23	\$2,352.23	150 Books for Emmons School			✓	This expense is deemed inconclusive since the documentation provided by the district could not link it to a specific curriculum. While the district state many of the books were purchase to supplement the various curriculums, it did not give a specific number or curriculum support. As such, the purchase cannot be linked to any educational program or achievement goal. Additionally, the amount of \$2,214.33 in July 2005 for library resources appears excessive and the timing for such a purchase towards the beginning of the fiscal year is inconclusive. Due to the lack of documentation, it could not be determined if the purchase was made fill a need in reaction to an event or circumstance.	Many of the books listed in the above PO's were purchased to supplement the various curriculums in Emmons School including Science, Social Studies, and Language Arts. The beneficiaries of the above book purchases are the students in grades PreK-4, who attend our school. The students use the books from the library not only as resources for research and class assignments, but also for recreational reading. This skill is listed in the Library Curriculum. In addition, these library books assist in maintaining a sufficiently equipped school library.
268	15-000-222-600	M560097	7/5/2005	FOLLETT LIBRARY RESOURCES	\$5,745.86	\$5,745.86	359 Items Harker-Wylie School Attn: C. Griffiths		✓		This purchase appears reasonable since the documentation provided by the district can link the books to an achievement goal of improving literacy scores as outlined in the School Action Plan. The books were purchased to foster recreational reading and provide supplemental curriculum instruction	
269	11-000-251-890	M560099	7/6/2005	NJASA	\$1,300.00	\$1,300.00	Membership Dues for Robert Arenga for 2005-06 are .01% of 04-05 salary (to the nearest \$5) + \$100 = \$1300		✓		This expense appears reasonable since the documentation provided by the district regarding membership describing its nature and purpose. The membership provides the knowledge allowing the members to provide support to improve teaching and learning in order to meet district achievement goals.	
270	15-000-222-600	M560565	7/19/2005	FOLLETT LIBRARY RESOURCES	\$3,245.02	\$3,245.02	199 items shipped to Crichton Elementary School Attn: Schneider		✓		This expense appears reasonable since the documentation provided by the district indicated that the purchase was for books for the Accelerated Reader Program. According to the district, in order for the Accelerated Reader Program to be effective, there needs to be a certain number of books for each reading level to adequately supply the number of students involved in the program. Such a purchase towards the beginning of the fiscal year is inconclusive.	
271	15-000-222-600	M561134	8/16/2005	FOLLETT LIBRARY RESOURCES	\$361.43	\$363.87	24 books shipped to Pemberton Township High School Attn: McKiernan/Library			✓	This expense is deemed inconclusive since the documentation provided by the district regarding the books did not specify the specific program/curriculum the books were for . The district indicated that the purchase was made by the library to provide up to date materials for research, reading for pleasure/cross content instruction, and school projects in all content areas. The district also states these are the primary reasons for the existence of libraries.	General Library supplies and equipment required to maintain the Media center as a modern and viable function of the High School.

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272	15-000-222-600	M561139	8/16/2005	FOLLETT LIBRARY RESOURCES	\$167.59	\$155.24	Pemberton Township High School Library: Auschwitz Cujo The Dark Tower Demon In My View Devil In The Details Doing It Godless Gothic 10 Original Dark Tales The Guy Book: An Owners Manual For Teen A Hero Ain't Nothin' But A Sandwich How I Live Now How Not To Spend Your Senior Year			✓	This expense is deemed inconclusive since the documentation provided by the district regarding the books did not specify the specific program/curriculum the books were for. The district indicated that the purchase was made by the library to provide up to date materials for research, reading for pleasure/cross content instruction, and school projects in all content areas. The district also states these are the primary reasons for the existence of libraries.	No budget line item would be that specific to list all books. The Supervisor for Literacy in the HS attempts to obtain reading materials that would interest all HS students. Books researched and found interesting by students can only produce readers at the HS level.
273	12-000-252-730	M452875	3/11/2005	US NETCOM CORP	\$2,819.00	\$2,769.00	Invoice indicated a PM For Windows 1 Line System; Warranty Contracts, Remote Training, Configuration Brick Products; Not paid within terms		✓		This expense appears reasonable since the documentation provided by the district can link the auto-dialer software to an achievement goal of improved communications with student's homes and a district initiative for student compliance with attendance policies.	
274	11-000-219-600	M450009	7/1/2004	ACME MARKETS #7908	\$1,000.00	\$1,000.00	Acme account # 7908-043 : various grocery items ordered for ESY functions by the Director of Special Services for School Year 2004/2005			✓	This expense is deemed inconclusive because no documentation was provided to describe the nature and purpose of the expense As such, the expense cannot be linked to any educational program or achievement goal. Hence, the beneficiary of the food items could not be determined. Additionally, it is unclear if the items were provided to fill a need in reaction to an event or circumstance.	Extended School Year (ESY) services are mandated under NJAC 6A-14. ESY services are individualized instructional programs provided beyond the length of the regular school year for students with disabilities. ESY students typically attend the program for a minimum of four hours a day, five days a week during summer months. Instructional tasks related to individual student's goals and objectives are manifested through sensory tasks such as eating, drinking, smelling and touching. Utilizing food is a fundamental approach for students with significant disabilities to show mastery in life skill development.
275	11-000-221-610 11-000-240-610	M450104	7/8/2004	PHONIC EAR INC	\$1,372.75	\$1,372.00	Ceiling Speaker Package, Mic, Transmitter delivered to Brotherhood School Kathi Ulrich (C. Donachy)		✓		This expense appears reasonable since the documentation provided described the nature and purpose of the hearing equipment and can link it to an achievement goal of complying with ADA/504 regulations. It is clear that the equipment was purchased to fill a need in reaction to the student's condition.	
276	11-000-262-490	M450145	7/1/2004	PEMBERTON TOWNSHIP WATER DEPT	\$11,500.00	\$11,500.00	The invoice provided by the town indicated water utility service were billed for 30 Trenton Rd, Pemberton NJ for the 2004-05 School Year		✓		This expense appears reasonable because the documentation provided describe the nature and purpose of the expense (water) as necessary. The expense can be to an achievement goal of providing student with everyday essentials. Hence, the beneficiary of the water service are the students, faculty and staff of the district. Additionally, it is clear the water was provided to fill a need in reaction the circumstance of providing water on a daily basis.	

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277	11-000-219-320	M450217	7/1/2004	EDUCATIONAL SERVICES UNIT	\$18,000.00	\$88,000.00	Therapy and Evaluations in 2004-2005 for 1 Student = \$1,480 2 Students = \$300/ea		✓		This expense appears reasonable because the documentation provided indicates the nature and purpose of the expense can be linked to an achievement goal of providing teacher and students with special needs evaluations which will provide educators with a better understanding of where they need help. Hence, the beneficiary of the services are the teachers, the students, and parents. It is clear the expenditure was made to fill a need in reaction to the needs of the students	
278	15-000-218-600	M450313	7/2/2004	CHILDSWORK/CHILDS PLAY	\$363.83	\$330.75	Self-Esteem Issues game purchased for the Busansky School		✓		This expense appears reasonable it can be linked to an educational and achievement goal of helping students with special needs. This goal will also provide their educators with an idea of how they can better assist the students by learning more about their self-esteem issues. Hence, the beneficiary of the services are both the students and the teachers. It is clear the expenditure was made to fill a need in reaction to the needs of the students. PO AMOUNT CHANGED BY HAND DUE TO INVOICE REFLECTING GREATER AMOUNT (SHIPPING OF \$33.08); PAYMENT DATE PRIOR TO BOARD APPROVAL DATE	
279	15-000-218-600	M450314	7/2/2004	MARCO PRODUCTS	\$336.00	\$305.45	Buddy Learns about Bullies. A game used to foster help with self-esteem issues ordered for Busansky School		✓		This expense appears reasonable it can be linked to an educational and achievement goal of helping students with special needs. This goal will also provide their educators with an idea of how they can better assist the students by learning more about their self-esteem issues. Hence, the beneficiary of the services are both the students and the teachers. It is clear the expenditure was made to fill a need in reaction to the needs of the students. PO PAYMENT DATE PRIOR TO BOARD APPROVAL DATE	
280	11-000-222-600	M450326	7/1/2004	VIDEO CORP OF AMERICA	\$1,340.00	\$1,340.00	DEMO HARD DRIVE INVOICE INDICATES "MISCELLANEOUS MATERIALS". NEED ADDITIONAL DOCUMENTATION TO DETERMINE WHAT ITEM IS.		✓		The expense appears reasonable since the documentation provided by the district could link the hard drive for television production courses to an educational program, achievement goal, and beneficiary. Additionally, the hard drive was used on a trial basis for a year before purchase to determine if the item was useful enough for purchase.	
281	11-402-100-600	M450330	7/1/2004	LIFE FITNESS	\$1,779.00	\$1,599.00	Shoulder Press for PTHS Athletics ITEM CHARGES OF \$1419 AND FREIGHT CHARGES OF \$180 FOR ATHLETICS DEPT AT PTHS			✓	This expense is deemed inconclusive because the documentation provided cannot link the item to an educational or achievement goal. The district indicated that the equipment was for phys. ed classes and team training. There was no indication whether the shoulder press was expensed to fill a need in reaction to an event or circumstance. The order date on vendor invoice does not match PO date. Receiving document was indicated on a manual/duplicate copy.	Weight training machine used by students who participate in Physical Education classes, Athletics, and Weight Club. There are no local gyms for students in or around town. The school district is the only source.

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282	11-000-219-600	M450332	7/1/2004	HARCOURT ASSESSMENT	\$3,104.98	\$2,854.98	Assessment forms purchased for Pemberton Township High School Attn: George Clinton		✓		This expense appears reasonable since the documentation provided by the district indicates the purpose of the assessment forms purchased was for use by guidance for assessment of students and can be linked to an achievement goal of evaluation in order to provide special needs students with the necessary tools they need to learn.	
283	11-000-222-600	M450333	7/1/2004	O'BRIEN & SONS	\$2,200.00	\$1,500.00	Hardware supplies delivered to PTHS/M. Pinto		✓		This expense appears reasonable since the documentation provided indicates that the purpose of the supplies were to maintain the district's audio visual equipment [Public Announcement System, Clock Systems, Classroom Visual aides, and Scoreboards] and high school student technical stage crew for drama productions and therefore can be linked to an achievement goal of maintaining district assets. Additionally, the supplies were purchased to fill a need in reaction to the equipment needing repairs and/or routine maintenance.	
284	11-000-219-800	M450415	7/28/2004	PAWS FARM NATURE CENTER/MT LAUREL	\$124.00	\$112.00	FIELD TRIP ESY STUDENTS. NO INVOICE. SCHOOL DISTRICT REQUEST FIELD TRIP REQUEST FORM LISTS FIELD TRIP TO PAWS FARM WITH COST OF \$124		✓		This expense appears reasonable because the field trip can be linked to an educational and achievement goal of providing students with a greater knowledge of animals. Additionally, the beneficiary of the expense is ESY student body. Payment was made on 8/3/04 before payment was approved by Board on 8/26. Field Trip form was not approved y the Principal as required and not dated. The trip was approved by the Director of Special Education. Roster of students and parents that attended the trip was not provided	
285	11-000-262-420	M450418	7/19/2004	TOTAL DOOR SUPPLY CORP	\$2,000.00	\$2,000.00	Labor and materials for the replacement of a door in the PTHS Auto Shop teacher office.		✓		This expense appears reasonable because the field trip can be linked to an educational and achievement goal of providing students with a greater knowledge of animals. Additionally, the beneficiary of the expense is ESY student body. Payment was made on 8/3/04 before payment was approved by Board on 8/26. Field Trip form was not approved y the Principal as required and not dated. The trip was approved by the Director of Special Education. Roster of students and parents that attended the trip was not provided	
286	11-000-230-339	M450425	7/28/2004	KIERNAN CORPORATION	\$10,650.00	\$10,650.00	2.5 hours of Consultant Services for facilities in July 2004 billed to Pemberton Township BOE at \$125.00/hour		✓		This expense appears reasonable since the documentation provided by the district indicates the nature and purpose of the consulting fees can be linked to an achievement goal of demographic facilities planning.	

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287	11-000-230-339	M450436	7/28/2004	NJ K-12 ARCHITECTS	\$50,000.00	\$50,000.00	INVOICE FOR PROFESSIONAL SERVICES IS FOR PHASE 1 SERVICES, INCLUDING: FAMILIARIZATION WITH EXISTING LRFP, DISTRICT EDUCATIONAL GOALS, MEETINGS WITH DOE, AND GENERAL CONSULTATION/DEVELOPMENT OF DISTRICT STRATEGIES		✓		This expense appears reasonable since the documentation provided indicated that the consulting services contracted could be linked to an achievement goal of a Long Range Facility Plan. The district determined that the services were no longer feasible due to budget cuts.	This cost was for consulting fees for assistance in the preparation of the Long Range Facilities Plan. Due to budget cuts, the consulting services were terminated and the remainder of the Long Range Facilities Plan was completed by the Business Administrator.
288	11-000-219-592	M450489	7/1/2004	ANNA KABARA	\$200.00	\$200.00	ATTACHED DESCRIPTION OF MILEAGE AND PURPOSE OF TRIPS TAKEN BY ANNA KABARA FOR THE MONTHS OF SEPTEMBER 2004		✓		This expense appears reasonable since the documentation provided indicates a clear purpose of the trips made for special education related issues and therefore can not be linked to a educational and achievement goal.	
289	11-000-219-592	M450490	7/1/2004	TERRI BOWERS	\$400.00	\$400.00	ATTACHED DESCRIPTION OF MILEAGE AND PURPOSE OF TRIPS TAKEN BY TERRI BOWERS FOR THE MONTHS OF JULY-SEPTEMBER 2004		✓		This expense appears reasonable because the documentation provided indicates a clear purpose of the trips made for special education related issues and therefore can not be linked to a educational and achievement goal.	
290	11-000-261-420	M450521	7/29/2004	AQUA-TEX TRANSPORT INC	\$2,450.00	\$2,450.00	SOLIDS DISPOSAL PERFORMED AT HIGH SCHOOL AUTO SHOP		✓		This expense appears reasonable because the described service in the supporting documentation indicates the prevention of a safety/health hazard therefore can be linked to a safety achievement goal. No work order, memo, or contractual support was provided that could further clarify the purpose and beneficiary or such services but the preventative nature of the service itself serves to benefit all inhabitants of the school. Additionally, it could be determined that the services were rendered to fill a need in reaction to an event or circumstance.	
291	11-000-222-500	M450651	8/3/2004	NJBSA	\$125.00	\$125.00	Five entry fees in the NJ School Boards Competition (entries include handbook and website)	✓			This expense is deemed discretionary because the documentation provided cannot be linked to an educational or achievement goal. The competition entries are related to school publications and the entries do not benefit the students.	The positive image relayed in awards won at the competition indirectly benefit the community. Pemberton Township School District has won the event 24 out of the 27 times it has entered. It instills a sense of pride not only among the employees but also the students who assist in the entry. The New Jersey School Boards sponsors this competition for all school districts in the State.
292	11-000-251-890	M450720	7/6/2004	ASCD	\$79.00	\$79.00	MEMBERSHIP FEE FOR ASSOCIATION FOR SUPERVISION AND CURRICULUM DEVELOPMENT; PAYMENT DATE PRIOR TO BOARD APPROVAL DATE		✓		This expense is deemed appears reasonable since the documentation provided links the membership to an achievement goal of keeping current with issues with curriculum in schools throughout the country. Both the staff and students benefit from the knowledge shared as a result of the membership.	

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293	11-000-251-890	M450726	7/1/2004	ASCD	\$159.00	\$159.00	PREMIUM MEMBERSHIP FEE TO THE ASSOCIATION FOR SUPERVISION AND CURRICULUM DEVELOPMENT FOR CHARLES HIGSMITH		✓		This expense appears reasonable since the membership can be linked to achievement goal. The benefits of membership include learning current best practices in high quality differentiated instruction, strategies for designing and improving professional development for schools. The membership helps continuing growth and the district meet achievement goals and benefit students.	
294	11-000-262-320	M450875	N/A	VERIZON	\$1,093.02	\$1,093.02	Interactive TV service for the month of June 2004 for PH# 894-4275			✓	This expense is deemed inconclusive because the documentation provided does not link the interactive TV service to an educational or achievement goal. Additionally, it could not be determined as to whom the beneficiary of the service is and the purpose of its use. It was also unclear whether the service was expensed in order to fill a need in reaction to an event or circumstance. The amount of \$1,093.02 for June 2004 service seems excessive. It was noted that this was a manually created PO in Excel. The original PO# was crossed out in pen and re-numbered. There was no vendor invoice or receipt with the ok to pay attached.	For approximately six years, the District participated in a joint ITV Venture with six other Burlington County Schools. The ITV Consortium allowed participating high schools the ability to offer classes that would not be offered due to small enrollments. The monthly cost was to broadcast classes over a fiber optic back bone supplied by Verizon Telephone. The monthly fee was less than the cost of hiring a teacher for the courses offered.
295	11-000-262-420	M450964	8/10/2004	RADAR SECURITY SYSTEM	\$8,600.00	\$4,150.00	Parts & Labor for the Radar Security System for 2004/2005 School Year Warehouse/Dennis Starr Attn: James Jefferson		✓		This expense appears reasonable since the documentation provided indicates the items expensed are relative to an overall achievement goal of providing safety and security to benefit the school district students and staff. It can be assumed that the nature of the expense was for routine maintenance performed on the district's security system.	
296	11-000-219-320	M450989	8/26/2004	ELWYN, INC	\$1,600.00	\$1,600.00	Brenda Finucane - Case Preparation BOE vs. TT, records review, phone call with attorney = 2 hrs @ 200/hr Expert Testimony by Brenda Finucane, M.S. - 6 hours, including travel time @ \$200.00		✓		This expense appears reasonable since the documentation provided by the district indicates the expense was made in reaction to a legal matter and that it was necessary in order to properly respond to the legal matter. The documentation clearly explains that the expense incurred was beneficial to the district in representing itself in the aforementioned legal matter.	
297	11-000-221-600	M451117	9/7/2004	DAY-TIMERS, INC.	\$337.87	\$79.95	FIVE MONTHLY CALENDAR PLANNERS WITH PERSONALIZED LETTERING FOR PEMBERTON TOWNSHIP HIGH SCHOOL	✓			This expense is deemed discretionary since the documentation provided cannot link the personalized lettering to any achievement goal or beneficiary. The district indicates that personalization of the calendars would reduce the total cost by less than half.	General supply item. PTHS monogram was small part of the cost item. The total costs is \$79 dollars and the district may have saved \$10-20 for the total project
298	15-000-222-600	M451546	10/13/2004	FOLLETT LIBRARY RESOURCES	\$3,649.66	\$3,452.84	Library Books for Stackhouse Elementary School Library		✓		This expense appears reasonable since the documentation provided by the district can link the library books to an educational program. The books were purchased for the library's Trophies Reading Program, which was new at the time this order was placed. Books were needed at individual levels to use with guided reading.	
299	11-000-230-600	M451549	10/19/2004	PATHS YEARBOOK FUND/ NAN SCHWEITZER	\$252.00	\$252.00	BOE AD IN THE 2005 PEMBERTON TOWNSHIP HIGH SCHOOL YEARBOOK	✓			This expense is deemed discretionary since the documentation provided by the district does not link the Board of Education's ad and to an achievement goal. Additionally, it cannot be determined who the beneficiary of the ad is.	This cost relates to an ad for the Class of 2005 Yearbook taken by the Board of Education. The Board of Education is not paid for their service and the picture ad is a keepsake for students.

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300	11-000-251-890	M451553	10/19/2004	NJ SCHOOL BUILDINGS & GROUNDS ASSOCIATION	\$175.00	\$175.00	PAYMENT FOR 2004-2005 MEMBERSHIP IN THE BURLINGTON COUNTY CHAPTER NJ BUILDINGS AND GROUNDS ASSOCIATION		✓		This expense appears reasonable since the documentation provided can link the membership to an achievement goal of properly maintaining the district's buildings and grounds. The beneficiaries of the membership are the buildings and grounds employees as well as the district inhabitants.	
301	11-000-230-600	M451558	10/20/04	WACHOVIA BANK	\$75.00	\$75.00	Three \$25 Savings Bonds for three HAF students authorized by Darlene Kelly		✓		This expense appears reasonable since the documentation provided links it to an educational and achievement goal of recognizing students for exceptional performance. The beneficiary of the savings bonds are clearly defined in the supporting documentation. The email lists three students and necessary information for savings bond issuance. Info is per Darlene Kelly - but no approval or reason behind issuance from Darlene Kelly attached.	
302	11-000-219-320	M451570	10/20/2004	TREASURER, STATE OF NJ-KATZENBACH	\$1,750.00	\$1,750.00	Per Invoice: account due for professional services rendered and services provided by the New Jersey Specialized Child Study Team Evaluation Services for Students who are Deaf or Hard of Hearing. Fee is for Full Evaluation Package of E. Figueroa which consists of: Speech/Language Evaluation, Learning Evaluation, Psychological Evaluation, and Social History and Evaluation.		✓		This expense appears reasonable since the documentation provided links it to an achievement goal of providing necessary services to special needs children. The services provided clearly benefited the student listed on the invoice and the results of the evaluation provided insight to the school district on how to better provide for her. The services were expensed to fill a need in reaction to a circumstance. PO is dated 10/20/04. Contract attached is dated 3/12/02. Invoice is dated 8/5/02. Payment due per invoice 9/4/02. Payment date is 12/16/04	
303	11-000-222-340	M451571	10/20/2004	SAGEBRUSH TECHNOLOGIES	\$5,609.67	\$5,609.67	Dist. Wide Maintenance Agreement/Support to Library Auto. Card Catalogue Inv#PTB112005, DIST#19340, New Expiration Date Nov 2005 9 Spectrum CIRC/CAT Support, 9 Spectrum visual search support, 1 Spectrum Suite Support, 1 Spectrum Suite Support		✓		The expense appears reasonable since the documentation provided indicates the nature and purpose of the support services and can be linked to support of instruction and student achievement. It was noted that Invoice PTB112005 was issued 10/8/04, faxed 10/20/04. The PO was issued on 10/20/04. Invoice 030-0013342 was issued 11/12/04 and the payment was made 12/16/04	
304	11-000-251-610	M451572	10/6/2004	ADELPHIA STEEL EQUIPMENT	\$1,876.00	\$1,163.12	4 3/4x36x18 Double Door Storage Closets (2 Mocha, 2 Wallaby) for the Personnel Office at Brotherhood School		✓		This expense appears reasonable since the documentation provided can link the replacements to an achievement goal of safeguarding district assets. These cabinets are used for storage of human resource documentation it to an that must remain on site for a specific period of time.	
305	11-000-219-500	M451577	10/20/2004	DEVELOPMENTAL RESOURCES	\$258.00	\$258.00	Registration for Heather Kleinbard and Denise Galla to attend the Disruptive Students Workshop in Atlantic City, NJ on November 12, 2004		✓		This expense appears reasonable since the documentation provided by the district indicates that the workshop was taken in reaction to the 2005 CAPA Report issued by the Department of Education in 2005 for Helen Fort Middle School as well as the Department of Education's requirements for Professional Development.	

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306	11-000-221-600	M451816	10/28/2004	SAX HOME ECONOMICS	\$2,338.91	\$2,126.29	BID list of 81 items (supplies) for the Home Economics department at for Helen A. Fort Middle School		✓		This expense appears reasonable since the documentation provided by the district can link the items to the Home Economics education program. The students benefit from the use of these items in the Home Economics program.	
307	11-000-219-600	M451869	11/8/2004	TANNER SCHOOL FURNITURE CORP	\$212.40	\$212.30	Global Type Mid Back Chair delivered to Teresa O'Connor at the Brotherhood School	✓			This expense is deemed discretionary since the documentation provided cannot link it to an educational or achievement goal. The amount of \$212.30 seems excessive for the price of a chair. It is unclear who the beneficiary is and if the purchase was made in reaction to an event or circumstance.	The chair was purchased due to the previous chair breaking. The chair that was ordered was purchased because it was conducive to the office environment and provides the necessary support to allow staff to access various areas within the desk space. Additionally, it was anticipated that the quality of the chair would provide for several years of service eliminating the need for the district to invest in additional furniture in the near future. This was purchased under State Contract.
308	11-000-261-420	M451882	11/15/2004	ABATETECH INC	\$950.00	\$950.00	HFMS/ABESTOS ABATEMENT: Operations & Maintenance services rendered on 11/4/04 at Helen Fort Middle School. Invoice indicates clean up of suspect debris located in rooms 44 &46.		✓		This expense appears reasonable since the documentation provided describes the nature and purpose of the expense which can link it to an achievement goal of providing a safe environment for both students and staff. The Data of claimant's certification is missing. Work order & documentation for services missing. Was this done with a state vendor?	
309	11-000-221-600	M451921	11/19/2004	ALLIED OFFICE PRODUCTS	\$723.29	\$337.64	40 Binders, 1 Package of photo paper, 2 (400 count) paper clips, 1 mouse pad, 3 packages of manila folders, 2 Quick Step Index System, 3 Recycled Scratch Pads, 1 (3 pk) Adding Machine Rolls, 12 Woodgrain Pencils, 2 Scarlet PHD pen, 2 Neon Blue Dr. Grip Pens, 2 Hunter Green Dr. Grip Pens, 1 Ten Color Set Dazzle Brights Highlighter, 1 Magic Tape Multi-pack		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as office supplies. These supplies assist the department in their work to improve student performance and achievement goals. The storage of required student documents is vital to the department's operation.	
310	11-000-262-420	M451924	11/17/2004	FIRE PROTECTION MAINTENANCE	\$367.00	\$367.00	SPRINKLER ROOM SERVICE Per invoice: Provided the labor necessary to clean out and service the 2" backflow preventer on the fill line for the tank. Everything left in service.		✓		This expense appears reasonable since the documentation provided indicates the nature or purpose of the expenditure can be linked to an achievement goal of providing a safe environment to district employees and students. Hence, the beneficiaries of the maintenance performed are inhabitants of the building. The expenditure was incurred to fill a need in reaction to the backflow problems. No work orders was attached. Invoice issued 11/1/04. PO issued 11/17/04. Claimant signature 11/30/04. Payment due date 12/1/04. Payment approved and made 12/16/04	
311	11-000-221-600	M451928	11/18/2004	TANNER SCHOOL FURNITURE CORP	\$2,469.00	\$2,469.00	Pedestal Desk, Flur Return, Pull-out keyboard, Bookcase, Open Hutch, 3-Tier Lateral, Task Chair, Stacking Chair delivered to Mary Capriotti at PTHS			✓	This expense is deemed inconclusive since the documentation provided by the district cannot link the furniture to an achievement goal. The district indicates that the furniture was purchased in order to make the new curriculum and instruction area renovated in the high school area usable. This required outfitting offices of 5 supervisors and a director along with administrative assistants.	Material needed to furnish 5 offices in C&I center. Old equipment, when present was broken or out dated. Some old material was dispersed to other areas to replace broken material.

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312	15-000-222-600	M452225	12/9/2004	FOLLETT LIBRARY RESOURCES	\$1,576.79	\$1,576.79	SOFTWARE PROGRAMS & LIBRARY BOOKS FOR CRICHTON ELEMENTARY SCHOOL		✓		This expense appears reasonable since the documentation provided by the district indicates the software purchased to support the Accelerated Reading Program. These software programs were coordinated with the Accelerated Reading Program books that were ordered.	
313	11-000-252-600	M452503	1/20/2005	TANNER SCHOOL FURNITURE CORP	\$386.64	\$386.64	(2) Two Tier Lateral File & Laminate Top 19.25Dx30Wx28H delivered to PTHS Computer Services/Bernacki & Saunders		✓		This expense appears reasonable since the documentation provided can be linked to an achievement goal. The file cabinets were purchased to house Genesis student database records and documentation per District technology and strategic plans. It was noted that payment was not made within terms. It is unknown if late fees were incurred. PO M344279 (Auto Furniture) was issued 6/30/04. Invoiced 5/24/05. PO M344355 (desk & chair - Danielle Gallo) was issued 6/29, invoiced 6/10/05. PO M453042 (Workstation) was issued 3/16/05, invoiced 6/1/05 Use of state contract.	
314	15-000-222-600	M452538	1/19/2005	FOLLETT LIBRARY RESOURCES	\$308.10	\$293.56	18 Books for Pemberton Township High School			✓	This expense is deemed inconclusive since the documentation provided by the district regarding the books did not specify the specific program/curriculum the books were for. The district indicated that the purchase was made by the library to provide up to date materials for research, reading for pleasure/cross content instruction, and school projects in all content areas. The district also states these are the primary reasons for the existence of libraries.	General Library supplies and equipment required to maintain the Media center as a modern and viable function of the High School. Books especially in the HS are purchased with the students interest in mind to get them to read on a daily basis.
315	15-000-221-600	M452561	1/25/2005	ALLIED OFFICE PRODUCTS	\$677.24	\$677.24	10 Photo Ink, 18 Black Ink, 9 Color Ink delivered to Crichton Elementary School/Vasquez		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as office supplies. Although the expense cannot be linked to a specific educational goal, the items purchased appear to be items that are used on a daily basis. It is likely these supplies were purchased in reaction to a need.	
316	15-000-222-600	M452758	2/22/2005	ALLIED OFFICE PRODUCTS	\$1,825.25	\$1,825.25	78 Ink Cartridges for Busansky School		✓		This expense appears reasonable since the documentation provided by the district indicates that the cartridges are needed for the 44 printers in the classrooms and are used in the day-to-day course of the classroom operations. A received date of 3/10 was noted before the invoice date 3/11. Payment was due within 30 days of 3/11 invoice, however payment was made 4/28/05	
317	11-000-221-600	M452871	3/10/2005	ALLIED OFFICE PRODUCTS	\$772.48	\$211.42	Reports Covers, Binder, Letter Trays, American Heritage Deluxe Reference Set, Hello My Name Is tags, Visitor Badges, Hole Punch, Easel Pads, Grip Wallets, Index Systems, Magnetic Tape, Plastic Dividers		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as office supplies. These items are used on a regular basis and are vital to operation and impact professional growth.	

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318	11-000-219-500	M452873	3/7/2005	FRED PRYOR SEMINARS	\$149.00	\$149.00	Registration for Teresa O'Connor - Managing Emotions Under Pressure Seminar		✓		This expense appears reasonable since the documentation provided can link the workshop to a district achievement goal of providing individuals with a working safe and respectful environment. The seminar was taken in reaction to an event that took place at work and as a result the district required the individual to take the workshop in order to continue employment.	
319	11-000-251-600	M452895	3/15/2005	ALLIED OFFICE PRODUCTS	\$1,625.63	\$434.04	Cleaning Wipes, Monitor Wipes, Manila File Jackets, Indura Poly Pockets, Color File Pockets, Desk File Pockets, Desk File Sorters, Rubber bands, Correction Fluid, Multi Fluid Smooth Coverage, Canary Yellow Correction Fluid, Envelope Moistener, Package Tape, Pencils, Permanent Marker, Stamp Pads, Disks, Binder Clips, Fasteners		✓		The expense appears reasonable since by its office supplies are an inherent part of daily operations for a district. As such they can be linked to an achievement goal of maintaining sufficient supplies to operate effectively as a district. Additionally, the amount paid for the envelopes appears reasonable.	
320	11-000-219-600	M453182	4/19/2005	ALLIED OFFICE PRODUCTS	\$1,487.85	\$397.26	Pads, Binders, File System, Desk Pad, Sorters, Academic Calendars, Name Tags, Presentation Binders, Faxed Stamp, Mechanical Pencils, Heavy Duty 2 Hole Punches, Assorted Clips		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as office supplies. Although the expense cannot be linked to a specific educational goal, the items purchased appear to be items that are used on a daily basis. It is likely these supplies were purchased in reaction to a need.	
321	15-000-218-600	M453373	4/27/2005	TANNER SCHOOL FURNITURE CORP	\$943.20	\$943.20	Keyboard, Mouse, Task Chair, High Back Chair Delivered to Pemberton Township High School Attn: Digirolamo/Guidance			✓	This expense is deemed inconclusive since the documentation provided by the district cannot link it an achievement goal of providing necessary equipment for work to employees with special medical needs. While the purchase may have been made in reaction to a medical need, documentation is needed to support the expense incurred.	Staff member has been on leave of absence due to variety of medical needs. Material facilitated her return to work.
322	11-000-222-600	M560592	7/26/2005	BURL CO AUDIO-VISUAL AIDS COMM	\$35,267.40	\$35,267.00	Membership Fee for the Burlington County Audio Visual Aids Commission for the 2005-2006 School Year. The fee is based on Oct 2004 State Aid Report Enrollment of 5,598 @ \$6.30 Per Pupil			✓	This expense is deemed inconclusive since there are more cost effective methods for the District to acquire audio-visual aids. The District recently completed a cost-benefit analysis and determined that it is more cost effective to purchase visual aids versus paying a per student fee every year. The average useful life for the audio-visual aids is five years. KPMG deems this approach to be reasonable.	

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323	11-000-230-895	M560598	7/26/2005	NJSBA	\$25,803.00	\$25,803.00	Membership for the Board of Ed Dues in the NJSBA-NJSBA Boards for 7.1.05-6.30.06 is based on Base + (multiplier x district current expense budget) = dues, limited by a maximum		✓		This expense appears reasonable since documentation provided does not link the membership to an educational or achievement goal. Additionally, no description of the organization was provided to indicated the benefits of such membership. Also, it could not be determined if the membership was purchased to fill a need in reaction to an event or circumstance.	
324	11-000-222-500	M560779	8/4/2005	NJSBA	\$100.00	\$100.00	4 Entries in the 2005 School Board Competition: Audio-Visual Media, Calendars, Information Guides and Handbooks, Newsletter/Tabloid, and Website	✓			This expense is deemed discretionary because the documentation provided does not link to an educational or achievement goal. The competition entries are related to school publications and does not benefit the students.	The positive image relayed in awards won at the competition indirectly benefit the community. Pemberton Township School District has won the event 24 out of the 27 times it has entered. It instills a sense of pride not only among the employees but also the students who assist in the entry. Again, New Jersey School Boards sponsors this contests for all school districts in the state.
325	11-000-221-500	M561379	8/29/2005	BETTY MILTON/BUSANSKY	\$167.91	\$167.91	Mileage Reimbursement for Betty Milton of Busansky School for mileage expenses incurred during the months of June-September 2005.		✓		This expense appears reasonable since the documentation provided can link the mileage reimbursement to the individual's contract as well as a school achievement goal of providing attending required meetings and workshops.	
326	11-000-221-500	M561381	8/29/2005	CHRISTIAN JEWELL	\$94.93	\$94.93	Mileage Reimbursement for Christian Jewell of PTHS for mileage expenses incurred during the months of June-September 2005.		✓		This expense appears reasonable since the documentation provided can link the mileage reimbursement to the individual's contract as well as a school achievement goal of providing appropriate technology to the students	
327	11-000-219-600	M561649	9/28/2005	HERTZ FURNITURE SYSTEMS CORP	\$2,479.30	\$2,479.30	Freestanding PNL-16' 9x6' H-9 PNL in Summer Blue Delivered to M. Hatfield/M. Grady at the Howard Emmons School			✓	This expense is deemed inconclusive because no documentation was provided to describe the nature and purpose of the purchase. As such, the purchase cannot be linked to any educational program or achievement goal. Additionally, the amount of \$2,479.30 seems excessive. Due to the lack of documentation, it could not be determined if the purchase was made fill a need in reaction to an event or circumstance.	Used in an autistic classroom. The items purchased (freestanding panels) are crucial to the development of distraction-free cubbies within each classroom for use by staff and students during their one-on-one learning times. It is important to have specific areas designed to minimize distractions, organize individualized program materials and create workspaces that the children can know the boundaries of. It was found that these larger free-standing panel dividers were necessary to create a sectioned area to meet the students' needs.
328	11-000-230-585	M561741	10/7/2005	ATLANTIC CITY HILTON CASINO RESORT	\$1,440.00	\$1,440.00	Two night accommodations for Donald Alexander, Thomas Petrillo, Stan Gregory, Mark Cowell, Madeline Pryor, and Pat Austin for New Jersey School Boards Conference 10/25-10/28/05		✓		This expense is appears reasonable since the accommodations can be linked to an achievement goal of keeping the school board up-to-date regarding issues affecting districts throughout the state. The beneficiaries of the accommodations are the faculty listed on the PO.	

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329	11-000-219-592	M562595	N/A	SAMANTHA MORTON	\$85.69	\$85.69	Mileage reimbursement to Samantha Morton for trips during the time period of 10/3-12/14/05		✓		This expense appears reasonable since the documentation provided by the district indicated a clear purpose of the trips made and therefore could be linked to an educational or achievement goal. Additionally, it is clear whether the trips expensed were made in to fill a need in reaction to an event or circumstance, by attending meetings required of the position. It was noted that a standard PO form was not used. There were different amounts listed on PO and there was no approval by the Business Administrator.	
330	11-000-219-600	M569295	7/1/2005	SCHOOL SPECIALTY INC	\$2,693.00	\$2,693.00	Receipt indicates the following items: (250) Tab Index; (100) White Board 9x12; (28) Book Rink 1.5";(500) BK Com 48 Sht Rule, (28) Man Tag 24x36 Unrid; (60) Highlighter Tape 1/2" Yellow. Delivered to Helen Fort Middle School/P. Kelly		✓		This expense appears reasonable since the documentation provided indicates the nature and purpose of the items were used in instruction. As such, the expense can be linked to an achievement goal and the beneficiary of the items are the teachers and students	
331	15-000-222-600	M453224	5/4/2005	DELL MARKETING	\$5,700.00	\$5,700.00	(4)Lat. D505 Value Bundles; Nylon Carrying Case, D/Port Replicator delivered to Harker-Wylie School/Bernacki			✓	The expense is deemed inconclusive since the documentation provided by the district does not indicate if the computers were purchased to fill a need in reaction to an event or circumstance. This transaction relates to the purchase of (4) laptop computers in the amount of \$5,700.00 which appears to be reasonable. The contract associated with the purchase order was not provided and hence the purpose or the beneficiary could not be determined. It was noted that the invoice was not paid within terms. The PO is dated 5/4/05 and the invoice dated 5/13. Payment was due on 6/27 but paid on 6/30.	As we move forward with technology in our schools Laptop computers were a necessity. They are used to work with the Smart Board. The children love having the Smart Board come into their classroom as they become active participants in the lesson. They learn many research strategies. The laptop computers make this process possible. It should be noted that all School Districts pay within 30 days of receipt since the Board needs to approve all payments. To pay within 3 days of the stated terms of the purchase order is well within reason.
332	11-000-219-320	M561453	9/15/2005	GREGORY M GARCIA	\$1,100.00	\$1,100.00	Provided to Special Educations Supervisor-Child Study Team: 2 Psychological Reports, 2 Learning Evaluation Reports for the following students: Olivia Mendoza and Pavlova Beltre		✓		This expense appears reasonable since the documentation provided links it to an achievement goal of providing necessary services to special needs children. The services provided clearly benefited the student listed on the invoice and the results of the evaluation provided insight to the school district on how to better provide for her. The services were expensed to fill a need in reaction to a circumstance.	
333	11-000-219-320	M561617	9/26/2005	MARGARET A BITTLE	\$500.00	\$500.00	Certified Alcohol and Drug Counselor 2005-2006 School Year - Evaluation on 9/23/05		✓		This expense appears reasonable since the documentation provided could link the services to an achievement goal of providing necessary counseling services to a student demonstrating the need for such services. The services were expensed to fill a need in reaction to a circumstance.	

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334	11-000-219-320	M562334	10/31/2005	CENTRA PC	\$300.00	\$300.00	Evaluation and Supervision service of student performed on 6/2/05		✓		This expense appears reasonable since the documentation provided links it to an achievement goal of providing necessary services to special needs children. The services provided clearly benefited the student listed on the invoice and the results of the evaluation provided insight to the school district on how to better provide for him. The services were expensed to fill a need in reaction to a circumstance. The PO was issued (10/31/05) after services were provided (6/2/05). The payment was not made until 4/27/06.	
335	15-000-222-600	M563443	4/5/2006	SMART APPLE MEDIA	\$501.76	\$501.76	Packet of educational books geared towards young readers delivered to PTHS Library			✓	This expense is deemed inconclusive since the documentation provided by the district regarding the books did not specify the specific program/curriculum the books were for . The district indicated that the purchase was made by the library to provide up to date materials for research, reading for pleasure/cross content instruction, and school projects in all content areas. The district also states these are the primary reasons for the existence of libraries.	General Library supplies and equipment required to maintain the Media center as a modern and viable function of the High School. Reading is always encouraged and books that interest the HS students are always being considered.
336	11-000-262-800	M452526	2/1/2005	TOWNSHIP OF PEMBERTON	\$354.00	\$354.00	Elevator inspected at Pemberton Township High School pursuant to the Uniform Construction Code and the Township of Pemberton		✓		This expense appears reasonable since the documentation provided can link the inspection to an achievement goal. The beneficiaries are the students and staff of Pemberton Township High School . PO issued 2/1/05 for services performed on 1/7/05 and invoiced on 1/13/05. Claimant certified and declared render of services on 2/10/05 and payment was made on 2/24/05	
337	15-000-222-500	M452417	1/13/2005	HIGHSMITH CO.	\$319.63	\$245.92	Games and Bulletin Board Supplies for the Stackhouse Elementary School			✓	This expense is deemed inconclusive since the documentation provided cannot link the book to an educational program or achievement goal. No curriculum documentation was provided to indicate the class or program the book was used for. Due to the lack of supporting documentation, the beneficiary and reason for purchase can not be determined. Signature on Receipt slip is 2/10/04. Purchase Requisition dated 1/20/05 while PO is dated 1/13/05	Current District Curriculum indicated the standards and grade levels for which materials were purchased.
338	15-000-222-600	M452544	1/20/2005	HIGHSMITH CO.	\$510.50	\$441.16	A-Frame Display and Extra Shelves for Pemberton Township High School Library			✓	This expense is deemed inconclusive since the documentation provided cannot link the A-Frame display and extra shelves to an educational program or achievement goal. The district indicates that the A-Frame was purchased to update the library for display and promotion of reading materials. Additional support regarding the approval of library updates is needed.	General Library supplies and equipment required to maintain the Media center as a modern and viable function of the High School. Again, we try to promote reading and present the materials to all students.

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339	15-000-218-500	M452548	12/23/2004	APPLEBAUM TRAINING INSTITUTE	\$139.00	\$139.00	Professional Workshop attendance for Rita Jenkins: "How to Handle Your Hard To Handle Parent"		✓		This expense appears reasonable since the documentation provided by the district indicated that the workshop was taken in order to respond to difficult parents, a situation which the chairperson position frequently encounters.	
340	15-190-100-320	M452600	2/9/2005	CONSOLIDATED STEEL & ALUM FENCE CO	\$3,880.00	\$3,880.00	Removal and Replacement of Fence for JV Softball Field Pemberton Township High School		✓		This expense appears reasonable since the documentation provided can link the removal and replacement of the fence to an achievement goal of providing safety to students, staff, and spectators.	
341	11-000-251-890	M452601	2/9/2005	NJPSA	\$650.00	\$650.00	NJPSA ONLY MEMBERSHIP for David Roman 2004/05		✓		This expense appears reasonable since the documentation provided links the membership achievement goal of professional development and CAPA Standard #4.	
342	15-000-222-600	M452675	2/10/2005	HIGHSMITH CO.	\$1,061.22	\$925.46	Signs, Sign Holder, Book Cards, Video Cases, Notices, (2) Library Internet Skills VHS tapes. For Busansky Library		✓		This expense appears reasonable since the documentation provided by the district can link the library resources to the district's library educational program and strategic initiative for developing student's internet skills. .	
343	11-000-219-600	M452802	3/7/2005	HAWTHORNE EDUCATIONAL SVS, INC	\$540.00	\$540.00	15 copies of Pre-Referral Intervention Manual (PRIM) delivered to Teresa O'Connor/Brotherhood School		✓		This expense appears reasonable since the documentation provided can link the books to an achievement goal of adherence to N.J.A.C 6A:14-3.3 regarding Location, referral, and identification. The original PO amount is crossed out and manually changed to reflect freight charges	
344	11-000-262-420	M452842	2/23/2005	CONSOLIDATED STEEL & ALUM FENCE CO	\$7,160.00	\$7,160.00	Removal & Replacement of Middle School Softball Field as well as construction of a new fence. 160' LF of 8' Fence w/Top Rail @ \$20.50 per LF 240' LF of Removal of Existing Fence @ \$5.00 per LF 160' LF 8' High Fence w/ Top Rail @ \$20.50 per LF at second side line fence		✓		This expense appears reasonable since the documentation provided can link the removal and replacement of the fence to an achievement goal of providing safety to students, staff, and spectators.	
345	11-402-100-600	M452844	3/4/2005	PLAQUES & SUCH	\$334.00	\$322.00	Football & Basketball Banners (2) 3'x5' Nylon Banners/ Grommets Banners: Dark Green with White Borders and White Letters (88) Lettering for Banners for PTHS		✓		This expense appears reasonable since the documentation provided by the district can link the banners to an achievement goal of recognizing student athletic team achievement. These banners benefit the students as a source of pride and were purchased in reaction to athletic team wins in various sports. It was noted that the PO was issued on 3/4/05 for \$322.00 and was less than invoice amount of \$332.64 paid on 4/28/05. The \$10.64 difference is due to shipping & handling	

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346	11-000-222-600	M452845	3/4/2005	DELL MARKETING	\$1,965.00	\$1,965.00	(2) OptiPlex Computers w/ upgraded memory for Pemberton Township High School Computer Services department.			✓	This expense is deemed inconclusive. The purchase was for two replacement computers for the Computer Services Technician and Network Engineer. In accordance to the District Technology Plan, computers are replaced every five years to avoid obsolescence. Although the documentation provided by the district can link the computers to technology achievement goals, the age of the computers replaced could not be determined. The invoice was not paid within terms. The PO was dated 3/4/05 and the invoices were dated 3/16 & 3/17. Payment was due on 4/30 & 5/1. Payment was dated 6/30.	The age of the computers replaced in the Computer Services Department was 5 years old and therefore obsolete as per the 2002 NJDOE Technology Benchmark for computer obsolescence. Current technologies are essential to support administrative and instructional strategic goals.
347	11-000-252-600	M452847	3/7/2005	DELL MARKETING	\$1,625.00	\$1,625.00	Latitude 610 with upgraded Memory, 128MB USB Flash Memory delivered to PTHS Computer Services/Bernacki			✓	This expense is deemed inconclusive. The purchase was for two replacement computers for the Computer Services Technician and Network Engineer. In accordance to the District Technology Plan, computers are replaced every five years to avoid obsolescence. Although the documentation provided by the district can link the computers to technology achievement goals, the age of the computers replaced could not be determined. It was noted that the invoice was not paid within terms.	The computer replaced was 5 years old and therefore obsolete as dictated by the 2002 NJDOE Technology Benchmark for computer obsolescence. Upgraded memory is essential to accomplish tasks of an advanced technical nature.
348	15-000-222-600	M452968	3/16/2005	FLEX-Y-PLAN INDUSTRIES	\$4,528.60	\$4,528.60	Library Computer Tables and Printer Cabinets shipped to: Work Space Technology Attn: Kathy Glagola.		✓		This expense appears reasonable since the documentation provided by the district can link the purchase to an achievement goal of providing a safe environment in which the students can learn. The furniture was purchased as replacements for unsafe and unsecured desks.	
349	11-000-251-890	M453175	5/2/2005	NSPRA	\$205.00	\$205.00	Professional Membership Renewal Dues for Director of Media Services Thomas Bauer in the National School Public Relations Association		✓		This expense appears reasonable since the documentation provided links the membership to an achievement goal of professional development. The membership is part of the support services contract and benefits the position of Director of Public Relations as well as the district.	Deemed essential but marked as further analysis
350	11-402-100-600	M453185	4/19/2005	TOMARK SPORTS	\$479.12	\$424.00	(2) 4-Way Pitching Rubber Official 6"x24" Rubber w/ Aluminum Interior Tube (2) Hollywood Home plate Textured Top, All Rubber 3" For Pemberton Township High School		✓		This expense appears reasonable since the documentation provided by the district can link the purchase to an achievement goal of providing safety to student athletes. The existing pitching plates and home plates on the Varsity and JV baseball fields were purchased in reaction to the old set being damaged and unsafe.	
351	11-000-219-600	M453290	5/5/2005	ALPHASMART	\$2,091.60	\$2,091.60	(8) Neo (8) USB Cable (3) AlphaSmart Carrying Case Delivered to PTHS/Shirley Noble		✓		This expense appears reasonable since the documentation provided by the district can link the Neos, USB cables, and Alpha Carrying cases to any the Special Education program and achievement goal of providing special needs students with the tools necessary to learn. The district provided IEPs requiring the items for the students who benefit from the products.	

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352	11-000-219-500	M453299	5/3/2005	Crisis Prevention Institute	\$1,498.00	\$1,498.00	3-Day Recert for Kim Dieterelle ; 4 Day Certification for Danielle Gallo Non-Violent Crisis Intervention		✓		This expense appears reasonable since the documentation provided by the district can link the workshop to an achievement goal of responding to issues at Helen Fort Middle School identified in the CAPA report issued by the State Department of Education. The workshop was taken by two Behavior Intervention Specialists to become certified and recertified in Non-Violent Crisis Intervention. The workshop provided the two specialists with the certification to train district staff through demonstrations, workbooks, role playing, and a cumulative test.	
353	15-000-221-320	M453325	3/11/2005	SAMARITAN HOSPICE	\$300.00	\$300.00	Six Children's Grief Group sessions at Denbo School		✓		This expense appears reasonable since the documentation provided by the district can link it to an achievement goal of providing necessary services to its students. It is clear that services were expensed to fill a need in reaction to a circumstance. It was noted that the payment was issued (5/16/05) before Board Approval date (5/26/05).	
354	11-000-230-600	M453347	5/12/2005	PREMIUMS & SPECIALTIES	\$1,776.79	\$1,776.79	(570) Calculator/Ruler combinations with Logo Teacher Appreciation Day ordered by the District Office	✓			This expense is deemed discretionary since the documentation provided by the district cannot link the calculators/rulers to an achievement goal. It was noted that there was no signature and a date with "ok to pay". The purchase order was not paid within the invoice's terms and was dated 5/12/05 after the invoice date of 5/10/05. The payment date was 6/30/05.	This cost relates to the purchase of a small gift to honor teachers during teacher appreciation week. Teacher appreciation day is celebrated throughout the United States.
355	15-000-222-600	M453379	5/2/2005	KNOWBUDDY RESOURCES	\$440.10	\$440.10	Acne, Cerebral Palsy, Obesity, Smallpox, Espionage & Intelligence, Bolivia, Congo, Finland, Liberia, North Korea, Philippines, Sudan, Yemen, Biological Welfare, Civil Liberties, Homosexuality, The Information Revolution, Marc Diskette delivered to Pemberton Township High School Attn: Carole McKiernan/Library			✓	This expense is deemed inconclusive since the documentation provided by the district regarding the books did not specify the specific program/curriculum the books were for. The district indicated that the purchase was made by the library to provide up to date materials for research, reading for pleasure/cross content instruction, and school projects in all content areas. The district also states these are the primary reasons for the existence of libraries.	General Library supplies and equipment required to maintain the Media center as a modern and viable function of the High School.
356	11-402-100-600	M453383	5/3/2005	ALL STAR FITNESS CENTER	\$1,365.00	\$1,365.00	(28) Baseball Conference Championship Jackets for Pemberton Township High School Athletics Dept	✓			This expense is deemed discretionary since the documentation provided cannot link the baseball jackets to an achievement goal. Additional documentation is needed to support the purpose of the expenditure and its use.	Jackets purchased for students in recognition of athletic team league championship.
357	12-000-300-730	M453453	5/23/2005	ATLANTIC TRAILER LEASING CORP	\$6,550.00	\$6,550.00	(2) 40 ft Storage Containers -Painted Dark Forest Green (1) 40 ft Storage Containers w/ Roll Up Door -Painted Dark Forest Green		✓		This expense appears reasonable since the documentation provided by the district can link the purchase to an achievement goal of providing safety to the district employees and students as well as safeguarding assets. These containers were purchased to store athletic equipment used by the middle and high schools. The equipment was originally kept in the team room, which is now housing the new district command center for district-wide security.	

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358	15-190-100-320	M453476	5/20/2005	METRO DIAGNOSTIC PRODUCTS	\$1,350.00	\$1,350.00	(6) Installation of Lightspeed IR Classroom System (6) Custom Shelf for Lightspeed Classroom Amplification System		✓		This expense appears reasonable since the documentation provided by the district can link the amplification system to an achievement goal of providing special needs students the necessary tools they need to learn. The 6 systems were purchased to aid in the instructional process and meet the requirements of IEP's that require an amplification system due to special needs.	
359	11-000-219-600	M561864	9/20/2005	WESTERN PSYCHOLOGICAL SERVICES	\$175.00	\$175.00	House Tree Person Drawing - Project Technique. Delivered to Newcomb School Psychologist Robbin Reed		✓		This expense appears reasonable since the documentation provided cannot link assessment materials to a Special Education achievement goal. Each student referred to the Child Study Team is required to be evaluated. This assessment benefits the teachers, students, and parents.	
360	11-000-221-600	M560045	7/7/2005	HARCOURT BRACE & CO & SUBSIDIARIES	\$1,546.32	\$1,546.32	Teachers Collection Editions for: (1) Kindergarten (1) Grade 2 (1) Grade 3 (1) Grade 4 (1) Grade 5 for Denbo Elementary School		✓		This expense appears reasonable since the documentation provided by the district can link books to an educational program and achievement goal. The purchase was made as part of the Trophies Reading series. These items were ordered to help the basic skills staff plan and deliver instruction per NCLB Performance Goal #1 (1.2, 1.3) and #2 (2.1,2.2,2.3,2.4).	
361	11-000-222-600	M560169	7/1/2005	O'BRIEN & SONS, INC	\$2,200.00	\$2,200.00	Maintenance & Construction Supplies for the 2005-2006 School Year (4) Corner Braces (12) 3/16 & 3" Toggle Bolts (2) Rolls Mounting Tape (1) 5/8" Masonry Bit		✓		This expense appears reasonable since the documentation provided indicates that the purpose of the supplies were to maintain the district's audio visual equipment [Public Announcement System, Clock Systems, Classroom Visual aides, and Scoreboards] and high school student technical stage crew for drama productions and therefore can be linked to an achievement goal of maintaining district assets. Additionally, the supplies were purchased to fill a need in reaction to the equipment needing repairs and/or routine maintenance.	
362	11-000-230-820	M560781	8/4/2005	JEANNETTE ORTIZ	\$59.99	\$59.99	Price for Refurbished Sprint Cell Phone according to Sprint Website - for reimbursement of a lost cell phone.	✓			This expense is deemed discretionary since the documentation provided cannot link the phone replacement to an achievement goal as it was a preventable expense. The district indicated the phone belonged to a student who filed a police report for stolen property. In reaction, the district reimbursed the student's mother for a refurbished, less expensive version of the phone.	This cost was for the purchase of a refurbished cell phone stolen from a student. Upon investigation, it was determined that the cell phone was stolen from the student's purse while sitting unattended in the secretary's office while the student and parent were in a meeting with the vice principal. This reimbursement was deemed appropriate in this instance and only a reasonable cost for replacement was given. The district felt due diligence in reimbursing a reasonable cost for a replacement phone and we are glad that this was recognized by the auditor.
363	11-000-221-610	M560787	7/12/2005	LRP PUBLICATIONS	\$197.00	\$175.00	One year subscription to Section 504 Advisor Renewal Subscription			✓	This expense is deemed inconclusive since the documentation provided cannot link the subscription to an educational program or achievement goal. No curriculum documentation was provided to indicate the class or program the subscription was used for. Due to the lack of supporting documentation, the beneficiary and reason for purchase can not be determined.	

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364	15-000-222-300	M560790	7/25/2005	OCLC/FOREST PRESS	\$299.00	\$299.00	DDC22 (Dewey Decimal Classification) 4 Volume Set delivered to PTHS Attn: MCKIERNAN/LIBRARY			✓	This expense is deemed inconclusive since the documentation provided by the district regarding the volumes did not specify and provide support for the specific program/curriculum the books were for. The district indicated that the purchase was made by the library to provide up to date materials for research, reading for pleasure/cross content instruction, and school projects in all content areas. The district also states these are the primary reasons for the existence of libraries.	General Library supplies and equipment required to maintain the Media center as a modern and viable function of the High School.
365	15-000-222-600	M560791	7/25/2005	AMERICAN LIBRARY ASSN	\$123.00	\$113.00	10 Celebrity Posters purchased for PTHS Library	✓			This expense is deemed discretionary since the documentation provided cannot link the posters to an educational program or achievement goal. No curriculum documentation was provided to indicate the class or program the posters was used for. Due to the lack of supporting documentation, the beneficiary and reason for purchase can not be determined. The district indicated that the purchase was made by the library to provide up to date materials for research, reading for pleasure/cross content instruction, and school projects in all content areas. The district also states these are the primary reasons for the existence of libraries.	General Library supplies and equipment required to maintain the Media center as a modern and viable function of the High School. The cost for each poster is approximately \$10 which is reasonable.
366	11-000-221-600	M561056	8/22/2005	BARNES & NOBLE INC FREEHOLD	\$597.12	\$597.12	Director of Instructional Services (15)Leadership by Rudolph Giuliani (2) Leading with the Heart by Mike Krzyzewski (15) Leadership Secrets of Colin Powell by			✓	This expense is deemed inconclusive since the documentation provided by the district cannot link the book to an educational program or achievement goal. The books were purchased for staff members.	One of many responsibilities of the Director of Curriculum and Instruction is to maximize the capacity of my direct reports. He is to enhance the knowledge base of the district principals, supervisors and teachers connect our work to real world circumstances and challenges and stimulate our doing the same with our students. Effective leadership is an expectation and responsibility of all of his direct reports. Meetings with staff involve establishing and maintaining a learning community environment. Staff is assigned to read and share leadership techniques of some of the top leaders of our current times. Techniques should be useful in the leadership responsibilities, relative to meeting the district achievement goals, and are/were a benefit to our students.
367	11-000-219-600	M561242	8/30/2005	FLAGHOUSE INC	\$831.20	\$831.20	Equipment ordered by Special Education for Autistic Students: Play Tent, Theraputty, Dress Vest, Bean Bag, Big Bug Adapted Massager, Puzzle, Sort-A-Shape		✓		This expense appears reasonable since the documentation provided by the district can link the items purchased to an achievement goal of providing special needs students with the tools necessary for learning. These items were used to benefit and address students with sensory integration difficulties, deep pressure needs, self-stisms and fine motor skill issues.	

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368	11-000-222-340	M561312	8/31/2005	OPEN SYSTEMS TECHNOLOGIES, LLC	\$6,000.00	\$6,000.00	OST Consulting Services for district computer systems. Daily Agreement. Invoice is for 10/24-10/25		✓		This expense appears reasonable since the consulting service can be linked to an achievement goal of providing useful technology to district employees and student. In this case, consulting was provided for four days to troubleshoot network performance and firewall configuration issues with district servers. It is clear that the consulting was done to fill a need in reaction to an event or circumstance.	
369	15-000-240-600	M561403	8/31/2005	TAPE-TEL ELECTRONICS	\$536.80	\$488.00	Wireless Office Headset System Wireless Office Handset Lifter for CS50 (2) Lifter HL10, (2) Cordless CS50 for Newcomb School	✓			This expense is deemed discretionary since the documentation provided by the district cannot link the wireless system to an achievement goal. The district states that the wireless headsets were purchased for the principal and school facilitator to allow them to have hands free conversations with central personnel on school issues. The amount of \$496.50 for the headsets for the purpose indicated appears to be excessive.	These units were ordered for two busy offices to allow for hands free conversations.
370	11-402-100-600	M561448	9/14/2005	RUSSO MUSIC CENTER	\$170.00	\$170.00	(2) Shure push to talk microphones delivered to PTHS/Fran Bell			✓	This expense is deemed inconclusive since the documentation provided does not indicate the reason for which the microphones were purchased. They district states they were for the Football Press Box and Gymnasium and used for announcing introductions to athletic contests and recognition of students' achievements.	Microphones are part of the public address system. New purchase was made to replace damaged microphones.
371	11-000-230-600	M561580	9/27/2005	PTBOE INTERNATIONAL FESTIVAL C/O DARLENE MINCY	\$200.00	\$200.00	Invoice indicates Attn: Student Personnel Services. Further documentation is required to understand what the change is		✓		This expense appears reasonable since the documentation provided by the district indicated that it is a reimbursement for a change fund that was provided for change at the festival.	
372	11-402-100-600	M561637	9/30/2005	PLASTAG HOLDINGS, LLC	\$579.04	\$526.40	Tickets for Athletic Events: 7 each of 500 ct Green, 500 ct Blue, 500 ct Red, and 500 ct White delivered to PTHS		✓		This expense appears reasonable since the documentation provided indicated the nature and purpose of the tickets were control and account for student and adult admission into athletic events. This can be linked to an achievement goal of providing valuable statistics regarding events in the district.	
373	11-000-222-600	M561639	10/3/2005	CONNECTED OFFICE PRODUCTS INC	\$1,149.44	\$1,149.44	Print Ribbons & White Tuff Cards (4) Color Ribbon (4) 500 ct TAC II Cards delivered to Media Services/Michael Pinto at PTHS		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as office supplies. Although the expense cannot be linked to a specific educational goal, the items purchased appear to be items that are used on a daily basis. It is likely these supplies were purchased in reaction to a need.	
374	15-000-240-500	M561749	9/15/2005	ROWAN UNIVERSITY	\$500.00	\$500.00	Registration for Dynamic Classroom Assessment Workshop 10/27/05, 12/1/05, 1/12/06, 2/9/06, 3/2/06, 3/23/06 for Kriston Matthews		✓		This expense appears reasonable since the documentation provided by the district can link the workshop to a professional development achievement goal. The workshop was taken for the new principal to address gap issues that are directly related to Newcomb School.	

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375	15-000-218-600	M561776	10/6/2005	ADD WAREHOUSE	\$165.00	\$150.00	CRS Revised Kit- Long Version Revised Connors Rating Scale Tech Manual CTRS-59 Revised: Long Tchr Scale (25/pk) [backorder] CPRS-80 Revised: Long Parent Scale (25/p) [backorder] Delivered to Denbo Elementary School		✓		This expense appears reasonable since the documentation provided by the district can link the Conner's Scale products to an achievement goal of identifying students with special needs. The tool is used by a guidance counselor to identify students at risk for Attention Deficit Disorder (ADD/ADHD).	
376	11-000-230-500	M561807	10/18/2005	TREASURER, STATE OF NJ DEPARTMENT OF EDUCATION	\$75.00	\$75.00	Teacher Recruitment & Retention Conference Registration for Darlene Mincy 10/19/05 at the Sheraton Conference Center in Eatontown, NJ		✓		This expense appears reasonable since the documentation provided by the district can link the workshop to a recruiting achievement goal. The workshop can also satisfy professional development requirements as related to the individual's position.	
377	11-000-230-339	M561832	9/22/2005	KINEMATIC CONSULTANTS	\$600.00	\$600.00	Kinematic Functional Capacity Evaluation for Brett Baker on 8/4/05 - diagnosis 959.9 Severe Lower Extremity Injury			✓	This expense is deemed inconclusive since it the documentation provided did not indicate the reason why the fitness evaluation was performed. The district indicated that the evaluation was done to fill a need in reaction to an event or circumstance.	
378	11-000-230-339	M561835	9/30/2005	SOUTH JERSEY OCCUPATIONAL MEDICINE	\$550.00	\$550.00	Fitness for Duty Evaluation for Bert Baker on 8/29/05			✓	This expense is deemed inconclusive since it the documentation provided did not indicate the reason why the fitness evaluation was performed. The district indicated that the evaluation was done to fill a need in reaction to an event or circumstance.	
379	11-000-230-600	M561845	10/12/2005	D & N SPORTING GOODS	\$923.05	\$923.05	(157) Student & (40) Staff T-Shirts for International Festival Tees	✓			This expense is deemed discretionary since the documentation provided by the district does not indicate the specific purpose and cannot link the T-shirts to an achievement goal.	Diversity and tolerance of all cultures, race and gender is a top priority for the district. An international festival is a venue which allows all to celebrate and participate in a gathering of understanding and education. It has been a great success in this district.
380	12-402-100-730	M561911	10/26/2005	DARKTRONICS INC	\$4,194.00	\$3,699.00	Quote #185714 lists price as \$3,699 + \$495 shipping for Helen Fort Middle School		✓		This expense appears reasonable since the documentation provided by the district can link the replacement scoreboard to an achievement goal of supporting a climate conducive to performance excellence.	
381	11-000-230-820	M561921	10/27/2005	JERALDINE WALKER	\$16,652.67	\$16,952.00	Plaintiff's portion of settlement per Agreement & Release between the BOE and J. Walker		✓		This expense appears reasonable since the documentation provided can link the lawsuit settlement to an achievement goal of safeguarding district assets. The settlement was offered to fill a need in reaction to a circumstance.	
382	11-000-230-820	M561935	10/28/2005	ANAPOL, SCHWARTZ, WEISS, COHAN, FELDMAN AND SMALLEY, P.C.	\$8,347.33	\$8,347.33	Plaintiff attorney's portion of settlement per Agreement & Release between the BOE and J. Walker		✓		This expense appears reasonable since the documentation provided can link the lawsuit settlement to an achievement goal of safeguarding district assets. The settlement was offered to fill a need in reaction to a circumstance.	

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383	15-000-222-600	M561967	10/26/2005	VERTEX TECHNOLOGIES	\$201.00	\$201.00	Sony Cyber-Shot DSC-S60 delivered to Busansky School, Attn: Milton/Bernacki			✓	This expense is deemed inconclusive since the documentation provided cannot link the camera to an educational or achievement goal. Further documentation giving purpose for the purchase, for what department/class and use is needed .	The purchase of the Sony cyber shot DSC-960 digital camera was one of the single most successful Information and Communication Technology used in our school. They enhance communication for students and teachers. It promotes visual literacy. It is used at all grades levels from kindergarten through 4th grade. It is used to take pictures of students for use in classroom, and to take pictures of projects and activities to show at open house and (with parental permission) to publish on the Web.
384	11-000-222-340	M561969	10/26/2005	SAGEBRUSH TECHNOLOGIES	\$5,928.00	\$5,928.00	Dist. Wide Maintenance Agreement/Support to Library Auto. Card Catalogue Inv New Expiration Date Nov 2006		✓		The expense appears reasonable since the documentation provided indicates the nature and purpose of the support services and can be linked to support of instruction and student achievement.	
385	15-000-222-600	M561972	10/26/2005	VERTEX TECHNOLOGIES	\$860.00	\$860.00	(3) Sony Cyber-Shot DSC-S60, (1) HP Ink Jet 1200dn Printer color duplex delivered to Haines School, Attn: Schmidt/Bernacki			✓	This expense is deemed inconclusive since the documentation provided cannot link the cameras and printer to an educational or achievement goal. The documentation indicated that the three cameras and printer are used to document various events and activities that take place throughout the year. They are also used to develop the school yearbook.	This purchase was made for the school media services department. The cameras and color printer are used to document various events and activities that take place throughout the year. They are also instrumental in developing the yearbook for the school.
386	15-190-100-320	M561999	10/31/2005	MICHAEL RETTIG	\$2,891.51	\$2,891.51	Consulting Fees for Block Scheduling Consultant: Tolls, Car Rental, Gas, Airfare, Hotel, Dinner, Parking, Mileage, Services Fee		✓		This expense appears reasonable since the documentation provided by the district indicates the nature and purpose of the consultation fees can be linked to a district strategic restructuring initiative of implementing the block schedule. It was noted that the PO was issued on 10/31/05 for services provided on 9/17/05.	
387	11-402-100-600	M562019	10/6/2005	BSN Sports	\$33.66	\$33.66	Field Cones: 48 Low Profile Cones in Red 48 Low Profile Cones in Yellow Wire Cone Carrier		✓		This expense appears reasonable since the documentation provided can link field cones to school athletic standards as well as safety initiatives by marking boundaries during activities.	
388	11-000-230-600	M562027	11/3/2005	CHARLEY'S OTHER BROTHER	\$2,989.28	\$2,989.28	Hall of Fame Dinner for PTHS: Fruit & Cheese, Bruschetta, Italian Tray, 58 Prime Rib, 30 St. Flo, 27 Chicken Normandy, 1 Vegetarian, 18% Gratuity Total \$3989.28 less \$1000 deposit = \$2989.28	✓			This expense is deemed discretionary since there is no documentation provided to link it to an educational program or achievement goal. The amount of \$2,989.28 spent of the dinner seems excessive. The district indicated that the Hall of Fame reimbursed the district for the complete cost of the dinner. It was noted that the PO issued (11/1/05) after event took place (10/28/05). The payment was issued (11/3/05) before the Board Approval Date (11/17/05).	As noted by the Auditors, the Hall of Fame reimbursed the district the TOTAL costs. The Hall of Fame is an independent entity of approximately 130 members. The organization inducts 10 new members at a dinner held each year in October. Due to the number of events the district holds at Charley's Other Brother, it was efficient and practical to book the event through the school district. All dollars are reimbursed to the district.
389	11-000-221-600	M562098	7/1/2005	D&H DISTRIBUTING	\$7,015.05	\$7,015.05	30 TI83 Class Bundle, 32 Teacher Pack TI83 Calculators delivered to Mary Hutchinson/PTHS			✓	This expense is deemed inconclusive since the documentation provided by the district cannot link it to an achievement goal of providing student necessary tools needed to learn. Additionally, the amount of \$7,015.05 for calculators seems excessive. A mathematic curriculum document describing the need and purpose for these items to further clarify the educational/strategic value and the beneficiaries is needed.	The district needed to meet the requirement of being able to supply calculators to all students for testing purposes. Graphing calculators should also be included in this group.

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390	15-000-222-600	M562113	11/8/2005	BARNES & NOBLE	\$362.19	\$289.79	(1) Locating and Correcting Reading Difficulties (24) Because of Winn-Dixie (24) BFG Ronald Dahl for the Harker-Wylie School/Jordan		✓		The expense appears reasonable since the documentation provided by the district can link the purchase to an achievement goals of providing intervention and referral services to students and improving literacy scores . The district indicated the book is used extensively by the Intervention & Referral Services Team as well as being utilized to expand the Teacher Professional Library. Other titles were utilized in the Book Lovers Club and the Battle of the Books Competition, which encourage reading and are reflected in the Harker Wylie School Action Plan.	
391	11-000-218-500	M562134	11/8/2005	RUTGERS NJCCE	\$335.00	\$335.00	Character Ed. Train. 12/13/05 - CEP 11 Principles Sourcebook for Character Education Coordinators - Barbara Greco		✓		This expense appears reasonable since the documentation provided by the district can link the workshop to a professional development achievement goal. The workshop was sponsored by the NJDOE and meets the New Character Education Coordinator Training Requirement.	
392	11-000-222-600	M562391	12/7/2005	RUSSO MUSIC CENTER	\$525.00	\$525.00	Shure Wireless SLX/SM58 Picked up by Mike Pinto PTHS/Media Services		✓		This expense appears reasonable since the documentation provided by the district can link the audio equipment to educational programs and achievement goal of providing necessary audio at school ceremonies, shows, and special events.	
393	11-000-219-500	M562720	1/21/2006	EIRC/LRC	\$102.00	\$102.00	Workshop 2/1/06 & 2/22/06 for S. Green, D. Clark, & D. Walker "Functional Assessment of Behavior Elementary "		✓		This expense appears reasonable since the documentation provided can link the workshops to an achievement goal of fulfilling with State Department of Education Professional Development hour requirement per N.J.A.C 13-1(b).	
394	11-000-219-500	M562721	1/21/2006	INSTITUTE FOR EDUCATIONAL DEVELOPMENT	\$185.00	\$185.00	Special Ed Workshop for Melissa O'Brien - Helping Special Ed Student w/ Behavioral and Emotional Disability 1-12		✓		This expense appears reasonable since the documentation provided can link the workshops to an achievement goal of fulfilling with State Department of Education Professional Development hour requirement per N.J.A.C 13-1(b).	
395	11-000-230-600	M562743	1/23/2006	HEIDELBERG PRESS	\$296.00	\$296.00	200 Christmas Cards delivered to PTHS Media Services	✓			This expense is deemed discretionary since the documentation provided cannot link the holiday cards to an achievement goal. It could not be determined whether the district would feel comfortable explaining this expense to the community. The documentation from the district indicated that 2004 was the last year in which the holiday cards were ordered. The PO was issued 1/23/06 and the invoice was issued 1/6/06. The invoice was not paid within agreed upon terms.	The Superintendent felt that the cards benefited morale and communication between his office and the staff.

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396	12-000-400-450	M563104	3/2/2006	THERMAL PIPING DIV OFGBI	\$59,000.00	\$59,000.00	Mechanical portion of HFMS Ductwork & Fans Installation			✓	This expense is deemed inconclusive since documentation provided does not link the duct work to an achievement goal. There was no contract or work order provided to explain the benefits of the work or if it was done to fill a need in reaction and an event or circumstance. Only Xeroxed copy of original PO in package. No other copies (green, yellow, etc) included.	This cost related to a health and safety issue involving a building remediation. The specifics and history on this project was supplied to the auditors.
397	12-000-400-450	M563105	3/2/2006	VOACOLO ELECTRIC	\$8,000.00	\$8,000.00	Electrical portion of HFMS Ductwork & Fans Installation			✓	This expense is deemed inconclusive since documentation provided does not link the duct work to an achievement goal. There was no contract or work order provided to explain the benefits of the work or if it was done to fill a need in reaction and an event or circumstance. It was noted that the invoice was not paid within terms. The PO was dated 3/2/06 and the invoice was dated 5/16/06. The payment terms were net/30 and payment was issued on 6/29/06.	This cost related to a health and safety issue involving a building remediation. The specifics and history on this project was supplied to the auditors.
398	11-000-251-500	M563107	3/3/2006	CALIFON CONSULTANTS OF NJ	\$325.00	\$325.00	Califon Seniority Seminar on March 22, 2006 for Yvonne Roberts - Tenure and Seniority issues for school districts in New Jersey.			✓	This expense is deemed inconclusive since the documentation provided cannot link the workshop to an educational program or achievement goal. Due to the lack of documentation, the purpose or the beneficiary of the workshop could not be determined. Additionally, it was unclear if the workshop was taken to fill a need in reaction to an event or circumstance. It was noted that the invoice was issued (2/21/06) before the PO was issued (3/3/06)	
399	11-402-100-600	M563125	1/19/2006	NJ STATE INTERSCHOLASTIC ATHL ASSN	\$79.00	\$79.00	(2) Baseball Rulebooks, (1) Boys Lacrosse Rulebook, (1) Girls Lacrosse Rulebook, (2) Softball Rulebooks, (4) Track Rulebooks, (1) Spirit Rulebooks		✓		This expense appears reasonable since the documentation provided can link to it an achievement goal of playing by NJ State athletic team rules. The beneficiaries of the Rule Books are the Pemberton School athletic teams. The purchase was made in response to a memo provided by the NJIAA.	
400	15-000-222-600	M563143	3/7/2006	LIBRARY VIDEO COMPANY	\$1,682.20	\$1,602.20	Videos for Stackhouse School Library: Maps Skills Series, My Community Series, Physical Science for Children Series, Earth Science for Children Series, Space Science for Children Series, U.S. Geography for Children Series, Children's Stories From Africa Series			✓	This expense is deemed inconclusive since the documentation provided indicated that the Audio Visual materials for K-4 had not been updated for the Social Studies and Science Curriculum despite its membership in the Burlington County Audio Visual Commission. As the district stated in PO# M562974, these materials would normally be provided by the Burlington County Audio Visual Commission. It was noted that the PO was issued for an amount less than the payment issued amount. The difference is the shipping fees.	All materials purchased support the Library Curriculum. Originally videos were borrowed and returned to the BC Visual Commission monthly. The estimated cost to rent these videos was \$23 therefore, there was a cost benefit in purchasing items that would be used over many years.
401	15-190-100-320	M563203	3/8/2006	KAGAN PROFESSIONAL DEVELOPMENT	\$2,979.71	\$2,979.71	Consulting, Hotel, Auto, and Meal Expenses for Daniel Kuzma, who led a professional development workshop		✓		This expense appears reasonable since the documentation provided by the district can link the consulting services to an achievement goal of instituting a block schedule in relation to the school restructuring initiative. It was noted that the invoice for services issued was 2/24/06 while the PO was issued on 3/8/06. Additionally, there was no "ok to pay" and date with signature on receiving slip.	

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402	15-190-100-320	M563204	3/8/2006	CONTEXT CONSULTING SERVICES INC	\$2,000.00	\$2,000.00	Speaker for In-school workshops 1/25&2/22: Personalized Teaching I & II		✓		This expense appears reasonable since the documentation provided can link the workshop to achievement goals of breaking ranks and professional development. It was noted that the invoice was issued (2/23/06) before the PO was issued (3/8/06)	
403	15-000-218-500	M563208	3/8/2006	ACT	\$250.00	\$250.00	Invoice for Electronic Score Service for 2005-06		✓		This expense is appears reasonable since it can be linked to an achievement goal of time and efficiency. The use of electronic scoring reduces the time teachers need to take for correcting examinations and allows them more time to dedicate to students, which in turn benefits the students.	
404	11-000-230-331	M563217	3/13/2006	JOHN P. MIRAGLIA	\$2,640.00	\$2,640.00	Docket # AR-2006-165 PTEA - Family Math Instructors Compensation Rule		✓		This expense appears reasonable since the documentation provided by the district can link the arbitration fee to an achievement goal of safeguarding district assets. The arbitration services resolved the dispute between the PTEA and PTBOE regarding math teacher compensation in the Family Math Program and dispelled the pursuit of further legal action. It was noted that the PO was issued (3/13/06) after the Bill for Services (2/14/06) was provided. The actual services were provided on 1/19/06.	This expense is deemed essential.
405	11-000-221-600	M563321	3/20/2006	NAESP PRODUCTS	\$153.62	\$139.65	(7) ISBN 0-939327-22-8 Leading Early Childhood Communities : What Principals Should Know And Be Able To Do For Kathy Forman		✓		This expense appears reasonable since the documentation provided by the district can link the book to an achievement goal of meeting Early Childhood Standards and Expectations, Standards of Quality from the Dept. of Education and the High Scope Early Childhood Curriculum. The books identifies six leadership standards that characterize effective vision for early childhood learning, which will support young children's learning and improve the schools that serve them.	
406	11-000-230-820	M563330	3/23/2006	EMS ALLIANCE OF CAMDEN COUNTY	\$655.00	\$655.00	Emergency Transportation from Newcomb School to Lourdes Medical Center. Base charge [\$475] + mileage [\$180]. Student's mother stated she did not give school authorization to take student to hospital and therefore is not responsible for payment.		✓		This expense appears reasonable since the medical transportation can be linked to an achievement goal of providing emergency care to students and staff when they are on district premises. The beneficiary of the transportation was the student, who was transported as a result of a serious emergency. It was noted that the invoice indicates that the date of call was 12/1/05; the was PO issued on 3/23/06. No receiving slip or "ok to pay" or dated with a signature.	The cost was deemed essential.
407	11-000-219-600	M451881	11/16/2004	GRAINGER	\$215.50	\$193.95	A bottled water cooler purchased at a discount from Grainger as part of a Federal/State program for Pemberton Township High School. Shipped to R. Violo.			✓	This expense is deemed inconclusive since the documentation provided cannot link it to an achievement goal. Additional support regarding the particular federal program endorsement under which the water cooler was purchased is needed to link it to a goal and the beneficiaries of it.	The building housing this program is outside the HS. Bottled water was a good alternative to a better water supply.

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408	11-000-219-600	M450670	7/1/2004	ALPHASMART	\$994.00	\$993.00	(3) AS3000 IR Word Processor (3) USB Cables, (1) Alpha smart 3000 IR w/ Co: Writer Smart Applet Software, (3) Alpha smart Slipcase			✓	This expense is deemed inconclusive since the documentation provided cannot link the word processor to an educational or achievement goal. Additional documentation regarding curriculum or class subject demonstrating the Alpha smart word processors use and beneficiaries is needed.	Alpha Smart required by special needs instruction.
409	11-000-230-600	M451086	8/25/2004	BCASA	\$175.00	\$175.00	Roundtable Costs/Burlington County Association of School Administrators dues for the 2004-2005 school year for Mark Cowell.			✓	This expense is deemed inconclusive since the documentation provided cannot link the BCASA roundtable cost/membership dues to an achievement goal or beneficiary. Additional support regarding organizational goals, roundtable topics, and membership benefits is needed.	Roundtable meetings are held by the County Superintendent to inform members of new requirements, county reporting deadlines, and other new issues in the county. All districts belong and pay dues
410	11-000-262-800	M452698	2/9/2005	BURLINGTON COUNTY OF CHOSEN FREEHOLDERS OFFICE OF SOLID WASTE	\$224.56	\$224.56	Removal of Desks and other large items totaling 1.16 tons			✓	The expense appears reasonable since it relates to the removal of waste materials from the warehouse and based on the nature of the expense it can be linked to the specific achievement goal of safety for students, faculty and other workers. The amount appears to be reasonable and the expense seems to be incurred in reaction to the need to clear the warehouse of waste materials.	
411	11-000-251-330	M452835	3/9/2005	EDUCATIONAL DATA SERVICES	\$50.00	\$50.00	Preparation of customized purchase order software for Pemberton Township School District on a diskette			✓	This expense appears reasonable since it relates to the achievement goal of aiming to provided accurate documentation according to policies and procedures in relation to purchasing. The diskette has a customized PO for the district's use on it. The beneficiary of this diskette and its use is the district business department as well as district as a whole, resulting from a standardized purchase order format.	
412	11-000-219-600	M452800	3/7/2005	HARCOURT ASSESSMENT	\$258.00	\$258.00	(6) PAL: Guide for Intervention - Teacher's Guide delivered to Teresa O'Connor, Special Services at the Brotherhood School			✓	This expense appears reasonable since it can be linked to an educational program and achievement goal of treating learning problems and increasing reading and writing skills. but does not have proper documentation supporting the goal. Six guides were ordered, one for each Child Study Team member.	
413	11-402-100-600	M451933	11/18/2004	LESCO	\$892.80	\$892.80	40 Bags of Pro's Choice Rapid Dry (Red) #50 Mulch for Pemberton Township High School	✓			This expense is deemed discretionary since the documentation provided cannot link the mulch to an educational or achievement goal. Additional documentation regarding the purpose and use of the mulch is needed.	Rapid dry material is put down on softball and baseball fields when needed after a rain event to prepared field for game.

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414	11-000-230-600	M453608	6/3/2005	BURLINGTON COUNTY TIMES	\$120.00	\$120.00	4 Attendees for Burlington County Times Teen Excellence Awards Dinner honoring student. \$30 fee is for dinner guests of the student.		✓		This expense appears reasonable since the guests are faculty who have had a positive impact on the honorees during their high school career. The honoree is benefited by the presence of someone they look up to and admire.	
415	15-000-218-500	M453076	4/14/2005	ACT	\$105.00	\$105.00	AARS ACT Assessment High School Test Date Scoring Service		✓		This expense appears reasonable since it relates to the achievement goal of evaluating students and the district's performance to a national performance standard. The electronic scoring service has a low probability of error and is quick which provides students, high schools, and colleges scoring in a timely manner.	
416	11-000-252-340	M452374	12/16/2004	VERSATRANS SOLUTIONS	\$3,495.00	\$3,495.00	Extended Support for the VersaTrans software program for the Bus Garage.		✓		This expense appears reasonable since the documentation provided by the district indicates the purpose and benefits of the VersaTrans software extended support. These can be linked to an achievement goal of safely and efficiently transporting students to and from school.	
417	15-000-218-600	M453046	3/22/2005	AAA MID-ATLANTIC	\$150.00	\$150.00	(50) Safety Patrol Baseball Caps (Yellow/Green) delivered to Mrs. Jenkins/Mrs. Vokes at the Crichton School.	✓			This expense is deemed discretionary since the documentation provided by the district indicated that the purpose of the hats were "School identifiers" as well as rewards for the students.	The neon baseball caps were provided as school identifiers for the safety trip as well as rewards for the service of all fourth graders who participated in the "Respect and Responsibility" Character Ed. Program. They provided sun safety during their field trip as well.
418	11-000-262-420	M453833	6/7/2005	GRIFFIN ELECTRIC	\$1,021.79	\$1,021.79	Documentation describes the emergency call was in reference to a chiller starter that had voltage unbalances at the Helen Fort Middle School.		✓		This expense appears reasonable since the documentation provided can be linked to an achievement goal of providing a safe environment for the benefit of students and staff. The damage to the chiller unit could have resulted in a safety hazard and therefore an emergency call was required.	

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419	11-000-219-600	M453688	6/10/2005	TOM CAINE & ASSOC	\$129.80	\$118.00	(2) Go Talk software used to create overlays purchased for Pemberton Township High School/Sharon Murray CST			✓	This expense is deemed inconclusive since the documentation provided cannot link it to an a federal program as part of an achievement goal. Additional support curriculum/class support regarding the particular federal program endorsement under which the overlay software was purchased is needed to link it to a goal and the beneficiaries of it.	
420	11-000-230-895	M560593	7/26/2005	BURLINGTON COUNTY SCHOOL BOARDS ASSN	\$100.00	\$100.00	Yearly dues for membership of the Pemberton Township School District School Board in the Burlington County School Boards Association for 2005-06		✓		This expense appears reasonable since the documentation provided by the district indicates that purpose of membership in the association is to enhance the skills and knowledge of local BOE members in the county. The BCSBA serves as a forum for the exchange of information and ideas and as a catalyst to expedite and initiate action. The membership can be linked to an achievement goal of enhancing knowledge, benefiting the Board of Education and the District's Schools.	
421	15-000-240-500	M560226	7/7/2005	FEA/NJ ELITE	\$390.00	\$390.00	Visionary Leadership for Technology workshop for Delores Sanchez on 7/20-7/22/05 in Wildwood, NJ. Cost includes Training & Materials, Two Continental Breakfasts, Three Lunches, Reception Dinner on the Boardwalk, Eligibility for \$25,000 Digital Drawing		✓		This expense appears reasonable since the documentation provided by the district can link the workshop to an achievement goal, NJCCS Standard #8. The New Jersey Elite visionary leadership conference was attended by the Principal and was sponsored by the NJPSA. The purpose of the workshop was to gain information to address needs in the school as well as components of STAR W and CSR grant. As a result of the workshop, the school implemented Play Attention, a brain based therapy program for ADD/ADHD students.	

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422	11-000-251-890	M560601	7/27/2005	NJASBO	\$1,710.00	\$1,710.00	Membership renewal for New Jersey Association of School Business Officials 2005-2006 for Pat Austin and Jim Flanagan		✓		This expense appears reasonable since the documentation provided by the district indicates that the NJASBO membership can be linked to an achievement goal of professional development and knowledge enhancement. The beneficiaries of the membership are the School Business Administrator and Assistant School Business Administrator, whose membership as provided for in their contracts.	
423	15-000-222-600	M569438	7/1/2005	Allied Office Products	\$3,928.96	\$3,928.96	For Computer/F at Stackhouse Elementary School. Approximately 120 printer cartridges/toners, 6 USB Cables, 25 Packages of Glossy Paper		✓		This expense appears reasonable since the documentation provided by the district indicates that the cartridges are purchased in bulk for the school's printers to save money and the paper and cables are also for the printers which are used in the normal course of operations on a daily basis in classrooms and offices.	
424	12-000-262-730	M453445	5/17/2005	JANS COMMUNICATIONS	\$3,548.25	\$3,548.25	Motorola Two Way Radio for Warehouse/Dennis Starr			✓	This expense is deemed inconclusive since the documentation provided cannot link it to a achievement goal. Additional documentation is needed to determine if the two way radio was purchased in response to an event or circumstance and whom the beneficiary was. The amount of \$3,548.25 seems excessive for a two-way radio.	
425	11-000-230-500 11-000-251-500	M450015	7/1/2004	THE TIMES	\$2,925.00	\$2,925.00	Advertisement and affidavits of Public Notices in The Times. These advertisements are in regards to enrollments, budget transfers , whole school reform (\$651.85)statements school board meetings (\$37.59), purchase of school buses (\$32.49), and purchase of musician chairs (\$30.81).		✓		This expense appears reasonable since the documentation provided can link the purchase to a goal of adhering to the legal standard of advertising public notices. The affidavits and copied ads provide sufficient support as link to this to the achievement goal of following regulatory requirement.	
426	11-000-100-566	M450029	7/12/2004	ARCHWAY PROGRAMS	\$51,215.85	\$302,444.80	Extended School Year Tuition (for 8) and Extended School Year One to One Aide (for 1) special needs students for 21 days in July 2004=\$29,541.12 and 14 days in August 2004 = \$19,694.08		✓		This expense appears reasonable since the documentation provided can be linked to an educational and achievement goal of providing necessary services to special needs students. This expense was incurred in reaction to the requirements of special needs students, who are the beneficiaries of Archway's services.	
427	11-000-230-331	M450430	7/28/2004	RICHARD E SHAPIRO LLC	\$2,000.00	N/A	Payment for legal services rendered in regards to Abbott status of the Pemberton Township School District			✓	This expense is deemed inconclusive since the documentation provided does not link it to an achievement goal. While it may be beneficial to the district, it is not clear if it is a benefit to the students. Expert testimony is an expenditure made in reaction to a legal event or circumstance.	This cost relates to legal counsel regarding the District's Abbott Status. The District has engaged legal counsel to assist in matters of Abbott Funding.
428	11-000-221-600	M450461	7/20/2004	ASCD	\$2,745.60	\$2,640.00	(12) Differentiating Instruction for Mixed-Ability Classroom Professional Inquiry Kit. These kits cost \$220 each and were delivered to Dr. Robert Areng at PTHS		✓		The expense appears reasonable since documentation was provided to link the classroom kits to a strategic initiative for student benefit as a memo provided indicates the kits are used by the High School as part of a district-wide initiative to develop differentiated instruction in every class district-wide. Additionally, the amount of the tools appears reasonable.	

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429	11-190-100-320	M450669	7/21/2004	BARBARA MOORE WILLIAMS & ASSOCIATES	\$71,600.00	\$20,800.00	(1) Planning for summer institutes and staff development with the Curriculum and Instruction superintendent, staff and principals (7/19/04 & 8/5/04) Lead Consultant - 2 Days @ \$800 = \$1,600. (2) Summer Leadership Institute for the Teaching and Learning Leadership Network (TLLN) in preparation for professional development activities in school. [2 trainers @ \$500 x 8 days=\$8000; 1 trainer @ \$500 x 5 days=\$2,500; Lead consultant @ \$800 x 8 days = \$6,400; Subtotal = \$16,900) (3) In-service Day for all staff, Sept 2, 2004. (3 trainers @ \$500.00=\$1,500; Lead Consultant @ \$800 = \$800; Subtotal=\$2,300) Total= \$20,800		✓		This expense appears reasonable since the documentation provided can link the consulting services to an achievement goal of conforming to NJAC Code. The district indicates that the consultant provided planning co-leadership and direct training for teachers, principals, supervisors, and administrators. Additionally, this training had direct impact on their pre-school to grade 12 teachers and the instructional subsequent student achievement. This consultant also helped design the comprehensive coaching program.	
430	11-000-251-890	M450948	8/23/2004	NJ ASSN OF DESIGNATED PERSONS	\$75.00	\$75.00	Annual Membership Dues paid for Brian Massimi, Safety Manager, for membership in the NJ Association of Designated Persons during the 04-05 School Year.			✓	This expense is deemed inconclusive since documentation provided does not link the membership to an educational or achievement goal. Additionally, no description of the organization was provided to indicated the benefits of such membership. Also, it could not be determined if the membership was purchased to fill a need in reaction to an event or circumstance. Four attendees from one school. Dinner of \$35 per head is discretionary; Meeting of \$20 per head may be appears reasonable; Need further documentation regarding topics discussed & delay in payment	
431	11-000-221-600	M450979	8/18/2004	TEACHER'S DISCOVERY	\$936.23	\$853.99	Game Cards, Game Board, French Holiday Activity Workbook, Winnie The Pooh Video, Euro Chart, Euro Money Bills, Le Metro Wall Map, French Regional Cuisine Bulletin Board, Paris Market Bulletin Board Set, Paris By Night Bulletin Board Set, Knew Orleans Video, etc.		✓		This expense appears reasonable since the documentation provided by the district indicates the items purchased were instructional materials in accordance with the State mandated Core Curriculum Standards for second language. Therefore it can be linked to an student educational or achievement goal of foreign language awareness.	This expense is deemed essential since the documentation provided by the district indicates the items purchased were instructional materials in accordance with the State mandated Core Curriculum Standards for second language. Therefore it can be linked to an student educational or achievement goal of foreign language awareness. The item has been deemed essential.
432	11-000-230-600	M451151	9/7/2004	STAPLES	\$559.60	\$559.60	GBC Shredmaster Shredder for Office Box of 100 Bags for Shredder		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as supplies. Although the expense cannot be linked to a specific educational goal, the items purchased appear to be items that are used on a daily basis . It is likely these supplies were purchased in reaction to a need.	

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433	15-000-240-600	M451186	9/10/2004	ACME MARKETS #7908	\$270.00	\$270.00	Cookies, Pretzels, Bottled Water purchased on 12/1/04 for \$30.59, Cookies, Soda, Napkins, Candy, Bottled Water, Pretzels purchased on 2/7/05 for \$ 34.40	✓			This expense is deemed discretionary since the documentation provided cannot link the food items to an educational or achievement goal. The district indicates that the items were snacks purchase for the after school test prep program. There was no support describing the program or incentives. The district also indicated that the incentives meet NCLB Performance Goal #1 (1.1,1.2,1.2) and #2(2.1,2.2,2.3,2.4)	Incentives for After School Test Prep. The program helps student with grade level skills and test readiness. Snacks totaled \$64.
434	15-000-222-300 15-190-100-320 15-110-100-320	M451214	9/15/2004	PTBOE ELEMENTARY ASSEMBLY FUND C/O CHARLES HIGHSMITH	\$8,200.00	\$29,998.00	For assemblies at the Crichton School (\$14500) For field trips at the Busansky School (\$15,498)			✓	This expense is deemed inconclusive since the documentation provided does not link it to an educational or achievement goal. Additionally, the documentation provided does not indicate the purpose of the assemblies and field trips.	Backup for Assembly programs and field trips were supplied to auditors. Those assemblies were presented to students at the Crichton school during the 04-05 school year.
435	15-190-100-320	M451362	9/23/2004	PTBOE ELEMENTARY ASSEMBLY FUND C/O CHARLES HIGHSMITH	\$5,000.00	\$11,000.00	For assemblies at the Busansky School (\$5000) For field trips at the Busansky School (\$6000)			✓	This expense is deemed inconclusive since the documentation provided does not link it to an educational or achievement goal. Additionally, the documentation provided does not indicate the purpose and/or use as well as the beneficiary.	Saturday Academy: Our Saturday Academy is an effort by the Samuel T. Busansky School to involve the community, parents, and our students to attend interactive workshops. Children, parents, administrators, and teachers work together for a day of learning and fun. We have three Saturday Academies per year. Funds are needed to pay presenters and teachers. Guest speakers have been songwriters, zoo or museum programs, literacy and math focused workshops, and Sky Lab. Link to educational or achievement goal; Progress indicators: Ask and explore questions related to a topic of interest Generate ideas for writing through listening, talking, and sharing Generate ideas through writing through recalling experiences and listening to stories Follow the steps of the writing process (prewriting, drafting, revising, proofreading, publishing)
436	11-000-251-610	M451411	3/21/2005	DANIEL BEVELAQUA	\$950.00	\$549.95	Reimbursement of expenses incurred during attendance at employee handbook seminar, refreshments for committee meeting in Jan, refreshments at personnel committee meeting in Feb, and dinner for personnel committee at March meeting	✓			This expense is deemed discretionary since the documentation provided does not indicate a clear purpose of the food purchases and therefore could not be linked to a educational or achievement goal. It is not clear whether the food was purchased to fill a need in reaction to an event or circumstance.	
437	11-000-251-610	M451655	N/A	Commissioner of Educations/State of NJ	\$0.00	\$0.00	Cancelled				This PO was both created and canceled in the same 2004-2005 fiscal year with no transactions made against it. This was verified through observation of a PO-Inquiry screen shot from the district's system.	

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438	11-000-221-600	M451696	10/28/2004	ASCD	\$988.35	\$898.50	(30 Differentiation in Practice: A Resource Guide 5-9. These guides cost \$29.95 each and were delivered to Dr. Robert Arengé at PTHS		✓		The expense appears reasonable since documentation was provided to link the guides to a strategic initiative for student benefit as a memo provided indicates the guides are associated with classroom kits that are used by the High School as part of a district-wide initiative to develop differentiated instruction in every class district-wide. Additionally, the amount of the guides appears reasonable.	
439	15-000-240-500	M451753	11/3/2004	Marriott Hotel	\$843.00	\$843.00	Five nights at Marriott San Francisco Downtown for Rochard Nolan			✓	This expense is deemed inconclusive since the documentation provided does not indicate the could not link the accommodations to an achievement goal. The district indicated that the stay was for a fall conference on the Coalition of appears reasonable Schools, the basis of reform at PTHS and required of the new principal. Further documentation is needed.	Workshop for new principal. Requires because new principal needed to be indoctrinated into schools restructuring plan. Principal absorbed some of the costs.
440	15-000-240-600	M451957	11/22/2004	POSITIVE PROMOTIONS	\$418.75	\$418.75	(125) "I'm Appreciated" Pen, Pencil & Magnet Sets delivered to Fred Ruben, Principal of Newcomb School			✓	This expense is deemed to be inconclusive. More documentation would be required in order to in order to ascertain the nature of the expense. It was difficult to link the expense to any strategic goal or the promotion of educational value. Due to the lack of documentation it was difficult to determine who the direct beneficiary of the expense was.	This was a gift purchased for every staff member and given in recognition of American Education Week as a token of appreciation for always going above and beyond for our students.
441	15-000-218-600	M452013	N/A	PSAT/NMSQT	\$0.00	\$0.00	Cancelled				This PO was both created and canceled in the same 2004-2005 fiscal year with no transactions made against it. This was verified through observation of a PO-Inquiry screen shot from the district's system.	
442	11-000-262-800	M452077	N/A	NJ Dept of Environmental Protection	\$0.00	\$0.00	Cancelled				This PO was both created and canceled in the same 2004-2005 fiscal year with no transactions made against it. This was verified through observation of a PO-Inquiry screen shot from the district's system.	
443	11-000-262-420	M452116	12/20/2004	TOWNSHIP OF PEMBERTON	\$75,864.01	\$75,864.01	Salary payment to the Township Finance Department "Cops In Schools" Program. Payment for officer at HFMS from 1/1-6/30/05for 1040 hours totaling \$40,817.26. Payment for a second officer from 4/11-6/21/05 (location not disclosed) for 416 hours totaling \$17,499.87		✓		This expense appears reasonable since the documentation provided can be linked to an achievement goal of providing a safe environment for the benefit of students and staff. The reconciliation provided lists the number of hours and the amounts paid seem reasonable.	
444	11-000-219-320	M452311	N/A	Centra PC	\$0.00	\$0.00	Cancelled				This PO was both created and canceled in the same 2004-2005 fiscal year with no transactions made against it. This was verified through observation of a PO-Inquiry screen shot from the district's system.	

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445	15-190-100-320	M452428	1/18/2005	NY Fire Shield	\$900.00	\$900.00	Clean, Flame Retard and certify curtains at Denbo Elementary School		✓		This expense appears reasonable since the documentation provided indicates the purpose of the cleaning and can link it to an achievement goal of providing a safe environment for students and staff .The district indicated that they use a flame retardant system for cleaning in conformance to safety code.	
446	11-000-219-500	M452447	1/25/2005	Summit Professional Education	\$149.00	\$149.00	Registration for Theresa Odom to attend Childhood Development Disorder Workshop in Cherry Hill, NJ on 2/10/05		✓		The expense appears reasonable since documentation can link it to a strategic initiative for student benefit as the workshop's purpose was associated with the development of childhood disorders. The amount of the workshop appears reasonable as well.	
447	11-000-252-600 15-000-222-600	M452519	1/31/2005	DELL MARKETING	\$2,011.41	\$2,011.41	(1) Latitude D600 Notebook (1) Axim X30r Services, Attn: Bernacki/Roman Delivered to PTHS/Computer Services			✓	This expense is deemed inconclusive since there was no documentation provided to link the laptops purchased to any educational program or achievement goals. The contract associated with the purchase order was also not provided and hence the purpose or the beneficiary could not be determined. Due to the lack of documentation, it could not be determined if the purchase was made to replace a computer or fill a need in reaction to an event or circumstance.	The purchase of the laptop and PDA for the Middle School Principal was to replace an existing 5-year-old desktop PC. The nature of the principal's job includes remote computing requirements including staff evaluation, parent teacher meetings and administrative meetings. The updated technology was essential for the completion of administrative job duties.
448	15-000-222-600	M452562	1/26/2005	UPSTART	\$119.40	\$108.40	(8) Reading Is Fun, Cat In The Hat Bookmark [200/package] (1) Library Wall Sign Set (1) Poster Set, Cool Readers (4/set) (1) Poster, READ Spider		✓		This expense appears reasonable as it related to the purchase of library resources which could be linked to the promotion of educational value and a specific strategic initiative. The library resources were purchased for the benefit of the students and the amount appears to be reasonable.	
449	11-000-219-600	M452685	2/26/2005	ALLIED OFFICE PRODUCTS	\$287.90	\$74.55	Folders, tape, pens, Post-Its for Special Services office		✓		The expense appears reasonable since by its nature, maintaining a sufficient level of general office supplies is an inherent initiative of operating a school or school district. As such, it is likely the purchased supplies were in reaction to depleted resources of such supplies. The amount and nature of the supplies purchased appears reasonable.	
450	11-000-222-600	M452696	N/A	S&S Business Forms	\$0.00	\$0.00	Cancelled				This PO was both created and canceled in the same 2004-2005 fiscal year with no transactions made against it. This was verified through observation of a PO-Inquiry screen shot from the district's system.	
451	11-000-221-600	M452701	2/9/2005	ADELPHIA STEEL EQUIPMENT CO	\$892.80	\$892.80	Adelphia 872S Storage Cabinets [72"H x 36"W x 18"D] in Light Gray for Pemberton Township High School/Mary Capriotti			✓	This expense is deemed inconclusive since the documentation provided by the district cannot indicate all the departments/locations where storage cabinets are being used. The storage cabinets can be linked to an achievement goal of safeguarding district assets. The district indicated that the cabinets were designed to provide security for science materials and tests and instructional material. Other subject areas also received some of the pieces.	Replacement and additional storage cabinets for security needs. Science materials needs to be filed carefully and safely.

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452	15-000-222-600	M452704	2/4/2005	DELL MARKETING	\$3,300.00	\$3,300.00	(3) Latitude D505 Notebooks with Port Replicator delivered to PTHS, Attn: Roman/Bernacki			✓	This expense is deemed inconclusive since there was no documentation provided to link the laptops purchased to any educational program or achievement goals. The contract associated with the purchase order was also not provided and hence the purpose or the beneficiary could not be determined. Due to the lack of documentation, it could not be determined if the purchase was made to replace a computer or fill a need in reaction to an event or circumstance.	MS expense and Computers expense.
453	11-000-252-340	M452849	3/2/2005	PECO, INC	\$1,527.00	\$1,527.00	Service Contract No. 15341 from 4/1/05-4/1/06 for Genicom 5180 Printer (serial number 0205929483) delivered to PTHS/Computer Services		✓		This expense appears reasonable. The purchased detailed for a service contract for the middle and high school printers and hence could be linked to a strategic initiative. The printers are used on a routine basis to print progress reports, attendance registers and financial reports and so could be linked to the usefulness criteria.	
454	15-000-222-600	M452867	3/2/2005	COMPUVISOR	\$635.32	\$639.00	(10) Digital Blue QX2 Computer Microscopes delivered to the Haines School Attn: Mancuso		✓		This purchase appears reasonable since the documentation provided could link the computer microscopes to a specific achievement goal of compliance with New Jersey Core Curriculum Content Standards. The district indicates that the purchase was made on behalf of the whole school for science classes and that it helps teachers and students meet New Jersey Core Curriculum Content Standards (particularly 5.4).	
455	11-000-218-600	M452959	4/5/2005	MCGRAW-HILL SCHOOL PUBLISHING	\$2,782.01	\$2,782.01	Pre-coding Services for Student Information Forms	✓			This expense is deemed discretionary since the documentation provided by the district indicated that it did not recognize the person that ordered the forms but expected that this expense is in connection with required standardized testing and is for pre-gridded standardized testing. Since there is uncertainty regarding what the item is exactly for and who it is for, it cannot be linked to an educational program, achievement goal, or beneficiary. It is also noted that an email attached to the purchase order indicates that the vendor charged more than the agreed price per the purchase order. A note written on the purchase order states "7/25/05 payment transferred for PO M452864"	

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456	11-000-219-600	M453200	4/29/2005	HARCOURT ASSESSMENT	\$210.00	\$210.00	(3) WIAT II Record Forms & Booklets delivered to Thomas Walkck at Stackhouse Elementary School			✓	This expense is deemed inconclusive since the documentation provided cannot link the assessment to a beneficiary. The assessment can be linked to an educational and achievement goal of evaluating student performance to a national standard . A document defining the purpose of why the assessment is being done and who the target audience of the assessment is may provide clarity regarding who the beneficiary is. Additionally, it was unclear if the workshop was taken to fill a need in reaction to an event or circumstance.	
457	15-000-222-500	M453235	3/10/2005	LIBRARIES UNLIMITED	\$169.00	\$169.00	Registration for Sherrie Rosnick of Fort Dix Elementary School to attend the Winners! Workshop in Voorhees, NJ on May 3, 2005			✓	This expense is deemed inconclusive since there was no documentation provided relating to the workshop and therefore could not be linked to an educational program or achievement goal. The district indicated that the workshop allows the school librarian to review the books selected as the best new books for children. This assists the librarian in the purchase of new books for the school library that support instructional curriculum and the New Jersey Core Curriculum.	
458	15-000-218-320	M453381	5/2/2005	MICROGRAPHIC COMPUTER SERVICES	\$303.00	\$303.00	Service call to move lens and show operator (Guidance dept) how to use properly for small & large items. Used auto rotation to set image on screen correctly . Added toner and tested.		✓		The expense appears reasonable since the invoice provided can link the service to an achievement goal and a reaction to a circumstance as it contained a description of the repair, as well as what parts and remedies were implemented to repair the machine. Additionally, the costs of the repairs appear reasonable.	

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459	11-000-219-600	M453497	5/26/2005	PSYCHOLOGICAL CORP	\$1,840.00	\$1,673.00	WIAT II Scoring, WIAT II Writer (CD-ROM), WISC-IV, Soft Case Kit B		✓		This expense appears reasonable since the documentation provided by the district can link the assessments to a beneficiary. The assessments are used by the child study team to evaluate students for special education programs and services. These can also be linked to an educational and achievement goal of evaluating student performance to a national standard. These assessment tests are given in reaction to a request or referral.	
460	11-000-219-600	M453498	5/26/2005	AGS PUBLISHING CO	\$781.67	\$710.61	Level Indicator Forms for Math, Reading, and Vocabulary. Scan able Answer Sheets delivered to PTHS		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as supplies. Although the expense cannot be linked to a specific educational goal, the items purchased appear to be items that are used on a daily basis. It is likely these supplies were purchased in reaction to a need.	
461	15-000-222-600	M453572	4/29/2005	HERTZ FURNITURE SYSTEMS	\$1,459.10	\$1,459.10	(2) Bookshelves for Library @ \$664.55/ea (1) Delivery, Setup, Installation, and Removal of Debris		✓		This expense appears reasonable since documentation was provided to link it to achievement goal and a reaction to a circumstance as a memo provided by the district indicates the shelves were for the school's library which required additional storage capacity to meet the library's growing book collection. Additionally, the amount of the purchased shelves appears to be reasonable.	
462	11-000-219-600	M453605	6/2/2005	MAYER-JOHNSON LLC	\$399.00	\$399.00	Boardmaker Plus software program delivered to Stackhouse Elementary Attn: Kreig/ M.D. M.C.I	✓			This expense is deemed discretionary since the documentation provided could not link the software to an achievement goal. No curriculum document was included to indicate who the beneficiaries of the software program are. Due to the lack of documentation, it could not be determined if the purchase was made fill a need in reaction to an event or circumstance.	

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463	15-190-100-320	M453731	6/9/2005	CENTER FOR FAMILY SERVICES, INC	\$3,813.00	\$3,813.00	(31) Student Workshops run by Camden Child Assault Prevention Center for Family Services, Inc. The cost of Each workshop is \$123 totaling \$3,813			✓	This expense is deemed inconclusive since the documentation provided does not specify the content of the workshop and therefore cannot be linked an educational program or achievement goal. Due to the lack of documentation, the purpose or the beneficiary of the workshop could not be determined. Additionally, it was unclear if the workshop was taken to fill a need in reaction to an event or circumstance.	This workshop was provided for every class in our school. Two counselors would present a 45-60 minute program on Child Assault Prevention. Then Counselors would be available to talk with any students that had questions or concerns. This program was deemed necessary by the staff and administration to help us prepare our students for a healthier and safer life.
464	11-000-251-890 11-000-251-600	M453753	6/21/2005	DEANNA DREA	\$53.28	\$53.28	Reimbursement for a notary public application and mileage incurred for trips made during July 2003 and June 2005		✓		This expense appears reasonable since mileage reimbursement can be linked to an achievement goal of adhering to contractual obligations as well as reimbursing employees for mileage incurred as part of their job duties (e.g., notary public application) . The mileage reimbursement is for mileage incurred during a two year timeframe of 7/2003-6/2005 timeframe despite the fact that the purchase order is for a year.	
465	15-000-218-500	M453773	6/14/2005	SIRI VOKES	\$93.31	\$93.31	Mileage Reimbursement for Siri Vokes, Guidance Counselor at Crichton School for mileage expenses incurred for trips during the months of September 2004-June 2005 at IRS rate of \$0.375/mile.		✓		This expense appears reasonable since the documentation provided by the district indicates a clear purpose of the trips made and therefore could be linked to achievement goal of satisfying contractual obligations, including professional development. The district indicates that per the contract, the individual travels to meetings, professional development workshops and between schools to fulfill the needs of her contract and to fulfill her professional improvement plan annually.	
466	11-000-219-600	M453843	5/6/2005	Harcourt Assessment Inc	\$2,004.20	\$1,822.00	Child Study Assessment Supplies		✓		The expense appears reasonable since documentation was provided to link the assessment tool to a strategic initiative for student benefit as a memo provided indicates the tools are used by Special Education teachers to assess the eligibility of students needing special education. Also, a section of State code was provided by the district indicated the requirement of using a variety of assessment methods for such purposes. Additionally, the amount of the tools appears reasonable.	
467	15-000-240-500	M453893	6/28/2005	TIMOTHY G SMITH	\$156.92	\$156.92	Mileage Reimbursement for Timothy Smith, Assistant Principal of PTHS for mileage expenses incurred for trips during the months of July 2004-June 2005 at IRS rate of \$0.375/mile.		✓		This expense appears reasonable since the documentation provided by the district indicates a clear purpose of the trips made and therefore could not be linked to an achievement goal of satisfying contractual obligations as well performing required job duties.	

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468	15-000-222-600	M459309	7/1/2004	VALIANT	\$3,907.03	\$3,907.03	(20) Mic, Cassette Type w/on/off switch (25) Headphones w/ microphone (160) Headphones (55) Texas Instruments Teachers Kit TI-108K (1) Panasonic Mini Stereo System delivered to the Harker-Wylie School, Attn :A/V-J		✓		This expense appears reasonable since the documentation provided links it to both educational and achievement goal in conjunction with the School Action Plan. The district indicated that the items are directly related to technology in the classroom. During guided reading students rotate through various stations. The Odyssey is used to reinforce literacy skills as stated in the School Action Plan. Each classroom must have a supply of headphones for this purpose. Calculators are appears reasonable to the math curriculum. Each child needs exposure to calculator use in order to calculate higher order math skills as stated in our School Action Plan. Cassette players are used as an intervention from the Intervention and Referral Services Team (I&RST).	
469	15-000-222-600	M459310	7/1/2004	RAY SUPPLY	\$1,719.20	\$1,979.20	(50) Califone Head Sets (20) Luxor Carts delivered to Harker-Wylie School		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as supplies. Although the expense cannot be linked to a specific educational goal, the items purchased appear to be items that are used on a daily basis. It is likely these supplies were purchased in reaction to a need.	
470	11-402-100-600	M459389	7/1/2004	SPORT SUPPLY GROUP/PASSON'S SPORTS	\$629.99	\$629.99	Keys 920U Cardiomax Upright Exercise Bicycle delivered to PTHS Athletics			✓	This expense is deemed inconclusive since additional documentation is needed to determine if the exercise bike was purchased in response to an event or circumstance and who the beneficiary is. The district indicated that the exercise bike is used by the Athletic Trainer to achieve a goal of rehabilitating injured athletes, getting them back on the playing field as quickly as possible, limiting the loss of cardio-respiratory endurance needed for athletic conditioning.	Exercise bike is used by Athletic Trainer to rehabilitate injured athletes and limit loss of cardio-respiratory endurance. This piece of equipment is found in every athletic training room.
471	11-000-219-600	M560220	7/6/2005	SCHOOL SPECIALTY INC	\$383.07	\$383.07	Puzzles & Activity items for Autistic students at Emmons School.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as supplies for autistic students. Although the expense cannot be linked to a specific educational and achievement goal of providing necessary services to special needs students, The items purchased appear to be items that are used on a regular basis. It is likely these items were purchased in reaction to a need.	
472	11-000-230-590	M560562	8/1/2005	STOCKWELL-KNIGHT CO	\$67.00	\$67.00	Increase of Treasurer Bond from 400k to 425k effective 6/14/05-5/6/06		✓		This expense appears reasonable since the documentation provided by the district can link bond increase to an achievement goal of financial stability.	
473	11-000-251-890	M560602	7/27/2005	NAFIS	\$2,123.00	\$2,123.00	Membership Dues paid to the National Association of Federally Impacted Schools for the 2005-2006 School Year		✓		This expense appears reasonable since the documentation provided can link the membership to an achievement goal of keeping fully informed regarding issues facing federally impacted schools throughout the country. The membership was purchased in relation to the district's Abbott status.	

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474	11-000-230-600	M560908	7/1/2005	WALKER'S FLORIST & GIFTS	\$500.00	\$500.00	Sympathy Flowers sent to Debbie Hylkeima & Evelyn McBeth (\$68), and Delores Fest (\$43).	✓			This expense is deemed discretionary since the documentation provided could link the flowers to an educational or achievement goal. The district indicated that the flowers are ordered to express sympathy to employees who have suffered a death in their immediate family.	This cost relates to the purchase of flowers to express sympathy to employees that have suffered a death in their immediate family.
475	11-000-230-600	M560946	8/10/2005	SIGN-A-RAMA	\$820.00	\$820.00	(80) Signs with 1 Color "D" Green, 2 Sides with "H" Stakes delivered to PTHS/Media Services		✓		This expense appears reasonable since documentation was provided to link the signs to achievement goal and reaction to a circumstance as a memo provided by the District indicates the signs were ordered to assist in reminding community members to register students prior to the start of school and alleviate the excessive volume often experience by the Registration Office at the registration deadline. Additionally, the amount paid for the signs appears to be reasonable.	
476	11-000-219-320	M561142	8/3/2005	EDUCATIONAL SERVICES UNIT	\$14,000.00	\$7,052.75	Therapy & Evaluation Services provided for 20 students in the month of July 2005. Invoice sent to Teresa O'Connor.		✓		This expense appears reasonable because the documentation provided indicates the nature and purpose of the expense as necessary. The expense can be linked to an achievement goal of providing students with special needs evaluations which will provide their educators with an idea of where they need help. Hence, the beneficiary of the services are both the students and the teachers. It is clear the expenditure was made to fill a need in reaction to the needs of the students	
477	11-000-221-500 11-000-221-600	M561148	8/3/2005	DANIELLE STROTHER	\$1,200.00	\$676.48	Reimbursement to Danielle Strother, Math Teacher at Newcomb School for mileage expenses incurred for trips during the months of October-Dec 2005at IRS rate of \$0.485/mile.			✓	This expense is deemed inconclusive since the documentation provided does not indicate a clear purpose of the trips made and therefore could not be linked to a educational or achievement goal. Additionally, the number of miles for trips (1,394.8) in a three month period seems excessive. It is not clear whether the trips expensed were made in to fill a need in reaction to an event or circumstance.	The mileage reimbursement is for a math supervisor who serves nine elementary schools in a district that is 64 square miles. The math supervisor's responsibility is to visit schools, observe instruction in classrooms, help provide support to teachers during grade level meetings, provide mathematics materials to schools and coordinate professional development activities across the district. In addition, this supervisor coordinated the adoption of a new mathematics program-Everyday Mathematics- which entailed visiting each of the elementary schools to observe lessons and speak to teachers.
478	11-000-219-600	M561224	8/25/2005	AGS PUBLISHING	\$699.00	\$699.00	BASC-2 ASSIST Plus Starter Set: includes English Manual, ASSIST Plus Software, one pkg. (25) of each English computer-entry form of TRS, PRS, SRP and SDH, SOS, and Parent Feedback Reports. Delivered to L. Horton/Child Study Team at HFMS		✓		This expense appears reasonable since the documentation provided does indicated the nature and purpose of the BASC assessment materials and therefore could link them to both an achievement goal of providing students with the tools they need to learn . No curriculum support was provided that could further clarify the purpose regarding the use and beneficiaries of the assessment.	

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479	11-000-230-500	M561253	8/30/2005	LORMAN EDUCATION SERVICES	\$1,345.00	\$1,345.00	Registration for five to attend Student Discipline Issues Conference on 11/4/05 at Wyndham Hotel in Mt Laurel, NJ. Attendees were Superintendent, two Principals, one Assistant Principal, and one Supervisor of Intermediate Special Education		✓		This expense appears reasonable since the documentation provided can link the workshop to an achievement goal of properly dealing with discipline issues in the school. The workshop was taken by members of the administration who frequently have to deal with such issues and was taken to fill a need in reaction to a circumstance.	
480	11-000-222-340	M561267	9/1/2005	SIR SPEEDY PRINTING #7072	\$290.00	\$290.00	Per Invoice: Check Posters (3 Originals) delivered to PTHS/Media Services Attn: Tom Bauer. Need further documentation regarding what check posters are.		✓		This expense appears reasonable since documentation was provided to link it to a reaction to an event and an achievement goal for student benefit as a memo provided by the district indicated that the Check Posters were awards as part of a competition between schools competing for the best attendance. Additionally, the amount of the purchase appears reasonable.	
481	11-000-221-500	M561278	9/1/2005	MARY HUTCHINSON	\$1,100.00	\$1,100.00	Reimbursement of mileage, toll, and food expenses incurred for trips made by the Supervisor at HFMS during July-September 2005		✓		This expense appears reasonable since the documentation provided indicates a clear purpose for the trips made and therefore could not be linked to a achievement goal of satisfying district contractual obligations associated with individual job duties.	
482	11-000-221-500	M561281	9/1/2005	MARY CAPRIOTTI	\$800.00	\$800.00	Reimbursement of mileage, toll, expenses incurred for trips made and supplies purchased by the Supervisor at PTHS during July 2005-June 2006			✓	This expense is deemed inconclusive since the documentation provided does not indicate a clear purpose of the trips made and therefore could not be linked to a educational or achievement goal. The amount reimbursed exceeds the Yearly PO amount setup by the district by \$409.60 (the PO was photocopied and paid against in October 2005 for supplies purchased in Aug & Sept for \$644.27 and then paid again in June 2006 in the amount of \$1209.60 for supplies and expenses incurred from Oct 2005-June 2006). The employee should have been paid only \$155.73 for this PO. The remaining \$1053.87 is in paid excess of the PO amount.	Contract requirement
483	15-000-240-500 15-000-240-600	M561295	6/28/2006	J. RONALD BEEBE	\$400.00	\$274.12	Reimbursement for purchases made for Wawa Gift Certificates (7 @ \$10 each=\$70), 4 dozen donuts (\$6.39 ea), 2 Box of Joe (\$12.99 ea), Cookies, Cakes, Berries, Candy, Plates (totaling \$\$113.38), (13) Science Award Medallion with Neckbands			✓	This incentives are deemed inconclusive since the documentation provided cannot link the staff food/gift certificates to an achievement goal but with further analysis may link the science award medals to an achievement goal of recognizing student ability and academic achievement.	Food/Gift Certificates-Incentives provided for staff in conjunction with professional development by providing lunch/treats for staff during in-service days. In-service days focus on addressing strategies to meet the school's achievement goals for our students. These incentives are in keeping with the philosophy of our whole school reform model, Comer. In addition, it provides for more time on task since the staff members do not need the "extra" time to leave the building to acquire lunch. This whole staff approach to lunch promotes collaborative interaction/discussion even during the lunch break. Professional development promotes the academic achievement of our students.

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484	15-000-221-500 15-000-221-600	M561296	7/11/2005	MARY ELLEN GRADY	\$875.00	\$8,750.00	Reimbursement for video titles "Self-Esteem In The Classroom" delivered to faculty member's home address			✓	This expense is deemed inconclusive since the documentation provided by the district does not clarify the purpose for use of the two videos. The district indicates that the video was shown at a professional development session at Emmons School on 10/21/06 It was purchased by M Grady with permission by the Principal and the achievement goal was to develop self-esteem techniques in the classroom. The purchase order has two copies with two of the same video ordered from two separate vendors. One video was sent to Emmons School (\$40)and the other video (\$46.50) was sent (with shipping charges) to the employee's home address. It is unclear who the beneficiary of the two copies of the videos are and if one or both of the videos were purchased in reaction to an event or circumstance. The district indicates that only one video was delivered - to the individual's home address.	The video was purchased to be shown at a Professional Development session at Emmons School. Because of time constraints, it was purchased by me with permission from my Principal and the bill was submitted for reimbursement. Only one video was purchased and only one video was delivered to Emmons School. The educational/achievement goal was to learn techniques to develop "Self Esteem in the Classroom". Improved self esteem promotes academic achievement.
485	11-000-230-331	M561347	7/26/2005	RICHARD E SHAPIRO LLC	\$11,500.00	N/A	Payment for legal services rendered in regards to Abbott status of the Pemberton Township School District		✓		This expense appears reasonable since the documentation provided links the legal services to an achievement goal of retaining adequate legal representation/counsel in relation to Pemberton Township's status as an Abbott District.	
486	11-000-221-500 11-000-222-600	M561350	9/1/2005	KATHY BERNACKI	\$300.00	\$300.00	Reimbursement of mileage incurred for trips made by the District Information Officer during January-June 2006 at the IRS rate of \$0.445/mile			✓	This expense is deemed inconclusive since the documentation provided does not indicate a clear purpose of the trips made and therefore could not be linked to a educational or achievement goal. The amount reimbursed exceeds the Yearly PO amount setup by the district by \$529.12 (the PO was photocopied and paid against in January 2006 for mileage and supplies/services purchased in Jul-Dec 2005 for \$484.51 and then paid again in June 2006 in the amount of \$344.61 for mileage incurred from Jan-June 2006). This PO should have been closed in January and not paid against in June since the \$300 was already exceeded in the first payment in January.	Contractual requirement.
487	11-000-251-890	M561367	7/26/2005	BURLINGTON COUNTY CURRICULUM CONSORTIUM	\$75.00	\$75.00	Fiscal Year 2005-2006 School District Membership - Burlington County Curriculum Consortium - September 1, 2005 to August 31, 2006. Sent to			✓	This expense is deemed inconclusive since documentation provided does not link the membership to an educational or achievement goal. Additionally, no description of the organization was provided to indicated the benefits of such membership. Also, it could not be determined if the membership was purchased to fill a need in reaction to an event or circumstance.	This membership enhanced our professional practice. As per NJAC Abbott Code 6A:10A-31 we must provide comprehension professional development to our staff. This organization is a county level support for curriculum and instruction.
488	11-000-251-600	M561387	7/1/2005	POSTMASTER	\$7,400.00	\$7,400.00	Postage fee for mailings for 2005/2006 school year charged to the District Office Accounts Payable Dept/S. Lynch		✓		This expense appears reasonable since the documentation provided indicates a clear purpose for the mailings as communication to parents of students in the district and therefore can be linked to an achievement goal of communicating issues in the school with students' families .	

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489	11-402-100-600	M561449	11/7/2005	MEDCO SUPPLY CO, INC	\$811.25	\$737.50	(2) Head Immobilizers, (2) Base Boards with Pins, (2) Body Loc Starring System		✓		This expense appears reasonable since the documentation provided indicates a link to an achievement goal of being prepared in the case of an emergency. The beneficiary of this equipment is any student, staff, or visitor at the school who may need to use it. It cannot be determined whether the purchase was made in response to an event or circumstance.	
490	11-000-221-610	M561457	9/15/2005	PHONAK, LLC	\$100.00	\$100.00	Replacement of lost Micro Ear BTE, VC N7 receiver of 053C31364 for student		✓		This expense appears reasonable since the documentation provided can link the hearing aid replacement cost to an achievement goal of providing special needs students with necessary tools they need to learn. The item was lost/damaged and the fee incurred was for a replacement.	
491	15-000-222-600	M561466	9/9/2005	HIGHSMITH	\$1,276.70	\$1,276.70	11 Panel Portable Partition [5 ft high, 20'5" Wide], Task/Secretarial Chair w/Arms Charcoal Gray		✓		This expense appears reasonable since the documentation provided by the district can link the partition and chair to an achievement goal of providing workspace and furniture for teachers. The district stated that the items were for the reading recovery teacher assigned to Crichton School in September 2005. Since there was no classroom available, partitions and a chair were needed to section off an area of the library. The area provides students to work in the library with fewer distractions as well as a place for the teacher to prepare for her students and attend to any clerical work needed for her students.	
492	11-000-222-340	M561565	9/23/2005	Thompson's Welding & Fabricating	\$90.00	\$90.00	(2) 10x34 Stainless Steel Sheet Pre-Drilled for Pop Rivets			✓	This PO is still open since no voucher and invoice received from the department the item was order by and delivered to	
493	11-000-222-340	M561566	9/23/2005	EAGLE PRESS	\$20,000.00	\$20,000.00	Letterheads & Envelopes for the district delivered to PTHS Media Services/Michael Pinto			✓	The expense was deemed inconclusive as it can be linked it to an achievement goal since it is inherently necessary for a school district's media office to maintain a sufficient amount of stationary and envelopes for its printing, mailing, and media needs. However, it appears the amounts purchased may be excessive and no documentation was provided to justify the amount or link it to a reaction to an event or circumstance, although a memo provided by the district simply stated a high volume of staffing changes and relocations for the year.	The purchase is for all 34 departments using stationary. In the entire school district Our department is responsible for all print ordering and distribution.
494	11-000-251-600	M561583	9/30/2005	UNITED PARCEL SERVICE	\$1,500.00	\$1,500.00	Shipping Fees to incurred to return merchandise.		✓		This expense appears reasonable since the documentation provided indicates the fee was to return books in reaction to the change in math curriculum. Since the new curriculum did not use the books, the publisher offered a credit if the books were returned. The school returned the books in order to receive the credit and save on a future purchase.	

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495	11-000-252-340	M561605	9/26/2005	MICROGRAPHIC COMPUTER SVS, INC	\$2,000.00	\$2,000.00	Repairs on 3/21 and 3/22 to Minolta 502 Reader Printer for Ink leaking all over. Upper fuser roller, lower fuser pressure roller and fuser cleaning wand were replaced		✓		This expense appears reasonable. The expense was related maintenance and repair of the fax machine at the high school and hence could be linked to the reactionary criteria. The fax machine is used to provide transcripts and progress reports to teachers and parents and could be linked to a strategic initiative. The fax machine is used on a daily basis hence would be considered useful.	
496	11-000-251-340	M561654	10/4/2005	XEROX CORPORATION	\$1,438.38	\$14,383.80	Cost of Semi-Annual Color Coverage for January-June 2005			✓	This expense is deemed inconclusive since the documentation provided by the district could not link the service to a beneficiary or achievement goal. Additionally, the amount of \$14,383.80 listed on the PO appears excessive. It is noted that the district ended the contract with Xerox in June, 2005.	This cost represents the color printer coverage for the period of January thru June 2005. The contract agreement denotes color minimums. The District ended its contract with Xerox as of 6/30/05 and has contracted with a new vendor and has obtained significant savings.
497	11-000-219-500	M561789	10/4/2005	BUREAU OF EDUCATION & RESEARCH	\$169.00	\$507.00	(3) Registration fees for Charlene Delaney, Susan Winters, and Joyce Fray to attend Asperger Syndrome Workshop on 10/17/05 in Voorhes, NJ		✓		This expense appears reasonable since the documentation provided can link the workshop taken to a specific circumstance. The workshop was taken to learn more about Asperger's Syndrome and how to deal with a student they were working with. The teachers were members of the IRS&T and shared information with the team and staff.	
498	15-000-222-600	M561792	9/29/2005	AMERICAN LIBRARY ASSN	\$181.00	\$170.00	(12) Posters including: Bernie Mac, Tony Hawk, Jason Kidd, Matt Kenneth, Shaquille O'Neal, Grant Hill, Mike Mussina, Mad, Simpsons, Lemony Snicket, Narina, and Yoda delivered to the Newcomb School, Attn: Bruce Glover	✓			This expense is deemed discretionary since the documentation provided cannot link the posters to an educational program or achievement goal. No curriculum documentation was provided to indicate the class or program the posters was used for. Due to the lack of supporting documentation, the beneficiary and reason for purchase can not be determined.	After careful evaluation of testing results, it was determined that male students at this age begin to achieve lower in the literacy portion of assessments. The posters were purchased as part of a plan to motivate males to read more and improve their literacy skills. This was part of our School Action Plan and Instructional Priorities.
499	11-402-100-610	M561920	10/26/2005	DAKTRONIKS	\$888.80	\$808.00	Radio Transmitter & Receiver for Helen Fort Middle School			✓	This expense is deemed inconclusive since the documentation provided cannot link it to a achievement goal. The district indicates that the audio supplies were ordered for athletic events for students. These were purchased as a supplement to the scoreboard because it is needed to program and keep track of the score by the scorekeeper. The district states that the purchase meets CAPA Standard #4.	Athletic events are an integral part of school. This equipment allowed the school to function and compete with other schools in the county
500	15-000-222-600	M561939	10/11/2005	OFFICE BUSINESS SYSTEMS, INC.	\$2,220.00	\$2,200.00	(30) Xerox P1210 Standard Capacity Toner Cartridges		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as ink cartridges sent to PTHS. Although the expense cannot be linked to a specific educational goal; it would appear as the supplies purchased were items that can be used on a daily basis that can be linked to strategic initiatives.	
501	11-190-100-320	M562091	10/14/2005	SOURCES4TEACHERS	\$70,000.00	\$70,000.00	Substitute Teachers fee for the month of May, 2006. 207 Placement days at \$140.25 = \$29,031.75, 8 placement days at \$24.75 = \$198.00, 20 placement days @ \$165.00 = \$3,300.00			✓	This expense in deemed inconclusive since the documentation provided cannot be linked to an achievement goal. Additionally the nature , purpose, and beneficiaries of the services cannot be determined. It can be determined that the services were rendered in reaction to an event or circumstance.	

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502	15-190-100-320	M562173	9/30/05	CAMP FIRE USA NEW JERSEY COUNCIL	\$300.00	\$300.00	6 week Safe and Sure Program 10/4, 10/11, 10/18, 10/25, 11/1, 11/8 at Denbo Elementary School		✓		This expense appears reasonable since the documentation provided can link it to an educational program and achievement goal or educating students in fire safety awareness. The documentation indicates that the beneficiaries of the classes are the student audience.	
503	15-000-240-500	M562231	11/15/2005	DELORES SANCHEZ	\$343.17	\$343.17	Reimbursement to Delores Sanchez, Principal of Denbo School for mileage expenses incurred for trips during July 2005-June 2006			✓	This expense is deemed inconclusive since the documentation provided does not indicate a clear purpose of the trips made and therefore could not be linked to a educational or achievement goal. While the district indicates that mileage is reimbursable for trips made for job-related duties, the amount reimbursed to Ms. Sanchez exceeds the Yearly PO amount setup by the district by \$134.04 (the PO was photocopied and paid against in June 2006 for mileage incurred from Nov-Jun). This PO should have been closed in December 2005 since the full amount of the PO was paid.	As per contract
504	11-000-218-500	M562308	11/22/2005	CTB SCORING CENTER	\$75,785.76	\$75,786.76	Scoring done by CTB McGraw hill for Terra Nova test during the 2005/2006 School Year . 1,133 tests for Grades 1, 2, & 4. were scored for \$19,136.37 (shipping of 295.68) 1,367 tests were scored for grades 3,5,6, and 7 for \$34,188.67 (shipping of \$218.22). Shipped to Little Red School House at 30 Trenton Rd in Browns Mills.		✓		This expense appears reasonable since it relates to the achievement goal of evaluating students and the district's performance to a national performance standard. The beneficiaries are the students and the district to compare the students at a state and national level.	
505	15-000-222-600	M562447	11/30/2005	COMP USA	\$209.90	\$209.90	(10) Sony MultiSpeed 156MB Mini CD-RW Media for Mavica, 3 Pack delivered to Jeanette Stiles at Denbo Elementary School			✓	This expense is deemed inconclusive since the documentation provided cannot link the media to an educational or achievement goal. The district indicated that the discs were ordered for the digital cameras and that the cameras are used to do the publications, as described in the STAR W/CSR Grant. There was no documentation regarding the STAR W/CSR Grant. The district also indicated that the purchase meets NCLB Performance Goal #1 (1.1,1.2,1.3)	These material were purchased for the use with STAR W (Students Using Technology to Achieve Writing.) This is a DOE approved grant.
506	11-000-230-331	M562460	12/14/2005	JERSEY SHORE REPORTING, LLC	\$3,162.75	\$3,162.75	Transcribing for testimonies/depositions of eight district officials in regards to a lawsuit brought against Darlene Donahue by the		✓		This expense appears reasonable since the documentation provided can link the transcription service to an achievement goal of having proper records of legal proceedings in relation to records retention. The transcription service was purchased in reaction to the lawsuit brought against the district by the plaintiff.	
507	11-402-100-600	M562616	1/10/2006	DEGLER-WHITING, INC.	\$1,320.00	\$1,320.00	(2) Control Panel for Fairplay Scoreboard at PTHS, Attn: Fran Bell		✓		This expense appears reasonable since the documentation provided indicated that the control panels were purchased to replace the broken control panels used to keep time/scores during athletic events. This purchase meets an achievement goal of maintaining existing district assets and repairing them as necessary.	

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508	15-000-240-600	M562697	12/8/2005	ULTIMATE OFFICE	\$543.40	\$494.00	72 Slot Tier Drop		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as office supplies. Although the expense cannot be linked to a specific educational goal, the items purchased appear to be items that are used on a daily basis . It is likely these supplies were purchased in reaction to a need.	
509	15-000-240-500	M562787	1/17/2006	BCSPSA	\$540.00	\$540.00	18th Burlington County Secondary Principals and Supervisors Academic Awards Dinner	✓			This expense is deemed discretionary since there is no documentation provided to link it to beneficiaries. The expense can be linked to an achievement goal of recognizing student achievement. Documentation of attendees of the event and the topics discussed at the event is needed.	Contract Expense Staff Workshop meeting County Principals. Networking and speaking with other administrators in the county is essential to all school districts. This venue and association provides for that peer support.
510	11-000-251-600	M562806	1/31/2006	ALLIED OFFICE PRODUCTS	\$124.29	\$124.29	12 Digit, Two Color Printer Calculator delivered to District Office		✓		This expense appears reasonable since the documentation provided can link the calculator to required job duties of the Payroll Specialist. The calculator was purchased as a replacement in reaction to a malfunctioning calculator that was no longer usable.	
511	15-000-222-600	M562862	2/1/2006	CENTRE FOR BUSINESS PRODUCTS	\$196.00	\$196.00	(4) 21' USB adapter cable for Smart Board delivered to PTHS/ Chris Jewell			✓	This expense is deemed inconclusive since the documentation provided cannot link the USB cables to an achievement goal. No indication of the beneficiary or purpose for use was provided. Additionally, it also could not be determined whether the USB cables were purchased to fill a need in reaction to an event or circumstance.	Requested by school technical expert as needed to continue proper computer functioning it the school.
512	11-000-251-610	M562892	2/6/2006	ALLIED OFFICE PRODUCTS	\$340.97	\$91.04	All Purpose Sorter, Notes Dispenser, Calendars, Planner, Organizers, File Folders		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as office supplies. Although the expense cannot be linked to a specific educational goal, the items purchased appear to be items that are used on a daily basis . It is likely these supplies were purchased in reaction to a need.	
513	11-000-219-500	M562937	2/10/2006	PESI HEALTHCARE	\$179.95	\$179.95	Registration for Wendy Girer regarding a Successful Strategies with High Functioning Autism and Asperger's Syndrome Conference in Cherry Hill, NJ		✓		The expense appears reasonable since documentation can link it to a strategic initiative for student benefit as the workshop's purpose was to learn strategies for the successful education of high functioning student's having Autism and Asperger's Syndrome. The amount of the workshop appears reasonable as well.	
514	15-000-221-600	M562979	2/15/2006	POSITIVE PROMOTIONS	\$2,154.25	\$2,154.25	(250) Staff Deluxe Pen & Pencil Set (20) Principal Award Sparkle Set (20) Star Reader Sparkle Foil Pencil (15) All Shapes, All Sizes,, All Colors, All Special	✓			This expense is deemed discretionary since the documentation provided could link the awards to an educational or achievement goal. The district indicates that the awards were purchased as part of the end of year awards and rewards students to promote a sense of school pride to improve the culture an climate of the school. The amount \$2,222.03 paid for these items appears to be excessive.	The end of the year awards ceremony honors successful students and students that have made significant progress both in academics and behavior. The items purchased were given to students to encourage students and give positive reinforcement of appropriate behaviors.

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515	15-190-100-320	M563038	1/26/2006	GREGORY M GARCIA	\$500.00	\$500.00	Testing Services for ESL Student. Learning Evaluation/Report (\$250) and Psychological Evaluation Report (\$250) performed by Bilingual Educational Consultants delivered to Christie Wagar at the Newcomb School		✓		This expense appears reasonable as it was related to the provision of evaluation services for students that did not speak English and hence could be linked to a specific strategic initiative. The services were provided for the benefit of the students.	
516	11-000-230-600	M563070	3/1/2006	REGISTRY FOR EXCELLENCE	\$2,905.00	\$2,905.00	(83) Teacher Recognition Award Plates Polished Antique for Burlington County Roundtable Governor Award for 2005-2006	✓			This expense is deemed discretionary since the documentation provided cannot link it to an achievement goal. The district indicated the amount of \$2,905 is for over 80 plates, of which only 11 the district was responsible to pay for. The remaining plates were purchased by other districts Pemberton was reimbursed. There was no support of the reimbursement and due to the lack of documentation, it could not be determined if the purchase of the awards was made to fill a need in reaction to an event or circumstance.	This cost is for the purchase of Teacher Recognition Plates for all the Districts in Burlington County. Pemberton Township was selected as the lead district to order the plates. The District provided the auditors receipt analysis documenting the refunds from the other districts within Burlington County. The District purchased 11 plates which represents the 11 schools in the District.
517	11-402-100-600	M563087	12/15/2005	NEFF COMPANY	\$187.00	\$3,180.00	(200) Chenille-Classic-Full Blk Ltr P Size 8 (200) Embroidery Words "Honor" (299) Chenille-Classic-Full Blk Ltr Size 6 (299) Embroidery Words "Honor" (200) Emblem-Imprinted Size 4.0, Design: Circle Delivered to PTHS Principal Richard Nolan & Amy Schmelia			✓	This expense is deemed inconclusive because the documentation provided does not link the letters to an educational program or achievement goal. Additionally, there was no link in the documentation provided as to who the beneficiary of the letters are or if they were purchased to fill a need in reaction to an event or circumstance.	This purchase was made on behalf of some of the students in the school. After consultations with the Intervention and Referral Services Team, interventions are put in place for some students who are having particular difficulties in the classroom setting. The weighted lap pads are an intervention used as a method to have overactive students sit correctly and still in order to be able to pay better attention in class. The putty is used as a stress reducer that students can manipulate with their hands while in class. This purchase has a direct benefit for the education of the students identified as needing these simple, but useful interventions.
518	11-000-222-600	M563120	3/3/2006	ELEMENT 6 INC	\$399.00	\$399.00	Advanced Host Monitor - a network monitoring software comprised of and Enterprise Package/10 Remote Monitoring Agents Included		✓		This expense appears reasonable because the documentation provided links the software to an achievement goal of safeguarding district assets. The beneficiary of the software is the district network user. It is unknown whether the monitoring software was purchased in reaction to an event or circumstance.	This purchase was made on behalf of some of the students in the school. After consultations with the Intervention and Referral Services Team, interventions are put in place for some students who are having particular difficulties in the classroom setting. The weighted lap pads are an intervention used as a method to have overactive students sit correctly and still in order to be able to pay better attention in class. The putty is used as a stress reducer that students can manipulate with their hands while in class. This purchase has a direct benefit for the education of the students identified as needing these simple, but useful interventions.

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519	15-000-221-320	M563137	2/3/2006	YALE UNIVERSITY	\$8,000.00	\$8,000.00	For service rendered to Public Schools of Pemberton Township by the School Development Program: Administrative Agreement July 1, 2005-June 30, 2006		✓		This expense appears reasonable since it relates to educational development services, both an educational and achievement goal as outlined and supported by the contract attached to the purchase order. The beneficiaries of the services are the district and the students of the elementary schools visited.	The Pemberton Township Schools used the Yale University –James Comer-School Development Model as part of their whole school reform process. Each school had a contract for direct services by consultants from Yale University. As part of the Abbott state regulations all Abbott districts must contract with an approved and research based whole school reform model. These services included, consultation visits, professional development workshops and technical assistance that had a direct impact on teachers and students.
520	11-000-230-600	M563142	3/7/2006	CHARLEY'S OTHER BROTHER	\$5,200.00	\$5,200.00	2006 Retirement Dinner			✓	The expense is deemed inconclusive since no link can be made to an educational program or achievement goal for student benefit. However, a memo provided by the district indicates that the retirement dinner was to be reimburse by the PTEA. No documentation was provided to verify that the District was in fact reimburse, or for how much, as such the expense is deemed inconclusive.	The event is a shared expense between the BOE and the PTEA. The PTEA can provide documentation proving payment to the district for their share of the event.
521	11-000-219-600	M563146	3/9/2006	POSITIVE PROMOTIONS	\$278.95	\$253.00	(55) Staff Vinyl Portfolio	✓			The expense is deemed discretionary since the it cannot be linked to any educational program or student benefit. However, it is noted that the District provided a memo indicating the purpose of the portfolios as tokens of appreciate to Special Services Staff as part of Special Education Week. Additionally, the amount of the portfolios appears reasonable.	Vinyl portfolio were provided to child study team members to provide them with tool to efficiently collect and maintain important documentation relating the functions of their position. The portfolio was to be utilized for the collecting of pertinent information, memorandums, and resources. The portfolios would provide for a easy and convenient way for case mangers to access needed information in a timely manner.
522	15-000-218-600	M563165	3/2/2006	FLAGHOUSE INC	\$334.88	\$291.20	(5) Weighted Gel Lap Pad, 5lb Aromaputty, Putty Containers delivered to Haines School			✓	The expense is deemed inconclusive. Although the district indicated that the supplies were purchased in reaction to a recommendation made by the Intervention and Referral Services Team, there was no documentation of the recommendation of items.	This purchase was made on behalf of some of the students in the school. After consultations with the Intervention and Referral Services Team, interventions are put in place for some students who are having particular difficulties in the classroom setting. The weighted lap pads are an intervention used as a method to have overactive students sit correctly and still in order to be able to pay better attention in class. The putty is used as a stress reducer that students can manipulate with their hands while in class. This purchase has a direct benefit for the education of the students identified as needing these simple, but useful interventions.
523	15-000-240-600	M563247	3/14/2006	QUINLAN PUBLISHING GROUP	\$147.00	\$147.00	Subscription to the Student Discipline Law Bulletin - 12 Issues for Gary Horton, Assistant Principal at PTHS		✓		The expense appears reasonable since the subscription can be link be linked to an educational program for student benefit as the subscription is to allow students the option of keeping up to date with legal issues. Additionally, the amount for the subscription appears reasonable.	

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524	15-000-222-600	M563251	3/6/2006	APPLE COMPUTER	\$353.10	\$321.10	(1) IPOD 30 GB White (1) Display Dock (1) AV Cable	✓			This expense is deemed discretionary since the Apple IPOD cannot be related to an educational or achievement goal. The district indicated that that IPOD and components allow the music specialist to travel and take music with her. It is impossible to push a piano from room to room on a given day and go upstairs and down. With the IPOD she can play various types of music and musical notes and meet the curriculum requirements. No curriculum support was provided.	Again technology is always changing; our music teacher is able to carry all kinds of music to our classroom with the iPod. The children gain exposure to various instruments and different types of music. They will be able to make competent decisions about their music preference as they grow older.
525	11-000-230-530	M563273	3/20/2006	XTEL COMMUNICATIONS, INC	\$3,000.00	\$3,000.00	Long Distance Charges for the month of June for the entire District (\$614 New Charges, \$346.66 Federal, State, and Local Taxes and Surcharges)		✓		This expense appears reasonable since the documentation provided indicates the nature and purpose of the long-distance service in everyday normal operations. The was provided by an approved vendor according to N.J.A.C 6A:10 .	
526	11-000-219-600	M563278	3/17/2006	HARCOURT ASSESSMENT	\$1,544.00	\$1,404.00	(1) WPPSI III (\$1175) (1) Test of Non-Verbal Intel		✓		This expense appears reasonable since the documentation provided by the district can link the assessments to a beneficiary. The assessments are used by the child study team to evaluate students for special education programs and services. These can also be linked to an educational and achievement goal of evaluating student performance to a national standard. These assessment tests are given in reaction to a request or referral.	
527	11-000-219-600	M563296	3/17/2006	ALLIED OFFICE PRODUCTS	\$515.37	\$137.60	Office Supplies (Folders, Pen, Pencils, Pins, Clips, Staples, Phone Cushion, Calendar, Post-Its, etc.) for Diane Bracy/PTHS		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as office supplies. Although the expense cannot be linked to a specific educational goal, the items purchased appear to be items that are used on a daily basis . It is likely these supplies were purchased in reaction to a need.	
528	15-000-221-320	M563301	3/20/2006	YALE UNIVERSITY	\$1,350.00	\$1,350.00	Consultation visit by Camille Cooper of the Yale University School Development Program at the Crichton School on February 16, 2006		✓		This expense appears reasonable since the documentation can be linked to achievement goals of complying with state Whole School Reform requirements and fulfilling professional development requirements. The district indicates that this expense was incurred for representatives from the Yale School Development Program representing the district's Whole School Reform developer- Comer, presenting an entire professional development program (whole day) on Using the Literacy Block Effectively to the teaching staff. The amount represents the fee for one full day.	
529	15-000-240-600	M563310	3/13/2006	HIGHSMITH	\$298.48	\$298.48	High back Multi-Function Executive Chair w/ Adjusting Arms shipped to Crichton School, Attn: Baker			✓	This expense is deemed inconclusive since the documentation provided by the district since the amount of \$298.48 seems excessive for the price of a chair. The district indicates that the chair was purchased in reaction to replace a broken chair and to maintain a properly equipped Assistant Principals' office.	The expense of the chair was proportionate with the medical needs of the Asst. Principal who came back after a serious injury. Since the original chair was broken, it was replaced with a higher quality one.

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530	15-000-240-600	M563322	3/20/2006	ASCD	\$368.05	\$368.05	Topics in Teaching [Integrating Difference Instruction & Understanding, Teacher Leadership, Creating Literacy, Teaching the Brain, Awakening Genius, How to Thrive, Energize Your Meetings, Finding Your Leaders, Administrators Guide, Principals and Students, Resilient School LD, Transforming Schools, Creating Dynamic Schools, The Learning Leader] delivered to K. Drum/HFMS			✓	This expense is deemed inconclusive since the documentation provided by the district cannot link the books published by the ACSD to an achievement goal or curricular education program. The district indicates that the books were used as a resource for administration in the areas of literacy and brain based learning to support classroom instruction. The beneficiary of the books are the teachers, who by reading the books and enriching their knowledge can benefit the students.	These books were added to the teacher library to keep teachers knowledgeable about new trends and best practices. Teachers can use these books to enhance their own professional development and consequently improve student outcomes.
531	15-000-222-600	M563363	3/28/2006	DELL MARKETING	\$248,785.60	\$248,785.60	(44) Printers & Installation (250) OptiPlex 520 Desktops (223) 17 in monitors (27) Flat Panel Monitors for Offices & Library (27) Sound Bar for Offices & Library (250) Desktop Installation (450) Removal & Recycling - offset by Equipment refund 225x2=550		✓		This expense appears reasonable. The district indicates that the computers were ordered as a refresh to replace the outdated computers to support classroom instruction and organization for students. The District technology plan recommends replacement of computers every five years. The purchases were made off the State contract.	This purchase was made to upgrade all computers and printers at HFMS. There is a rotation of schools and the refresh replaces obsolete equipment.
532	15-000-218-600	M563384	3/29/2004	SLOSSON EDUCATIONAL PUBLICATIONS	\$499.35	\$453.95	(1) Depression & Anxiety in Youth Sace [\$150.00] (1) The Angry Monster Workbook (\$19.95) (1) Dad: Sped 1 Complete Set (\$140.00)		✓		This expense appears reasonable since the documentation provided by the district indicates that these items were purchased for use with the state mandated Intervention & Referral Services Team. The Depression & Anxiety in Youth Scale & DAP-SPED in question are tools used by a counselor in assessing children with emotional concerns to help determine what services can be suggested to parents to aid their children. The Angry Monster Book is a tool used by the counselor in small groups to assist students with their anger issues, which decreases the number of violent incidences during the school year.	
533	11-000-219-600	M563424	4/7/2006	HARCOURT ACHIEVE	\$43,104.70	\$43,104.70	(8) Power Up Level 1-4 [\$3562.00 ea] (8) Power Up Level 1 Complete Collection [\$679.07 ea] (8) Power Up Level 2 Complete Collection [\$826.22 ea]		✓		This expense is deemed inconclusive since the documentation provided by the district did not describe the software and its benefits. The district indicated that the software is a reading program that is utilized by the special education teachers in their reading instruction, which correlates to CAPA #1. Additionally, the \$43,102.96 amount for software appears to be excessive. Due to the lack of documentation, it could not be determined if the purchase was made fill a need in reaction to an event or circumstance.	This program was purchased to service low readers and to boost the level of marginal readers. Several programs were researched and this program was found to be one that fit the needs of Pemberton's students. Pricing was also considered when program evaluations were done.
534	11-000-221-600	M563427	4/4/2006	DELL MARKETING	\$1,988.00	\$1,988.00	Latitude D510 Value Bundle Notebook with CD-RW/DVD combo, optical mouse, port replicator, leather carrying case, 17 inch flat CRT monitor, stand for monitor		✓		This expense is deemed inconclusive since there was no documentation provided to link the purchase to any specific program or achievement goals. The contract associated with the purchase order was not provided and hence the purpose of the beneficiary could not be determined. Due to the lack of documentation, it could not be determined if the purchase was made to replace a computer or fill a need in reaction to an event or circumstance.	The purchase was to replace a 5-year old desktop for the Secondary Math Curriculum Supervisor. Her job requires portable computing including classroom evaluations of staff, grant development, test result reporting, and staff development. As per our District Technology Plan, computers and printers are refreshed on a 5 year cycle in order to comply with the 5-year obsolescence of computer equipment as stated in the NJDOE 2002 Technology Benchmarks.

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535	12-000-400-450	M563429	4/7/2006	LEVY CONSTRUCTION	\$59,600.00	\$59,600.00	Payment for 51% services completion of Brotherhood Foundation		✓		This expense appears reasonable since the documentation provided indicates the nature and purpose of the foundation work in reaction to flood damage. The work could be linked to an achievement goal of maintaining district facilities and providing a safe work environment for employees.	
536	12-000-252-730	M563430	3/30/2006	DELL MARKETING	\$8,690.40	\$8,690.40	(2) Power Edge 2850		✓		This expense appears reasonable. The servers were purchased to replace obsolete domain controllers as part of the District technology plan. The purchase of the servers was necessary for the secure operation of the network. The purchase of the servers could be linked to a specific strategic initiative and was in reaction to obsolescent technology being replaced.	
537	11-000-221-500	M563483	4/12/2006	JENNIFER PETAGNO	\$122.03	\$122.03	Reimbursement of mileage incurred for trips made by a teacher at the Denbo School during May-June 2006 at the IRS rate of \$0.445/mile		✓		The expense appears reasonable since it can be linked to an achievement goal of fulfilling contractual obligations, as mileage reimbursement for district duties is included as such. Furthermore, the reimbursement can be linked to a reaction to an event as the mileage was incurred for various job duties between district and non-district locations. Additionally, the rate used for the reimbursement is correct.	
538	11-000-251-500	M563501	5/1/2006	NJASBO	\$90.00	\$90.00	Registration for district's Business Administrator to attend New Jersey Association of School Business Officials 44th Annual Conference at Bally's Park Pace Casino Hotel in Atlantic City on May 10, 2006		✓		This expense appears reasonable since the documentation provided can link the conference to an achievement goal of keeping up-to-date with business issues in the school districts throughout the State of New Jersey. A schedule of events was included to provide insight as to what was discussed at the conference.	
539	12-000-222-730	M563537	5/2/2006	VIDEO CORPORATION OF AMERICA	\$6,527.00	\$6,527.00	HP Notebook, 1GB Hard Drive, Firewire Card, Avid Assurance, 256 MB Memory, System Assembly ad Configuration, Dual 8.4 In LCD Rk Mt. Panel w/ HAD + DVI/SDI Inputs			✓	The purchase is deemed inconclusive although there was documentation provided to link the purchase to a specific program for student benefit and to a reaction to a circumstance as a memo provided by the district indicates the purchase of the laptop was a replacement associated with television production courses. However, the price for the unit appears excessive, although the memo provided also indicates the high price results from the specific components required by the course. Furthermore, no justification was given as the reason the replacement laptop was needed, such as the previous model being outdated or broken. PO issued for \$2,155.00. Invoiced for \$2,061.49. Not paid within terms. PO date 4/28/05; Invoice dated 5/10; Payment due 6/24. Payment issued 6/30/05.	The laptop replaced an existing video editing computer that was not capable of handling the new generation of software available. The laptop gave the production course students the ability to show their products in a mobile environment.

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540	11-000-222-600	M563556	5/4/2006	CRS INCORPORATED	\$20,145.00	\$10,073.00	Subfinder System with Webconnect delivered to John Mazzei at the Personnel Office. 50% payment of terms in contract totaling \$20,145			✓	This expense is deemed inconclusive since no documentation was provided to describe the nature and purpose of the purchase. As such, the purchase cannot be linked to any educational program or achievement goal. Additionally, the \$20,145 amount for software appears to be excessive. Due to the lack of documentation, it could not be determined if the purchase was made fill a need in reaction to an event or circumstance.	Subfinder System is a new software program that has enabled the district to manage finding substitutes for the classroom and support personnel without a third party. It has saved the district thousands of dollars.
541	15-000-221-320	M563563	4/26/2006	YALE UNIVERSITY	\$1,350.00	\$1,350.00	Visit by Jeffrey German of the Yale University School Development Program. Professional Consultation on February 16, 2006 at the Newcomb School. Invoice sent to Principal Kristen Matthews.		✓		This expense appears reasonable since documentation was to link it to a strategic initiative for student benefit and to a reaction to an event. An excerpt from State Code regarding the Abbott program indicates the required adoption of a Whole School Reform Model. A memo provided by the District indicates the training that the expense relates to is for the training of teachers of the particular school in the method adopted, The Comer School Development Program.	
542	15-000-218-600	M563573	5/3/2006	SLOSSON EDUCATIONAL PUBLICATIONS	\$171.60	\$156.00	(2) Connors Rating Scale Parent Form (2) Connors Rating Scale Teacher Form		✓		This expense appears reasonable since the documentation provided can link the Conner's Scale products to an achievement goal of providing teachers and parents, who benefit from the useful information regarding students needs. The district indicates that the scales are used as a tool by the counselors to provide the Intervention and Referral Services Team with information about behaviors in a class which may impact student learning potential. The parents are also given a copy so that the school can better discern whether the issues are global or relating to the home or school. Recommendations are then made which take all the information into consideration.	

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543	11-000-221-600	M563577	5/2/2006	BARNES & NOBLE, INC - FREEHOLD	\$968.70	\$775.70	(60) Snow Treasure by Marie McSwiga = \$299.40 (60) The Sign of the Beaver by Elisabeth Speare = \$390.00 (50) Sadako and Thousand Paper Cranes = \$199.50 (5) Revolutionary War On Wednesday by Mary Pope Osborne = \$19.95 (15) Civil War On Sunday by Mary Pope Osborne = \$59.85			✓	This expense is deemed inconclusive since the documentation provided cannot link the book to an educational program or achievement goal. No curriculum documentation was provided to indicate the class or program the books were used for. Due to the lack of supporting documentation, the beneficiary and reason for purchase can not be determined.	The district's literacy goal is for all students to improve their reading comprehension by performing at or above the state's proficiency standards. As part of that goal, the district has established an annual summer reading program that provides books for students to take home over the summer with an assignment to be returned for a grade in September. All students benefit from this summer reading program and have an opportunity to read with their families during the summer months. All books have been selected by our reading specialists to enhance the district's literacy curriculum.
544	11-000-230-585	M563610	5/10/2006	NJSBA	\$625.00	\$625.00	Registration for two workshops: New Board Member Orientation Superintendent Contract Negotiations		✓		This expense appears reasonable since the documentation provided can link the workshop to an achievement goal of educating new board members so they can efficiently and effectively serve the community.	
545	15-190-100-320	M563631	5/5/2006	EDUCERE LLC	\$1,950.00	\$1,950.00	Tuition for Robert Areng to take five distance learning courses (German I, German II, Honors Physics, Spanish III, and Algebra II) during the Fall 2005 semester			✓	This expense is deemed inconclusive since the documentation provided cannot link it to an educational program or achievement goal. No curriculum document was provided to indicate the purpose or beneficiary of the course. The district indicated that the courses were required to provide online instruction for students who could not to classes due to scheduling conflicts. No support regarding which students and what circumstances was provided.	Action taken to provide on-line instruction to advanced students at lowest cost to the district.
546	11-000-230-530	M563642	5/22/2006	CAR-TEL COMMUNICATIONS, INC.	\$2,499.50	\$2,499.50	(50) Nokia 6102 Cell Phones at \$49.99 each delivered to K. Morris at District Office/Brotherhood School		✓		This expense appears reasonable since the documentation provided can link the cell phones to an achievement goal of providing proper communication devices to district personnel. According to the district, the phones through the district plan were eligible for an upgrade after two years and were completely reimbursable by rebate.	
547	11-000-218-600	M563645	5/9/06	MAXIMUS, INC.	\$885.05	\$885.05	(25) Practice Tests for both HSPA Language Arts and Math (55) Practice Tests for 9th Grade Math and Language Arts and 500 scanner cards. Delivered to Molly Avery/R. Areng at PTHS.		✓		This expense appears reasonable since the practice tests can be linked to an educational program and achievement goal. The district indicates that these are prep tests for students taking HSPA and can be directly linked to student performance. The materials were purchased to assist the increase in state testing scores	
548	11-000-230-820	M563679	5/16/2006	ARCOLA SALES & SERVICE CORP	\$3,400.00	\$3,400.00	Settlement fee in regard to charges brought against the Board of Education by Arcola in regards to a trade-in bus allowance. The Board of Educational agreed to settle for \$3,400.		✓		This expense appears reasonable since the documentation provided by the district can link the settlement to an achievement goal of safeguarding district assets. A settlement agreement indicating Arcola as the beneficiary was provided. The settlement was offered in reaction to the allegations brought against the district by Arcola.	

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549	11-000-230-500	M563684	5/31/2006	COUNTY TREASURER	\$13,410.85	\$13,410.85	Payment of election fees and expenses (\$10,081.95), as well as election worker fees (\$3,328.90) related to Board of Education Elections on April 18.2006.		✓		This expense appears reasonable since the documentation provided by the district can election fees to an achievement goal of fairly and justly representing the community as a whole on the school board through an annual Board of Education election.	
550	11-000-219-600	M563719	5/30/2006	SAMMONS PRESTON ROLYAN	\$50.45	\$45.95	Weighted Pen Oversized			✓	This expense is deemed inconclusive. Although the documentation provided by the district indicated that the pen was purchased in reaction to the student's IEP recommendation, there is no documentation (such as an IEP) to support this recommendation. Additionally, the \$45.95 price for then pen appears excessive.	When students need special items to help them with academics they are purchased. The item is \$45 a one time expense
551	11-000-219-500	M563754	6/19/2006	BOGGS CENTER	\$775.50	\$775.50	Cost of food (June 20th - 3 people @18.50 per day=\$55.50; June 28th and 29th - 16 people x 2 days @ \$22.50= \$720.00) for NJBSIS training.			✓	This expense is deemed inconclusive although documentation was provided to link the workshop to an educational achievement goal for student benefit as an application to the associated program was provided by the district indicating its main priority is to increase the effectiveness and safety of the school's learning environment. However, it cannot be determined if it was necessary for the number of participants involved and part of the meals, although the invoice provided implies the district's obligations to pay for the meals for a standard team of the number of individuals the district paid for.	Participation in this grant that was awarded by the DOE was a necessary component for the district to implement the Positive Behavior Support in Schools (PBSIS) program. PBSIS is a multi-tiered prevention-intervention model that provides a continuum of positive behavioral support strategies in school settings. The program is designed to be implemented school wide. PBSIS is comprised of three levels of intervention implementation were each intervention tier build upon one another, each tier has a specific intervention focus and process for implementation. Interventions are for all students, staff, and settings in the school building. Due to the complexity of the program, the multi-stages and interventions and the ultimate success in implementing the program, it is necessary to train a variety of school personnel since the program is implemented school-wide on multiple levels. Incomplete and/or insufficient training would result in program failure and wasted funds.
552	11-000-221-500	M563860	6/30/2006	CRISTAL BARTHOLOMEW	\$71.81	\$71.81	Reimbursement for meals and incidentals incurred by the faculty member during attendance at "GREAT" training in Pennsylvania on 6/12-6/16/06		✓		This expense appears reasonable since the documentation provided indicates a clear purpose of the trips made and therefore can be linked to an achievement goal of reimbursing job-related expenses. These expenses were related to a workshop on Gang Resistance Education and Training attended by the School Resource Officer.	
553	11-402-100-600	M569542	7/1/2005	R & R TROPHY & SPORTING GOODS CO	\$1,879.30	\$1,879.30	Sporting Good items for Baseball, Basketball, Football, Tennis, Soccer, Field Hockey, and Track for PTHS Athletics Dept.			✓	This expense is deemed inconclusive since the documentation provided cannot link the sport equipment to an educational or achievement goal. No indication of the beneficiaries or purpose for use was provided. Additionally, it also could not be determined whether the sporting goods were purchased to fill a need in reaction to an event or circumstance. The district indicated that the items provide athletic programs with necessary supplies to participate in athletic contests/practices: i.e. baseballs needed to practice/play games; basketballs needed for same, etc.	Provided athletic teams with necessary supplies (baseballs ,basketballs, soccer balls, etc) to conduct practices and games.

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554	11-000-221-600	M452998	4/8/2005	POSITIVE PROMOTIONS	\$1,578.22	\$1,739.63	(75) Above and Beyond Briefcase Bags (75) Above and Beyond Insulated Travel Mugs (50) Above & Beyond Greeting Card & Pen Sets (12) Thanks For Making A Difference Card & Pen Set (1) Bus Drivers T-Shirt (12) Staff & Volunteer Vinyl Portfolio (75) Team Pin (12) Shine Star Kit	✓			This expense is deemed discretionary since the documentation provided could link the positive promotion items to an educational or achievement goal. The district indicates that the incentives are part of the overall comprehension professional development plan and an effort to build capacity of teachers, principals, supervisors who are part of the district Teachers Learning Leadership Network. They used and continue to use these incentives in their work which impacts improved instruction and student achievement.	Is part of our overall comprehensive professional development plan and our effort to build capacity of teachers, principals, supervisors, who are part of our district TLLN (Teaching Learning Leadership Network). They used and continue to use these incentives in their work which impacts improved instruction and student achievement.
555	15-000-222-600	M452616	1/7/2005	Valiant	\$786.81	\$786.81	Purchase is for three lockable mobile computer workstations at a price for \$262.27 each delivered to an elementary school.			✓	The expense was deemed inconclusive since a link could not be made to an achievement goal, or student benefit based on the documentation provided. However, the price appears reasonable.	The carts were purchased for the secure storage of the smartboard projector, laptop and related cables. The carts lock and are mobile so that everything can be moved from room to room with a smartboard. It is safer for the expensive equipment to be transported in that manner rather than have cables and equipment carried around the building which would be more likely to allow damage from dropping or lost and misplaced cables and cords. The smartboards are a part of our technology plan, school action plan and Instructional Priorities. Damaged and lost equipment would be a foolish waste of the public's funds.
556	11-000-251-500	M452619	2/14/2005	NJASBO	\$400.00	\$400.00	Registration fee for two individuals to attend a seminar called Facility Cracker Barrel hosted by the NJ Assoc of School Business Officials. Fee did not include optional dinner and reception package. Also noted only one individual was able to attend, but both were paid as cancellation was within three days		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as registration for a seminar on building projects. Based on review of the supporting documentation subsequently provided by the district, it was noted that the seminar was needed to discuss building projects as related to SCC funding, and completing a Long Range Facility Plan. It was also noted that only one individual was able to attend as an emergency in the district needed to be addressed.	
557	11-000-230-585	M452620	2/11/2005	Burlington Co School Boards Assn	\$20.00	\$20.00	Attendance fee for one board member to attend the Burlington County School Boards Association's Legislative Breakfast where educational and budget issues were to be discussed.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as registration for the annual legislative breakfast. Based on review of the supporting documentation subsequently provided by the district, it was noted that the breakfast was to discuss the educational issues that impact school and school budgets.	
558	11-000-222-600	M452626	2/15/2005	Creek side Glass & Mirror, Inc	\$72.00	\$72.00	Purchase is for four 12x48 Milk-White Plexiglas Deborah Heart Challenges at a price of \$18 each delivered to media services in the high school.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as the purchase of plexiglass hearts. Based on review of the supporting documentation subsequently provided by the district, it was noted that the expense was listed as a set of supplies needed for the heart challenge, which is a contest for students to test their skills in the science field.	

Appendix B
Pemberton Township Subgroup Analysis

Transaction Detail							Analysis Performed	Results of Analysis			District's Response	
Control Number	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
559	11-402-100-600	M452628	2/11/2005	Golf Purchase Program	\$737.00	\$705.00	Purchase for 13 Dri-Fit Mock shirt at \$22.25 each, 13 Dri-Fit Mock shirts at \$18 each and 13 hats at \$8 each delivered to the high school.			✓	The expense was deemed inconclusive since no documentation provided could link it to an achievement goal or student benefit, such as for athletic needs. The amount for the goods appears reasonable. The amount paid less than PO amount.	Purchase made to outfit the golf team members in the proper golf attire required by league and golf course regulations.
560	11-000-230-820	M452634	2/15/2005	Lynn Booth	\$5,000.00	\$5,000.00	Settlement made for lawsuit between district and employee over employment issues. Settlement of \$5,000 made for plaintiff to drop all claims.		✓		The expense appears reasonable since the support provided links it to a reaction to an event that took place. The amount is legally binding per the signed settlement contract. Additionally, the nature of the lawsuit is an inherent risk of operating a business.	
561	11-000-251-500	M452640	2/4/2005	Northern Burlington Co Regional Board of Education	\$700.00	\$700.00	Billing was for participation in the 2005 Job Fair, held at the Burlington County Community College.		✓		The expense appears reasonable since it can be linked to achievement goals and student benefit as it is imperative for the district to seek qualified teaching candidates of quality. The amount for participation is set by the College and is reasonable.	
562	15-000-218-320	M452659	2/14/2005	Camp Fire USA New Jersey Council	\$300.00	\$300.00	Fee for Organization to deliver "I'm Safe and Sure" Personal Safety / Substance Abuse Awareness / Character Education program to three of the pre-first classes at one of the elementary schools.		✓		The expense appears reasonable since it can be linked to an achievement goal and educational program for student benefit as it provides young students with knowledge imperative to a healthy and safe childhood. Additionally, based on the contract terms, the price appears reasonable.	
563	11-000-221-600	M452687	2/17/2005	Allied Office Products	\$1,084.07	\$289.45	Variety of Office supplies ordered by an elementary school including pens, binders, portfolios, and an electric hole punch for \$30.70			✓	The expense was deemed inconclusive since no documentation was provided to link it to an achievement goal or to any student benefit. The prices of the products appear reasonable. Amount paid against invoice is less than the original PO amount.	
564	11-000-219-500	M452731	2/23/2005	Rowan University	\$105.00	\$105.00	Attendance fee for one person, a speech therapist, to attend the Symposium for Speech/Language Specialists" in NJ held by Rowan University.			✓	The expense was deemed inconclusive since no support was provided to link it to an achievement goal or educational program for student benefit. The registration fee includes a continental breakfast and a buffet luncheon, however appears reasonable. Additionally, it is noted other POs existed for the same event.	The Symposium for Speech/Language Specialists is a professional development opportunity for speech therapists to update their skills and information. Professional development is a key tool that keeps speech therapists abreast of current issues in education, helps them implement innovations, and refines their practice. Professional development provides opportunities for speech therapists to explore new roles, develop new instructional techniques, refine their practice, and broaden themselves both as educators and as individuals
565	15-000-240-500	M452764	6/23/2005	Fred Ruben	\$120.00	\$56.88	Mileage Reimbursement for employee for 144 miles incurred during the 04-05 FY. Claimed purposes include Science Fair, Spring Dance, and Winter Dance. Total of 6 trips, both to and from, Burlington to Newcomb.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as mileage reimbursement for an employee. Based on review of the supporting documentation subsequently provided by the district, it was noted that the expense is for reimbursement to an employee for mileage incurred on their personal car while contract obligations were fulfilled. The Principal's/Administrator's contract was also attached and it was noted that mileage reimbursement is a part of the contract.	

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566	11-000-219-600	M452791	1/5/2005	Staples Business Advantage	\$7,025.00	\$7,025.00	Order is for 2,500 classification folders at a unit price of \$2.81. Delivered to Special Services in the district building.			✓	The expense was deemed inconclusive since no documentation was provided to link it to an achievement goal or educational program for student benefit. However, the amount is reasonable as a bid sheet is provided listing multiple vendor quotes.	The Special Services Department maintains active files on approximately 1100 students. In addition, the department is required to keep records on all students serviced through at least their twenty-fifth birthday. Since students may enter the system at anytime, and as early as three years of age, the amount of information may be quite extensive. Information may consist of Child Study Team reports, medical information, academic records and anecdotal information; all of a confidential nature. Therefore, it is necessary for the department to maintain an accurate and efficient method for storing student information.
567	11-402-100-600	M452909	3/16/2005	Sport Supply Group, Inc	\$237.96	\$237.96	Purchase is for 4 Tees at unit price of \$59.49 each. Purchased by the High School.			✓	The expense was deemed inconclusive since no documentation was provided to link it to an achievement goal or to any intended beneficiaries. However, the amount for the shirts appears excessive based on the nature of the product.	These are batting tee's for baseball and softball players to practice hitting skill. Tee's have a lifetime guarantee.
568	12-000-262-730	M452919	2/15/2005	Jan Communications Inc	\$26,042.25	\$26,042.25	Invoice shows purchase to be related to two way radio equipment delivered to the Safety Specialist. Includes 12 4 channel radios at \$444 each, base station and power supplies for each of the 12 at \$222 each, battery back up system and license application for each of the 12 at \$580 each, and labor totaling \$4500.		✓		The expense appears reasonable since the documentation provided links it an achievement goal as the letter to board indicates the purpose of system is to provide wireless communication in emergency situations to schools and departments within the district, and more importantly in situations where electrical power is unavailable to the district. Additionally specific board minutes approving the amount of this Fund 12 expenditure are also provided in the package. PO was open for greater than 3 months.	
569	11-000-252-340	M452942	3/21/2005	Dell Service Sales	\$2,508.00	\$2,508.00	Invoice shows amount to be for one and two year on-site, next business day, service dues for 10 dell servers and computers for the Computer Services Department at the High School.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as a service contract for servers. Based on review of the supporting documentation subsequently provided by the district, it was noted that the service contract provides support for the servers in the Pemberton domain. Some of the servers hold student data, and are required to be functional and available.	
570	11-000-262-590	M452983	3/24/2005	Training Center	\$4,950.00	\$4,950.00	Expenditure relates to Black Seal Low Pressure Boiler Operation training program for eleven individuals. Price entails fees for course, NJ State application and exam fees.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as boiler operation training. Based on review of the supporting documentation subsequently provided by the district, it was noted that the training is part of the job requirement under New Jersey Administrative code 12:90. It was also noted that the training and certification is part of the job descriptions for custodians.	

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571	11-000-252-600	M452987	4/5/2005	Yes Software, Inc	\$249.95	\$249.95	Invoice shows description as CodeCharge Studio 2.3 Academic Edition - Web Development Tool (code generator + visual IDE) - email delivery. Service billed to Computer Services in the High School.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as a development environment for applications. Based on review of the supporting documentation subsequently provided by the district, it was noted that the software purchased facilitates the creation of applications used in the district. Some of the applications created include; Staff Evaluation Tracker, used to schedule employee evaluations MSDS Search, developed to inform employees of Material Safety Data Sheet detailing composition of commodities used in the daily performance of their jobs and Custom routine to print letters for the attendance officer.	
572	11-000-221-600	M452990	4/7/2005	Phi Delta Kappa, Inc	\$65.00	\$65.00	Purchase is for a one year 10 issue subscription to the Phi Delta Kappa (Professional Education Fraternity) magazine, billed to a district elementary school.	✓			The expense is deemed discretionary since no documentation was provided to link it to a specific educational program or achievement goal for student benefit. It cannot be determined based on the documentation what the content and nature of the magazines include. Additionally, the price appears excessive as the per unit price of the magazines becomes \$6.50 with longer subscriptions offering lower per unit prices.	The subscription to the Phi Delta Kappa educational journal is used as part of the reference materials in planning and implementation of specific content for professional development. The latest research and information on educational topics ranging from school reform to curriculum and instructional practices is shared with supervisors and teachers across the district.
573	11-000-252-600	M453089	4/14/2005	E-Map Systems Inc	\$5,962.50	\$5,962.50	Purchase relates to upgrade kit for district's accounting/payroll system from Unix operating system to Windows operating system.			✓	The expense is deemed inconclusive since no documentation was provided to link it to an achievement goal or to a reaction to an event or circumstance such as the associated change of operating system. Additionally, based on the documentation provided, it cannot be determined if the amount paid was a standard amount or an appropriate amount.	Unix platform was at end of life cycle and maintenance costs for 10 year old equipment was prohibitive. The porting of the application to the Microsoft Windows environment was both a cost saving measure and an upgrade to a more reliable platform for this mission critical application. The amount is the standard amount charged by the proprietary software vendor and the upgrade was essential.
574	11-000-219-600	M453099	2/17/2005	Harcourt Assessment Inc	\$1,109.00	\$1,109.00	Purchase includes Scoring Assistant Kit for \$1050 and a pack of twenty-five Intelligence Record Forms for \$59 delivered to a district elementary school.			✓	The expense is deemed inconclusive since no documentation was provided to link it to a specific educational program or achievement goal for student benefit. Additionally, further documentation is needed to obtain a better understanding of the nature of the purchase as well as the appropriateness of the price. Paid amount is greater than the PO amount. PO open for longer than 3 months. Vendor name on PO changed and different from check's vendor name.	These materials were purchased by the Child Study Team to test and evaluate students with possible and/or disabilities.
575	11-000-219-600	M453102	3/7/2005	Psychological Assessment Resources Inc	\$1,154.00	\$1,154.00	Purchase is for two test booklets, 25 count each. Description labels as Beery VMI 5th Ed. To be delivered to the High School.			✓	The expense is deemed inconclusive since no documentation was provided to link it to a specific educational program or achievement goal for student benefit. Additional documentation is needed to obtain a better understanding of the purchase's nature. Paid amount is less than the PO amount. PO open for longer than 3 months. Board approval date white out and re-written.	

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576	11-000-262-800	M453108	4/20/2005	Lillian J Cliver	\$40.00	\$40.00	Expenditure is to reimburse employee for payment made to renew her boiler license.		✓		The expense appears reasonable since it can be linked to the achievement goal of maintaining properly certified maintenance employees. The amount paid is a state governed standard, and the three year expiration date will allow it to be utilized for a long term basis.	
577	11-000-221-600	M453134	4/15/2005	NASSP (National Association of Secondary School Principals)	\$1,443.75	\$918.75	Purchase is for 75 units of product described at a discounted price of \$12.25 each, delivered to the High School.			✓	The expense is deemed inconclusive since no documentation was provided to link it to an achievement goal or educational program for student benefit. Additional support, such as an associated curriculum, is necessary to obtain a better understanding of expense's nature as well as to understand the need for seventy-five units. Paid amount is greater than invoice amount.	School reform program is based on the data provided in "Breaking Ranks" research. Providing copies of the research was deemed necessary in order for staff to understand the direction of our restructuring movement.
578	11-000-262-800	M453153	4/20/2005	Jane Moore	\$40.00	\$40.00	Reimbursement made to employee for payment made to State related to renewal of Black Seal License.		✓		The expense appears reasonable since it can be linked to the achievement goal of maintaining properly certified maintenance employees. The amount paid is a state governed standard, and the three year expiration date will allow it to be utilized for a long term basis.	
579	15-000-222-600	M453376	4/27/2005	Lookout Books	\$789.15	\$789.15	Purchase contains six separate book series of 5-8 books at an average price of \$125 for each series, delivered to the High School.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as the purchase of books. Based on review of the supporting documentation subsequently provided by the district, it was noted that the books covered multiple subjects such as language arts, history, physical education, and other areas. The books were purchased for the high school.	
580	15-000-218-600	M453395	5/4/2005	Allied Office Products	\$936.34	\$250.00	Purchase is for office supplies for the High School. Includes pens, highlighters, tape, and staplers.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as the purchase of office supplies. Based on review of the supporting documentation subsequently provided by the district, it was noted that the supplies are items used on a daily basis such as pens, staplers, and other items.	
581	11-000-262-420	M453411	5/10/2005	City Music Center	\$1,815.00	\$1,815.00	Invoice shows expense was for repairs for a mellophone, a bass clarinet, a marching baritone, and a baritone sax for the high school.		✓		The expense appears reasonable since the nature of the expense can be linked to an achievement goal and student benefit of providing functional instruments for student uses. Based on review of the supporting documentation subsequently provided by the district, it was noted that the instrument is an integral part of the marching band and music programs. A replacement would have cost about \$3000.	

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582	11-000-221-600	M453434	5/19/2005	Tape-Tel Electronics Inc	\$251.00	\$244.00	Purchase is for wireless office headset system for \$185 and a handset lifter for \$59 delivered to the district's office building.	✓			The expense is deemed discretionary since the wireless headsets' use cannot be linked to any educational program or strategic initiative for student benefit. However, the amount paid for the product appears reasonable. Paid amount is greater than PO amount.	This expense is essential, as this employee has a full shoulder replacement. As a result of this handicapping condition, this employee needed a wireless headset to continue engagement in multi-tasking, as the level of this employees responsibility calls for this level of functioning on a daily basis. It is the required leadership, multi-tasking functioning of this Director that links this purchase to our educational program, strategic initiatives and does therefore benefit all of our students.
583	11-000-262-420	M453463	5/20/2005	ENV Services	\$335.00	\$335.00	Invoice shows purchase was for on-site calibration for effluent flow meter for \$325 and a fuel surcharge for \$10.		✓		The expense appears reasonable since the documentation provided links it to a reaction to a circumstance, as the field notes from the technician describe the faulty equipment needing repair. The amount for the service performed appears reasonable. PO name different from check vendor name.	
584	11-000-219-500	M453493	5/26/2005	NJ School Development Council	\$85.00	\$85.00	Fee is for one person to attend a conference held at Rutgers University titled "Special Education". Conference relates to teachers and programs for special education classes.		✓		The expense appears reasonable since it can be linked to a strategic initiative for student benefit as it allows for the attendee to improve special education for students in need.	The Special Education Conference is a professional development opportunity for special education teachers to update their skills and information. Professional development is a key tool that keeps special education teachers abreast of current issues in education, helps them implement innovations, and refines their practice. Professional development provides opportunities for special education teachers to explore new roles, develop new instructional techniques, refine their practice, and broaden themselves both as educators and as individuals.
585	11-000-219-600	M450245	7/1/2004	American Guidance Service	\$1,289.82		PO only contains copy of first page, which says "Continued" Purchase for Basic-Z Assist Plus Starter Set delivered to the district high school with a note on the invoice labeling the purchase as Child Study Supplies.			✓	The expense is deemed inconclusive since no documentation or curriculum was provided to link it to a specific educational program or strategic initiative for student benefit. However, the price for the purchase appears reasonable. PO provided is incomplete. Amount paid is less than PO.	Testing supplies for Child Study Team evaluation of students needs.
586	11-000-219-600	M453501	5/26/2005	Tom Caine & Associates	\$255.00	\$249.00	Purchase is for Go Talk 20+ for S.G.. Delivered to Federal / State Programs department at the High School.			✓	The expense is deemed inconclusive since no documentation or curriculum was provided to link it to a specific educational program or strategic initiative for student benefit. Further documentation is needed to obtain a better understanding of the nature of the purchase. Further support needed. Paid amount is greater than PO amount.	
587	11-000-222-600	M453553	5/19/2005	Dell Marketing LP	\$6,725.00	\$6,725.00	Purchase is for 25 Dell 1700N Laser Printers at a price of \$269 each delivered to an elementary school.			✓	The expense appears reasonable since the invoice indicated the purpose of the expense as the cost of printer replacement which is part of the District Technology Plan. Based on review of the supporting documentation subsequently provided by the district, it was noted that the printers are regularly used by students, and staff members and a plan is in place to replace the equipment every 5 years.	

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588	11-000-310-930	M453612	6/3/2005	Pemberton TWP BOE Lunchroom Dept	\$200,000.00	\$200,000.00	Contribution made by BOE to the districts Food Services Department.			✓	The expense was deemed inconclusive since there was no documentation to link the amount of this fund transfer to any specific board approval. Further documentation, such as the associated board approval, is needed. Board approval date after payment date.	This was approved in our Budget by the Department of Education. This payment represents the District's contribution to the Food Service Fund. The independent auditors require the District to address all deficits in enterprise funds. Additionally, the District has implemented various efficiencies to alleviate the deficit. These efficiencies include providing food services to surrounding Districts, maximizing federal commodities, and aggressively tracking all free and reduced applications.
589	11-402-100-610	M459498	7/1/2004	Aluminum Athletic Equipment Co	\$95.00	\$95.00	Purchase made by middle school for one soccer goal net for price of \$95.		✓		The expense appears reasonable since its nature can be linked to a strategic initiative for student benefit of having sufficiently equipped athletic supplies. Additionally, the price for the soccer net appears reasonable. PO date is inconsistent with PO number.	
590	11-402-100-600	M459525	7/1/2004	Deary's Gymnastic Supply	\$749.00	\$749.00	Purchase is for one FBC 2" Foam Backed Roll measuring 6' x 42' delivered to the High School.			✓	The expense is deemed inconclusive since no documentation or athletic curriculum was provided to link the Roll to a strategic initiative or student benefit. Additionally, the amount of the purchase appears excessive. PO open for greater than 3 months. PO date inconsistent with PO number.	Safety matting was purchase for cheerleaders to practice routines and stunts on a surface design for safety.
591	11-000-219-500	M450148	7/1/2004	American Health Institute	\$279.00	\$279.00	Payment was for an Attendance Fee for one person to attend workshop in Atlantic City titled "Critical Skills & Issues in School Psychology"			✓	The expense is deemed inconclusive since no documentation was provided to link attendance to the workshop to a specific educational program or strategic initiative for student benefit. Additionally the price of the workshop appears excessive. Board approval date after payment date.	The Critical Skills & Issues in School Psychology workshop was a professional development opportunity for school psychologists to update their skills and information. Professional development is a key tool that keeps school psychologists abreast of current issues in education, helps them implement innovations, and refines their practice. Professional development provides opportunities for school psychologists to explore new roles, develop new instructional techniques, refine their practice, and broaden themselves both as educators and as individuals.
592	11-000-230-600	M562180	11/18/2005	PTHS Yearbook Fund	\$5,000.00	\$5,000.00	Fund contributed by BOE to high school's year book fund.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as yearbook fund. Additionally, it is noted that code 600 is used for this payment, which is designated for Supplies & Materials. However, the nature of the payment can be linked to a strategic initiative and student benefit as it provides the ability for students to be able to purchase yearbooks for the academic careers. Board approval and Claimant signature after payment date.	
593	15-000-222-600	M562193	11/17/2005	Lookout Books	\$625.55	\$625.55	Invoice is for 30 books of varying topics purchased for a discounted price of approximately \$20 each delivered to the high school.			✓	The expense is deemed inconclusive since no documentation or curriculum was provided to link it to a specific achievement goal or educational program for student benefit. However, the amount paid for the books appears reasonable. PO was open for greater than 30 days. Paid amount greater than PO amount.	General Library supplies and equipment required to maintain the Media center as a modern and viable function of the High School.

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594	11-190-100-320	M562206	11/28/2005	Pemberton Borough BD of Education	\$11,832.89	\$11,832.89	Payment made by the Pemberton BOE to the Pemberton Borough BOE for 20% of a teachers salary and benefits in exchange for the teacher's services one day a week. Service is to provide Health and Physical Education Service to students.			✓	The expense is deemed inconclusive since no documentation or associated curriculum was provided to support the need for this teacher's educational services as it may have been in reaction to an event or circumstance. However, based on the formula provided in the unsigned contract, the amount paid appears reasonable given the terms of the agreement. Board Approval date is after payment date.	The payment was to the Pemberton Borough School District to provide Health and Physical Education Services one day a week in the assigned Pemberton Township Schools. Please note that effective in the FY 07-08 Fiscal Year that the Pemberton Township School District will educate all Pemberton Borough students in a sending/receiving relationship.
595	11-000-251-890	M562210	11/9/2005	School Transportation Supervisors	\$65.00	\$65.00	Membership Dues for Barbara Price for the 2005-2006 school year. Barbara is Head of Transportation Services and the organization is School Transportation Supervisors of NJ			✓	The expense is deemed inconclusive since no documentation was provided to link the membership to an achievement goal for student benefit or to show what was included with the associated membership fee.	
596	11-000-219-500	M562217	11/14/2005	NJ Association of School Psychologists	\$175.00	\$175.00	Payment is for one person to attend workshop in NJ titled "NJASP Winter Conference". Fee includes two workshops and luncheon.			✓	The expense is deemed inconclusive since no documentation was provided to link attendance to the workshop to a specific educational program or strategic initiative for student benefit. Additionally the fee of the workshop, which includes a luncheon, appears excessive as the pre-registration and membership discounts were not utilized. Further support needed.	The NJASP Conference is a professional development opportunity for school psychologists to update their skills and information. Professional development is a key tool that keeps school psychologists abreast of current issues in education, helps them implement innovations, and refines their practice. Professional development provides opportunities for school psychologists to explore new roles, develop new instructional techniques, refine their practice, and broaden themselves both as educators and as individuals. The fee for the workshop, which included a luncheon, was preset by the conference. Pre-registration discounts could not be utilized since all obligations in district needed to be met before a determination of attendance could be determined. Membership discounts were not utilized because discounts only applied to members of the professional organization. To establish membership in the organization would have subjected the district to further financial costs.
597	11-000-219-500	M562259	11/9/2005	Anna Malsbury	\$135.00	\$135.00	Fee is for reimbursement of one faculty member to attend workshop in NJ titled "ALC (Association of Learning Consultants) Fall Symposium 2005". Fee includes continental breakfast, luncheon, and workshop.			✓	The expense is deemed inconclusive since no documentation was provided to link attendance to the workshop to a specific educational program or strategic initiative for student benefit. However, the registration fee for the workshop appears reasonable as a member rate was utilized.	The Association of Learning Consultants Conference is a professional development opportunity for Learning Consultants to update their skills and information. Professional development is a key tool that keeps Learning Consultants abreast of current issues in education, helps them implement innovations, and refines their practice. Professional development provides opportunities for Learning Consultants to explore new roles, develop new instructional techniques, refine their practice, and broaden themselves both as educators and as individuals.
598	11-402-100-600	M562406	12/6/2005	GTM Sportswear	\$488.00	\$468.00	Purchase was for 12 Eliminator Warm-Up Jackets and pant sets for \$39 each, delivered to the High School.			✓	The expense was deemed inconclusive since no documentation or athletic program was provided to link the purchase of the warm-up suits to a specific strategic goal or student benefit. However, the amount of each warm-up suit appears reasonable. Paid amount is greater than the PO amount.	These warm up suits were for our athletes and we are glad that it was recognized as a reasonable expense by the auditor

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599	11-000-222-340	M562426	12/8/2005	Courier Printing Corporation	\$4,580.00	\$4,580.00	Purchase was for 9,000 school district calendars for the 2005-2006 school year delivered to Media Services at the high school.			✓	The expense is deemed inconclusive since no documentation was provided to link the calendars to a specific strategic initiative or student benefit or to describe the nature and content of the calendars. However, the amount paid for each calendar appears reasonable. Invoice date of September 05 significantly prior to PO and payment date.	The district calendar serves as a parent handbook as well as a calendar of events. It is mailed to our parents at the start of each school year and is made available to anyone moving into our district.
600	15-000-222-600	M562457	11/30/2005	Dell Computer Corp	\$721.60	\$721.60	Purchase is for 20 units of 256MB memory keys for a unit price of \$36.08 delivered to an elementary school.			✓	The expense is deemed inconclusive since no documentation was provided to link the memory keys to a strategic initiative for student benefit. However, the amount paid for each memory key appears reasonable. Further support needed. Pre-dated PO date.	Materials used for STAR W Program (Students Using Technology to Achieve Reading & Writing)
601	15-190-100-320	M562468	12/14/2005	AVID Center	\$5,250.00	\$5,250.00	Fee is for the high school and middle school to be AVID members.			✓	The expense appears reasonable since the invoice indicated the purpose of the expense as the cost of AVID membership. Based on review of the supporting documentation subsequently provided by the district, it was noted that the program is designed for students in grade 7-12 and will facilitate their entry into a 4 year college. Membership provides training for teachers and students and access to the AVID database.	
602	11-000-251-600	M562517	12/22/2005	Ultimate Office	\$214.50	\$195.00	Purchase is for 30 Pocket Steel Desktop Organizers delivered to the district office.			✓	The expense appears reasonable since the invoice indicated the purpose of the expense as the cost of a pocket steel desktop organizer purchased for the payroll department. Based on review of the supporting documentation subsequently provided by the district, it was noted that the organizer is a memo sized rolodex that allows easy access to information such as hourly rates, vendor information, and calendars.	
603	11-000-310-930	M562764	1/27/2005	Pemberton Twp BOE Lunchroom Dept	\$476,327.00	\$473,327.00	Contribution made by the board of education to the food services department			✓	The expense was deemed inconclusive since there was no documentation to link the amount of this fund transfer to any specific board approval. Further documentation, such as the associated board approval, is needed. Package incomplete, no green PO slip provided.	This payment represents the District's contribution to the Food Service Fund. The independent auditors require the District to address all deficits in enterprise funds. Additionally, the District has implemented various efficiencies to alleviate the deficit. These efficiencies include providing food services to surrounding Districts, maximizing federal commodities, and aggressively tracking all free and reduced applications.
604	15-190-100-320	M562765	1/27/2006	Lenape High School	\$112.75	\$112.75	Payment made by Pemberton to Lenape for Lenape's share of monies received from teachers enrollment at Princeton University Molecular Biology Outreach Program. Of the \$450 collected, the \$112.75 was the agreed 25% to go to Lenape.			✓	The expense appears reasonable since the invoice indicated the purpose of the expense as reimbursement for enrollment in a biology outreach program. Additionally, the amount paid appears reasonable.	

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605	15-190-100-320	M562766	12/20/2005	JPM & Associates, Inc	\$1,750.00	\$1,750.00	Fee based on agreement included in voucher package, paid by Pemberton to JPM & Associates to have speaker come from Baltimore to give a one day presentation at an elementary school titled "Connecting Brain Research with Effective Teaching: The Brain-Targeted Teaching Model".			✓	The expense is deemed inconclusive since. Although, a link can be made to educational value and student benefit, the amount for the one day workshop appears excessive. Board approval date is after the payment date.	Dr. Mariale Hardiman and three of her associates conducted an intensive one-day workshop on Brain Research for the staff at Emmons School. This workshop was conducted on one of the scheduled Professional Development days for the year. Studying about the latest Brain Research and its application in the classroom are directly tied to our Whole School Reform efforts to provide our students with the latest in research-based educational strategies linked to student achievement. Considering that we benefited from the expertise of four educators who conducted this workshop, we did not think that this cost was excessive. In fact, because our status as an Abbott District was cited when inquiring about the cost of the workshop, Dr. Hardiman agreed to conduct the workshop for considerably less than the prevalent cost cited by her company, J.P. Associates. Professional development promotes the academic achievement of our students.
606	11-000-222-340	M562767	1/25/2006	CDW Government, Inc	\$11,380.00	\$11,380.00	Payment was made to vendor for services to provide Bess Network Filtering to block unwanted websites. Quantity ordered was 2,000 units at unit price of \$5.69 delivered to computer services.		✓		The expense appears reasonable since by its nature it can be linked to a strategic initiative for student benefit in that it prevents young students from accessing inappropriate websites on school networks. Additionally, the price can be deemed reasonable as a bid sheet including multiple vendors was provided, and the vendor with the lowest price was chosen by the district.	
607	11-000-219-600	M562778	1/25/2006	Dell Marketing LP	\$1,280.00	\$1,280.00	Purchase is for one Dell Laptop bundle delivered to the High School Computer Services Department.			✓	The expense is deemed inconclusive since no documentation was provided to link the purchase to a specific strategic goal or educational program for student benefit. However, the price is deemed reasonable as the voucher package includes a page listing the NJ DOE negotiated prices, including the product purchased here. It is also noted, that the expense was coded to object code 600, designated for Supplies & Materials.	The laptop was to replace a 5-year old laptop which is used by Computer Services staff to support 25+ servers and 2000+ computers across the district. Supplies and materials, as per NJ purchasing laws are any commodity obtained less than \$2000, and was therefore appropriately charged. It is an essential tool in support of administrative and instructional technology goals.
608	11-000-219-500	M562779	1/25/2006	Fred Pryor Seminars	\$299.00	\$299.00	Fee is for enrollment for one faculty member to attend a two day Microsoft Excel Workshop held in Atlantic City.			✓	The expense is deemed inconclusive since no documentation was provided to link the workshop to a specific educational program or achievement goal for student benefit. Additionally, the price of the workshop appears excessive, and it is also noted that two other POs not in the sample indicate two other employees attended the same workshop. Green PO slip does not contain proper approval. Another PO indicates two individuals attended this event.	Microsoft is the preferred office software package utilized by the district. Excel is used to create and format spreadsheets, and analyze and share information. Mastered use of this program increases worker proficiency and productivity. In addition to day to day use throughout the district, knowledge of the Excel program assists the district in the development and compilation of many local, county, state, and federal reports as well as numerous grant applications. Due to the size of the district, the number of staff and the multiple simultaneous department needs, it is necessary that more than one individual be trained on the program to ensure efficiency in work and to create a base of working knowledge within the program.

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609	11-000-222-600	M562803	1/26/2006	Amer.com	\$2,080.90	\$2,059.90	Per invoice, purchase was for 20 units of 7 port 10/100Mbps + 1 port 100FX fiber at \$88 each and 10 units of 5 port 10/100 Mbps Unmanaged Desktop Switches at \$29.99 each.			✓	The expense was deemed inconclusive since no documentation was provided to link the equipment to a specific educational program or achievement goal for student benefit. Additionally, further support is needed to obtain a better understanding of the nature of the products purchased. Paid amount is greater than the PO amount.	The purchase was for switches to support the instructional network and connect classrooms to the online resources on the Internet. As older hubs in classrooms fail, they are replaced with switches in order to improve network performance. The resources on the Internet support K-12 cross content curriculum in each classroom in Pemberton Township and is an essential part of our curriculum plan. A network switch is essential to internet connectivity.
610	11-000-251-610	M562808	1/31/2006	Allied Office Products	\$304.63	\$81.34	Purchase was for office supplies delivered to the district office building. Includes Ink cartridges, index pads, and folders at a discounted price.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as the purchase of office supplies. Based on review of the supporting documentation subsequently provided by the district, it was noted that the supplies are items used on a daily basis such as ink cartridges, index pads and folders.	
611	11-000-251-610	M562842	2/1/2006	Rockhurst College Cont Ed Ctr, Inc	\$469.00	\$469.00	Expenditure was for the Personnel Specialist to attend a two day workshop in NJ titled "Essentials of Human Resources"		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as the attendance of a 2 day workshop in NJ titled Essentials of Human Resources. No further documentation was provided when requested.	
612	11-000-251-610	M562843	2/1/2006	Harry K Wong Publications, Inc	\$366.50	\$344.25	Purchase was for 15 "New Teacher Induction" books for the induction program at a unit price of \$22.95 delivered to the personnel office in the district office building.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as books on recruitment and induction of teachers. Based on review of the supporting documentation subsequently provided by the district, it was noted that the books were purchased in order to setup a strong induction and retention program for the school.	
613	11-000-230-320	M562863	1/31/2006	Quiet Riot	\$1,200.00	\$1,200.00	Expenditure was to have performances at two of the district's elementary schools titled "Bullying workshops" for \$600 each.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as a workshop on bullying. Based on review of the supporting documentation subsequently provided by the district, it was noted that the workshop covered methods on how to cope with and avoid bullies.	
614	11-000-251-610	M562921	2/9/2006	Allied Office Products	\$598.27	\$159.74	Purchase for office supplies delivered to the district office building. Includes legal tray, pens, bookends, a monitor stand, etc.			✓	The expense was deemed inconclusive since the documentation provided cannot link the supplies to a specific achievement goal or educational program for student benefit. However, the price and nature of all the goods included appears reasonable. Paid amount is greater than the PO amount.	

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615	11-000-219-320	M562899	2/7/2006	Charles Trigiani, DO	\$3,000.00	\$3,000.00	Expenditure on a Yearly PO for 2005-2006 Psychiatric Evaluations. Attached invoice shows that the \$350 is for services performed on a single individual.			✓	The expense is deemed inconclusive since no documentation was provided to link the evaluation to a specific achievement goal or strategic initiative for student benefit. Further documentation is required to obtain a more complete understanding of the service. Yearly PO amount greater than amount paid. Invoice seems very informal.	The district is required, by law, to conduct full and individual evaluations in accordance with NJAC 6A-14 to determine eligibility for special education services. It is the responsibility, under federal law, for the Child Study Team to determine the nature and scope of such evaluations based on the demonstrated need of the student. As the district does not employ a full-time School Psychiatrist, it is necessary to acquire such services when a Psychiatric evaluation is deemed necessary to determine possible eligibility for special education services.
616	11-000-251-600	M562928	2/9/2006	Treasurer, State of NJ	\$150.00	\$150.00	Payment for annual subscription fee related to State Cooperative Purchasing Program. Fee paid is directly related to number of Printed Contracts. Pemberton's subscription renewal fee is in at the 1-75 printed contracts bracket.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as the fee for subscription renewal for use of the State of New Jersey's website for state contracts. Based on review of the supporting documentation subsequently provided by the district, it was noted that the fees are used by the state to offset the costs for copying and mailing since the state will be sending hard copies of state contracts ongoing.	
617	11-000-251-500	M562929	2/9/2006	NJASBO (NJ Association of School Business Officials)	\$200.00	\$200.00	Fee for Assistant SBA to attend one day seminar in Atlantic City called the Cracker Barrel, which covers a range of topics related to district accounting and administrative matters.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as the registration fee for a seminar. Based on review of the supporting documentation subsequently provided by the district, it was noted that the seminar covered topics such as various procurement procedures, district budgeting, and accounting topics.	
618	11-000-251-500	M563366	4/4/2006	NJASBO (NJ Association of School Business Officials)	\$100.00	\$100.00	Fee for Procurement Manager and Assistant to SBA to attend Seminar in NJ called "Pay to Play Program" regarding new school for \$50 each.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as the registration fee for a seminar. Based on review of the supporting documentation subsequently provided by the district, it was noted that the seminar covered topics such as various procurement procedures, district budgeting, and accounting topics. This seminar is similar to a previously held seminar.	
619	11-000-251-500	M562932	2/9/2006	Northern Burlington Co Regional	\$700.00	\$700.00	Payment is for registration fee related to participation at local community college job fair. Here the district is able to do on-the-spot interviews to help fill needed positions within the district.		✓		The expense appears reasonable since the documentation provided can link the participation to a reaction to an event or circumstance as the list of job openings included shows the district's need to interview potential candidates for open positions. Additionally, participation can be linked to a strategic initiative for student benefit as it will allow the district to seek qualified young teacher to sufficiently staff teaching needs. Furthermore, the amount paid for participation is a standard set by the Community College.	

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620	11-000-251-500	M562934	2/9/2006	Fort Dix IMWRF	\$60.00	\$60.00	Payment is for registration fee related to participation at local military base job fair. Here the district is able to do on-the-spot interviews to help fill needed positions within the district.		✓		The expense appears reasonable since the documentation provided can link the participation to a reaction to an event or circumstance as the list of job openings included shows the district's need to interview potential candidates for open positions. Additionally, participation can be linked to a strategic initiative for student benefit as it will allow the district to seek qualified young teacher to sufficiently staff teaching needs. Furthermore, the amount paid for participation is a standard set by the military base.	
621	15-000-240-600	M563225	3/8/2006	Allied Office Products	\$407.46	\$108.79	Payment is for office supplies delivered to the Middle School. Includes an electric stapler for \$52, staples, dictionary, projector sheets, and pens.			✓	The expense was deemed inconclusive since the documentation provided cannot link the supplies to a specific achievement goal or educational program for student benefit. However, the price and nature of all the goods included appears reasonable. Paid amount is less than the PO amount. Green PO slip not included in package. Board approval after payment date of June 30th, and PO was open for greater than 3 months.	Supplies were essential and within reason \$108 in total
622	11-000-251-500	M563122	3/6/2006	Lorman Education Services	\$598.00	\$598.00	Registration Fee for Claims Coordinator and the Safety Specialist to attend NJ Advanced Worker's Compensation Seminar at \$299 each.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as the registration fee for a seminar. Based on review of the supporting documentation subsequently provided by the district, it was noted that the seminar covered the topic of workman's compensation. The safety office and the workman's comp coordinator both attended in order to receive counsel and advice on how to handle employee issues.	
623	15-000-222-600	M563249	3/15/2006	Vertex Technologies, Inc	\$383.04	\$383.04	Purchase was for 36 units of Elite Stereo Headphones at a price of \$10.64 each.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as the purchase of headphones. Based on review of the supporting documentation subsequently provided by the district, it was noted that the headphones were ordered to replace some of the originals used on computers for the Odyssey program and other supportive technology based instruction.	
624	11-000-221-600	M563116	3/3/2006	Vertex Technologies, Inc	\$460.16	\$460.16	Purchase was for two HP DeskJet 9800 Printers for \$230.08 each delivered to the High School District Curriculum Office but labeled on the PO to go to two of the elementary schools.			✓	The expense is deemed inconclusive since no documentation was provided to link the printers to a specific achievement goal or educational program for student benefit. However the price per printer appears reasonable as it is a NJ contracted amount.	The purchase was for color printers to be used in district level curriculum offices. The locations noted at the Newcomb Elementary and Stackhouse elementary schools house elementary curriculum supervisors. These supervisors share the color printers at each location to produce flyers and brochures relating to curricular initiatives
625	11-000-230-585	M563553	5/3/2006	Burlington County School Boards Association	\$240.00	\$240.00	Dinner Fee for 9 people to attend Spring Recognition Dinner. Attendees include Administration, Board Member, one student, and student's parents. Student and one of student's parent were not charged on the invoice, however the other parent and the six district employees were charged \$40 per person.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as a fee for a recognition dinner. Based on review of the supporting documentation subsequently provided by the district, it was noted that the dinner was to honor a student for their achievements.	

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626	11-000-222-600	M563587	3/28/2006	Hertz Furniture Systems Corp	\$1,110.40	\$1,110.40	Purchase was for 4 Office Chairs to be delivered to Computer Services in the High School at a price of \$220 each.		✓		The expense appears reasonable as the invoice indicated the expense as the purchase of chairs PO was open for greater than 3 months. Board approval date after payment date. Based on review of the supporting documentation subsequently provided by the district, it was noted that the chairs were purchased for computer techs and service staff.	
627	11-000-222-600	M563588	5/3/2006	Valiant IMM Corp	\$409.25	\$409.25	Purchase price represents payment for one bulb for In focus Projector LP250 delivered to Media Services in the High School.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as the purchase of a replacement bulb. Based on review of the supporting documentation subsequently provided by the district, it was noted that the bulb was ordered to replace a bulb that was no longer working.	
628	11-000-230-530	M563596	5/15/2006	XTC Consulting	\$56,081.23	\$56,081.23	Bill for consulting services for negotiations performed by vendor relating to districts telecommunication services. Bill shows breakdown by phone number including refund and credits given and amount due for each. Amount paid to vendor is a percentage of the total savings of Refunds and Credits indicated.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as the cost of consulting services. Based on review of the supporting documentation subsequently provided by the district, it was noted that the consulting services were to analyze the telecommunications network of the school district in order to provide refunds and savings.	
629	15-000-222-500	M563599	3/9/2006	Libraries Unlimited	\$169.00	\$169.00	Expenditure was a registration fee for elementary school teacher to attend a one day workshop titled "Winners! Workshop" in NJ.			✓	The expense is deemed inconclusive since no documentation was provided to link the workshop to a specific achievement goal or educational program for student benefit. Additionally, the amount for the individual appears reasonable. PO was open for greater than 3 months.	As stated in NJAC 6A:10A-3.1-F-3, the school media center, staffed by a media specialist shall have appropriate books that motivate students to read and conduct research. This workshop provides our librarian media specialist the opportunity to review current children's literature and be able to make decisions concerning appropriate books to recommend for purchasing for the school library. The PO was submitted 3 months in advance of the librarian attending this workshop.
630	11-000-222-600	M563640	5/10/2006	Programmer's Paradise, Inc	\$836.98	\$836.98	Per invoice, expenditure was for to DameWare NT Utilities 5x3 User Licenses Email delivered to the computer services department in the High School.			✓	The expense is deemed inconclusive since no documentation was provided to link the software license to a specific educational program or strategic initiative for student benefit. Further documentation is needed to obtain a better understanding of the purchased license to determine appropriateness of price and nature.	Since over 2,000 computers of both an instructional and administrative nature are supported by 3 district-level technicians, we procured DameWare in order to remotely trouble shoot and repair software when at all possible. Our district schools and offices are located across 64-square miles, and the savings of travel time and mileage expenses are easily recouped by remote diagnostics and repair when feasible. The number of computers supported makes maximum efficiency an essential consideration.
631	11-000-222-600	M563644	5/3/2006	Scott Electric	\$2,753.34	\$2,753.34	Purchase was for 250 Gel EYB Projection Bulbs at \$7.20 each delivered to media services in the high school.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as the purchase of replacement bulbs. Based on review of the supporting documentation subsequently provided by the district, it was noted that the bulbs were ordered as replacements for 11 schools with approximately 500 overhead projectors. The bulbs have a 25 hour life.	

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632	15-190-100-320	M563660	5/9/2006	Smith William M	\$375.00	\$375.00	Fee is for a half day workshop to be held for High School teachers titled "Practices for Success on the HSPA".		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as the cost of attending a workshop. Based on review of the supporting documentation subsequently provided by the district, it was noted that the workshop was related to staff development.	
633	11-000-221-600	M563662	5/12/2006	Research For Better Teaching Inc	\$919.00	\$799.00	Purchase was for 20 copies of "The Skillful Teacher" at a price of \$39.95 each. PO indicates that the books are for the mentoring program and were delivered to the High School.			✓	The expense is deemed inconclusive since no documentation or curriculum was provided to link the books to a specific strategic initiative or educational program for student benefit. Additionally, the amount per book appears reasonable, although further documentation is required to support the quantity of 20 purchased. Amount paid is greater than the PO. Based on review of the supporting documentation subsequently provided by the district, it was noted that the expense was for fund 11 District Mentoring program, it was unclear as to why 20 copies were required.	
634	11-000-222-600	M563696	5/31/2006	Corporate Express	\$284.40	\$284.40	Purchase was for 5 HP toner cartridges at a unit price of \$56.88 delivered to the computer services department at the high school.			✓	The expense is deemed inconclusive since no documentation was provided to link the cartridges to an educational program of achievement goal for student benefit. However, the amount per cartridge appears reasonable. Board approval date white out and written over, date after payment date.	Supplies are needed in support of both administrative and instructional activities. Certainly, toner is an essential requirement, for both classroom and office management in support of all district instructional goals.
635	15-190-100-320	M563843	6/30/2006	Educere LLC	\$1,133.00	\$1,133.00	Per invoice, purchase was for two Late Spring Virtual Education Courses: Physics for \$475 and AP French for \$658. Products were to be delivered to the High School.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as the cost of educational media. Based on review of the supporting documentation subsequently provided by the district, it was noted that the materials were for a pilot program for providing AP credit in subject areas where the population was not large enough to justify the cost of a teacher for the course. Claimant Signature date after payment date as well.	
636	11-402-100-600	M569546	7/1/2005	Metro Swim Shop	\$483.75	\$483.75	Purchase was for 15 Speedos at \$22.95 each and 50 Latex Swim Caps at \$2.79 delivered to High School.		✓		The expense appears reasonable since by its nature it can be linked to a strategic initiative for student benefit of properly equipping the student's athletic teams. Additionally, the amount of the Speedos and caps appears reasonable. PO was open for greater than 3 months.	
637	11-402-100-600	M569549	7/1/2005	Varsity Spirit Fashions	\$5,681.34	\$5,681.34	Purchase for cheerleader's uniforms delivered to the high school. Per invoice each uniform has four separately purchased parts totaling to \$166 for each of the 36 uniforms.			✓	The expense was deemed inconclusive since no documentation was provided to support the excessive cost of each cheerleading uniform. However, the uniforms can be linked to a strategic initiative for student benefit of properly equipping athletic and athletic support teams. Claimant signature date well before invoice date. Based on review of the supporting documentation subsequently provided by the district it was noted that although the uniforms are designed to last for 5 years; and are worn through the fall, winter, and spring sports seasons, the cost of each uniform appears to be excessive.	Previous uniforms were 5 years old. The 36 custom design uniforms are worn for two sport seasons during school year and design to last 5 years.

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638	15-000-222-600	M453566	5/23/2005	Dell Marketing LP	\$46,229.06	\$46,229.06	Invoice chosen for testing consists of 24 Dell Latitude Laptops delivered to a district elementary school at a price of \$1448 each.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as the purchase of a wireless laptop lab. Based on review of the supporting documentation subsequently provided by the district, it was noted that the lab is used by students to access the Odyssey program and other mentoring and educational software. The laptops were purchased to support the desktops that are in place at the lab used by; students and teachers.	
639	11-000-219-600	M560963	8/9/2005	Dell Marketing LP	\$880.00	\$880.00	Purchase was for one Dell OptiPlex Desktop computer delivered to the middle school.			✓	The expense is deemed inconclusive since no documentation was provided to link the single desktop computer to a educational program or strategic initiative for student benefit or to a reaction to a event or circumstance as only a single computer was purchased. However, the price of the desktop appears reasonable.	A new office staff member was added and needed a computer.
640	15-000-222-600	M561432	9/16/2005	Dell Marketing LP	\$3,190.00	\$3,190.00	Purchase was for 10 Dell Laser Printers for a unit price of \$279 delivered to the middle school.			✓	The expense is deemed inconclusive since no documentation was provided to link the ten printers to a specific educational program or strategic initiative for student benefit. The amount for each printer appears reasonable. Paid amount greater than PO amount.	In order for students to print work done on the computers they require printers. These were purchased to accomplish that end.
641	11-000-219-500	M560970	7/21/2005	Contour Data Corporation	\$5,995.00	\$5,995.00	Expenditure is related to full software technical support services for the 2005-2006 school year. Level two option selected allows for unlimited technical support on all communication equipment and limited training services as well.			✓	The expense is deemed inconclusive since no documentation was provided to determine what specific software the coverage relates to. Additionally, the amount paid for a years coverage appears to be excessive. Further documentation is needed to obtain a more complete understanding. PO date after invoice date. Board approval date after pay date.	Contour Data provides administrative software that generates required notices, forms, letters and IEPs that services approximately 1100 students and meet the specific requirements mandated by NJAC 6A-14. The system also maintains student information and assists in the development of required state and federal student reports. Additionally, the expense includes extensive technical service, troubleshooting, and staff development and training at no additional cost.
642	11-000-222-600	M561002	8/2/2005	Connected Office Products, Inc	\$10,237.23	\$10,180.96	Media Supplies delivered to media department at the high school. Includes: 20 packages of TAC II Cards at \$130 each, 132 YMCKT-KT Ribbs at \$49 each, and 6 color ribbons at \$156 each.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as the purchase of TAC cards. Based on review of the supporting documentation subsequently provided by the district, it was noted that the expense is for cards and print ribbons that were used to make ID cards for all staff and students.	
643	15-000-218-600	M560679	7/19/2005	Social Studies School Service	\$727.57	\$595.08	Purchase was for different college preparation books delivered to the high school. Included 5 copies of How to prepare for the PSATs for \$13.45 each and 5 copies of Best College Admission Essays for \$11.65 each.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as the purchase of books. Based on review of the supporting documentation subsequently provided by the district, it was noted that the books were for the guidance department at PTHS and are used to assist students with preparing for college and admission.	

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644	15-000-240-600	M560735	7/11/2005	Allied Office Products	\$191.29	\$51.07	Purchase was for office supplies delivered to a district elementary school. Included in the purchase were pens, highlighters, markers, masking tape, and visitor badges.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as the purchase of office supplies. Based on review of the supporting documentation subsequently provided by the district, it was noted that the expense is for office supplies that are used on a day to day basis such as pens, highlighters, markers etc.	
645	11-000-221-600	M560746	7/12/2005	Allied Office Products	\$3,702.00	\$988.43	Purchase was for 600 units of 100 sheet notebooks at a price of \$1.73 each delivered to the high school.			✓	The expense was deemed inconclusive since no documentation was provided to link the number of notebooks to a specific achievement goal, educational program, or student benefit. However, the price of the notebooks appears reasonable.	Supplies for Special Education students as determined by Special Education Supervisor.
646	11-000-251-890	M560753	7/20/2005	NJSBA	\$325.00	\$325.00	Payment was for the renewal of the PAA (Personnel Administrators Association) Membership for the 2005-2006 school year for \$225 and a subscription to Perconline Index & Summary for \$100, billed to the personnel office in the district building.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as membership renewal for PAA (Personnel Administrators Association). Based on review of the supporting documentation subsequently provided by the district, it was noted that the purpose of membership is to promote efficient and effective personnel administration and employee relations in public school districts in New Jersey.	
647	11-000-251-890	M560755	7/25/2005	NJSBA	\$325.00	\$325.00	Payment was for the renewal of the PAA (Personnel Administrators Association) Membership for the 2005-2006 school year for \$225 and a subscription to Perconline Index & Summary for \$100, billed to the personnel office in the district building.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as membership renewal for PAA (Personnel Administrators Association). Based on review of the supporting documentation subsequently provided by the district, it was noted that the purpose of membership is to promote efficient and effective personnel administration and employee relations in public school districts in New Jersey.	
648	15-000-221-600	M560777	7/18/2005	Allied Office Products	\$303.95	\$81.15	Purchase was for office supplies delivered to a district elementary school. Included in the purchase were post its, markers, pads, and an organizer.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as the purchase of office supplies. Based on review of the supporting documentation subsequently provided by the district, it was noted that the expense is for office supplies that are used on a day to day basis such as post-its, markers, and pads.	
649	15-000-221-600	M560885	7/25/2005	Allied Office Products	\$49.32	\$13.17	Purchase was for office supplies delivered to the high school. Included were 3 items; a calendar, a post-it note and flag dispenser, and portable flags and notes.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as the purchase of office supplies. Based on review of the supporting documentation subsequently provided by the district, it was noted that the expense is for office supplies that are used on a day to day basis such as post-its, markers, and note pads.	
650	15-000-222-600	M560920	7/26/2005	Allied Office Products	\$523.75	\$139.84	Purchase was for office supplies delivered to a district elementary school. Included in the purchase was glue, labels, pens, tape, an organizer, and an electric sharpener for \$55.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as the purchase of office supplies. Based on review of the supporting documentation subsequently provided by the district, it was noted that the expense is for office supplies that are used on a day to day basis such as glue, labels, pens, tapes, and staplers.	

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651	15-000-222-600	M560953	7/11/2005	Vertex Technologies, Inc	\$882.00	\$882.00	Purchase was for three digital cameras at a price of \$248 each and 3 memory cards for the cameras at a price of \$46 each. The cameras were to be delivered to a district elementary school.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as the purchase of digital cameras. Based on review of the supporting documentation subsequently provided by the district, it was noted that the cameras are used in multimedia technology projects. The three cameras are shared by the three instructional classroom wings in the Fort Dix Elementary School. The cameras are also used to improve web content on the district and school websites, and are part of the district technology plan.	
652	11-000-222-600	M560958	7/27/2005	Vertex Technologies, Inc	\$220.00	\$220.00	Purchase was for 4 Network adapters that allow desktop computers to receive wireless internet signals. Unit price for each was \$96 and the goods were delivered to computer services at the high school.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as the purchase of wireless access cards. Based on review of the supporting documentation subsequently provided by the district, it was noted that the first floor science wing of PTHS has a wireless network in place, and 4 new computers were added to the network wirelessly instead of running cabling. The 4 computers are used for science instruction and research associated to the science curriculum.	Although the auditor comments say this expense is deemed essential for instruction, the results of the analysis is still categorized as questionable. We feel this is in error.
653	15-000-222-600	M560962	7/11/2005	Ebsco Subscription Services	\$644.42	\$644.42	Payment was made for a number of one year magazine subscriptions to start in August 2005 delivered to a district elementary school. Magazines include Kids Discover, Sports Illustrated for Kids, National Geographic for Kids, and Teachers Helper		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as a magazine subscription. Based on review of the supporting documentation subsequently provided by the district, it was noted that the expense is for magazines purchased for the library and provided a way for students to get up to the date information in written form.	
654	11-000-221-600	M561274	9/1/2005	CTB/McGraw Hill	\$1,102.20	\$1,002.00	Per invoice, purchase was for 3 units of Fox in a Box Complete Kit for Grades 2-3 at a unit price of \$334 delivered to a district elementary school.			✓	The expense is deemed inconclusive since no documentation was provided, such as a curriculum, to link it to an educational program or student benefit. Additionally, further documentation is required to give a clearer understanding as to the nature of the purchase.	Fox in a Box is a screening assessment tool to be utilized to determine literacy skills. As indicated in NJAC 6A:10A-3.1-e-8, screening in grades K through three will be conducted with the expectation that at the end of first grade 75% will be reading on level and at the end of third grade, 90%. The Fox in a Box kits were provided for the classroom teachers to conduct the screen. The use of this tool is also stated in the School Two year Operational Plan.
655	15-000-222-600	M561330	8/10/2005	School Specialty Inc	\$2,771.53	\$2,771.53	Purchase was for a 4'x5' tack board for \$111 and 6 4'x12' marker boards for \$443 delivered to a district elementary school.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as a tack board, and 6 magnetic marker-boards. Based on review of the supporting documentation subsequently provided by the district, it was noted that the boards were purchased to properly equip the classroom for students.	
656	11-000-219-600	M561468	9/14/2005	School Specialty Inc	\$1,717.07	\$1,717.07	Purchase for classroom furniture includes easels, dividers, and tables delivered to a district elementary school.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as furniture. Based on review of the supporting documentation subsequently provided by the district, it was noted that the items purchased were for a new classroom which needed to be furnished.	

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657	11-000-219-600	M561472	9/15/2005	School Specialty Inc	\$1,066.77	\$1,066.77	Purchase for classroom supplies includes puppets, puppet stand, kitchen set, food set, and a picnic food basket.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as items such as puppets, kitchen sets, and other related items. Based on review of the supporting documentation subsequently provided by the district, it was noted that the items purchased were for teaching social play. The puppets and puppet theatre were used to provide a visual teach appropriate safety, play, and communication behaviors. The kitchen items are used to simulate real kitchen settings in a pre-school environment.	
658	11-190-100-320	M561481	9/15/2005	Educational Services Unit	\$400.00	\$400.00	Payment is related to participation in the Burlington County Crisis Response Team for the 2005-2006 school year.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as crisis team participation. Based on review of the supporting documentation subsequently provided by the district, it was noted that the expense is for three district counselors that have performed counseling services during deaths and other events.	
659	15-000-222-600	M561589	9/23/2005	Barnes & Noble, Inc	\$1,141.56	\$1,141.56	Purchase was for books bought at a Barnes & Noble in N.J. PO indicates purchase was for a district elementary school. All books purchased appear to be educational in nature.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as the purchase of books. Based on review of the supporting documentation subsequently provided by the district, it was noted that the books were used to supply the Harker-Wylie Lunchtime Book Lovers Club, which is open to all 3rd and 4th grade students as outlined in the school action plan.	
660	15-000-240-600	M561590	9/23/2005	Allied Office Products	\$271.32	\$271.32	Purchase was for one Rapid Fold Automatic Desktop Folder delivered to a district elementary school.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as the purchase of 4 drawer filing cabinets.. Based on review of the supporting documentation subsequently provided by the district, it was noted that the cabinets were purchased to properly store information and student records.	
661	15-000-222-600	M561596	9/23/2005	Adelphia Steel Equipment Co	\$2,121.00	\$954.45	Purchase was for one 2 Drawer Letter size File w/ Lock & High Sides for \$191 and three 4 Drawer Letter size File w/ Lock & High Sides for \$254 each.		✓		The expense appears reasonable since it can be linked to an achievement goal of properly equipping school offices. Additionally the nature of the drawers will allow it to be used on a regular and long term basis. The amount appears reasonable.	: The purchase of the (1) two drawer and (3) four drawer filing cabinets were to ensure proper and orderly storage of information and student records.
662	11-000-222-600	M453762	6/20/2005	Dell Marketing LP	\$2,111.35	\$2,111.35	Per invoice, expenditure relates to SQL Server 2000 Standard Edition-Academic Open License Program. Delivery on PO is for computer services department at the high school.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as the purchase of SQL Server 2000 Standard Edition. Based on review of the supporting documentation subsequently provided by the district, it was noted that the expense is for licenses required to properly load the Genesis server. The Genesis server is used as a web-based student application, which was acquired to satisfy goals listed in the District Technology Plan	

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663	11-000-222-340	M453563	5/23/2005	Dell Marketing LP	\$7,800.00	\$7,800.00	Per invoice, expenditure relates to 520 units of Asset Recovery Services, IT Equipment, at a unit price of \$15 delivered to computer services in the high school.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as the cost of the 5 year refresh of computer equipment which is part of the District Technology Plan. Based on review of the supporting documentation subsequently provided by the district, it was noted that the expense is to refresh classroom printers and computers in order to comply with the NJ DOE education 2002 benchmarks. The 520 pieces relates to the removal of CPU's, monitors, printers, and other technology equipment.	
664	11-000-222-600	M560558	7/27/2005	Dell Marketing LP	\$2,532.72	\$2,532.72	Per invoice, expenditure relates to a BizTalk Server Std 2004 English OLP NL AE 1 Processor License to be delivered to the computer services in the high school.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as the purchase of BizTalk Server. Based on review of the supporting documentation subsequently provided by the district, it was noted that the expense is for Biz Talk which is required for integration of a Student Interoperability Framework via a Zone Integration Server. This provides for a link between district servers and creates the ability to update data in one application and share it with other servers in the district. The expense is part of a cost saving initiative to reduce duplication of data entry, and is a part of a goal established within the District Technology Plan.	
665	11-000-219-600	M453596	5/27/2005	Allied Office Products	\$325.60	\$86.94	Purchase was for office supplies delivered to a district elementary school. Purchase included 8 boxes of folders and 10 boxes of framed letters.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as the purchase of office supplies. Based on review of the supporting documentation subsequently provided by the district, it was noted that the expense is for office supplies that are used on a day to day basis such as hole punchers.	
666	11-000-219-600	M453601	6/2/2005	Innovative Learning Concepts, Inc	\$515.00	\$515.00	Per invoice, expenditure was for Kindergarten Collection without Workbooks delivered to a district elementary school.			✓	The expense is deemed inconclusive since no documentation, such as a curriculum, was provided to link it directly to an educational program or student benefit. Additionally, the documentation provided did not give a detailed description of what was actually included in the purchase, as such further documentation is required.	This order was the Kindergarten Touch math which is a program where students with unique disabilities interact with numbers on paper by seeing, saying, hearing and touching numbers.
667	11-000-251-500	M453616	6/6/2005	Lorraine Preziosa	\$50.00	\$50.00	Mileage reimbursement is for employees travel of 22 round trips between July 04 and January 05 to and from the Brotherhood Building to the Township building at a round-trip distance of 5.7 miles with the purpose of delivering checks for signing.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as mileage reimbursement for an employee. Based on review of the supporting documentation subsequently provided by the district, it was noted that the expense is for reimbursement to an employee for mileage incurred on their personal car while contract obligations were fulfilled.	
668	15-000-222-600	M453623	5/24/2005	Vertex Technologies, Inc	\$1,170.00	\$1,170.00	Purchase was for 15 Canon CanoScan LiDE 35 - Flatbed Scanners at a unit price of \$78 each delivered to a district elementary school.			✓	The expense was deemed inconclusive since the documentation provided cannot link it to an educational programs or student benefit. Although the amount per scanner appears reasonable, fifteen units appears excessive without documentation to justify.	

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669	11-000-219-600	M453635	6/1/2005	Tanner School Furniture Copr	\$6,153.32	\$6,153.32	Purchase was for office furniture delivered to a district elementary school. Included were 4 desks for \$470 each, 4 pullout keyboards for \$124 each, 4 chairs for \$197 each, and 4 bookcases for \$257 each.			✓	The expense was deemed inconclusive since no documentation was provided to link it to an educational program or student benefit. The amounts of the products purchased appear slightly excessive as well given their nature.	Per State of NJ, Dept. of Ed, Division of Student Services: Hired additional school psychologist, LDT-C and school social worker.
670	15-000-240-600	M453638	5/17/2005	Tanner School Furniture Copr	\$375.00	\$375.00	Purchase was for one High Back Pneumatic Filter Chair delivered to a district elementary school.	✓			The expense is deemed discretionary since no documentation was provided to link it to an educational program or student benefit and the amount paid for an office chair appears excessive. Based on review of the supporting documentation subsequently provided by the district, it was noted that the chair was purchased as a replacement for a broken chair in the principal's office. It was also noted that the custodian attempted to repair the broken chair, and was unable to do so.	This chair was a replacement for the broken chair in Principal's office. Broken chair gave principal back pain. Chair necessary for working long office hours.
671	15-000-222-600	M453647	5/31/2005	National Audio-Visual Supply	\$381.60	\$381.60	Purchase was for one Sony FS Series Trinitron Wega 24" TV delivered to a district elementary school.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as a television. Based on review of the supporting documentation subsequently provided by the district, it was noted that the television is used to show educational DVD's to students in order to supplement the science and social studies programs. The television was a replacement for an older model that could not be repaired.	
672	15-000-222-600	M453648	5/31/2005	Ray Supply, Inc	\$718.40	\$718.40	Purchase was for eight Sony 3-Piece CD/Radio/Dual Cassette Recorder for \$89.80 delivered to a district elementary school.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as 8 CD/Radio/Dual Cassette Recorders. Based on review of the supporting documentation subsequently provided by the district, it was noted that the recorders are used to play audio books, and stories that the literacy program has on CD. The recorders can also be used for students that require additional assistance or students that have been absent.	
673	11-000-221-500	M453665	4/12/2005	St Ann's Centre Oaks	\$325.00	\$325.00	Reimbursement payment made for the attendance of five pre-school teachers at an NJ Association for the Education of Young Children Conference held in NJ. The least expensive member option was chosen for attendance, being \$65.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as the cost of 5 people attending the Education for Young Children conference. Based on review of the supporting documentation subsequently provided by the district, it was noted that the conference covered areas such as signing with children, teaching and learning with music, and others which would appear to be appears reasonable to a child.	

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674	11-000-230-600	M453673	6/9/2005	Polytuff Corporation	\$787.09	\$787.09	Purchase was for one thousand Flat License Plate Covers colored Hunter Green on White at a per unit price of \$.74 delivered to the media services department at the high school.	✓			<p>The expense is deemed discretionary since the documentation provided could not establish a link to a specific achievement goal or educational program for the benefit of students. Although the per unit price appears reasonable, the one-thousand units appears excessive.</p> <p>Based on review of the supporting documentation subsequently provided by the district, it was noted that the license plate covers were provided to parents that volunteered in the schools. It was unclear as to the type of volunteer activities and how license plate covers serve as incentive for the volunteers.</p>	The covers were more of a thank you to the parents who volunteer in our schools. Parent volunteers serve in a multitude of capacities; too many to note here.
675	11-000-219-600	M453835	6/20/2005	Dell Marketing LP	\$2,640.00	\$2,640.00	Purchase was for three Dell OptiPlex GX280 Value Bundle desktop computers at a per unit price of \$880 delivered to a district elementary school.			✓	<p>The expense was deemed inconclusive as no support was provided to link it to a strategic initiative or educational program for student benefit. The price appears reasonable. Government contracts per missing such a purchase and a technology purchasing guidelines should be provided.</p>	Per State of NJ, Dept. of Ed, Division of Student Services: Hired additional school psychologist, LDT-C and school social worker.
676	11-000-219-600	M453841	5/5/2005	American Guidance Service, Inc	\$856.86	\$778.97	Purchase included a "Vineland Complete Set" for \$200, a "Basc-2 Assist Starter Set Eng" for \$500, and a "Cars Kit" for \$70 delivered to the director of special services in the district office.			✓	<p>The expense was deemed inconclusive since no documentation, such as a curriculum, was provided to link it to an educational program or strategic initiative for student benefit. However, the amount paid for the products appears reasonable.</p>	Child study team members, specialists in the area of disabilities, are required by NJ Special Education law to evaluate, determine eligibility, and development and review individualized education programs and placements. Vineland Adaptive Behavior Scales has been a leading measure of personal and social skills needed for everyday living. Psychologists and other professionals continue to depend on it to identify individuals who have mental retardation, developmental delays, autism spectrum disorders, and other impairments. Not only does Vineland aid in diagnosis, but it gives you valuable information for developing educational and treatment plans. The Behavior Assessment System for Children (BASC) is a multimethod, multidimensional system used to evaluate the behavior and self-perceptions of children and young adults aged 2 through 25 years, across both maladaptive and adaptive behavior. The BASC measure areas important for both IDEA and DSM-IV classifications. The Childhood Autism Rating Scale (CARS) identifies children with autism and to distinguish them from developmental

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677	15-000-222-600	M453855	5/23/2005	Valiant	\$2,436.00	\$2,436.00	Purchase was for 5 DVD & VCR 27" Flat Screen TV combos for \$487 each delivered to the district middle school.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as 5 TV/DVD/VCR combination devices. Based on review of the supporting documentation subsequently provided by the district, it was noted that the television is used to show educational DVD and VHS programs to students. The items were also purchased in order to support the CAPA Standard #3, which states Instruction engages all students by using effective, varied, research based practices to improve academic performance.	
678	15-000-222-600	M453242	4/11/2005	Follett Library Resources	\$2,622.80	\$2,622.80	Per invoice, purchase was for approximately 210 library books delivered to a district elementary school. All books purchased appear to be reasonable as to content and appropriateness for an elementary school library.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as the purchase of books. Based on review of the supporting documentation subsequently provided by the district, it was noted that the books were purchased for students to research information, allow students to become fluent readers, and strengthen their comprehension skills. The documentation also stated that some of the books were replacements for damaged books.	
679	15-000-240-600	M453304	4/12/2005	Allied Office Products	\$2,140.89	\$571.62	Purchase was for office supplies delivered to a district elementary school. Included were binders, tape, folders, 2 electric staplers for \$380 each, and 2 office organizers for \$147 each.	✓			The expense is deemed discretionary as the price of the two products specifically mentioned appeared excessive in price. No documentation was provided to link the expense to any student beneficiaries, educational program, or achievement goals either. It was noted that some of the items purchased were excessive in cost, such as the electric stapler for \$380.	The price of the 2 heavy-duty electric staplers was \$112.93 each after the 73.3% discount as per state contract #59768 with Allied Office Products. These heavy-duty staplers are needed to properly equip the main office and for use in performing clerical duties (such as compiling worksheets/packets for students and working on the preschool yearbook). They are also used to organize materials needed for teacher in-services. The office organizers, which were \$42.58 each after the 73.3% discount, are used to properly equip the school office and for use in performing clerical duties.
680	15-000-222-600	M453372	4/26/2005	Follett Library Resources	\$196.86	\$195.24	Purchase was for 18 library books delivered to the district high school. All the books included appear reasonable in price and content for a high school library.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as the purchase of books. Based on review of the supporting documentation subsequently provided by the district, it was noted that the books covered multiple subjects such as language arts, history, physical education, and other areas. The books were purchased for the high school library.	
681	11-000-221-600	M453229	5/5/2005	Positive Promotions, Inc	\$707.88	\$643.53	Purchase was for gifts for teacher and staff appreciation week delivered to the district office building. Included were 39 briefcase bags for \$10.50 each, 51 lapel pins for \$1.95 each, and 48 travel mugs for \$4.25 each.	✓			The expense is deemed discretionary since no documentation was provided to link it to student benefit or educational programs. Although the price appears reasonable, the documentation provided does not link the expense to any achievement goals either.	Is part of our overall comprehensive professional development plan and our effort to build capacity of teachers, principals, supervisors, who are part of our district TLLN (Teaching Learning Leadership Network). They used and continue to use these incentives in their work which impacts improved instruction and student achievement.

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682	15-000-240-600	M452650	1/7/2005	Hertz Furniture Systems Corp	\$1,286.75	\$1,286.75	Purchase was for office furniture delivered to a district elementary school. Included was a desk for \$649, a guest chair for \$166, and a desk chair for \$227.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as the purchase of office furniture. Based on review of the supporting documentation subsequently provided by the district, it was noted that the expense is for office furniture which replaced 18 year old furniture in the assistant principals office. The documentation indicated that it was no longer possible to repair or use the existing furniture and a replacement needed.	
683	15-000-221-600	M453568	4/25/2005	Hertz Furniture Systems Corp	\$629.85	\$629.85	Purchas was for a facilitator office desk measuring 30'x60' delivered to a district elementary school.	✓			The expense is deemed discretionary as the documentation provided did not establish a link to any student benefit or educational program. Additionally, the price for the product appears excessive given its nature. Due to the lack of documentation, it could not be determined if the desk was purchased in reaction to an event or circumstance.	The purchase was made to replace an old desk that was not useful anymore in the facilitator office. The desk had no locks. A new desk with locking capability was purchased. A special size had to be ordered because of the doorway opening, which explains the extra cost involved.
684	15-000-240-600	M453886	3/3/2005	Hertz Furniture Systems Corp	\$480.00	\$480.00	Purchase was for two black rectangular banquet tables for \$215 each delivered to a district elementary school.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as the purchase of office furniture. Based on review of the supporting documentation subsequently provided by the district, it was noted that the furniture included two banquet tables that were purchased for various school related activities such as Back to School Night, book fair, Santa shop and various PTO functions.	
685	11-000-262-420	M453866	6/14/2005	Tier De, Inc	\$3,186.00	\$3,186.00	Expenditure was a lump sum for the labor and materials associated with the removal of waste that occurred at a warehouse within the district. Waste removed included aerosol cans, flammable liquids (mineral spirits, alcohols), cleaning solutions, and alkali liquids (sodium hydroxide).		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as waste removal. Based on review of the supporting documentation subsequently provided by the district, it was noted that the waste removal was needed for the science department, as outdated chemicals were creating a safety hazard.	
686	11-000-251-600	M453875	6/30/2005	Xerox Corporation	\$76.90	\$76.90	Purchase was for an order of 11x17 80lb paper delivered to media services in the high school.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as the purchase of paper. Based on review of the supporting documentation subsequently provided by the district, it was noted that the paper was used for covers on special print jobs. Items printed included elementary yearbooks and weekly high school football game program guides.	
687	12-000-400-390	M453920	6/30/2005	Regan Young England Butera	\$33,100.00	\$33,100.00	Payment was for architectural services, in connection with the NJSCC, rendered for the installation of air conditioning on the third floor of the high school.			✓	The expense was deemed inconclusive since no specific budget approval was provided for this Fund 12 capital expenditure. Additionally, due to lack of documentation regarding a competitive bid, a judgment on the appropriateness of the price cannot be determined. Although it can be determined that students will benefit from this service, it cannot be determined due to lack of documentation if this expenditure was caused by a reaction to an event or circumstance.	This cost relates to a health and safety issue with the District's High School. Additionally, architects are considered professional services and are exempt from the competitive bid process.

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688	11-000-222-340	M560006	7/1/2005	Canon Technology Solutions, Inc	\$3,059.00	\$3,059.00	Payment was related to a one year support and warranty plan for a Server Based Fax Solution Project for the 2005-2006 school year.		✓		The expense appears reasonable as the documentation provided linked it to an achievement goal of preventing unnecessary future expenditures related to the specific project the plan covers. It can also be determined from the documentation provided that the amount of the service is reasonable as it is supported by the Project Definition Document provided. Additionally, it can be determined that based on the duration of the coverage it can be linked to a reactionary event as coverage for this project was needed for the new school year.	
689	11-000-222-600	M453790	6/9/2005	S&S Business Forms	\$4,274.00	\$4,074.00	Purchase was for a Pressure Seal Mailers ISM Machine for \$1995 and for 21,000 High School and Middle School Report Card and Interim Reports at \$99 per thousand.			✓	The expense was deemed inconclusive since no documentation was provided, such as a work order form, to link it to an achievement goal or to a reactionary event or circumstance. Additionally, no documentation was provided to determine if a competitive bid was conducted to seek the most reasonable costs.	The report card format is proprietary to the student database system in place. The procurement is well under the state defined bid threshold and other vendors formats do not match the software requirements. Report cards and progress reports are essential in measuring student achievement.
690	11-000-262-420	M453794	6/7/2005	Funk Water Quality-Folsom	\$181.00	\$181.00	Payment was for two hours of labor associated with the repair of the water system at a district elementary school.		✓		The expense appears reasonable since the documentation provided linked it to a reactionary event, as the service records provided indicated the repair was in response to a flooded mechanical room. This can also be linked to student benefit and an achievement goal as it contributes to providing safe and functional school facilities.	
691	11-402-100-610	M453795	6/15/2005	Garden State Embroidery	\$1,808.40	\$1,808.40	Purchase was for 25 Wrestling Uniforms at \$34.50, 25 mesh shorts at \$20.50 each, and 11 fleeces at \$39.40 each, delivered to the middle school wrestling team.		✓		The expense appears reasonable since the documentation provided is able to link it to the achievement goal and to student benefit of properly equipping athletic teams. Additionally, the prices appear reasonable based on the nature of the goods.	
692	11-000-230-600	M453797	6/29/2005	Burlington County Institute of Technology	\$313.50	\$313.50	Payment was made for the attendance of 33 Pemberton personnel to attend the Burlington County Annual Teacher Recognition Reception at a per person price \$9.50		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as the cost of attending a recognition dinner. Based on review of the supporting documentation subsequently provided by the district, it was noted that the dinner was attended by 33 people at a cost of \$9.50 each at a location near the school district. The reception is to honor outstanding classroom teachers, and the names of the attending recipients and attending principals and guests were provided.	
693	11-000-262-420	M453798	6/10/2005	Kay and Sons, Inc	\$1,592.00	\$1,592.00	Purchase was for window shades for two classrooms at the district high school.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as the cost of window shades. Based on review of the supporting documentation subsequently provided by the district, it was noted that the window shades were purchased in order to make the class room more useable, and were purchased under district fund 11.	

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694	15-190-100-320	M453822	6/23/2005	Brown University	\$5,980.00	\$5,980.00	Payment was for the evaluation of the Smaller Learning Communities program implementation in Pemberton Township School District by the Education Alliance at Brown University.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as the cost of an evaluation of the small learning communities program. Based on review of the supporting documentation subsequently provided by the district, it was noted that the evaluation was required as part of the federal grant on small learning communities, which the school is using for it's restructuring process.	
695	15-000-222-500	M453823	6/23/2005	Suzanne Ward	\$169.00	\$169.00	Reimbursement was made to the Media Specialist at a district elementary school for a registration fee paid to attend a workshop titled "WINNERS! A Closer Look at the Year's 100 Best Books for Children, Grades K-6"		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as the cost of attending a children's workshop. Based on review of the supporting documentation subsequently provided by the district, it was noted that the workshop was related to the best children's books for k-6, which would appear to be appears reasonable to a child's education.	
696	11-000-251-890	M450278	7/26/2004	NJ State Board of Accountancy	\$50.00	\$50.00	Fee related to application for Assistant BA to receive Public School Accountant License for the period 1/1/03 - 12/31/05		✓		The expense appears reasonable since the documentation provided could link the license to a strategic initiative as it is appears reasonable for district administrators to be properly qualified and certified for their duties. The amount paid is a standard amount set by the organizations. Board approval after pay date. Additionally, the license has a 3 year useful life and as such will be utilized no a regular and long term basis.	
697	11-000-219-320	M451404	10/1/2004	Phonak, Inc	\$106.45	\$106.45	Amount relates to the replacement part and handling costs of a repair at an elementary school. It cannot be determined from the invoice exactly what the repair relates to.			✓	The expense is deemed inconclusive since no documentation was provided to obtain an understanding of the nature of the repair to determine whether or not it appears reasonable and what applicable criteria it applies to.	This expense was incurred for the repair of an amplification system for a student. The amplification system was required as part of the student's IEP. This amplification system was required to assist us in meeting the student's educational needs.
698	15-000-218-600	M450283	7/1/2004	Slosson Educational Publications	\$308.00	\$228.00	Depression & Anxiety In Youth Scale Kit and Light's Retention Scale Kit used to measure disorders in children. Purchased by an Elementary School			✓	The expense is deemed inconclusive since no documentation was provided to link the Kits to an educational program or achievement goal for student benefit. Price less than public market price via internet. Paid amount greater than PO amount.	Materials used by learning consultant to evaluate students. Price changed with price increase.
699	15-000-218-600	M450281	7/1/2004	Character Development Group, Inc	\$604.95	\$549.95	Purchase was for You Can Choose Video Series for grades K-6 delivered to a district elementary school. The series contained 10 video tapes at a per tape price of \$55.			✓	The expense is deemed inconclusive since no documentation was provided to link the tapes to an educational program for student benefit. Furthermore, the amount paid seems excessive for only 10 video tapes. Also noted that dates on PO are white out and written over. Paid amount greater than PO amount.	Videos ordered by guidance counselor. This series pertains to good choices for bullying, drugs, etc.
700	11-000-230-895	M450261	7/22/2004	NJSBA	\$25,027.00	\$25,027.00	District Membership Dues for New Jersey School Boards Association for the 2004-2005 School Year		✓		The expense appears reasonable since the documentation provided a link to a strategic initiative in that membership to the organization is required by the state. Additionally, the amount of the membership is based on a formula provided in the voucher package that determines fees in relation to the district's current expense budget, and as such is appropriate.	

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701	15-000-240-600	M450045	7/1/2004	Corwin Press, Inc/Sage Publications	\$117.30	\$110.80	Purchase was for four books purchased by an elementary school all of which are teaching guides or books providing teachers teaching advice.			✓	The expense is deemed inconclusive since no documentation or curriculum was provided to link the books to a specific educational program or strategic initiative for student benefit. (Also noted that PO has white out and refilled fields. Incomplete approval) Paid amount is less than PO amount.	Through the use of student data, the Emmons School and the District have focused on areas of needed professional development in order to address student achievement. The books/resources purchased in this PO were to be utilized in the delivery of professional development and to serve as a resource for teaching staff members. Professional development promotes the academic achievement of our students.
702	11-190-100-320	M450004	7/1/2004	NJPSA	\$1,200.00	\$1,200.00	Payment was for the attendance fee for one faculty member for Principals in Training for FY 05 in Jamesburg, NJ. The fee covers the cost of the Summer Orientation and nine monthly training sessions.		✓		The expense appears reasonable since the documentation provided could link the expense to a strategic initiative for student benefit of having properly trained and qualified principals. This is supported as the documentation explains the candidates goals from participation in the program. Additionally, the amount for the Summer Orientation and nine monthly training sessions appears reasonable.	The Principals-in-Training experience, sponsored by the New Jersey Principals and Supervisors Association, consisted of day-long monthly meetings throughout the course of the school year. Each monthly session was designed to address a particular essential aspect of the principalship. Some of the topics included the supervision of instruction, school climate and culture, budgeting, educational law, and leadership style. Every monthly meeting concentrated on the manner in which the days' topic related to improved student achievement and teacher practice.
703	11-000-230-585	M450002	7/1/2004	Atlantic City Hilton Casino Resort	\$1,440.00	\$1,440.00	Payment was to cover the price of a two night stay for six board members at the Atlantic city Hilton casino resort. Reason of stay is NJ School Boards Convention for 2004 held in Atlantic City.	✓			The expense is deemed discretionary since no documentation was provided to support the need for six board member to require a two night stay for the convention. Additionally, no documentation was provided to link attendance to a specific educational program or strategic initiative for student benefit. No green slip attached to packet.	This cost was for the hotel fee for six Board Members to attend the annual New Jersey School Board Association Conference. The Conference offered many programs including communications, Boardmanship, and labor relations.
704	11-402-100-600	M459532	7/1/2004	All American Sports Corp.	\$40.60	\$40.60	Purchase was for four packs of 25 one inch helmet stripes delivered to the district high school.	✓			The expense is deemed discretionary since no link can be made to any educational value for student benefit, as the helmet stripes are purely ornamental in nature. However, the amount of the stripes appears reasonable.	Helmet stripes are part of the complete football uniform. Coaching staff can quickly identify players.
705	11-000-230-590	M560033	7/1/2005	HRH CO OF NJ	\$250.00	\$250.00	Amount paid is for a renewal premium for one year related to Fidelity Bonds of Selective Insurance Company of America Policy			✓	The expense is deemed inconclusive since no documentation or contract was provided to link it a strategic initiative or achievement goal or to show the terms around bonded employees. Further documentation is needed. The amount, however, appears appropriate. Approved by board after pay date.	The State of New Jersey requires that a School District maintain a surety bond for the business administrator and treasurer of school monies
706	11-000-251-890	M450721	7/8/2004	AASA	\$349.00	\$349.00	Payment of dues relate to yearly renewal of membership to American Association of School Administrators for the 04/05 school year.		✓		The expense appears reasonable since documentation was provided to link the membership to a strategic initiative for student benefit. A memo provided indicates that such membership to such associations that provide updates to educational trends and changes is required by the Board of Education for the Educational Leaders and Administrators of the district. Additionally, contracts for such employees allows for Administrators to join to professional administrations. Furthermore, the amount paid for the dues appears reasonable.	

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707	11-000-221-500	M450785	8/3/2004	New Jersey Department of Education	\$1,125.00	\$1,125.00	Payment was for Registration for Generation Next 2004 Workshop. Invoice contains list of 9 attendees registered for the event at \$125 each.			✓	The expense is deemed inconclusive since no documentation was provided to justify the attendance of nine district members. However, the workshop can be linked to a strategic initiative for student benefit as the workshop provides the teachers with improved methods of student instruction. Furthermore, the amount per individual attending appears reasonable.	Staff development expense to improve ability to instruct students.
708	11-000-262-420	M450824	8/3/2004	Advance Electronic Co, Inc	\$1,550.00	\$1,550.00	Payment was for electrical work to remove and relocate antenna. Re-install of antenna includes wiring and connecting as well			✓	The expense is deemed inconclusive since no documentation or work-orders were provided to link the relocation of the antenna to a reaction to an event or circumstance or to determine if the amount of the relocation was reasonable.	
709	11-000-230-339	M450839	8/2/2004	Artemio A Ifurung, MD	\$600.00	\$600.00	Payment selected from PO was for medical services related to a pre-employment physical for one patient for \$135.		✓		The expense appears reasonable since documentation was provided to link the physical of the patient to a specific achievement goal and in reaction to an event or circumstance. A memo provided indicates that the yearly PO was set up for the required pre-employment physicals of employees who are underprivileged as was the case with the individual related to the invoice selected. Additionally, the amount for the services provided appears reasonable.	
710	15-000-222-600	M450849	8/10/2004	Gale Group Inc	\$1,470.00	\$1,470.00	Based on Invoice, billing is for a subscription for unlimited users for the period 8/1/04-7/31/05 related to Opposing Viewpoints Resource Center. This gives students accessing the districts network to have access to a large database covering a number of educational topics.		✓		The expense appears reasonable since by its nature it can be linked to an educational program for student benefit as it allows students of the district to have access to a variety of online related research tools and databases. Additionally, the amount paid for the service appears reasonable. Payment of Invoice made 2 months late.	
711	15-000-218-320	M450863	8/9/04	Aces Imaging Systems	\$1,137.00	\$1,137.00	Invoice contains purchase of Scanning Services and Digital Microfilming for the district high school. in the quantity of 5,135 at \$.15 each. In the same invoice are Duplicate CD charges for \$50 and shipping for \$30.		✓		The expense appears reasonable since documentation was provided to link the service to an achievement goal of complying with state statutes and to a reaction to an event in accordance with those statutes. The District provided state statutes requiring retention of certain student records, as well as a state schedule indicating the type of disposition and terms of retention for different types of records. Additionally, the files needing to be retained for a longer term were scanned to microfilm for efficiency and access purposes. Additionally, the amount paid for the service appears reasonable. The invoice date was well before the PO and pay date.	

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712	11-190-100-320	M450877	7/20/2004	iSixSigma LLC	\$249.95	\$249.95	One year subscription for Advanced Survey Services for an elementary school. The service allows for surveys to be conducted and stored by the vendor.			✓	The expense is deemed inconclusive since no documentation was provided to link the surveying services to a specific educational program or achievement goal for student benefit. However, the amount paid for the services appears reasonable. Pay date before board approval date.	The purchase of the technology based survey system is essential because the district is required under the Abbott regulations to complete a comprehensive needs assessment of all teachers in order to plan for professional development. The technology based surveys facilitate the process so that all teachers can respond and their instructional needs can be summarized and reported efficiently. The surveys are directly linked to the standards based professional development mandated by the Department of Education.
713	11-000-261-420	M450878	8/12/2004	Tankology / NDE Corporation	\$950.00	\$950.00	Payment was for the test and certification for underground tanks maintained at the district's bus garage and a three year survey for cathodic protection.		✓		The expense appears reasonable since it can be linked to an achievement goal of maintaining safe facilities for the district's employees. Additionally, the service can be linked to a reaction to an event or circumstance as it seems the tanks were in need of proper certification and testing, which will be utilized over a three year period. The amount paid for the service appears reasonable. Paid 4 months late.	
714	11-000-219-320	M450886	8/12/2004	Katzenbach School for the Deaf	\$1,750.00	\$1,750.00	Payment was for the full evaluation of a student which includes Psychological, Speech, Education, and Social testing.		✓		The expense appears reasonable since by its nature the service can be linked to the achievement goal for student benefit of properly identifying special needs students to allow special instruction. Furthermore, the service was required as a reaction to the student needing such an evaluation. Additionally, the amount for the evaluation package for the student appears reasonable.	
715	11-000-221-600	M450899	8/18/2004	Staples Business Advantage	\$1,160.00	\$440.80	Purchase was for 100 binders at a price of \$4.41 each delivered to Instructional Services in the district office.			✓	The expense is deemed inconclusive since no documentation was provided to link the quantity of binders to a specific achievement goal or educational program for student benefit. However, the amount paid for the binders appears reasonable. The amount Paid less then PO.	The Office of Curriculum and Instruction used these binders to assure continuity, uniformity in school-based activities and my central office organization of exemplary practices, regulations, data, relative to student achievement, curriculum guides, emergency plans, professional development documents and other important materials all linked to improved student achievement.
716	11-000-251-890	M450902	8/17/2004	Urban Schools Supts of NJ	\$3,500.00	\$3,500.00	Payment was for membership dues for the 2004-2005 school year. Group provides a forum for discussion and promotion of urban education and to increase professional knowledge.			✓	The expense is deemed inconclusive since no documentation was provided to link the membership to a specific educational program or strategic initiative for student benefit. Additionally, the amount paid for the membership appears excessive. Board approval after pay date.	This cost was for membership to the NJ Urban School Superintendents group. This is a group of approximately 64 Urban Superintendents that meet monthly to receive the latest information regarding laws, issues, updates, facilities funding, testing, mandates, and policies that are unique to Urban School Districts. Urban Superintendents can share their experiences, accomplishments and problems with other urban districts.
717	11-000-222-340	M450926	8/23/2004	Graphic Color	\$5,980.00	\$5,980.00	Purchase was for 12,032 8 1/2 x 11 district calendars. Each calendar is 36 pages printed in black and white.			✓	The expense is deemed inconclusive since no documentation was provided to link the colanders to a specific achievement goal or educational program for student benefit. However, the amount paid for the calendars appears appropriate. Amount paid is greater than the PO amount.	The district calendar serves as a parent handbook as well as a calendar of events. It is mailed to our parents at the start of each school year and is made available to anyone moving into our district.

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718	11-000-262-420	M450928	8/9/2004	ADT Security Systems	\$6,300.00	\$6,300.00	Payment was for Monitoring of \$567 and for Recurring Service of \$3186 related to ADT services.		✓		The expense appears reasonable since by its nature it can be linked to the strategic initiative for student benefit to maintain district facilities safe from unauthorized intrusion. The amount paid for the services appears reasonable.	
719	11-000-222-600	M450995	8/27/2004	Diamond M Lumber Company	\$586.04	\$485.24	Purchase was for different quantities of different type and size lumber, such as almond Formica, 4x8s, and sills delivered to Media Services at the High School.			✓	The expense is deemed inconclusive since no documentation or work-order was provide to link the lumber to a specific strategic initiative or reaction to an event or circumstance for student benefit. However, the amount paid for the lumber appears reasonable. Paid amount is less than PO amount. Paid many months late.	As stated in documentation provided, the lumber and supplies were used to renovate a space used by television production course students in the Media Services Office. The class sizes required the expansion of a control room in the TV studio at the high school.
720	11-402-100-600	M451161	9/9/2004	Aluminum Athletic Supplies	\$925.00	\$925.00	Purchase was for a portable aluminum official size soccer goal purchased by the district's high school.		✓		The expense appears reasonable since by its nature it can be linked to an achievement goal for student benefit by provided sufficient equipment for athletic teams. Additionally, the amount paid for the goal appears reasonable.	
721	11-000-219-320	M451162	9/10/2004	Elwyn, Inc	\$1,400.00	\$1,400.00	Payment relates to legal services provided by the Genetic Services department at Elwyn regarding a case (Pemberton BOE vs. TT & MT) that required 7 hours of attorney time at \$200 per hour, including case preparation, travel, and expert testimony.		✓		The expense appears reasonable since documentation was provided to link the attorney services to a reaction to an event and achievement goal as attorney letters provided show the necessity of the related testimony to the relevant legal case involving the district. Additionally, the amount paid for the services appears reasonable. Approved by board after pay date.	
722	11-000-230-600	M451269	9/22/2004	D&N Sporting Goods	\$899.27	\$899.27	Purchase includes 121 tees at \$4.05 each and 79 tees at \$5.18 each. Contain color imprints of "Celebrate Diversity" on front of all shirts, and "staff" on the back of teacher/staff tees.		✓		The expense appears reasonable since documentation was provided to link the quantity of shirts to a specific achievement goal for student benefit. A memo provided indicated that the shirts were purchased for staff and student attendants of an International Festival for the students and families to interact and celebrate their culture and diversity. The memo also indicates that the Festival falls under the scope of the Goals and Activities required by Abbott Law and that the District was later reimbursed for the T-Shirts. Additionally, the amount paid for the shirts appears reasonable. The original pay and approval dates were white out.	
723	11-000-230-530	M451314	9/22/2004	Car-Tel Communications, Inc	\$2,599.48	\$2,599.48	Purchase was for 52 handsets at a per unit price of \$49.99 delivered to the district office.			✓	The expense is deemed inconclusive since no documentation was provided to link the cell phones to a specific achievement goal or strategic initiative for student benefit. However, the amount paid for the handsets, appears reasonable.	

Appendix B
Pemberton Township Subgroup Analysis

Transaction Detail							Analysis Performed	Results of Analysis			District's Response	
Control Number	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
724	11-000-221-600	M451324	9/22/2004	Wilson Language Training Corp	\$3,594.80	\$3,268.00	Purchase was for multiple items relating to teaching and classroom supplies. Such as, teacher kits and student kits delivered to a district elementary school.			✓	The expense is deemed inconclusive since no documentation or curriculum was provide to link the teaching materials to a specific educational program or achievement goal for student benefit. The amount paid for the goods however, appears reasonable. Pay amount greater than PO amount.	The purchase of the Wilson Reading Program materials are directly linked to the district's reading goal. The literacy goal is for all students to improve their reading comprehension to be able to meet or exceed the state proficiency standards in the 3-4th grades. The Wilson reading materials are used by the reading specialists to directly teach students with reading disabilities. These materials supplement the reading program and enhance the classroom experience by improving student's reading skills.
725	11-190-100-320	M451357	9/27/2004	Educational Services Unit	\$1,000.00	\$1,000.00	Invoice shows amount is due for district's participation in the Burlington County crisis response team for the 2004-2005 school year.		✓		The expense appears reasonable since documentation was provided to link the participation to a specific achievement goal for student benefit. A memo indicates that three district counselors have been specially trained to respond to school crisis, as is common in districts of the county. The training and leadership of these three individuals allows for the proper handling of crisis in the district related to both students and staff issues. Additionally, the dues for participation appear to be reasonable.	
726	11-000-262-420	M451358	9/24/2004	A & W Flagpole	\$183.00	\$183.00	Payment was for service performed on flagpole at elementary school. Invoice notes that old rope was restrung because someone untied the knot.		✓		The expense appears reasonable since the documentation provided links the service to a reaction to an event as the rope of the flagpole needed to be restrung. Additionally, the amount paid for the service appears reasonable.	
727	11-000-262-420	M451360	9/27/2004	Pitney Bowes Inc	\$206.00	\$206.00	Payment was for service on the Pitney Bowes mail machine at the district office building. Invoice indicates service was to the main and buffer ink tank.		✓		The expense appears reasonable since the documentation provided links the service to a reaction to an event as ink tanks of the mail machine were in need of service. Additionally, the amount paid for the service appears reasonable. Paid months after invoice date.	
728	11-000-222-600	M451372	9/29/2004	Hertz Furniture Systems Corp	\$2,708.64	\$2,708.64	Purchase was for furniture delivered to the District High School. Includes 2 desks for \$858 and 2 keyboards for \$105 each.	✓			The expense is deemed discretionary since the amount of the purchased products appears excessive. However, a memo provided links the purchase to a reaction to an event and an achievement goal as it was made during an expansion of the district media center.	Media Center Expense
729	11-000-222-600	M451380	9/27/2004	S&S Business Forms	\$4,808.00	\$4,808.00	Purchase was for report cards for middle school and high school as well as interim report cards delivered to computer services at the high school..		✓		The expense appears reasonable since by its nature the report cards can be link to the achievement goal for student benefit of effectively distributing academic results to students and guardians. Additionally, the amount paid for the report cards appears reasonable. Paid amount greater than PO amount.	
730	15-000-218-500	M451384	9/10/2004	PESI Healthcare	\$169.00	\$169.00	Payment is for the attendance of one elementary school faculty member at a seminar In NJ relating to Asperger's Syndrome and Autism Spectrum.		✓		The expense appears reasonable since it can be linked to a strategic initiative for student benefit as the purpose of the seminar was for the benefit of students with Asperger's Syndrome and Autism. The amount paid for the attendance, additionally appears reasonable.	The expense was deemed appropriate in order to better serve the needs of at least two classified children diagnosed with Asperger's Syndrome & Autism Spectrum. Specifically during counseling sessions and when regular disciplinary action was required.

Appendix B
Pemberton Township Subgroup Analysis

Transaction Detail							Analysis Performed	Results of Analysis			District's Response	
Control Number	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
731	15-000-222-600	M451398	9/30/2004	AlphaSmart, Inc	\$8,550.00	\$8,550.00	Purchase was for bundle package delivered to an elementary school. Neo is a portable laptop containing a keyboard and small LCD screen. Based on research, bundle contains 30 units and associated software and accessories.			✓	The expense is deemed inconclusive since no documentation was provided to link the bundle to an educational program or achievement goal for student benefit. However, the amount paid for the bundle appears reasonable.	The purchase of the Alpha Smart bundle was to support classroom teachers in the implementation of the intensive literacy program and guide children in writing with computers as prescribed by NJAC 6A:10A-e-5. use of these keyboards allows the teacher to support groups of students as they respond to a particular writing prompt or project. This is further supported by NJCCS 3.2.3-A-11 indicating that students will use word processing during the writing process. This utilization is also stated in the Fort Dix School Two Year Operational Plan
732	11-000-221-330	M450018	7/8/2004	Phonak, Inc	\$100.00	\$100.00	Payment was a replacement fee for an item lost by a student which was covered under warranty. The item was labeled as a Micro Ear		✓		The expense appears reasonable since the documentation provided could link the replacement fee to a reaction to a circumstance as it was stated a student had to leave school early from illness and was not able to say where the equipment was. Additionally, the replacement fee appears reasonable.	
733	11-000-222-340	M451410	9/22/2004	Tapco, Inc	\$1,760.00	\$1,760.00	Per Review of Invoice and PO, purchase is for 14,921 copies of an 8pg June/July issue Community Review delivered to Media Services at the high school.			✓	The expense was deemed inconclusive since no documentation was provided to link the community review to a specific educational program or achievement goal for student benefit. However, the amount paid for the service appears reasonable.	The beneficiaries are the parents and community of Pemberton Township Schools. The stories contained in the publication are informative and relative to the latest happenings in their school district.
734	11-000-251-610	M451417	10/1/2004	NCS Pearson, Inc	\$1,382.00	\$1,382.00	Purchase was for Reading and Arithmetic Index Booklet Sets and Set up Kits delivered to Adult Education at the high school.			✓	The expense is deemed inconclusive since no documentation or curriculum was provided to link the services to a specific educational program or strategic initiative for student benefit. The amount paid for the materials, however, appears reasonable. Paid amount is greater than the PO amount.	
735	11-000-219-600	M451425	10/4/2004	Burco Bikes	\$1,374.00	\$1,374.00	Purchase was for a low rider model bike, toe straps, and full size seat delivered to an elementary school.	✓			The expense is deemed discretionary since no link can be made to a strategic initiative or educational program for student benefit. Additionally, the amount paid for the bike appears to be excessive.	This item was mandated in a student's IEP - Individual Educational Plan. This document must be created and followed under New Jersey Administrative Code 6A:14-3.7. Furthermore NJAC 6A:14-3.9 requires that any needed related services be provided to the student as required in the IEP. NJAC 6A:14-4.2 requires a student be placed in the least restrictive environment. The bike meets the needs of the student so he could be educated in the least restrictive environment by providing a bike that met his needs during a related service requirement.
736	11-000-230-600	M451431	10/5/2004	Jump works	\$220.00	\$220.00	Purchase relates to a 3 hour rental of a Moon Bounce unit and associated attendant and generator fee.	✓			The expense is deemed discretionary since the Moon bounce cannot be linked to any educational value for student benefit. A memo was provided indicating that the Moon-Bounce was purchased as an activity in the District's International Festival, which itself can be linked to an achievement goal for student benefit. However, the Moon-Bounce is discretionary in allowing students and their families to celebrate their diverse cultural backgrounds. The amount paid for the Moon Bounce Service, however, appears reasonable.	Diversity and tolerance of all cultures, race and gender is a top priority for the district. An international festival is a venue which allows all to celebrate and participate in a gathering of understanding and education. It has been a great success in

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737	11-000-218-600	M451579	10/5/2004	CTB/McGraw-Hill	\$495.00	\$450.00	Purchase was for 10 Spring Norm Books at \$48 each. Vendor typically provides different testing service for students, such as TerraNova products.		✓		The expense appears reasonable since documentation provided was able to link it to a strategic initiative for student benefit. A memo provided indicated that the Norm Books were necessary for conducting certain standardized tests and assessments which have become an inherent part for today's school districts regarding their students. Additionally, the amount paid for the books appears reasonable. The paid amount was greater than the PO.	
738	11-000-221-600	M451608	10/20/2004	Hertz Furniture Systems Corp	\$2,712.00	\$1,545.84	Purchase was for furniture delivered to an elementary school, including drawers, shelves, and multi-file doors.			✓	The expense is deemed inconclusive since no documentation was provided to link the furniture to a specific educational program or strategic initiative for student benefit. No signature on green PO slip. PO open longer than 3 months.	The purchase was for a desk to replace the secretary's desk that had several broken parts including a central drawer that kept falling on the floor and hitting her feet. The file cabinets were purchased to store and organize multiple projects, testing materials and confidential files for the office.
739	11-000-252-600	M451652	10/7/2004	Corporate Express	\$514.35	\$514.35	Purchase delivered to computer services includes different models of ink cartridges and toner.			✓	The expense is deemed inconclusive since no documentation was provided to link the furniture to a specific educational program or strategic initiative for student benefit. However, the amount paid for the ink cartridges appears to be reasonable. Paid amount is greater than PO amount.	Supplies are needed in support of both administrative and instructional activities. Certainly, toner is an essential requirement, for both classroom and office management in support of all district instructional goals.
740	11-000-251-610	M451660	10/26/2004	Acroprint Time Recorder Co	\$513.00	\$495.00	Purchase was for one time stamp machine that stamps dates and times for either document or employee time card use, delivered to the Personnel Office.			✓	The expense appears reasonable since documentation was provided to link the machine to a reaction to an event or circumstance and to a strategic initiative. A memo provided indicates the purchase was made to replace an inoperable one for the Human Resources Department as they are required to date stamp received documents. Additionally, the amount paid for the machine appears reasonable. The, paid amount was greater than the PO amount.	
741	11-000-262-800	M451664	10/25/2004	NJ Dept of Community Affairs	\$54.00	\$54.00	Payment is a fee for Middle School to register chair lift (e.g. Elevator) with the state as it is required to do so per State Code			✓	The expense appears reasonable since the documentation provided can link it to a strategic initiative in complying with state regulation and code, as this registration of elevators is required by state. Additionally, the amount is a standard state set fee.	
742	11-000-251-890	M451788	11/9/2004	NAEYC	\$55.00	\$55.00	Payment was for a one year membership fee for the National Association for the Education of Young Children. Membership provides subscription to their magazine and reduced costs to their conferences. Organization provides methods for quality education and care for young children.			✓	The expense is deemed inconclusive since no documentation was provided to link the membership to a specific educational program or strategic initiative for student benefit. The amount paid for the membership, however, appears reasonable.	This expense is deemed necessary due to the position of Early Childhood Director. It is the responsibility of the Director for the efficient operation and supervision of all early childhood education staff and children. Also, it is the responsibility to direct the instructional process and curriculum provided to the children. The Director is responsible for implementing a research-based quality program and by attending the NAEYC annual conference, which includes the NAEYC journal, Young Children; collectively provides a plethora of best practices in the early childhood domain.

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743	15-000-240-600	M451793	10/20/2004	All Star Sports Center	\$2,327.50	\$2,327.50	Purchase is for 700 red tees with print and school logo of various sizes delivered to a district elementary school.	✓			The expense is deemed discretionary since no link can be made for the shirts to any educational value for student benefit. However, the amount paid for the shirts appears reasonable. PO open for greater than 3 months.	These were school shirts provided to every student and staff member. It was a goal of the committee that made this recommendation that the school shirts would help to foster a sense of unity and pride in each student.
744	11-000-222-600	M451799	11/8/2004	Allen's Camera Shop, Inc	\$1,278.99	\$1,278.99	Purchase for Digital camera costing \$949 and a flash unit costing \$329, purchased by the High School's Media Services Department	✓			The expense is deemed discretionary as no documentation was provided to a link to be made to an educational program or strategic initiative for student benefit. Additionally, the caliber and price of the camera and flash appears excessive.	The quality of the equipment is reflected in the product of such. The cameras are also used in the classroom and expose students the equipment in the professional photography field.
745	11-000-221-600	M451815	10/28/2004	H P Farber & Co	\$3,167.01	\$3,167.01	Purchase was for a variety of arts and crafts supplies including fabrics, beads, and stencils, delivered to the district middle school.		✓		The expense appears reasonable since by their nature art supplies can be linked to an educational program for student benefit as a memo provided indicates the purchase was to fulfill the needs of an Art Curriculum. Additionally, the amount and nature of all the purchased supplies appears reasonable. The PO was open for longer than 3 months. The paid amount was less than the PO amount.	
746	11-000-221-600	M451817	10/29/2004	Allied Office Products	\$1,081.32	\$526.16	Purchase was for different office supplies delivered to the Middle School. Included were assorted files, binders, and shelves.		✓		The expense appears reasonable since by their nature, general office supplies can be linked to an achievement goal as they are necessary for school's and a school district to effectively operate and perform daily functions. Additionally, the nature and amount of all the items purchased appear reasonable.	
747	11-000-221-600	M451820	10/20/2004	Allied Office Products	\$465.91	\$95.46	Purchase was for different office supplies delivered to the Middle School. Included were binder packets, post its, hole punch, and folders.		✓		The expense appears reasonable since by their nature, general office supplies can be linked to an achievement goal as they are necessary for school's and a school district to effectively operate and perform daily functions. Additionally, the nature and amount of all the items purchased appear reasonable.	
748	15-000-222-600	M451950	11/10/2004	Dell Marketing	\$2,031.95	\$2,031.95	Invoice selected from PO was for a Dell Mini-tower Workstation with Pentium 4 Processor purchased for \$1743 delivered to the District Middle School			✓	The expense was deemed inconclusive. Although a memo provided links it to an achievement goal for student benefit as it indicates the Mini-tower was purchased to support the district's website needs and to offer a communication channel to the community, it cannot be determined from the documentation provided if the purchase was necessary for such a purpose or if it was a replacement in reaction to an outdated model.	Communication with parents is important for the support of students educational process. The mini-tower will service the website where parents can access student homework and progress.
749	11-000-222-600	M451960	11/10/2004	Dell Marketing	\$5,495.00	\$5,495.00	Purchase was for five Inspiron 1150 laptop computers delivered to an elementary school at a price of \$1099 each.			✓	The expense is deemed inconclusive since no documentation was provided to link the five laptops to an educational program or strategic initiative for student benefit. However, the amount for the laptops appears reasonable.	The purchase of the (5) laptop computers was deemed appropriate as they are used for instructional purposes. Computer classes are given by the technology coordinator to 4th grade students. The computers are also used for PTO events such as "Movie Night". Laptop computers are also used by district staff for Professional Development workshops in our building.

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750	11-000-222-600	M451961	11/10/2004	Dell Marketing	\$450.00	\$450.00	Purchase was for three 15 inch flat panel monitors delivered to the High School Computer Services for \$150 each.			✓	The expense is deemed inconclusive since no documentation was provided to link the three monitors to an educational program or strategic initiative for student benefit. However, the amount for each monitor appears reasonable.	The ergonomic advantages of a flat panel monitor far out perform a conventional CRT monitor. There are many advantages including but not limited to • LCD's improve visual work performance, • LCD's eliminate geometric image distortion and flicker, • LCD's reduce specular glare problems, • LCD's reduce Computer Vision Syndrome, • LCD's save space, • LCD's save energy, • LCD's increase screen viewing area, • LCD's have better screen privacy, • LCD's do not emit VLF/ELF, Each of these considerations contributed to the procurement of flat panel monitors for the Computer Services employee's whose entire day is spent working at the monitors. Ergonomic correctness and the health and well being of our employees is an essential consideration.
751	15-000-218-500	M452024	11/14/2004	Proactive Educational Concepts	\$175.00	\$175.00	Payment is for the attendance an elementary school guidance counselor to a conference in NJ titled Creating a Bully Free School.		✓		The expense appears reasonable since documentation was provided to link the conference to an achievement goal for student benefit. A memo provided explains that the workshop teachings were to be used by multiple teachers to supplement conflict resolution for district students. The amount paid for the conference appears reasonable.	
752	11-000-251-610	M452041	11/30/2004	Perfect Move Inc	\$2,527.20	\$2,527.00	Purchase was for office furniture delivered to the district office building. Includes two 72x24 workstations for \$712, file cabinet with drawers and lock for \$366, two overhead hutches with doors for \$1281, and a 60x20 workstation for \$267.		✓		The expense appears reasonable since documentation, a memo, was provided to link the furniture to an achievement goal and a reaction to an event as the previous furniture in the Personnel Specialist area was insufficient to meet the current demands of work and storage areas. Additionally, the amount paid for the individual pieces of furniture appear reasonable.	
753	11-000-230-600	M452066	12/9/2004	PTHS Yearbook Fund	\$5,000.00	\$5,000.00	Payment was for funds in the amount of \$5,000 given to the district's high school year book fund		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as yearbook fund. Additionally, it is noted that code 600 is used for this payment, which is designated for Supplies & Materials. However, the nature of the payment can be linked to a strategic initiative and student benefit as it provides the ability for students to be able to purchase yearbooks for the academic careers. Board approval and Claimant signature after payment date.	
754	11-000-222-340	M452073	12/8/2004	Genesis Educational Service	\$12,000.00	\$12,000.00	Invoice describes purchase as Computerized Student Information System Training Fee.			✓	The expense is deemed inconclusive since no documentation was provided to link the training to a reaction to an event or circumstance or to an strategic initiative for student benefit. Further documentation is needed to obtain a better understanding of the expense.	In 2004 a new student database was procured. Part of the payment for installation of the new software and the electronic conversion of data from the prior platform which saved hundreds of man-hours of data entry. Additionally, staff was trained to efficiently and correctly use the new software. Staff training is an essential part of any new software initiative.

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755	11-000-219-500	M452091	12/13/2004	ATI (Applebaum Training Institute)	\$149.00	\$149.00	Payment was for the Training Attendance Fee for one special ed teacher from district to attend conference in NJ called How to Handle the Hard to Handle Student.		✓		The expense appears reasonable since documentation was provided to link the training to a specific educational program and achievement goal for student benefit. A memo provided by the teacher attendee explains the purpose of the training and what is to benefit from it, specifically related to students with disabilities being taught. Additionally, the training was to be allocated to Professional Development hours.	
756	11-000-262-800	M452096	12/15/2004	James Whalen	\$20.00	\$20.00	Payment made by district to reimburse a district employee for payment made to acquire boiler license.		✓		The expense appears reasonable since it can be linked to the achievement goal of maintaining properly certified maintenance employees. The amount paid is a state governed standard, and the three year expiration date will allow it to be utilized for a long term basis.	
757	11-000-222-600	M452118	12/20/2004	Automated Data Systems	\$920.99	\$920.99	Purchase includes EZ Prompt Pro software for \$999, additional software license for backup purposes for \$99, and CD & Manual for \$21 delivered to Media Services at the high school.			✓	The expense is deemed inconclusive since no documentation was provided to link the software to a specific educational program or achievement goal for student benefit. Further documentation is needed to obtain a better understanding of the expense.	EZ Prompt is a teleprompter software program used in television broadcast for newscasters. We use it as a training tool for students going into the field of Broadcast Journalism.
758	12-000-400-710	M452125	12/22/2004	Paul Detrick Trust Account	\$10,000.00	\$10,000.00	Payment was a deposit for Agreement of Sale for Block 842, Lot 32 & 33 and Block 844, Lot 11. Total Purchase price was \$300,000 From Tru Blue Cooperative Assn, Inc.			✓	The expense is deemed inconclusive since no link can be made to a specific approved budget line item as this is a Fund 12 expense. Further documentation is needed regarding the land purchase to determine if it was made in reaction to an event or circumstance. Board approval date after check date. Claim filed after payment was made.	This cost was supported with documentation from the FY 04-05 District Budget. The District listed Land Acquisition on Support Document #4A. The State of New Jersey approved the District's Budget #3721 on October 4, 2004.
759	15-000-218-320	M452178	12/9/2004	Aces Imaging Systems	\$1,209.35	\$1,209.35	Payment made to vendor to have 4,809 copies of 2003 student records scanned and TIFF'd to film for 20 cents each, a duplicate CD for \$50 and shipping for \$60.		✓		The expense appears reasonable since documentation was provided to link the service to an achievement goal of complying with state statutes and to a reaction to an event in accordance with those statutes. The District provided state statutes requiring retention of certain student records, as well as a state schedule indicating the type of disposition and terms of retention for different types of records. Additionally, the files needing to be retained for a longer term were scanned to microfiche for efficiency and access purposes. The paid amount was less than the PO amount. The PO was open for greater than three months.	

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760	11-000-219-320	M452198	12/22/2004	EJK Associates, Inc	\$4,800.00	\$4,800.00	Payment was for a service fee for the disposal and maintenance of the 2003 student records.		✓		The expense appears reasonable since documentation was provided to link the service to an achievement goal of complying with state statutes and to a reaction to an event in accordance with those statutes. The District provided state statutes requiring retention of special education student records, as well as a state schedule indicating the type of disposition and terms of retention for different types of files. The district disposed of these files in a manner and time consistent with the state schedule. Approved after payment date. Paid amount greater than PO amount.	
761	11-000-230-600	M452202	1/3/2005	NJASA	\$400.00	\$400.00	Payment was for New Jersey Association of School Administrators Research Publications Subscription for 04-05 in the name of Mark Cowell.			✓	The expense is deemed inconclusive since no documentation was provided to link the subscription to a specific educational program or strategic initiative for student benefit. It cannot be determined based on the documentation provided if the amount paid is reasonable.	This cost was for research material and publications from the NJ School Boards Association. These materials keep the Superintendent aware of the latest legal issues, legal decisions, and rulings affecting school districts. Monthly updates on a myriad of topics that affect public schools are included.
762	11-000-262-420	M452231	12/17/2004	AF Callan & Co Inc	\$200.00	\$200.00	Payment was for the investigation and partial fix conducted at the high school concerning a roof leak.		✓		The expense appears reasonable since the documentation provided can link the repair to a reaction to an circumstance as the roof of the district high school contained a leak. Additionally, it can be linked to a strategic initiative for student benefit of provided adequate district school facilities. The amount paid for the service appears reasonable.	
763	11-402-100-600	M452237	1/4/2005	Power Systems	\$315.60	\$315.60	Purchase for four 20lb dumbbells for \$55.80, four 25 lbs for \$67.80, four 30lbs for \$83.80, and shipping for \$132.45, to be delivered to the high school.			✓	The expense is deemed inconclusive since no documentation or curriculum was provided to link the dumbbells to a specific educational program or strategic initiative for student benefit. The amount paid for the dumbbells, however, appears reasonable.	This purchase enabled students participating in physical education class, athletics and weight club to use for weight training exercises.
764	11-000-262-300	M452242	1/6/2005	Treasurer, State of NJ Board of Revenue	\$93.22	\$93.22	Payment is to reimburse the NJ Dept of Environmental Protection in association with the oversight of an elementary school site, as they are required by state code to be reimbursed for all costs incurred for the oversight of a previously contaminated site.		✓		The expense appears reasonable since the documentation provided can link the service to a strategic initiative of complying with state code and regulation, as reimbursement for the service is required by state code. Additionally, it seems the service can also be linked to a reaction to an event or circumstance as the oversight was conducted as a result of the location being previously contaminated.	
765	11-000-251-600	M452293	1/3/2005	Allied Office Products	\$945.86	\$252.54	Purchase was for office supplies delivered to the district office, including: disks, post its, wire baskets, folders, staplers, and tape.		✓		The expense appears reasonable since by its nature, maintaining a sufficient level of general office supplies is an inherent initiative of operating a school or school district. As such it is likely the purchased supplies were in reaction to depleted resources of such supplies. The amount and nature of the supplies purchased appears reasonable.	

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766	15-000-218-600	M452300	1/3/2005	Add Warehouse	\$189.09	\$171.90	Purchase was for two teacher and two parent short scales and an original readers guide plus shipping. Four Scales were \$36 each and reading guide was \$28.		✓		The expense appears reasonable since documentation was provide to link the scales and guides to strategic initiative for student benefit. A memo provided indicates that the scales and guides are associated with the diagnosing of students with ADD and other Special Education requirements. Additionally, the amount paid for the products appears reasonable.	
767	11-000-221-600	M452337	11/23/2004	Hertz Furniture Systems Corp	\$608.00	\$608.00	Purchase was for two Drawer Files for \$254 each and an Bulletin Boards Oak Frame for \$100 delivered to an elementary school.		✓		The expense appears reasonable since documentation provided linked the furniture to a strategic initiative and to a reaction to an event, as a memo provided by the District indicates the purchase of the furniture was made in conjunction with properly equipping the new Curriculum Office which was moved to an elementary school from the High School. The amount of the furniture appears reasonable as well.	
768	15-000-222-500	M452349	1/7/2005	Bureau of Education & Research	\$165.00	\$165.00	Registration Fee for one individual for workshop in NJ titled Working Successfully with Difficult Students		✓		The expense appears reasonable it can be linked to a strategic initiative for student benefit and to a reaction to an event. A memo provided by the District indicated the workshop was attended by a newly hired teacher who utilized the workshop to increase her ability to handle difficult children in the classroom's taught. The amount of the workshop fee appears to be reasonable as well.	
769	11-000-251-890	M452602	2/9/2005	ASCD	\$159.00	\$159.00	Premium Membership Dues for Association for Supervision and Curriculum Development for the 2004-2005 school year.		✓		The expense appears reasonable since membership can be linked to an achievement goal for student benefit as the professional organization is to provide administrators with professional development and is a research base for best practices in the State. Additionally, the amount of the membership appears reasonable.	
770	11-000-230-820	M452604	2/10/2005	William Doron	\$10,000.00	\$10,000.00	Payment was for a settlement regarding district lawsuit with tenured bus driver of district related to a termination issue. District agreed to pay \$10,000 and case was dropped.		✓		The expense appears reasonable since the documentation provided can link to a reaction to an event and to a an achievement goal. It is inherent for a school district to have legal issues regarding employment and subsequent settlements. A legal letter provided describes the circumstance to which this lawsuit and settlement relates to. Approved after payment. Claimant signature after payment.	
771	11-000-251-600	M450008	7/1/2004	Reserve Account	\$42,000.00	\$42,000.00	Payment was to refill the postage meter machine at the district office for the 2004-2005 school year in the amount of \$20,000.		✓		The expense appears reasonable since by its nature the use of a postage machine can be linked to an achievement goal for student benefit as a school district will inherently require the ability to mail a voluminous amount of information to students and their families. Additionally, it is likely that the refill was made in reaction to the previous deposit being depleted, as it is typical for postage machine users to prepay postage amounts.	

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772	11-000-251-600	M450501	7/1/2004	United Parcel Service	\$1,300.00	\$1,300.00	Payment was made to UPS for nine packages of varying content to be returned to vendors. Insured amount for some of the packages is \$500, which seems excessive for nature of descriptions.			✓	The expense is deemed inconclusive. A memo provided indicates the items were returned as they were either ordered incorrectly or the wrong items were sent, which could be a link to a reaction to a circumstance. However, typically, a vendor would pay shipping charges for items sent incorrectly. Additionally, the order forms provided indicate the insured amount of some of the packages to \$500 which appears excessive for the contents listed being returned. As such, this expense is deemed inconclusive.	
773	11-000-262-300	M450114	7/1/2004	General Binding Corp	\$1,046.00	\$1,046.00	Payment was related to a one year maintenance agreement from 7/1/04 - 6/31/05 for two separate Laminating Machines at two of the district elementary schools.		✓		The expense appears reasonable as the documentation provided linked it to an achievement goal of preventing unnecessary future expenditures related to the repair or replacement of the specific laminating machines covered. Additionally, the amount of the maintenance contract for the equipment cover appears to be reasonable.	
774	11-000-251-890	M450667	7/22/2004	NJASBO	\$1,800.00	\$1,800.00	Payment was for the SBA and the Assistant SBA to renew their NJ Association of School Business Officials memberships for the 2004-2005 school year at a cost of \$900 each.		✓		The expense appears reasonable since documentation was provided to link it to an achievement goal for student benefit. An employee contract was provided showing the district's obligation to pay for the SBA and Assistant SBA's membership to organizations that will maintain and improve their professional educational skills, such as the NJASBO. Additionally, the amount paid for membership is a standard amount set by the organization.	
775	15-000-240-800	M450412	7/26/2004	Pemberton Township Activity Fund	\$7,500.00	\$17,500.00	Payment was an allocation of funds in the amount of \$7,500 for student fees/student activities and \$10,000 for field trips to the district high school.		✓		The expense appears reasonable since the funds are for student trips and fees related to student organizations and clubs which can by their nature be linked to a strategic initiative for student benefit as they are an inherent part of a district's operations to properly provide for students.	
776	11-000-262-420	M450927	8/9/2004	Absolute Protective Systems, Inc	\$9,700.00	\$9,700.00	Payment was for the Monitoring Fee & Labor for Repairs of the Security System installed in each of the district buildings for the 2004-2005 school year.		✓		The expense appears reasonable as it can be linked to the achievement goal and student benefit of providing safe learning facilities and schools and complying with state codes and regulations. Additionally, it can be determined that based on the duration of the coverage the expense can be linked to a reactionary circumstance as a portion of the fees were for needed repairs to the systems.	
777	11-000-251-500 11-000-230-500	M450024	7/1/2004	Burlington County Times	\$4,400.00	\$4,400.00	Payment made for the month of July 2004 in association with Bids and Legal Notices for the 2004-2005 school year. Article fee relates to Notice of Awards for Professional Services, which lists the contracts awarded to vendors for the time period specified.		✓		The expense appears reasonable since the documentation can link it to an achievement goal of informing the public about certain district issues, in this case publishing significant contracts awarded by the district to service providers. Additionally, a memo provided by the district indicates it is required by state law for a district to publish to the community professional services awarded. Furthermore, the amount for the publishing of the article appear reasonable.	

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778	11-000-230-500 11-000-251-890 11-000-230-600	M450993	8/24/2005	Mark Cowell	\$1,550.00	\$177.48	Reimbursement was made to Superintendent for 4 separate meals containing multiple people occurring in July and August 2004.	✓			The expense is deemed discretionary since the documentation provided could not establish a link to an achievement goal and to a reaction to an event. Although a memo provided indicates that four meals were with state and district officials for issues related to the district, no formal documentation warrants the lunch and dinner's as reimbursable business expenses. For the four meals, the average price per person ranges from \$10 - \$15 which appears reasonable.	The cost was for meals for various meetings. The meetings involved school issues including security, budget meetings, and middle school curriculum issues.
779	11-000-230-600	M450116	9/23/2003	Cranberry Blossom Floral Co.	\$2,125.00	\$1,800.00	Payment made against invoice balance from vendor showing four transactions described only by employee's names, an example being \$57 for a charge to a previous superintendent.	✓			The expense is deemed discretionary since no link can be made to an achievement goal, an educational program, or student benefit as flowers are purely ornamental in nature. Due to a lack of documentation provided it cannot be determined if the price of the purchased goods were excessive.	This costs represents the purchase of flowers for graduation and award banquets.
780	11-000-262-420	M450952	8/10/2004	Jarvis Electric Motors, Inc	\$9,600.00	\$9,600.00	Invoice selected from PO relates to a overhaul for a two blade fan unit costing \$252 delivered to the maintenance facility.		✓		The expense appears reasonable since documentation was provided that linked it to an achievement goal, as it was to maintain properly functioning ventilation equipment, and to a reaction to a circumstance. A memo provided indicated the previous motor and wiring was useless and required replacement. Additionally, the amount of the repair appears reasonable as the district opted to rebuild the part as opposed to the more costly replacement.	
781	11-000-219-600	M450592	7/20/2004	Staples Business Advantage	\$346.91	\$346.91	Purchase was for office furniture delivered to the district office building. Included was a wire shelving system for \$28, a file system for \$50, and a 12 pocket literature display for \$296.		✓		The expense appears reasonable since documentation was provided to link it to an achievement goal for student and parent benefit as a memo provided indicates the purchase was made to have all district and community resources related to special education services available for review in accordance with a state statute also provided. Additionally, the prices of the products appear reasonable.	
782	15-000-240-600	M450632	7/14/2004	Staples Business Advantage	\$921.70	\$350.25	Purchase was for office supplies delivered to the district high school. Included were supplies such as binders, clipboards, diskettes, and index cards.		✓		The expense appears reasonable since by its nature, maintaining a sufficient level of general office supplies is an inherent initiative of operating a school or school district. As such it is likely the purchased supplies were in reaction to depleted resources of such supplies. The amount and nature of the supplies purchased appears reasonable.	
783	11-402-100-600	M450147	7/1/2004	Till Paint Company	\$2,600.00	\$2,600.00	Purchase was for 50 units of Athletic White Field Marking Paint at a per unit price of \$32.50 delivered to the high school.		✓		The expense appears reasonable since by its nature it could be linked to an achievement goal for student benefit as white field marking paint is necessary for school's to provide their athletic teams with appropriate grounds for competition and practice. Additionally, the cost of the paint appears reasonable.	

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784	11-000-261-420	M450963	8/10/2004	Pest-A-Side Exterminating Co	\$11,730.00	\$11,730.00	Payment was for Pest Control & Exterminating services for the months of July and August 2004 at \$977.50 for each month.		✓		The expense appears reasonable since it could be linked to an achievement goal and student benefit of providing a sanitary and safe learning environment for students of the district. Additionally, it can be linked to a reaction to a circumstance as pest control was likely needed. The price of the service appears reasonable.	
785	11-000-262-420	M450933	8/9/2004	Cherry Valley Tractor Sales	\$10,600.00	\$10,600.00	Purchases related to parts purchased from vendor delivered to the maintenance facility. Description of parts are two "315ETC CW" for \$70 each, and one "85-140/2.5" for \$20.74		✓		The expense appears reasonable since the documentation provided can link it to an achievement goal of maintaining adequate maintenance equipment and to a reaction to an event or circumstance. A memo provided by the district indicates the purchase was for blades and gear oil for the district's mowers as the old ones were worn beyond effective use. As such, it is inherent for a school district to replace maintenance parts that have undergone significant wear. Furthermore, the amount for the products appears reasonable.	
786	11-000-251-600	M450258	7/19/2004	Staples Business Advantage	\$222.17	\$84.42	The invoice selected from the PO was for the purchase of 20 binders at a unit price of \$70 and 3 packs of binder clips for \$1.39 each delivered to the district office.		✓		The expense appears reasonable since by its nature, maintaining a sufficient level of general office supplies is an inherent initiative of operating a school or school district. As such it is likely the purchased supplies were in reaction to depleted resources of such supplies. The amount and nature of the supplies purchased appears reasonable.	
787	11-000-219-600	M450587	7/1/2004	Staples Business Advantage	\$1,060.88	\$403.13	The invoice selected from the PO was for the purchase of five 22x17 desk pad calendars at a unit cost of \$4.54 delivered to a district elementary school.		✓		The expense appears reasonable since the documentation provided could link it to an achievement goal student benefit. A memo provided by the district indicates the desk calendars were purchased for special education case managers to effectively manage their appointments and daily schedules. Additionally, the price of the calendars appears reasonable.	
788	11-000-262-800	M450841	8/10/2004	Treasurer, State of New Jersey	\$510.00	\$510.00	Payment was made for the registration of six medical waste generators at schools in the district for \$85 each. Each school's generator registration was on a separate invoice.		✓		The expense appears reasonable since the documentation provided linked it to an achievement goal of complying with state regulations. The invoices from the state for each generator's registration clearly indicated that failure to pay stated fee was a violation of state regulation and code. Additionally, the amount per generator was a standard amount set by the state.	
789	11-000-222-340	M451213	9/20/2004	Jeffrey Wilson	\$15,500.00	\$1,550.00	Payment was made to Jeffrey Wilson for web site consultant and management services at hourly rates of \$15 and \$24 for two individual's services for the period of July 1 through September 17, 2004 totaling to 295 hours of service		✓		The expense appears reasonable since documentation was provided to link it to a reaction to a circumstance as a memo provided by the district claims that part of the service was required as an employee who assists with the web-site was on a long term absence. Additionally, an achievement goal can be determined as it is inherent for a district to have an up to date district website and part of Abbott law to communicate regularly with the community. Furthermore, the per hour rate appears reasonable.	

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790	11-000-262-420	M451338	8/10/2004	Jersey Elevator Co, Inc	\$5,600.00	\$5,600.00	Invoice from PO selected was for payment related to two charges for Annual Pressure Relief Tests of district elevators. One charge was for \$350 and the other at a discounted price of \$175.		✓		The expense appears reasonable since it can be linked to an achievement goal and direct student benefit of maintaining safely operating elevators within the district and conforming with state regulation and code. The price for the services appears to be reasonable.	
791	11-000-230-530	M451076	8/30/2004	Comcast Business Communications	\$96,479.88	\$104,080.44	The PO included invoices for the three months ending 7/15, 8/15, and 9/15 2004. Each month had an associated charge of \$156 for recurring charges and \$8517 for network access for six schools of the district.		✓		The expense appears reasonable since documentation provided was able to link it to an achievement goal of the district. The service includes the district wide internet access as well as the services to connect the LANs of different district locations, both of which are inherent necessities of a modern school district. Additionally, a signed service agreement was provided indicating the rates and services of the vendor, which was consistent with the billing.	
792	11-000-222-340	M451111	9/2/2004	Eagle Press, Inc	\$28,807.30	\$28,807.30	The invoice selected from the PO was for the purchase of 44,000 one and two color letterheads for \$2,729.50 and for 216,000 of varying type (report card, window, regular) totaling to \$7,164 all delivered to media services in the high school.			✓	The expense was deemed inconclusive as it can be linked it to an achievement goal since it is inherently necessary for a school district's media office to maintain a sufficient amount of letterhead and envelopes for its printing, mailing, and media needs. However, it appears the amounts purchased may be excessive and no documentation was provided to justify the amount or link it to a reaction to an event or circumstance.	The purchase is for all 34 departments using stationary. In the entire school district Our department is responsible for all print ordering and distribution.
793	11-000-251-600	M450649	7/1/2004	Postmaster	\$7,700.00	\$7,700.00	Payment is made for the district office against a routing slip from Postmaster having a remark "Postage Received, 10/18/04, \$1087.70".		✓		The expense appears reasonable since documentation was provided to link the postage to a strategic initiative for student benefit of communicating with the community and complying with state statutes. A copy of the newsletter mailed to the community was provided by the district for which the postage fee related to. Also provided by the district was a copy of a state statute indicating the requirement of communicating regularly with the community.	
794	11-000-222-600 11-000-230-600	M451164	9/10/2004	Brown's Venture	\$3,700.00	\$3,700.00	Invoice selected from PO is for the purchase of ten 8"x10" Walnut Plaques for \$42 each, three Acrylic Awards for \$124.80 and one Wooden Desk plate for \$42 delivered to Media Services at the High School.		✓		The expense is deemed discretionary since the it cannot be linked to any educational program or student benefit. However, it is noted that the district provided a memo indicating the purpose of the plaques and awards are to reward faculty and students for achievements.	Self esteem and pride are student benefits.
795	15-000-240-600	M451187	9/13/2004	Acme Markets #7908	\$1,800.00	\$1,800.00	Transaction Selected from PO was for the purchase of foods and supplies, such as napkins, marshmallows, water, and cookies for \$33.51 by a district elementary school.		✓		The expense appears reasonable as the documentation provided was able to link it to an achievement goal and reaction to an event as the invoice states the purpose of the purchase was for a teacher/family connection evening activity. The amounts and nature of the items purchased appears reasonable.	

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796	11-000-262-420	M451243	9/13/2004	Alarm Installation Services Inc	\$432.00	\$432.00	The PO contains three invoices each for \$144 relating to an annual payment for Central Station Monitoring for three elevators within the district's schools and district building.		✓		The expense appears reasonable since by its nature it can be linked to an achievement goal and direct student benefit of maintaining safely operating and properly monitored elevators within the district. The price for the services appears to be reasonable.	
797	11-000-222-600	M451368	9/28/2004	Allen's Camera Shop, Inc	\$2,522.50	\$2,522.50	Purchase was for 250 rolls of AGFA Optima 100 ASA Film for \$4.09 per unit delivered to media services at the high school.			✓	The expense is deemed inconclusive although documentation was provided to link it to an educational program for student benefit, as a memo provided indicates the film was to be used for a High School photography class. However, the amount of the purchase as a whole appears slightly excessive, given the district has numerous purchases for digital cameras in the years tested.	The transition from film to digital photography did not happen overnight. The district's photography students and the public relations office has historically used several hundred rolls of film each year. Digital images has become the major tool for photography.
798	11-000-222-600	M451142	9/2/2004	Amer.com	\$4,447.94	\$4,395.14	Invoice selected from the PO was for a purchase of twenty-five 7 Port 10/100 Switches for \$99.99, fifteen 8 Port 10/100 Switches for \$39.99, twenty 5 Port 10/100 Switches for 29.99 and twenty-six 1 Meter ST-SC MultiMode Duplexes for \$25.99 each all delivered to Computer Services.		✓		The expense appears reasonable since documentation was provided to link it to an achievement goals and a reaction to an event. A memo provided indicates that the purchase was part of their inventory refresh for the 2004-2005 school year, as the department is responsible for all administrative and instructional technology maintenance, an inherent part of a school district utilizing technology. Additionally, the price of the Ethernet switches, the desktop switches, and the fiber cable appear reasonable.	
799	11-000-222-600	M451330	9/27/2004	BTX Technology, Inc	\$2,541.15	\$2,500.15	Invoice selected from PO was primarily for the purchase of 500 feet of Camera Cable for BetaCam at a per foot price of \$3.48 delivered to Media Services.			✓	The expense is deemed inconclusive although a link can be made to an educational program for student benefit as a memo provided by the district indicates the cable was to be used in conjunction with student's participation in television and media programs and classes. However, the amount for the cable in whole appears slightly excessive as it is also to be used as needed by a television van, also indicated in the memo provided, which does not seem necessary for a High School.	The benefits of operating a remote television truck for the school district are countless. Our athletes and their parents would not have access to the games aired on our cable access channel nor to high quality highlight videos submitted to colleges if it were not for the operation of a remote camera vehicle.
800	11-000-230-331 11-000-251-610	M450429	7/28/2004	Capehart & Scatchard, PA	\$15,000.00	\$15,000.00	Invoice selected from the PO was for a payment made in the amount of \$3,000 for Legal Services. Also included are \$14 of Duplicating, and \$11 of express mail.		✓		The expense appears reasonable since documentation was provided link it to an achievement goal and a reaction to an event. It is inherent for a school district to require legal services from time to time to meet legal needs. The district provided a signed contract showing terms and services which were consistent with the amounts paid.	
801	15-000-221-500 11-000-221-500	M451526	9/24/2004	Donna T. Chamberlin	\$800.00	\$777.62	Payment is to reimburse faculty member for a three night stay at Sheraton Atlantic City including meals, mileage, and incidentals. The purpose of the trip is stated as for a Literacy Conference from 8/1-8/3/04.			✓	The expense was deemed inconclusive although documentation was provided to link the associated conference to a strategic initiative as it was to assist the facilitator attending in areas such as guided reading and literacy writing approaches. However, the amount of the hotel, at \$200 per night for three nights, and a meal for one costing \$48, appears slightly excessive.	As the Facilitator/Coach at the Crichton Elementary School, Mrs. Chamberlin is responsible for turn-key training of staff in professional development. This particular conference offered her the opportunity to be trained in areas such as; guided reading, literacy genre's writing approaches, etc. that were the focus of staff development in the 04-05 school year.

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802	11-000-252-600	M459483	7/1/2004	Corporate Express	\$9,158.42	\$9,158.42	Invoice selected from PO was for the purchase of printer cartridges for various printer types. In total the invoice contained the purchase of 113 printer or toner cartridges. Also included was ten 10-packs of blank CDs, four surge protectors, and six cartons of paper. The invoice totaled to \$7,675.		✓		The expense appears reasonable since by their nature general printing supplies can be linked to an achievement goal for student benefit as it is necessary for a school and school district to maintain adequate supplies for voluminous printer use. Additionally, the amount and nature of the products appears reasonable.	
803	11-000-262-420	M451339	9/13/2004	Fire Security Technologies, Inc	\$25,925.00	\$25,925.00	Invoice from PO selected was for two hours of technical service related to a faulty smoke detector and the purchase of 8 new smoke detectors.		✓		The expense appears reasonable since it can be linked to an achievement goal for student benefit of maintaining a safe learning environment and complying with state code and regulation by having properly operating fire alarm systems. Furthermore, the expense was in reaction to a circumstance as the existing detectors were faulty as indicated on the invoice.	
804	11-000-221-500	M451348	9/23/2004	ICI Grants Institute	\$597.00	\$597.00	The payment was made for the registration fee of one individual to attend a three day workshop at Rutgers University titled Professional Grant Proposal Writing Workshop. The fee paid covered all materials and certificates for the three days.			✓	The expense was deemed inconclusive since the documentation provided could link it to a strategic initiative as the documentation states the course will address the basics of government grant research and a strategic funding research approach, which may be useful for future cost savings. The registration fee is standard, however appears slightly excessive.	
805	11-000-221-500	M450907	8/12/2004	John Schmidt	\$1,080.51	\$1,612.14	Payment was to faculty member for 215 reimbursable miles incurred during July and August of 2004. Included were trips for meetings, to pick up materials, an interview, and all their return trips all occurring between district locations.		✓		The expense appears reasonable since documentation was provided to link the trips to achievement goals and reactions to events as a memo was provided stating the purposes of the Curriculum Supervisor's trips to meetings and interviews to fulfill the job duties within the contract. Additionally, the rate used for computing reimbursement amount was correct.	
806	11-000-219-600	M451071	7/1/2004	Staples Business Advantage	\$1,778.86	\$675.97	Invoice selected from PO was for the purchase of a variety of office supplies including tabs, paper, post-its, white-out, tape, clips, and rubber fingers all delivered to a district elementary school.		✓		The expense appears reasonable since by its nature, maintaining a sufficient level of general office supplies is an inherent initiative of operating a school or school district. As such it is likely the purchased supplies were in reaction to depleted resources of such supplies. The amount and nature of the supplies purchased appears reasonable.	
807	11-000-219-592	M450474	7/1/2004	Rosanne Vivolo	\$500.00	\$500.00	Payment was to a faculty member for 102 reimbursable miles incurred during September of 2004. Included were trips for meetings, a luncheon, teacher trainings, consults, and all their return trips all occurring between district locations.		✓		The expense appears reasonable since the documentation provided was able to link the trips to achievement goals and reactions to events as schedules included show that the trips were for reasons including special education needs and meetings at various district locations. Additionally, employee contracts allow for this type of mileage incurred to be expensed. Furthermore, the rate used for computing the reimbursement amount was correct.	

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808	11-000-230-600	M451462	7/1/2004	Walker's Florist & Gifts	\$500.00	\$500.00	Invoice related to payment indicates that purchase was for a plant costing \$75 and associate delivery and wire charges. Also indicated is that a Sympathy Card was attached and the plant was delivered to the district office.	✓			The expense is deemed discretionary since it cannot be linked to any achievement goal for student benefit. However, a memo provided by the district link the plant purchase to a reaction to an event as there was a death of a family member to two of the district faculty members. The amount appears reasonable.	This cost relates to the purchase of a plant sent in sympathy to two related employees who tragically lost an immediate family member.
809	11-000-221-500	M451483	10/8/2004	Howard Whitworth	\$900.00	\$450.00	Reimbursement was made to employee for travel expenses, meals and tolls, paid in relation to an Impact Aide Conference in Washington DC.		✓		The expense appears reasonable since documentation was provided to link the travel or associated conference to a strategic initiative and to a reaction to an event. Reimbursement for travel on district duties is provided for in the contract of employees. Furthermore the conference is a for a Federally Funded Program where attended is necessary for district's educating military children to attain measures to offset the lack of funding as such students do not pay local school taxes. Additionally, the amount and rates used for reimbursement appears to be appropriate.	
810	11-000-230-339	M450426	7/28/2004	LDP Consulting Group, Inc	\$30,000.00	\$30,000.00	PO labels expenditure as District Insurance Consultant for Health Benefits for the 2004-2005 School year at a rate of \$2500 a month for the four months of July-October 2004.		✓		The expense appears reasonable since documentation was provided to link it to a strategic initiative for employee benefit. A signed contract of the agreement was provided by the district indicating the nature and terms and rates of the contract, which provides for evaluation, preparation, and presentation services related to employee health and benefit plans of the district. Although no invoice was provided, the amount paid is consistent with the terms of the contract.	
811	11-000-219-320	M451116	9/7/2004	Bancroft Neuro Health	\$9,600.00	\$81,360.00	Payment was made for teacher and clinic hours provided to a Special Education student within the district for October 2004 services. Vendor is a Center for Autism Research and Education Services. Fee included 85 Teacher hours and 39 Program Tech hours at \$46 each, and 4 Clinic Hours at \$100 each.		✓		The expense appears reasonable since the documentation provided can link it to an achievement goal for student benefit as it relates to providing necessary services to special needs students, and a specific student's needs in this particular example, as a reaction to a circumstance. Additionally, the amounts charger per hour appear reasonable.	
812	11-000-219-592 11-000-219-500	M451641	10/20/2004	Karen E Brown	\$300.00	\$300.00	Payment was to a faculty member for 90 reimbursable miles incurred during September of 2004. Included were trips for meetings, a tracker training, and to pick up a laptop, and all their return trips all occurring between district locations.		✓		The expense appears reasonable since the documentation provided was able to link the trips to achievement goals and reactions to events as schedules included show that the trips were for reasons including special education needs and meetings at various district locations. Additionally, employee contracts allow for this type of mileage incurred to be expensed. Furthermore, the rate used for computing the reimbursement amount was correct.	

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813	11-000-221-500 11-190-100-320	M451800	9/3/2004	Alice Drakopoulos	\$45.26	\$45.26	Payment was to a faculty member for 146 reimbursable miles incurred during for a round trip to Generation Next Conference Business Workshop held in Atlantic City.		✓		The expense appears reasonable since it can be linked to an achievement goal of fulfilling contractual obligations, as mileage reimbursement for district duties is included as such. Furthermore, the reimbursement can be linked to a reaction to an event as the mileage was incurred for attendance at the workshop. Additionally, the rate used for the reimbursement is correct.	
814	11-190-100-320	M451801	9/9/2004	John Hillard	\$338.75	\$338.75	Payment was to a faculty member for 146 reimbursable miles incurred during for a round trip to Generation Next Conference Business Workshop held in Atlantic City. Payment also included tolls, a 2 night hotel stay for \$289, and parking.	✓			The expense is deemed discretionary. Although, the workshop attended could be linked to a strategic initiative for student benefit, other attendees from the district did not have hotel charges. Additionally, no documentation was provided to justify a two night hotel stay that two other employees did not expense in other expenditures tested related to the same conference (see above and below selected PO).	Contractual requirement.
815	11-000-221-500 11-190-100-320	M451802	9/3/2004	Christina Hoffman	\$45.26	\$45.26	Payment was to a faculty member for 146 reimbursable miles incurred during for a round trip to Generation Next Conference Business Workshop held in Atlantic City.		✓		The expense appears reasonable since it can be linked to an achievement goal of fulfilling contractual obligations, as mileage reimbursement for district duties is included as such. Furthermore, the reimbursement can be linked to a reaction to an event as the mileage was incurred for attendance at the workshop. Additionally, the rate used for the reimbursement is correct.	
816	12-000-262-730	M451470	10/1/2004	Grainger	\$6,795.59	\$6,795.59	Invoice selected from PO was for the purchase of one 1800BTU Portable Air conditioner for \$2,965 delivered to the district high school.			✓	The expense was deemed inconclusive since even though documentation was provided to link it to an achievement goal and a reaction to a circumstance, as a memo provided indicates that the unit was purchased to meet the medical needs of a teacher. Further documentation is required to verify the medical requirements of the teacher related to the purchase. The amount paid for the unit appears reasonable.	
817	11-190-100-320	M451574	10/18/2004	Source4Teachers	\$56,000.00	\$56,000.00	Payment is for 60 hours of substitute teacher services charged at \$132 per hour from the vendor, specializing in Educational Staffing Solutions.		✓		This expense appears reasonable since documentation was provided to link it to a reaction to a circumstance and an achievement goal for student benefit. A signed contract was provided between the District and vendor stating terms and rates of the use of substitute teachers. It is an inherent achievement goal for a school district to be able to acquire substitute teachers on an as-needed basis as was likely the case for this expenditure. Additionally, the contracted rate appears reasonable.	

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818	15-000-218-600	M450529	7/1/2004	Staples Business Advantage	\$99.65	\$37.87	Invoice selected from PO is for purchase of office supplies delivered to a district elementary school. Included was a mouse pad, planners, and hanging folders.		✓		This expense appears reasonable since documentation was provided to link it to a reaction to a circumstance and an achievement goal for student benefit. A signed contract was provided between the District and vendor stating terms and rates of the use of substitute teachers. It is an inherent achievement goal for a school district to be able to acquire substitute teachers on an as-needed basis as was likely the case for this expenditure. Additionally, the contracted rate appears reasonable.	
819	11-000-219-600	M450916	7/29/2004	Staples Business Advantage	\$651.55	\$247.59	Invoice selected from PO is for purchase of Office supplies delivered to a district elementary school. Included were hi-lighters, post-its, legal pads, scotch tape, and jumbo clips.		✓		The expense appears reasonable since by its nature, maintaining a sufficient level of general office supplies is an inherent initiative of operating a school or school district. As such it is likely the purchased supplies were in reaction to depleted resources of such supplies. The amount and nature of the supplies purchased appears reasonable.	
820	15-000-222-600	M459308	7/1/2004	Troxell Communications, Inc	\$5,308.20	\$5,308.20	Invoice selected from PO is for purchase of twenty Overhead Projectors at a per unit price of \$98.49 delivered to a district elementary school.		✓		The expense appears reasonable since documentation was provided to link to a strategic initiative for student benefit and to a reaction to a circumstance. A memo provided indicates that the purchase of the overhead projectors was made in coordination with the school's action plan to facilitate student learning and classroom participation and that the most of the previous projectors were out of date and not functional. Additionally, the amount per projector appears reasonable.	
821	11-000-262-300 11-000-261-420	M450432	7/28/2004	Powell-Harpstead, Inc	\$30,000.00	\$30,000.00	Payment was for services related to 7/1/04-6/30/05. Charges included Manager and Staff hours, totaling 11 hours for \$885, and expenses in the amount of \$6,220 for Equipment, Laboratory, and Report.		✓		The expense appears reasonable since documentation was provided to link the services to a achievement goal and a reaction to an circumstance. A signed contract was provided by the district indicating the terms and type of environmental and engineering services to be provided, which are inherent for school districts to utilize. Additionally, the amount paid is consistent with the terms of the contract.	
822	11-000-230-339	M450435	7/28/2004	Regan Young England Butera	\$52,350.00	\$52,350.00	Payment selected was for architectural services rendered for the development of construction cost estimates, site visits, and other miscellaneous services conducted under the 2004-2005 contract. Payment included \$5,350 in hours charged by Principals, Staff, and Interns, and \$1,553 in reimbursable expenses including Prints, Mileage, and Civil Engineering Consultants.		✓		The expense appears reasonable since documentation was provided to link the services to a achievement goal and a reaction to an circumstance. A signed contract was provided by the district indicating the terms and types of architectural services to be provided, which are inherent for school districts subject to growing student populations. Additionally, the amount paid is consistent with the terms of the contract.	

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823	11-000-219-592	M450479	7/1/2004	Beverly Roberts	\$200.00	\$200.00	Payment selected was for mileage incurred by employee for the period of Jan, Feb, and March of 2005 for 43 total miles at an expense of \$17.66. Trips included 6 trips between district locations for C.S.T meetings, In-service, and to Drop off Materials.		✓		The expense appears reasonable since the documentation provided was able to link the trips to achievement goals and reactions to events as schedules included show that the trips were for reasons including district duties at various district locations. Additionally, employee contracts allow for this type of mileage incurred to be expensed. Furthermore, the rate used for computing the reimbursement amount was correct.	
824	11-000-219-592	M450482	7/2/2004	Barbarann Lewis	\$1,000.00	\$1,000.00	Payment selected was for mileage incurred by employee for the January - June 2005 period for a total of 1,653 miles at an expense of \$669.71. The expense included 40 trips of varying length to and from district and non-district locations for many different district purposes listed.		✓		The expense appears reasonable since the documentation provided was able to link the trips to achievement goals and reactions to events as schedules included show that the trips were for reasons including district duties at various district locations. Additionally, employee contracts allow for this type of mileage incurred to be expensed. Furthermore, the rate used for computing the reimbursement amount was correct.	
825	11-000-219-320	M450514	7/1/2004	Carlo B Melini, MD, PA	\$4,200.00	\$4,200.00	Payment selected was for services performed by vendor on one individual on 2/1/05. Service on invoice listed as CST/Neurodevelopmental for \$350.		✓		The expense appears reasonable since documentation was provided to link the services to a reaction to a circumstance and an achievement goal for student benefit as a Written Notice of Evaluation was obtained to show that the service was to assess whether a specific student needed special education care. It is necessary for the district and student to identify students requiring special needs as needed. Additionally, the amount for the evaluation appears reasonable.	
826	11-000-262-420	M450723	7/13/2004	Fred Kahn	\$1,500.00	\$1,500.00	Payment was for the system cost and installation of a Dolly System on a piano in the elementary school.		✓		The expense appears reasonable since by its nature the service can be linked to the educational value and student benefit of providing students with functional musical equipment for musical education purposes as well as to a reaction to a circumstance as the dolly system likely required repair. Additionally, the amount for the repair appears to be reasonable.	
827	11-000-251-890	M450725	7/1/2004	NJASA	\$2,650.00	\$2,650.00	Payment is for the membership dues to the NJ Association of School Administrators for the 2004-2005 School Year. The amount includes the membership for the Director of Student Personnel Services and the Assistant Director of Secondary Education.		✓		The expense appears reasonable since documentation was provided to link the membership to an achievement goal for student benefit. A memo provided indicates that the membership will allow the district and it's schools to be provided to updates on school regulations, policy, effectiveness, and teaching improvement. Additionally, the amount appears to be appropriate as the registration form illustrates the formula used to compute the dues owed, as it is based on salary.	

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828	11-000-221-500 15-000-240-600	M450789	6/29/2005	J Ronald Beebe	\$1,900.00	\$173.41	Payment includes two receipts from Dunkin Donuts for \$5.49 and \$27.45, a receipt from Marcellas for \$40.47, and a receipt from La Panetiere Bakery for \$100.	✓			The expense is deemed discretionary although documentation was provided to link the food purchases to a reaction to an event as a memo provided indicates that occasionally food is purchased for staff meetings and events, as such was the case. However, the expense is deemed discretionary as no link can be made to any student benefit.	Incentives are provided for staff (80 plus members) at different occasions. The incentive fund exists to provide reimbursement for the purchase of incentives to be used at workshops and/or celebrations. Our whole school reform model, Comer, encouraged the use of incentives to build working relationships. Managerially, if you didn't feed the staff at workshops they would have to leave the building to procure food. To maximize the learning situation, we provide snacks/lunch for the staff which helps to promote an efficient use of time. Most of the costs for these events are incurred by the staff. The PO (reimbursement) only covers part of the true cost. Professional development promotes the academic achievement of our students.
829	15-000-221-600	M450791	2/9/2005	Mary Ellen Grady	\$1,100.00	\$135.95	Payment made for items purchased from Oriental Trading for State Fair. Items include a bean bag toss game, US flag stickers, US flag magnets, plastic US flags, and polyester US flags.		✓		The expense appears reasonable since documentation was provided to link the items purchased to reaction to an event and to an educational program for student benefit, as a memo provided by the District indicated that the State Fair the items were purchased for was an inter-school event creates interaction between the students and teachers and families as well as increasing their knowledge about the cultures of US States. Additionally, the amount paid for the goods appears reasonable.	
830	15-000-240-600	M450990	7/1/2004	Staples Business Advantage	\$522.78	\$198.66	Invoice selected from PO was for office supplies that were delivered to the district middle school. Included were binders, pens, folders, label, and hi-lighters.		✓		The expense appears reasonable since by their nature, general office supplies can be linked to an achievement goal as they are necessary for schools and a school district to effectively operate and perform daily functions. As such, it is likely the supplies were purchased in reaction to a depletion of such supplies. Additionally, the nature and amount of all the items purchased appear reasonable.	
831	15-000-240-600	M451026	8/9/2004	Staples Business Advantage	\$612.00	\$612.00	Invoice shows purchase was for one 48x72 Board, Magnt Sys, Kit delivered to the district high school.		✓		The expense appears reasonable since documentation was provided to link the magnetic board to a reaction to an event and to an achievement goal. A memo provided indicates that boards were purchased with the hiring of a new High School principal as he required them for more efficient scheduling and plotting of classes and room use. Additionally, the amount, however, appears reasonable for the product.	
832	15-000-240-600	M450634	7/14/2004	Staples Business Advantage	\$517.24	\$196.55	Invoice selected from PO was for office supplies that were delivered to the district high school. Included in the order were pens, tabs, pen refills, erasers, pencils, liquid pencil, and paper.		✓		The expense appears reasonable since by its nature, maintaining a sufficient level of general office supplies is an inherent initiative of operating a school or school district. As such it is likely the purchased supplies were in reaction to depleted resources of such supplies. The amount and nature of the supplies purchased appears reasonable.	

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833	11-000-251-600	M450006	7/1/2004	Pittsgrove Board of Education	\$65,422.33	\$65,422.33	Invoice selected from PO is for 880 boxes of white 8.5x11 paper at a per unit cost of \$20.95 delivered to Media Services at the district high school.		✓		The expense appears reasonable since by its nature, maintaining a sufficient level of paper is an inherent initiative of operating a school or school district. Additionally, Media Services is responsible for supplying paper to all the District locations. As such, it is likely the purchased supplies were in reaction to depleted resources of such supplies. The amount and nature of the supplies purchased appears reasonable.	
834	11-000-221-500	M451472	10/1/2004	Brian E Massimi	\$900.00	\$900.00	Invoice selected from PO was for the reimbursement for the purchase of five \$200 and five \$100 gift cards to the Tropicana Casino in Atlantic City, NJ. In hand-writing, PO indicates purchase was for contest prizes.			✓	The expense is deemed inconclusive since no documentation was provide to verify the \$1500 for the 10 gift cards was reimbursed by the Joint Insurance Fund as claimed by the district in a memo provided. The District was to be awarded \$1500 as an elected Elite II Award recipient by the BCIP Joint Insurance Fund as shown in the letter from the Joint Insurance Fund provided by the District. The District then used a PO to purchase the gift cards, which were to be reimburse by the incentive based award.	
835	11-000-262-420	M451497	10/13/2004	Tankology/NDE Corporation	\$67.77	\$67.77	Payment was for one hour of labor for \$50 and for \$17.77 in replacement parts, light bulb and root lamp, related to a repair performed at the district.		✓		The expense appears reasonable since documentation was provided to link the repair to a reaction to an event or circumstance as a vendor Site Safety Checklist / Operate Verification Form from the vendor indicates the repair was in response to a faulty overflow alarm light bulb in a district water tank. Additionally, the amount for the labor and parts appears reasonable.	
836	11-000-230-500 11-000-230-600	M451499	10/13/2004	Darlene Mincy	\$1,718.97	\$1,718.97	Transaction selected from PO was made to employee was to reimburse for mileage and tolls in the amount of \$3.60. Mileage totaled to 850 miles at an expense of \$344. Period covered was Jan, Feb, and March 2005. Trips included Parent Meetings, Board Meetings, Interviews, and Data Collection.		✓		The expense appears reasonable since the documentation provided was able to link the trips to achievement goals and reactions to events as schedules included show that the trips were for reasons including district duties at various district locations. Additionally, employee contracts allow for this type of mileage incurred to be expensed. Furthermore, the rate used for computing the reimbursement amount was correct.	
837	11-000-222-500 11-000-222-600	M451509	6/8/2005	Tom Bauer	\$2,000.00	\$173.12	Payment was to reimburse employee for incurred expenses during May and June 2005. Included two 24 packs of AA batteries for \$19.98, postage for \$1.48, and 20 8x10 black portrait frames for awards at \$6.20 each.	✓			The expense is deemed discretionary since no link could be made to any educational value for student benefit in relation to the picture frames as a memo provided indicates the frames were related to student and faculty awards and recognition. Furthermore, the batteries were purchased for flash units for district cameras as indicated in the memo provided. However, the amount paid for the products appears reasonable.	Our department handles the special awards given to students, employees, and the alike on behalf of the board of education. Often times, these awards, in the form of certificates and plaques, are given with very little advance notice. As such, we purchase frames and similar items in a rushed manner. The flash units drain batteries quickly due to their caliber. The flash units provide superior lighting for the dark venues our ceremonies are held in.

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838	11-000-221-500	M451510	10/14/2005	Ronald Massari	\$360.98	\$82.69	Transaction selected from PO was made to employee was to reimburse for mileage totaling 220.5 miles at an expense of \$82.69. Period covered was October 2004. Trips included purposes such as to sign vouchers, crisis meetings, handing-out shirts, and principal meetings.		✓		The expense appears reasonable since it can be linked to an achievement goal of fulfilling contractual obligations, as mileage reimbursement for district duties is included as such. Furthermore, the reimbursement can be linked to a reaction to an event as the mileage was incurred for the various purposes between district locations. Additionally, the rate used for the reimbursement is correct.	
839	11-000-222-500	M451550	10/18/2004	Eric Talarico	\$1,000.00	\$1,000.00	Transaction selected from PO was to reimburse employee for mileage, tolls, cabs, and parking. Mileage totaled 368 miles from 4/1/05 - 6/21/05. 294 miles and the \$47 of cabs, tolls, and parking relate to a trip to Washington D.C. related to a World War II Veterans Video Shoot.			✓	The expense was deemed inconclusive since no documentation was provided to link the trips, including the Washington DC trip, to any educational programs, achievement goals, or student benefit. However, the rate used for computing reimbursement amount was correct.	Along the lines of professional development and educated purchases for the school district, some of our department employees attend the Washington, DC Government Video Expo each year.
840	11-000-230-339 11-000-221-500	M451695	10/27/2004	Robert G Arengue	\$700.00	\$700.00	Payment selected was to reimburse employee for amount paid to Health Care Provider. Letter Included indicates employee expended \$560, was reimbursed \$180 from Blue Cross Blue Shield, and requests remittance for the remaining \$380.			✓	The expense is deemed inconclusive since no documentation was provided to link the reimbursement to a reaction to an event or circumstance or achievement goal. The amount paid was the amount of the remainder the employee was responsible to pay.	
841	11-000-222-340	M451710	11/1/2004	Eagle Press, Inc	\$2,603.00	\$2,603.00	Invoice selected from PO was for 1,000 units of HS 4P 010 for \$78, 250 units of DT 5P 001 for \$29, 1,000 Interim Report Cards for \$320, and 3,000 Profile Brochures for \$627 delivered to Media Services.		✓		The expense appears reasonable since documentation was provided to link the purchase to an achievement goal as a memo provided by the district indicates the printing supplies were for certain printing needs of the district as the media office to handle the district's printing needs. Additionally, the amount of purchase appears reasonable.	
842	11-000-219-320	M451719	11/2/2004	Children's Specialized Hospital	\$2,522.50	\$2,522.50	Payment was for the Independent evaluation of a district student. Included was a Psych CST Evaluation, CST Learning Evaluation, Social History, and Neurodevelopmental Evaluation.		✓		The expense appears reasonable since the documentation provided can link it to an achievement goal for a specific students benefit. The written agreement and mediation terms provided between the district and the student's guardians show the evaluations were for the assessment of the student's needs. It is necessary for the district to properly identify special needs students. Additionally, the amount paid for the services appears reasonable.	
843	11-000-222-340	M451720	10/20/2004	Billy's Photo Shop In	\$5,400.00	\$5,400.00	Payment selected from PO was for November 2004 relating developing services by vendor, including nine different invoices totaling \$315.24.		✓		The expense appears reasonable since by its nature the service can be linked to an achievement goal for student benefit as school districts will inherently need developing services for yearbook, bulletins, newspaper articles, and others. Additionally the cost of the services appear reasonable.	

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844	11-000-262-420	M451936	8/25/2004	Coskey's Electronic Sys.	\$19,200.00	\$19,200.00	Invoice selected was for fifteen hours of labor at \$68 per hour related to the removal of defective clocks and installation of twenty new clocks. Also included in the invoice were the twenty new 12" clocks at a per unit price of \$260 each.		✓		The expense appears reasonable since the repair and replacement of the clocks can be linked to a reaction to a circumstance and to an achievement goal as it is imperative for a school district to have a working clock and bell system and there were defective clocks requiring replacement as indicated on the invoice.	
845	11-000-222-340	M452039	12/6/2004	Heidelberg Press	\$1,839.80	\$1,839.80	Invoice selected from PO was for the purchase of 1,500 Christmas Cards delivered to Media Services for \$1,635.35.	✓			The expense is deemed discretionary since it cannot be linked to any educational value for student benefit, although the purchase can be linked to a reaction to an event, Christmas. Additionally, Christmas Cards are purely ornamental in nature, although the amount paid appears reasonable. The District noted in a memo provided that 2004 was the last year Christmas Cards were mailed, as email greeting cards have been used since then.	The Superintendent felt that the cards benefited morale and communication between his office and the staff.
846	11-000-222-340	M452123	12/22/2004	Hewlett-Packard Company	\$5,850.00	\$37,962.00	Invoice selected was for the purchase of 30 laptop computers and 30 associated service plans. The laptop computers were coded to Fund 20 and are not be tested. However, the service plans, 3-year service with accidental damage coverage for \$195 each, were coded to Fund 11 and are subject to testing.			✓	The expense is deemed inconclusive since no documentation or Matrix Grant was provided to link the computer or their warranties to an approved budget item. However, a memo provided links the purchase to an educational program for student benefit as it indicates they were for Mathematics Support. Additionally, the service plans can be linked to a reaction to the purchase of the laptops, and furthermore the costs were determined by a contracted rate.	This was a purchase of a rolling computer lab for use in mathematics classrooms. It was proposed and accepted as part of the MATRIX Grant proposal.
847	11-000-219-592 15-000-221-500 11-000-230-600	M452220	12/22/2004	Pam Kelly	\$213.27	\$213.27	Payment was to reimburse employee for incurred expenses during December 2004. Expenses included purchases for an International Festival, such as 12 packs of Kids Face Stickers for \$24 and a number of items from aboutrubberstamps.com for \$189		✓		The expense appears reasonable since documentation was provided to link the items to a specific achievement goal for student benefit. A memo provided indicated that the goods were purchased for an International Festival for the students and families to interact and celebrate their culture and diversity. The memo also indicates that the Festival falls under the scope of the Goals and Activities required by Abbott Law. Additionally, the amount paid for the items and their nature appears reasonable.	
848	11-000-221-500 11-000-252-600	M452232	12/20/2004	Kathy Bernacki	\$1,000.00	\$1,300.00	Payment was to reimburse employee for mileage incurred totaling 652 miles from the July 04 - Dec 04 period at an expense of \$244.43. Trips included purposes such as Conferences, Meetings, Administrative Law, and to pick up resumes.		✓		The expense appears reasonable since the documentation provided was able to link the trips to achievement goals and reactions to events as schedules included show that the trips were for reasons including technological needs and meetings at various district locations. Additionally, employee contracts allow for this type of mileage incurred to be expensed. Furthermore, the rate used for computing the reimbursement amount was correct.	

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849	11-000-262-420	M452244	8/10/2004	Water Management Services, Inc	\$5,000.00	\$5,000.00	PO contains six invoices each for a monthly fee relating to Water Treatment Services in the amount of \$802 for the months of November 2004 - April 2005.		✓		The expense appears reasonable since by its nature such a service can be linked to a reaction to a circumstance and an achievement goal for the school district. Without the treatment of the water system the heated boiler water and iced cooling water can cause damage to the piping that would be both costly to fix and expensive to repair.	
850	15-000-240-500	M452281	12/20/2004	Gerald L Declimenti	\$600.00	\$600.00	Payment was to reimburse employee for mileage incurred totaling 475 miles from the Aug 04 - Dec 04 period at an expense of \$178. Trips included purposes such as Meetings, Budget Meeting, Winter Concert, and Open House.		✓		The expense appears reasonable since the documentation provided was able to link the trips to achievement goals and reactions to events as schedules included show that the trips were for reasons including district duties at various district locations. Additionally, employee contracts allow for this type of mileage incurred to be expensed. Furthermore, the rate used for computing the reimbursement amount was correct.	
851	15-000-222-600	M452306	12/23/2004	Davidson Titles, Inc	\$1,419.30	\$1,419.30	Invoice selected from PO was for 52 library books for \$1,343.53 delivered to the district High School.		✓		The expense appears reasonable since by their nature library books can be linked to a strategic initiative for student benefit as they are an inherent part of operating a school and educating students. Additionally, the amount and nature of the books appear reasonable upon review.	
852	15-000-222-600	M452348	1/10/2005	Follett Library Resources	\$5,500.00	\$5,500.00	Invoice selected from PO was for 242 library books for \$4520.09 delivered to a district elementary school.		✓		The expense appears reasonable since by their nature library books can be linked to a strategic initiative for student benefit as they are inherent part of operating a school and educating students. Additionally, the amount and nature of the books appear reasonable upon review.	
853	11-000-262-420	M452350	1/10/2005	Edward R Woods & Co	\$2,500.00	\$2,500.00	Invoice selected from PO was for service performed to Water Heaters at the middle school and two of the elementary schools on 1/10/05 for \$1574.48.		✓		The expense appears reasonable since the service can be linked to a strategic initiative of maintaining properly functioning water heaters. Additionally, it is likely the service was in reaction to the water heaters at the schools needing service, as an inherent part of operating a school district. The amount for the service appears reasonable.	
854	15-000-222-600	M452400	12/23/2004	Davidson Titles, Inc	\$886.80	\$886.80	Invoice selected from PO was for 37 library books for \$941.84 delivered to the district high school.		✓		The expense appears reasonable since by their nature library books can be linked to a strategic initiative for student benefit as they are inherent part of operating a school and educating students. Additionally, the amount and nature of the books appear reasonable upon review.	

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855	11-000-222-340 11-000-222-600	M450144	7/19/2004	Carpet Showcase, Inc	\$3,921.54	\$3,921.54	Per invoice, payment was for service related to the ripping up of carpet and tile and installation of new carpet and tile in the TV Studio and Reception area in the Media Services department of the High School.	✓			The expense is deemed discretionary although documentation was able to link it to an achievement goal and reaction to a circumstance of meeting the needs of a growing student populations. A memo provided by the district indicates the carpet was purchased in conjunction with the expansion of the Television Studio as more space was needed to accommodate the growing number of students using such programs. The amount paid for the services appears reasonable and is supported by the proposal contained in the voucher package. However, no documentation showing approval was provided, as capital projects such as this not supported by appropriate approvals are discretionary.	
856	15-000-222-600	M450325	7/8/2004	Follet Library Resources	\$9,080.42	\$8,589.49	Invoice selected from PO was for 569 library books for \$7,183.57 delivered to a district elementary school.		✓		The expense appears reasonable since by their nature library books can be linked to a strategic initiative for student benefit as they are inherent part of operating a school and educating students. Additionally, the amount and nature of the books appear reasonable upon review.	
857	15-000-240-500 15-000-240-600	M450416	7/8/2004	Miller Desk, Inc	\$549.90	\$549.90	Purchase was for a Two Drawer Wood Lateral File measuring 35"x22"x29" of Mahogany Wood delivered to a district elementary school.		✓		The expense appears reasonable since a link can be made to a strategic initiative and to a reaction to a circumstance, as a memo provided by the District indicates the previous drawers replaced were forty-five years old and in need of replacement, as it is important that the District is using functional storage spaces. Additionally, the amount for the drawer appears reasonable.	
858	15-000-222-600	M450672	7/1/2004	Follet Library Resources	\$1,936.45	\$1,936.45	Purchase was for 131 library books delivered to a district elementary school.		✓		The expense appears reasonable since by their nature library books can be linked to a strategic initiative for student benefit as they are inherent part of operating a school and educating students. Additionally, the amount and nature of the books appear reasonable upon review.	
859	11-000-251-890	M450724	7/1/2004	Council for Exceptional Children	\$499.00	\$499.00	Payment was made for CEC (Council for Exceptional Children) membership dues for 2004-2005 for \$93 in addition to seventeen selected divisions for membership at an average of \$25 each.		✓		The expense appears reasonable since the membership can be linked to a strategic initiative for student benefit as the purpose of the organization is to improve the educational outcomes of Special Education Students. Additionally, all the divisions selected appear reasonable in nature and cost.	
860	11-000-219-600	M450805	8/5/2004	Lingui-System, Inc	\$99.95	\$99.95	Purchase was for one HELP Elementary Test SET delivered to a district elementary school.		✓		The expense appears reasonable since documentation was provided to link the Test Set to a strategic initiative for student benefit. A catalogue excerpt provided by the district indicates that the Test is used to help assess language competency skills of students, which is important in determining the level of help needed by certain students. Additionally, the amount for the product appears reasonable.	

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861	11-000-221-600	M450814	8/4/2004	Barnes & Noble, Inc	\$448.00	\$448.00	Purchase was for 35 copies of book titled Learning All the Way for \$12.80 each delivered to a district elementary school.		✓		The expense appears reasonable since documentation was provided to link the thirty-five books to an achievement goal for student benefit. A memo provided by the district indicates the books were bought in coordination with an educational code requiring the instructional coaching of classroom teachers and the like for the goal of increasing the achievement of early literacy. Additionally, the amount paid per book appears reasonable as does the nature of the book.	
862	15-000-222-600	M450842	8/5/2004	Quinlan Publishing Group	\$134.98	\$127.00	Payment was for a School Law Bulletin subscription for one year containing 24 issues delivered to the district high school.		✓		The expense appears reasonable since the subscription can be link be linked to an educational program for student benefit as the subscription is to allow students the option of keeping up to date with legal issues. Additionally, the amount for the subscription appears reasonable.	
863	11-000-221-600	M450850	8/9/2004	Valiant	\$140.00	\$140.00	Purchase was for ten units of 25x500 segments of Gloss Laminating Film at \$14 each delivered to the district high school.		✓		The expense appears reasonable since by their nature general laminating supplies can be linked to an achievement goal for student benefit as it is necessary for a school and school district to maintain adequate supplies for laminating purposes. Additionally, the amount and nature of the film appears reasonable.	
864	11-000-252-600	M450887	8/16/2004	Global Government/Educational Solutions, Inc	\$113.92	\$103.92	Purchase was for eight units of 10FT CompuCable 3-in-1 PS2 KVM Cable for PS/2 at a unit price of \$14.99 delivered to Computer Services at the high school.		✓		The expense appears reasonable since the documentation provided can link it to a reaction to an event and to an achievement goal. A memo provided by the District indicates that in an effort to save space and costs multiple servers for different district systems were to be consolidated, for which the cables were needed. Additionally, the amounts paid for the cable appears reasonable.	
865	11-000-252-600	M450904	8/19/2004	Dell Marketing, LP	\$275.66	\$275.66	Purchase was for two Ion Spare Batteries for Dell Latitude Laptop Computers at a per unit price of \$137.83 delivered to Computer Services at the high school.		✓		The expense appears reasonable since documentation was provided to link the spare batteries to a reaction to an event or circumstance requiring the spare batteries and to an achievement goal for student benefit. A memo provided by the District indicates that Computer Services is to supply consumable supplies to the district, such as laptop batteries that have limited life. The two batteries were replacements for laptops owned by two district officials purchased in 2001. The District provided a Dell System Information sheet to verify the laptops were purchased in 2001. Additionally, the amounts paid for the batteries are reasonable.	

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866	12-000-290-730	M451110	9/2/2004	Dell Marketing, LP	\$5,820.00	\$5,820.00	Purchase was for one Dell PowerEdge Network Server delivered to Computer Services at the High School.		✓		The expense appears reasonable since documentation was provided to link to a strategic initiative and a reaction to an event. It is indicated on the PO that the server was sent to the attention of the Food Services Department. A memo provided by the District indicates the server was needed in conjunction with the Districts shift towards the National School Lunch Program where free and reduced lunches can be scanned to monitor usage and other data.	
867	11-000-219-600	M451310	9/22/2004	Sammons Preston Rolyan	\$236.50	\$198.90	Invoice selected from PO was for the purchase of a 6 FT long Rainbow Mat for \$184.95 delivered to a district elementary school.			✓	The expense is deemed inconclusive since although documentation provided links it to a reaction to a circumstance and to an achievement goal as a memo provided by the district indicates the mat is to meet handicap code requirements for wheelchair bound students regarding lavatory use. However, it does not appear a rainbow mat can be useful as such, therefore it is deemed inconclusive.	This item was mandated in a student's IEP - Individual Educational Plan. This document must be created and followed under New Jersey Administrative Code 6A:14-3.7. Furthermore NJAC 6A:14-3.9 requires that any needed related services be provided to the student as required in the IEP. NJAC 6A:14-4.2 requires a student be placed in the least restrictive environment. The mat met the needs of the student so he could be educated in the least restrictive environment by eliminating a safety issue while toileting.
868	11-000-251-600	M451359	9/27/2004	Burlington Co College	\$2,034.43	\$2,034.43	Payment was made to Burlington County College for the temporary use of their Mailing Machine and Carrier Service due to the district's machine not being functional for the period of 8/31/04-9/2/04.		✓		The expense appears reasonable since the documentation provided can link it to a reaction to a circumstance, as the districts mailing machine was not functional for a temporary period, which is an inherent part of the daily operation of a school district. The amount paid to the Community College appears reasonable.	
869	11-000-262-420	M451502	10/15/2004	Bob Drayton, Inc	\$280.00	\$280.00	Payment was made to vendor for the service of pumping grease traps at two of the district's elementary schools. Service at each school was for 500 gallons at \$0.28 per gallon totaling \$140 for each school.		✓		The expense appears reasonable since the documentation provided can link the grease trap pumping to a reaction to a circumstance as it was likely the service was required to empty full grease traps at the two schools. This can also be linked to the achievement goal of maintaining safe and functional school facilities. Furthermore, the amount paid for the service appears reasonable.	
870	15-190-100-320	M451540	10/12/2004	Schoolworksite.com	\$659.70	\$659.70	Payment is for thirty one year user license for OnCourse by SchoolWorksite.com at \$21.99. The PO shows a delivery location of a district elementary school. Concourse is a full-service provider of web-based tools that streamline and automate educational processes for school districts.		✓		The expense appears reasonable since documentation was provided to link the user licenses to a strategic initiative for student benefit as the service provides web-based teaching tools for teachers to use in planning for their educating of students, in conjunction with the District's technology plan provided. In addition, the number of licenses was thirty as that was the number of teachers in the school at the time of the purchase as indicated in a memo provided by the District.	
871	15-000-218-600	M451545	10/1/2004	AAA Mid-Atlantic	\$196.50	\$196.50	Purchase was for twenty Safety patrol Ponchos at a per unit price of \$6.00 delivered to a district elementary school.		✓		The expense appears reasonable since by its nature it can be linked to a strategic initiative for student benefit of ensuring safety to the youngest students by providing safety patrols. As such, proper equipment for these safety patrols is appropriate. Additionally, the amount per poncho appears to be reasonable.	

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872	11-000-251-890	M451612	10/22/2004	AASA	\$349.00	\$349.00	Payment is for the Superintendent's membership dues for the American Association of School Administrators for the 2004-2005 School Year.		✓		The expense appears reasonable since it can be linked to a strategic initiative for student benefit as it allows for the support and development of effective school system leaders. Furthermore, administrator contracts allow for memberships to such organizations. Additionally, the amount appears reasonable.	
873	11-000-230-600	M451662	10/26/2004	Thomson West	\$115.00	\$115.00	Invoice describes subscription payment for NJ Admin Code T6 and 6A SUB for the 2004-2005 school year.		✓		The expense appears reasonable since a link can be made to an achievement goal and strategic initiative to comply with NJ Admin Codes as the purpose of this subscription is to update districts to changes in NJ Admin Code and to guide districts in areas of school district management and business. Additionally, the amount of the subscription appears reasonable.	
874	11-000-221-500	M451663	10/21/2004	Beth Murphy	\$128.25	\$128.25	Payment was to employee for mileage incurred during August-October 2004. Mileage includes 3 round trips for World Language Seminars and 11 round trips for Travel Between Schools. Total mileage incurred was 342 miles.		✓		The expense appears reasonable since it can be linked to an achievement goal of fulfilling contractual obligations, as mileage reimbursement for district duties is included as such. Furthermore, the reimbursement can be linked to a reaction to an event as the mileage was incurred for the various purposes between district locations. Additionally, the rate used for the reimbursement is correct.	
875	11-000-222-600	M451791	11/3/2004	Scott Electric	\$5,633.00	\$5,633.00	The purchase was for 850 projection lamps for an approximate price of \$6.63 each delivered to the district middle school.		✓		The expense appears reasonable since documentation provided can link the bulb to an achievement goal for student benefit and a reaction to a circumstance. A memo provided indicates that media service is responsible for disbursing the lamps to all the district classrooms that use projectors for educating students. Additionally, it is natural for bulbs to need to be replaced as they have limited lives and are constantly used by schools.	
876	15-000-222-500	M451879	10/21/2004	Bureau of Education & Research	\$175.00	\$175.00	Payment was for a elementary school Media Specialist to attend a one day seminar in NJ titled "The Best Young Adult Books of the Decade (6-12)" for \$175.		✓		The expense appears reasonable since documentation can link it to a strategic initiative for student benefit as the seminar was to educate the school's Media Specialist on books that are appropriate and effective choices to stock the school's library. The amount of the seminar appears reasonable as well.	
877	11-000-221-600	M451819	10/20/2004	Highsmith Co, Inc	\$520.60	\$520.60	Purchase was for 20 rolls of 25 inch clear laminating film at a per roll price of \$25 delivered to a district elementary school.		✓		The expense appears reasonable since by its nature, maintaining a sufficient level of general supplies used in the office and classroom, such as laminating film, is an inherent initiative of operating a school or school district. As such it is likely the purchased film was in reaction to depleted resources. The amount of the purchased film also appears reasonable.	

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878	11-000-262-420	M452411	8/9/2004	C&S Services Chemical Specialties	\$9,000.00	\$9,000.00	Invoice selected from PO was for one 15 gallon container of Drain-Zyme Bio Degradable Grease Digestant for \$215 delivered to the Maintenance Building.		✓		The expense appears reasonable since it can be linked to an achievement goal as by their nature general maintenance supplies such as this are necessary for a school district in maintaining its facilities. Additionally, the amount paid for the Grease Digestant appears reasonable.	
879	15-000-222-500	M452437	1/20/2005	Nelson Vasquez, Jr	\$350.00	\$350.00	Payment was to reimburse employee for mileage incurred totaling 210 miles from the July 04 - Oct 04 period at an expense of \$79. Trips included purposes such as Interviews, Requisitions for District, Computer Work, and an In-service.		✓		The expense appears reasonable since it can be linked to an achievement goal of fulfilling contractual obligations, as mileage reimbursement for district duties is included as such. Furthermore, the reimbursement can be linked to a reaction to an event as the mileage was incurred for the various purposes between district and non-district locations. Additionally, the rate used for the reimbursement is correct.	
880	11-000-230-600	M452494	2/3/2005	Russo Music Center	\$6,293.00	\$8,201.00	Purchase was for Sound Equipment delivered to Media Services. Included were two amplifiers for \$610, a five disc CD changer for \$149, four hanging microphones for \$756, two wireless Lavalier Mic Systems for \$658, sixteen Desktop Microphones for \$3,824, two 12" Floor Monitors for \$578, three Channel Mixers for \$687, and cables and equipment for \$939.			✓	The expense is deemed inconclusive although documentation was provided to link the equipment to an educational program for student benefit as a memo was provided indicated the equipment was for the High School Auditorium for use in musicals and certain classes, supported by a Drama class curriculum provided by the District. However, no documentation was provided to determine if the equipment was needed in reaction to a circumstance or event such as the replacement of broken or out-dated equipment.	The memo failed to mention that the audio board and related components did, in fact, replace an existing sound system that could no longer be repaired due to its age.
881	11-000-252-600	M452518	1/31/2005	Vertex Technologies, Inc	\$1,207.00	\$1,207.00	Invoice selected from PO was for two APC Smart UPS 1500VA 8 Receptacle 12 for \$500 each delivered to Computer Services. These two units provide Uninterrupted Power Supply to computers.		✓		The expense appears reasonable since the documentation provided indicated the purpose of the purchase as batteries for the UPS system. Based on review of the supporting documentation subsequently provided by the district, it was noted that the batteries allow servers to be shutdown in an orderly fashion which ensures data integrity and hence could be linked to strategic initiatives.	
882	11-000-221-600	M452566	1/27/2005	Allied Office Products	\$4,150.72	\$1,108.24	Purchase was for office supplies delivered to the High School. Included were folders, clips, organizers, pens, baskets, and a Heavy-Duty Electric Punch for \$718.			✓	The expense is deemed inconclusive although by its nature, maintaining a sufficient level of general office supplies is an inherent initiative of operating a school or school district. As such it is likely the purchased supplies were in reaction to depleted resources of such supplies. However, the amount and caliber of the Heavy Duty Electric Hole Punch seems excessive and no documentation was provided to indicate why it was needed.	General office supplies and electric punch for larger documents and projects.
883	15-190-100-320	M451283	7/30/2004	PTBOE Elementary Assembly Fund	\$5,000.00	\$7,180.00	PO indicates payment was for Assembly Fund for Fort Dix Elementary School for the 2004-2005 School Year in the amount of \$5,000 and for Field Trips for Fort Dix Elementary School for the 2004-2005 School Year in the amount of \$2180.		✓		The expense appears reasonable since it can be linked to an achievement goal and educational program for student benefit as the funds were for the use of the school in relation to educational field trips and assemblies for the students. The amount was to be allocated to a custodian of the funds and disbursed as needed.	All trips and assemblies were instructional and backup supplied.

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884	11-000-262-420	M451108	7/1/2004	MG Industries	\$4,000.00	\$5,300.00	Invoice selected from invoice indicates service as follows: 12 CY of OXY IND LGE (282) for \$144.24, and 12 HU of ACE MED (76-180) for \$280.45		✓		The expense appears reasonable since the documentation provided can link it to a reaction to a circumstance and to an educational program for student benefit as a memo provided by the District indicates that the cost was for gasses (Oxygen and Acetylene) needed to refill empty tanks used for blow torches used by Welding and Shop class students.	
885	11-402-100-600	M452593	2/4/2005	Two Vic's Sports Center	\$2,474.00	\$2,474.00	The purchase was for 52 Olympian Jackets at a total price of \$2474 delivered to the district high school.			✓	The expense is deemed inconclusive although documentation was provided to link the Jackets to a reaction to an event and a strategic initiative for student benefit as a memo provided by the District indicates the jackets were to recognize and reward the students of an athletic team for winning the league championship. However, the purchase for the jackets as a whole seems excessive.	Jackets purchased for students in recognition of athletic team league championship.
886	11-000-222-500	M452714	2/18/2005	Institute for Educational Development	\$358.00	\$358.00	PO contained two invoices, each for a different faculty member, relating to attendance fees for the Seminar titled The Best of the Best Web Sites (K-6) at a cost of \$179 each.			✓	The expense is deemed inconclusive although a link can be made to a strategic initiative for student benefit as the seminar was to educate the faculty members on websites that are appropriate and effective choices to for student use and education. However, documentation was not provided that was able to justify the need for two faculty members to attend.	2 faculty members attended in order to turnkey training to our instructional staff which is in excess of 500 certificated staff. Certainly a 250 to 1 ratio of teachers to trainer is not an excessive amount. An even more effective training model would have been accomplished had we sent a representative from each of our 11 schools. Professional development for teachers is essential to student success.
887	11-000-251-500	M452726	3/2/2005	NJ Association of School Business Officials	\$377.00	\$377.00	PO contains the registration fee for the SBA and assistant SBA to attend the annual NJASBO Conference for \$175 each and for the SBA's participation in the Kickoff Luncheon, held in Atlantic City, NJ.		✓		The expense appears reasonable since it can be linked to a strategic initiative as it is important for the SBA and even the assistant SBA to attend such conferences to update and maintain their ability as facilitators of a school district. Additionally, it is noted that both were able to utilize the member registration rates as the they were members to the Association previously.	
888	11-000-230-600	M452737	3/2/2005	Charley's Other Brother	\$3,100.00	\$3,100.00	PO contained invoices for a \$1,000 deposit and the remaining \$4,329 of the bill for a district retirement dinner catered by the vendor. Per review of receipt it appears that the dinner was for 168 people.			✓	The expense is deemed inconclusive since no link can be made to an educational program or achievement goal for student benefit. However, a memo provided by the district indicates that the retirement dinner was to be reimburse by the people attending. No documentation was provided to verify that the District was in fact reimburse, as such the expense is deemed inconclusive.	The event is a shared expense between the BOE and the PTEA. The PTEA can provide documentation proving payment to the district for their share of the event.
889	11-190-100-320	M452823	8/12/2004	Foreign Language Educators of NJ	\$660.00	\$1,100.00	Payment was for four elementary school foreign language teachers to attend the workshop titled New Teacher World Languages Institute for at a cost of \$275 each.			✓	The expense is deemed inconclusive although documentation was provided to link the workshop to a strategic initiative for student benefit and a reaction to an event. A memo provided indicates the teachers attended the workshop to learn and develop a curriculum for a new world language program implemented by the district. However, it cannot be determined from the documentation provided if it was necessary for four faculty members to attend.	The world language teachers attended the Foreign Language Educators conference to learn about exemplary language programs in other districts across the state. Each teacher attended and brought back new learning and strategies to be used with their students in either the Spanish program or the French program. Both languages were represented at the conference because the teachers teach Spanish to the K to 4th grades and the French teachers teach at the 5-6th grades.

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890	11-402-100-600	M452843	3/4/2005	Neff Company	\$250.00	\$250.00	PO contained purchase of 100 Large Gold Service Bars for \$80.52, 100 3" Chenille Numeral 0s for \$120 and 50 3" Chenille Numeral 7s for \$60 delivered to the district high school.		✓		The expense appears reasonable since documentation was provided to link it to a reaction to an event and a strategic initiative for student benefit as a memo provided by the District indicates the purchase was for the recognition of athletic achievement for students of athletic teams. Additionally, the amount paid for the bars appears reasonable.	
891	11-000-222-600	M453552	5/19/2005	Dell Marketing LP	\$233,627.12	\$233,627.00	PO contains invoices for the purchase of 260 Dell OptiPlex GX Desktop computers, as well as 260 copies of Office Pro 2003, an InterWrite School Pad, 260 Two Piece Stereo Speaker Systems, and 260 custom installations and configurations for the desktops delivered to Computer Services.		✓		The expense appears reasonable since the documentation provided indicated the purpose of the purchase as computers and printers as part of the 5 year refresh of computer equipment. Based on review of the supporting documentation subsequently provided by the district, it was noted that the equipment was purchased for Harker Wylie, Haines, and Stackhouse schools, and hence could be linked to strategic initiatives. It was also noted that a spreadsheet of the inventory was attached as supporting evidence.	
892	11-000-222-600	M453557	5/20/2005	Dell Marketing LP	\$6,750.72	\$6,750.72	Invoice selected from PO was for the purchase of three Dell Latitude Laptop Computers for \$1,533.60 each delivered to Computer Services.		✓		The expense appears reasonable since the documentation provided indicated the purpose of the purchase as 3 laptops as part of the 5 year refresh computer equipment. Based on review of the supporting documentation subsequently provided by the district, it was noted that the equipment was purchased for district officials that at some point require portable computing, and hence could be linked to strategic initiatives. It was also noted that the job descriptions of the individuals were attached as supporting evidence.	
893	11-000-219-600	M453559	5/20/2005	Dell Marketing LP	\$2,484.00	\$2,484.00	Invoice selected from PO was for the purchase of three Dell OptiPlex Desktop Computers at a price of \$752 each, delivered Stackhouse Elementary School.			✓	The expense is deemed inconclusive although documentation was provided to link the three computers to a strategic initiative and a reaction to a circumstance as a memo provided by the District indicates the laptops were replacements for the school's principal, facilitator, and nurse. Additionally, the amounts for the laptops appear reasonable. However, it cannot be determined why these replacements were needed or how long since the last laptops were issued due to a lack of documentation.	
894	11-000-251-330	M453621	6/6/2005	American Appraisal Associates, Inc	\$10,000.00	\$10,000.00	PO contains two invoices, \$3,000 and \$7,000, both for appraisal services that state purpose as: For professional services in accordance with our letter of January 24, 2005 pertaining to the verification appraisal of designated assets associated with insurance, property accounting, and GASB 34 compliance purposes.		✓		The expense appears reasonable since documentation was provided to link the services to a strategic initiative and a reaction to a circumstance, as the district has an obligation to comply with regulations such as GAAP, GASB 34, and GAAFR. As such the vendor provides accounting and insurance reports of the District's property and equipment to comply with such regulations. This was indicated by a memo and a signed service agreement with the vendor provided by the District. Additionally, the amounts paid are consistent with the contract terms.	

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895	15-000-222-500 15-000-222-600	M453701	6/10/2005	Carpet Showcase, Inc	\$13,200.33	\$13,200.33	Payment relates to services regarding the disposal of existing and installation of new carpets in the library of the district Middle School.			✓	The expense is deemed inconclusive although documentation was provided to link the carpet to an achievement goal and a reaction to a circumstance and an event as a memo provided indicates that the library carpet in the Middle School had not been replaced in over a decade and was also being replaced in conjunction with a refurbishment of the library. However, no documentation was provided to link this capital expenditure to any required board or state approvals.	The HFMS library was in need of renovations. The carpet was worn and soiled beyond cleaning. In order to provide a safe, healthy and inviting environment and allow access to the library and its resources, the carpet was removed and replaced.
896	15-000-218-500 15-000-218-600	M453713	6/16/2005	Carpet Showcase, Inc	\$5,618.77	\$5,618.77	Payment relates to services regarding the disposal of existing and installation of new carpets in the Guidance Office of the district High School.			✓	The expense is deemed inconclusive although documentation was provided to link the carpet to an achievement goal and a reaction to a circumstance and an event as a memo provided indicates that the Guidance Office carpet in the High School had not been replaced in over several years and was in need of replacement due to wear. However, no documentation was provided to link this capital expenditure to any required board or state approvals.	Previous carpet was worn, taped, wrinkled and contained holes which created a dangerous condition. Carpet was replaced as needed.
897	11-000-262-420	M453732	6/10/2005	ENV Services, Inc	\$472.00	\$472.00	Purchase was for one Pen Drive Motor for Partlow MRC5000 Recorder for \$147 as well as for the labor associated with the installation of the motor for \$325.			✓	The expense appears reasonable since documentation was provided to link the motor and recorder and service to a reaction to an event or circumstance and an achievement goal. A memo provided by the District indicates that in conjunction with a mandate from the Department of Environmental Protection the recorder is necessary to monitor and record the sewage and water usage of the District plant.	
898	15-000-218-320 15-000-218-600	M453818	6/14/2005	Micrographic Computer Services, Inc	\$826.25	\$826.25	Payment was for two separate onsite services performed by vendor regarding printers at the district high school. Charge included labor and parts for the two service calls.			✓	The expense appears reasonable since the invoices provided can link the service to an achievement goal and a reaction to a circumstance as each contained a description of the malfunction that warranted the service call, as well as what parts and remedies were implemented to repair the printer. Additionally, the costs of the repairs appear reasonable.	
899	15-000-222-600	M453832	6/28/2005	Dell Marketing LP	\$181.29	\$181.29	Purchase was for a 256MB Module and a 40GB Hard drive for a Dell OptiPlex Desktop computer delivered to the high school. PO indicates that the parts were ordered to replace stolen ones.			✓	The expense appears reasonable since the parts can be linked to a reaction to an event as the PO indicates the replacement parts were ordered to replace stolen parts and it is necessary for a school to keep its computers usable and functioning. Additionally, the amount paid for the replacement parts appears reasonable.	

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900	11-000-219-600	M453839	5/5/2005	Kaplan Companies, Inc	\$1,194.38	\$1,085.80	Invoice selected from PO was for the purchase of one LAP-D Normed Assessment for \$624.95 delivered to Special Services at the district office.		✓		The expense appears reasonable since documentation was provided to link the assessment tool to a strategic initiative for student benefit as a memo provided indicates the tools are used by Special Education teachers to assess the eligibility of students needing special education. Also, a section of State code was provided by the district indicated the requirement of using a variety of assessment methods for such purposes. Additionally, the amount of the tools appears reasonable.	
901	11-000-219-600	M453842	5/6/2005	Speech Bin	\$1,361.78	\$1,237.99	Invoice selected from PO was for the purchase of seven different language tools, such as a Test of Early Language Development, Oral Speech Mechanism Screening Examination, and Preschool Language Assessment Instrument, for \$1,228.70, delivered to Special Services.		✓		The expense appears reasonable since documentation was provided to link the assessment tool to a strategic initiative for student benefit as a memo provided indicates the tools are used by Special Education teachers to assess the eligibility of students needing special education pertaining to language. Also, a section of State code was provided by the district indicated the requirement of using a variety of assessment methods for such purposes. Additionally, the amount of the language tools appears reasonable.	
902	15-000-222-600	M453857	6/30/2005	Centre Business Products, Inc	\$4,932.00	\$4,932.00	Invoice selected from PO was for two 60" Smart-Boards for \$1,119 each as well as two Mobile Smart-Board Floor Stands for \$349 each delivered to the Middle School. Smart-Boards are High-Tech Interactive White-Boards that connect to an instructors computer.	✓			The expense is deemed discretionary as the Smartboards seem to be excessive in their nature and cost for the instruction of Middle School students. However, a brief memo was provided by the District solely stating the purpose of the Smartboards was for the integration of technology in student instruction linking them to an achievement goal for student benefit. No other documentation or curriculums were provided to link the use of the Smartboards to any specific educational programs for students.	Technology is an important component of student education. Smartboards give students an opportunity to use current technology for educational purposes.
903	11-402-100-600	M459455	7/1/2004	Henry Schein Inc	\$8,391.84	\$8,391.84	Invoice selected from PO was for the purchase of numerous supplies related to athletic training, delivered to the High School in the amount of \$4,754. Supplies included, wrapping tapes, Tylenol, hydrogen peroxide, bandages, scissors, nose guard, and applicators.		✓		The expense appears reasonable since by its nature the purchased goods can be linked to an achievement goal for student benefit of adequately supplying the athletic training facilities of the high school, allowing the athletic trainer to properly treat student athletic injuries as needed. Additionally, upon review, it appears that all goods purchased on the invoice were reasonable in nature, amount, and quantity.	
904	11-402-100-610	M459510	7/1/2004	All Star Sports Center	\$54.00	\$54.00	Purchase was for athletic equipment delivered to the district Middle School. Included were two scorebooks for \$4.80, two line flags for \$2, a 6lb shot for \$7.20, and forty units of basketball equipment for \$40.		✓		The expense appears reasonable since by their nature, general athletic supplies such as scorebooks, flags, shots, and basketball items, are inherently needed by a school to sufficiently equip athletic teams and physical education programs, linking them to strategic initiatives for student benefit. A memo provided by the District specifically states the consumable scorebooks were purchased for use at school track meets. Additionally, the amount for each of the products appears reasonable.	

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905	11-000-262-420 12-000-222-730	M560005	7/1/2005	Cannon Technology Solutions, Inc	\$16,355.00	\$22,355.00	Purchas was for district to replace existing analog fax network with a new more automated and more secure fax solution for the district. Included in the price is \$16,355, coded under Fund 12, for software and hardware needed for the project, as well as 27 hours of labor at \$150 per hour related to the installation of the network, coded under Fund 11.		✓		The expense appears reasonable since the signed contract stating all the terms and conditions of the project was provided and able to link the project to a strategic goal and reaction to an event or circumstance of replacing an outdated fax network with a new up-to-date fax network that reduces phone line use, printer use, and allows email faxes. Additionally, the amount for the project appears reasonable, as it is also noted that the District claimed in a memo over \$100,000 was to be saved with this conversion.	
906	11-000-222-340 11-000-222-600	M560034	7/1/2005	Dell Marketing LP	\$10,586.41	\$10,586.41	Purchase appears to be for four Data Migrator Exchanges for \$3,331 as well as 500 Client Access Lics and 500 Prem Maint-Client Access Lics for \$6,000 and \$1,255 delivered to Computer Services.		✓		The expense appears reasonable since the documentation provided indicated the purpose of the purchase as Data Migratory licenses. Based on review of the supporting documentation subsequently provided by the district, it was noted that the software is used to provide safe and reliable backups of district critical data and hence can be linked to strategic initiatives.	
907	15-000-222-600	M560471	7/12/2005	Gale Group	\$4,120.00	\$4,120.00	Purchase was for an Opposing Viewpoints Research Center for \$1570, a Lit Finder For Schools for \$550, and a Student Resource Center Gold for \$2,000 delivered to the district High School.			✓	The expense is deemed inconclusive since the only additional documentation provided was a brief description provided by the District indicating these were Library Media expenses used for student research, which can link it to an educational program for student benefit. However, due to the lack of documentation a clear understanding of the capacity of the purchase and how it to be used cannot be determined.	Library material for research in school media center.
908	15-000-218-600	M560540	7/18/2005	New Careers Center, Inc	\$1,392.35	\$1,171.12	Purchase was for a variety of guides and books shipped to the district High School. Included were books such as "The College Handbook", Official SAT Study Guide", "Joining the Military", and "What's Your Type of Career?".		✓		The expense appears reasonable since by their nature these type of books can be linked to a strategic initiative for student benefit, as their functions are to help students prepare for further education and career research. A memo provided by the district specifically indicates the books are to be used by the Guidance Office for such purposes. Additionally, the nature and amount of each of the books appear to be reasonable.	
909	15-000-222-500	M560549	7/1/2005	Raritan Valley Community College	\$550.00	\$550.00	Payment was for the registration fee of three faculty members to attend the two-day Starlabs (K-12) workshop in Somerville, NJ.			✓	The expense was deemed inconclusive although documentation was provided to link the registration to a specific educational program or for student benefit as a memo from the district indicates that the one-time training was in relation to an assembly the teachers needed to be trained for to present the students. The Star Lab assembly relates to the educating of students to the different constellations. However, it cannot be determined based on the documentation if it was necessary for three teachers to attend the training.	Three of our teachers attended training in the Star Lab. After completing this training the Star Lab was brought to our school and these teachers arranged for each child to visit and have a lesson on the constellations. Without this training the children would not have experienced this wonderful program.

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910	15-000-221-320	M452915	3/17/2005	Yale University	\$9,000.00	\$9,000.00	Payment was for administrative costs relating to a contracted agreement between Yale University and the district. The \$9,000 includes \$1,000 of administrative costs for nine of the district schools covered. The contract is for Yale University to provide these district schools with Student Development Program services for the 2004-2005 school year.		✓		The expense appears reasonable since the contract provided states terms that can link the administrative costs of the contractual agreement to a strategic initiative for student benefit as Student Development Program services are to be provided to the district's students. Additionally, the expense can be linked to an approved budget item as the board minutes showing approval for this expenditure were provided. The amount for the nine school's administrative costs appears reasonable.	
911	12-000-252-730	M453344	5/12/2005	Dell Marketing LP	\$62,441.85	\$70,550.85	Invoice selected from PO was for a ML Level II Install 25 Servers for \$8,000 and E-Learning Help Desk and Admin Galaxy 5.0 for \$349 delivered to Computer Services.		✓		The expense appears reasonable since the documentation provided indicated the purpose of the purchase as a new backup and data recovery solution. Based on review of the supporting documentation subsequently provided by the district, it was noted that the system is used to provide safe and reliable backups of district critical data and hence can be linked to strategic initiatives.	
912	15-000-222-600	M453458	5/17/2005	Dell Computer Corp	\$74,597.56	\$74,597.56	PO was for the purchase of 60 Dell Latitude laptop computers for \$1,193 each, a laser printer, and two 30 laptop storage carts for \$2,250 delivered to the district high school.			✓	The expense is deemed inconclusive since no documentation was provided to link the 60 laptops to an educational program or achievement goal for student benefit or to part of the District's Technology Plan. However, the amount paid per computer appears reasonable as it is part of a rate the state has contracted with vendor.	Action taken to expand the number of computers provided to staff and students. Replacement and up grade of computers.
913	11-000-219-600	M560170	7/5/2005	Acme Markets	\$1,000.00	\$1,000.00	PO contains fifteen acme invoices summing to \$929.51 all for a variety of foods, snacks, candies, and related supplies, plates, cups, and condiments. PO indicates purchase was for Special Services.			✓	The expense is deemed inconclusive although documentation was provided to link the Acme purchases to a specific achievement goal and educational program for student benefit as a memo provided by the District and an excerpt from State code was provided indicating the Acme purchases were supplies for a summer program for certain Special Ed students requiring extended length programs beyond the regular school year to avoid regression of learned behaviors, which is in accordance of the State Code that was provided. However, it cannot be determined based on the documentation provided who or how the children of the program are to be nourished.	Extended School Year (ESY) services are mandated under NJAC 6A-14. ESY services are individualized instructional programs provided beyond the length of the regular school year for students with disabilities. ESY students typically attend the program for a minimum of four hours a day, five days a week during summer months. Instructional tasks related to individual student's goals and objectives are manifested through sensory tasks such as eating, drinking, smelling and touching. Utilizing food is a fundamental approach for students with significant disabilities to show mastery in life skill development.
914	11-000-222-600	M560171	7/1/2005	Allen's Camera Shop	\$2,522.50	\$2,522.50	PO contains purchase for 250 rolls of 36 shot film for \$4.09 per roll, as well as 15 units of Epson R800 Ink for \$13.99 each and 4 packs of Epson Paper for \$12.99 each, delivered to Media Services.			✓	The expense is deemed inconclusive although documentation was provided to link it to an educational program for student benefit, as a memo provided indicates the film was to be used for a High School photography class. However, the amount of the purchase as a whole appears slightly excessive, given the district has numerous purchases for digital cameras in the years tested.	The transition from film to digital photography did not happen overnight. The district's photography students and the public relations office has historically used several hundred rolls of film each year. Digital images has become the major tool for photography.

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915	11-000-222-500 11-000-222-600	M560174	1/6/2005	Tom Bauer	\$2,000.00	\$468.45	PO was to reimburse employee for miscellaneous expenditures incurred. Invoice selected from PO was to purchase products from Office Max, including: three Photo Mounts for \$14.79 each, three 2006 Weekly Appointment 8s for \$13.99 each, three 22x17 desk pads for \$2.99 each, and five 30x40 White Foam Boards for \$5.49 each, totaling \$141.25.			✓	The expense is deemed inconclusive. Based on review of the response subsequently provided by the district, it was noted that the expense was stated as emergency purchases for some sort of student achievement, but did not state the name or any information related to the award ceremony, and hence could not be linked to any strategic initiatives.	This department handles the special awards given to students, employees, and the alike on behalf of the board of education. Often times, these awards, in the form of certificates and plaques, are given with very little advance notice. As such, we purchase frames and similar items in a rushed manner.
916	11-000-230-600	M560176	7/1/2005	Brown's Venture	\$3,700.00	\$3,700.00	Invoice selected from PO was for the purchase of a 1x4 picture plate and a nameplate for an employee for \$14.00, nineteen Retirement Plaques for \$570, and five 35 year club clocks for \$180 shipped to Media Services.			✓	The expense is deemed inconclusive. Based on review of the response subsequently provided by the district; it was noted that the expense was stated as name plates, plaques and awards, but did not state the name or any information related to the award ceremony, and hence could not be linked to any strategic initiatives. It was stated that the name plates are purchased for BOE meetings so the public can easily identify BOE members at monthly meetings, but this can also be done using cardboard or paper name plates.	The man hours to make, replace and maintain cardboard and paper name plates would far exceed the fourteen dollars it takes to produce an aesthetic name plate that lasts for several years.
917	11-000-230-331	M560588	7/26/2005	Capehart & Scatchard, PA	\$10,000.00	\$10,000.00	Invoice selected from the PO was for a payment made in the amount of \$7,583.50 for 52.3 hours related to Preparation of post-hearing brief as well as \$410 of duplicating and express mail reimbursements to be made.			✓	The expense was deemed inconclusive documentation was provided to link the services to an amount and a strategic initiative as a signed contract was provided stating the services and terms to be provided by the vendor firm. However, no documentation was provided to link the specific legal fees to a reaction to an event or circumstance such as an actual case.	This cost relates to an invoice for legal counsel relating to a labor issue. The District has engaged the legal firm to provide legal services regarding all negotiation issues.
918	11-000-262-420 11-000-230-339	M560591	7/26/2005	Educational Data Services, Inc	\$9,000.00	\$9,000.00	PO contains invoices for four payments of \$2,500 each, one of which is stated as for Bidding Services for 2005-2006, and the other three stated as for Licensing & Maint & Right to Know.		✓		The expense appears reasonable since documentation was provided to link the services to a strategic initiative and to a reaction to an event, as a signed proposal acceptance was provided for the district indicated the terms of the implementation of a new entry order and bid system in an attempt to increase efficiency in the requisition and approval processes of the District. The amounts paid were also consistent with the terms of the signed agreement.	
919	11-000-251-500 11-000-251-610	M560757	8/1/2005	John Mazzei	\$600.00	\$600.00	Payment selected from PO was to reimburse employee \$2,500 for a six-night stay at San Diego California to attend the four day long AASPA's 67th Annual Conference. Amount included registration fees for the conference, a hotel room for six nights at \$250 a night, and associated meals and expenses.	✓			The expense is deemed discretionary since no documentation such as Department of Education approval was provided to link the out of state conference and associated expenses to a specific or strategic initiative for student benefit. Additionally, no documentation was provided to support the six night hotel expense for a four day conference.	

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920	15-000-221-600	M560856	7/21/2005	School Specialty Inc	\$3,912.04	\$4,023.69	Purchase was for 35 School Smart Class Record Books for \$3.19 each, 6 Brush Step Carpets for \$95.34, and 10 Sunny Day Learn and Play Rugs for \$334 each delivered to a district elementary school.		✓		The expense appears reasonable since documentation was provided to link the carpets, rugs, and books to an educational program for student benefit. A memo provided by the district indicates that the Record Books are assessment tools used by teachers to monitor progress and performance of their students. Additionally, it indicates that the rugs and carpets are used as a supplement for learning in primary grades as well as for seating during shared reading and other activities. Additionally, the amount for the products purchased per unit appears reasonable.	
921	11-000-222-600	M560886	7/25/2005	Allied Office Products	\$930.21	\$428.92	The purchase was for office supplies delivered to Media Services. Included in the purchase were pens, binders, tape, markers, glue, an organizer, post-its, and clips.		✓		The expense appears reasonable since by its nature, maintaining a sufficient level of general office supplies is an inherent initiative of operating a school or school district. As such it is likely the purchased supplies were in reaction to depleted resources of such supplies. The amount and nature of the supplies purchased appears reasonable.	
922	11-000-222-340	M560905	8/10/2005	Jet Business Services Inc	\$12,000.00	\$12,000.00	Invoice selected from PO was for the purchase of printed envelopes for eight of the elementary schools of the district. The job totaled to 5,750 envelopes between the eight schools at a cost of \$54.11 per 500 envelopes.		✓		The expense appears reasonable since by its nature printed envelopes are an inherent part of daily operations for a district. As such in can be linked to a strategic initiative of maintaining sufficient supplies to operate effectively as a district. Additionally, the amount paid for the envelopes appears reasonable.	
923	11-000-230-500 11-000-251-500	M560910	7/1/2005	Times	\$1,600.00	\$1,600.00	Invoice selected from PO was for the district to have the district's 2005-2006 school year budget in a section of the Times Newspaper.		✓		The expense appears reasonable since by its nature the expense can be linked to a reaction to a circumstance and strategic initiative as it is common for districts to have their school year budgets published in local newspapers for the public, community, and students to view. The amount paid for the article appears reasonable.	
924	11-000-219-600	M560914	8/4/2005	Flaghouse, Inc.	\$776.55	\$776.55	Invoice selected from PO was for a No Mess Sandbox for \$324.90 purchased by a district elementary school.		✓		The expense appears reasonable since documentation was provided to link the sandbox to a strategic initiative for student benefit. A memo provided indicates the sand box was purchased to assist students who have sensory integration difficulties as the use of sand boxes can provide such benefits. Additionally, the amount paid for the sand-box appears reasonable.	
925	11-000-251-890	M560961	8/10/2005	BCASBO	\$120.00	\$120.00	Payment was for the 2005-2006 Membership Dues for the Burlington County Association of School Business Officials for the district SBA and Assistant SBA.		✓		The expense appears reasonable since it can be linked to a strategic initiative as it is important for the SBA and even the assistant SBA to be a part of such associations to be able update and maintain their abilities as facilitators of a school district. Additionally, the amount paid for both dues appears reasonable.	

Appendix B
Pemberton Township Subgroup Analysis

Transaction Detail							Analysis Performed	Results of Analysis				
Control Number	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District's Response
926	11-000-219-320	M561143	8/3/2005	James L Hewitt, MD, PA	\$1,000.00	\$1,000.00	Invoice selected from PO was for Consultation Hours in the amount of 35 hours at a rate of \$125 per hour. Patient field of invoice indicates Weekly Sessions.			✓	The expense is deemed inconclusive although documentation was provided to link the consultation services to a achievement goal for student benefit. Provided by the District was a memo and a proposal from the district to the service provider indicating the services performed by the licensed vendor were to include assessments and evaluations of educational, psychological, and emotional needs of the district's students. However no documentation was provided to agree the number of hours to specific reactions to events or circumstances.	As assessments and evaluations of educational, psychological, and emotional needs of the district's students is an on-going need of the district, Dr. Hewitt's services were provided on a monthly basis. Assessments and evaluations occasionally occurred within, or in response to, crisis situations and precipitated the need to provide immediate services pursuant to the students need. Therefore, a specific number of hours could not be allocated to account for specific events or circumstances.
927	11-000-221-500 11-000-221-600	M561146	8/3/2005	Beverly Micciche	\$1,800.00	\$232.94	Payment was to a faculty member for 553 reimbursable miles incurred during July - September of 2005. Included were trips for Tutorial Programs, Curriculum Writings, and three back-to-back-to-back days of travel to a Conference in Atlantic City.		✓		The expense appears reasonable since it can be linked to an achievement goal of fulfilling contractual obligations, as mileage reimbursement for district duties is included as such. Furthermore, the reimbursement can be linked to a reaction to an event as the mileage was incurred for the various maintenance purposes between district and non-district locations. Additionally, the rate used for the reimbursement is correct.	
928	11-000-230-600	M561179	7/1/2005	Cranberry Blossom Floral Co.	\$1,500.00	\$998.50	Invoice selected from PO was for purchased flowers for Secretaries Week in the amount of \$504, School Nurses Week for \$91, Special Ed. Week for \$252, Declemente for \$70, and Teachers Appreciation for \$81.50.	✓			The expense is deemed discretionary although a memo provided by the district indicates the flowers were purchased in reaction to national recognition days for certain types of employees and in reaction to tragic events. Additionally, the memo indicates the flowers help fulfill their achievement goal of encouraging and rewarding the faculty's hard work. However, no link can be made to any educational value for student benefit as the flowers are ornamental in nature.	This cost relates to the purchase of flowers to honor various groups in the District. These groups include nurses, administrative professionals, and special education employees. These events are national celebrations held in all schools throughout the United States.
929	15-190-100-320	M561181	8/15/2005	PTBOE Elementary Assembly Fund	\$5,200.00	\$18,878.00	PO indicates payment was for Assembly Fund for Fort Dix Elementary School for the 2005-2006 School Year in the amount of \$5,200 and for Field Trips for Fort Dix Elementary School for the 2005-2006 School Year in the amount of \$13,678.		✓		The expense appears reasonable since it can be linked to an achievement goal and educational program for student benefit as the funds were for the use of the school in relation to educational field trips and assemblies for the students. The amount was to be allocated to a custodian of the funds and disbursed as needed.	This expense was involving the cost of providing educational programs in the form of whole group performances for the students at our school. The programs were aligned to NJCCS and engaged students in learning experiences in literacy, mathematics, science, social studies and the visual/performing arts. Educational Field Trips are recognized by the Pemberton BOE (Policy 2340) as an important part of the educational program. All students participated in field trips. The field trip destinations/activities were selected by the classroom teachers from the list of sites approved by the Pemberton BOE. All trips are connected to a specific instructional objective that is linked to NJCCS.
930	15-190-100-320	M561411	9/13/2005	PTBOE Elementary Assembly Fund	\$3,900.00	\$8,520.00	PO indicates payment was for Assembly Fund for Stackhouse Elementary School for the 2005-2006 School Year in the amount of \$3,900 and for Field Trips for Stackhouse Elementary School for the 2005-2006 School Year in the amount of \$4,620.		✓		The expense appears reasonable since it can be linked to an achievement goal and educational program for student benefit as the funds were for the use of the school in relation to educational field trips and assemblies for the students. The amount was to be allocated to a custodian of the funds and disbursed as needed.	The funding is put in this line to fund assemblies and all approved fieldtrips (1 per class). \$2750.00 school assemblies. Eleven dollars per student (teacher & chaperone) which amounted to approximately \$3450.00 for the 05-06 school year. Trips were taken to the zoo, Theatre Works, Aquarium and Academy of Natural Science at no cost to parents. Remaining funds were for Transportation Costs.

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931	15-190-100-320	M561316	7/1/2005	PTBOE Elementary Assembly Fund	\$6,000.00	\$16,800.00	PO indicates payment was for Assembly Fund for Harker-Wylie Elementary School for the 2005-2006 School Year in the amount of \$6,000 and for Field Trips for Harker-Wylie Elementary School for the 2005-2006 School Year in the amount of \$10,800.		✓		The expense appears reasonable since it can be linked to an achievement goal and educational program for student benefit as the funds were for the use of the school in relation to educational field trips and assemblies for the students. The amount was to be allocated to a custodian of the funds and disbursed as needed.	In school children read about so many wonderful places and things around the world and in their own area. Providing fieldtrips and bringing in assembly programs provide experiences children may never have. A puppet theatre presenting Peter Pan, live animal presentations, historical stories and reenactments or just a trip to the ocean or cranberry bog are all wonderful opportunities we offer to our children with this money.
932	11-000-251-500 11-000-230-500	M561215	7/1/2005	Community News	\$3,950.00	\$3,950.00	Invoice selected from PO was for the placement of an advertisement in a newspaper for one day indicating the upcoming event of Bring Your Parent to Work Day for the district High School parents.		✓		The expense appears reasonable since it can be linked to a reaction to an event and to a strategic initiative for student benefit, as the article allows the community, student and families to become aware of the Bring Your Parent to School Day, an event that will promote parents to take an active part in their student's education. The amount paid for the advertisement appears reasonable.	
933	11-000-221-330	M561229	8/26/2005	Medical Center at Princeton	\$72,000.00	\$72,000.00	Invoice selected from PO is for Medical Services provided related to October 2005. The charge includes \$6,806 in Occupational Therapy School Visits and \$1,512 in Physical Therapy School Visits.		✓		The expense appears reasonable since documentation was provided to link the services to a reaction to a circumstance and a strategic initiative for student benefit of providing therapy services as needed to students. Additionally, The District provided School Summary Billing charts that agreed the number of occupational and physical therapy hours received by student as indicated on the invoice.	
934	15-000-218-600	M561249	8/31/2005	American Marketing Systems	\$348.25	\$348.25	Purchase was for a Cast Iron Desk Seal for \$175 and six Promark Stamps for \$204.70 delivered to the district High School.			✓	The expense is deemed inconclusive since documentation was provided to link the Desk Seal and Stamps to a achievement goal as a memo provided by the District indicates the seal and stamps were for official documents that require official seals such as student transcripts. Additionally, the amount paid for the sealer and stamps appears reasonable. However, no documentation was provided to link the purchase to a reaction to an event or circumstance such as the failure of the previous Sealer.	Seal required for "Official" transcripts which must be sent to colleges and employers.
935	11-190-100-320	M562003	10/5/2005	Sam Felicia & Associates, LLC	\$10,600.00	\$10,600.00	Invoice selected from PO indicates charge for One Consultant Day - Everyday Math - 2 each for dates Oct 18th, Nov 17th, Nov 30th 2005 at \$800 or \$4,800 in total.		✓		The expense appears reasonable since documentation was provided to link the services to a strategic initiative for student benefit and a reaction to an event. A memo provided by the district indicates that the Consults served as a training for all the K-6 teachers in conjunction with the implementation of a new research based Department of Education approved math program called Everyday Math.	

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936	11-000-221-500	M562017	4/10/2006	Brian Massimi	\$1,400.00	\$321.03	Payment was to a faculty member for 721.4 reimbursable miles incurred during January - March of 2006. Included were trips for Faculty Meetings, State Inspections, and Safety Meetings.		✓		The expense appears reasonable since it can be linked to an achievement goal of fulfilling contractual obligations, as mileage reimbursement for district duties is included as such. Furthermore, the reimbursement can be linked to a reaction to an event as the mileage was incurred for the various maintenance purposes between district and non-district locations. Additionally, the rate used for the reimbursement is correct.	
937	15-000-240-500	M562046	10/21/2005	Kristen Matthews	\$650.00	\$650.00	Payment chosen was to a faculty member for 507.6 reimbursable miles incurred during September 2005 - January 2006 expensed at \$243.09. Included were trips for Back to School Night, School Dance, Lens on Learning, and a Philadelphia 76ers Basketball game noted as PTO.			✓	The expense was deemed inconclusive although it can be linked to an achievement goal of fulfilling contractual obligations, as mileage reimbursement for district duties is included as such. Furthermore, the reimbursement can be linked to a reaction to an event as the mileage was incurred for the various purposes between district and non-district locations. Additionally, the rate used for the reimbursement is correct. However, it cannot be determined if the mileage incurred for the professional basketball game was properly expensed.	This is reimbursement for mileage expenses to the elementary principal per their contract. They are for approved travel to attend workshops, meetings, and school sponsored activities. The administration is required to attend school sponsored activities to provide administrative supervision during these activities.
938	11-000-219-320	M562067	10/25/2005	Center for Emotional Fitness, Inc	\$500.00	\$500.00	PO contained one invoice for the Psychiatric Evaluation of a Student for \$500 and an invoice for the Child Evaluation of a different student for \$500.		✓		The expense appears reasonable since documentation was provided to link the services to a reaction to a circumstance and an achievement goal for student benefit as a Written Notice of Evaluation and the Evaluation itself was provided by the District to show that the service was to assess whether a specific student needed special education care. It is necessary for the district and student to identify students requiring special needs as needed. Additionally, the amount for the evaluation appears reasonable.	
939	15-110-100-320 15-190-100-320	M562090	9/27/2005	PTBOE Elementary Assembly Fund	\$10,000.00	\$28,368.00	PO indicates payment was for Assembly Fund and Field Trips accounts for Crichton Elementary School for the 2005-2006 School Year in the amount of \$28,368.		✓		The expense appears reasonable since it can be linked to an achievement goal and educational program for student benefit as the funds were for the use of the school in relation to educational field trips and assemblies for the students. The amount was to be allocated to a custodian of the funds and disbursed as needed.	The following attached Assembly programs were presented to students at the Crichton school during the 05-06 school year. The attached list also documents student field trips for the same period. Both field trips and assemblies for the 615 students at Crichton come from this account.

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940	15-190-100-320	M562170	8/29/2005	PTBOE Elementary Assembly Fund	\$5,000.00	\$17,000.00	PO indicates payment was for Assembly Fund and Field Trips accounts for Newcomb Elementary School for the 2005-2006 School Year in the amount of \$17,000.		✓		The expense appears reasonable since it can be linked to an achievement goal and educational program for student benefit as the funds were for the use of the school in relation to educational field trips and assemblies for the students. The amount was to be allocated to a custodian of the funds and disbursed as needed.	According to Board Policy 2340, no student shall assume the costs of curricular field trips that are a part of the district's curriculum guides. Each field trip is properly plan and integrated with the curriculum. Trips are only approved when they contribute to the achievement of specific instructional objectives. NJ Statutes Title 18A: 36-21, 22, 23, & 24 support payment of field trips. These trips provide authentic experiences in math, science, literacy, social studies and art. Furthermore, they expand and diversify activities offered to engage all students. Field trips also provide opportunities that can not be replicated in school. Finally, the opportunity to increase students' prior knowledge and experiences help enhance their comprehension skills.
941	11-000-251-500	M562138	11/14/2005	Employers Unity, Inc	\$1,736.00	\$1,736.00	PO contains two invoices for Unemployment Compensation Service fees at \$248 per month for the months of Dec 2005 - March 2006.		✓		The expense appears reasonable since documentation was provided to link the services to a strategic initiative, as the district has an obligation to deal with unemployment issues. A memo and a signed service agreement with the vendor provided by the District indicates that the district uses the direct reimbursement method of payment for Unemployment Claims and that the vendor provides services regarding such claims, including processing, reviews, and appeals. The amounts paid are consistent with the contract terms.	
942	11-000-251-500	M562191	11/23/2005	James J Flanagan	\$1,450.00	\$1,450.00	Payment chosen was to the faculty member for 449 reimbursable miles incurred during May - Nov 2005 expensed at \$221.86. Included were trips for Conventions, Conferences, Seminars, Budget Meetings, and for commuting to work on days the district was closed.		✓		The expense appears reasonable since the documentation provided was able to link the trips to achievement goals and reactions to events as schedules included show that the trips were for reasons including district duties at various district and non-district locations. Additionally, employee contracts allow for this type of mileage incurred to be expensed. Furthermore, the rate used for computing the reimbursement amount was correct.	
943	15-000-221-500	M562251	11/3/2005	Kelly Marino	\$77.36	\$77.36	Payment chosen was to a faculty member for reimbursable miles and tolls incurred during Sept - Oct 2005 expensed at \$77.36. Included were trips for an International Festival, Coaching Duties, and CSR Grant Tech Assist.		✓		The expense appears reasonable since it can be linked to an achievement goal of fulfilling contractual obligations, as mileage reimbursement for district duties is included as such. Furthermore, the reimbursement can be linked to a reaction to an event as the mileage was incurred for the various purposes between district and non-district locations. Additionally, the rate used for the reimbursement is correct.	

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944	11-000-221-600	M562300	11/16/2005	Harcourt Assessment, Inc	\$1,818.56	\$1,818.56	Purchase was for Harcourt Trophies programs and materials in the amount of \$1,705.76. This is an educational learning program assisting elementary school teachers and students in learning instruction. These products were purchased for the Stackhouse Elementary School.		✓		The expense appears reasonable since documentation was provided to link it to an educational program for student benefit and to a reaction to a circumstance. A memo provided by the district indicates that these consumable educating tools, such as handwriting books and spelling books, must be replenished annually for new classes. Additionally, the amount paid for the products appears reasonable.	
945	11-000-221-600	M562301	11/16/2005	Harcourt Assessment, Inc	\$3,080.51	\$3,080.51	Purchase was for Harcourt Trophies programs and materials in the amount of \$5,198.02. This is an educational learning program assisting elementary school teachers and students in learning instruction. These products were purchased for the Harker-Wylie Elementary School.		✓		The expense appears reasonable since documentation was provided to link it to an educational program for student benefit and to a reaction to a circumstance. A memo provided by the district indicates that these consumable educating tools, such as handwriting books and spelling books, must be replenished annually for new classes. Additionally, the amount paid for the products appears reasonable.	
946	11-000-221-600	M562302	11/16/2005	Harcourt Assessment, Inc	\$2,959.68	\$2,959.68	Purchase was for Harcourt Trophies programs and materials in the amount of \$2,959.68. These are educational learning tools and supplies assisting elementary school teachers and students in learning instruction. These products were purchased for the Busansky Elementary School.		✓		The expense appears reasonable since documentation was provided to link it to an educational program for student benefit and to a reaction to a circumstance. A memo provided by the district indicates that these consumable educating tools, such as handwriting books and spelling books, must be replenished annually for new classes. Additionally, the amount paid for the products appears reasonable.	
947	15-190-100-320	M562718	11/4/2005	HAF Activity Fund	\$4,000.00	\$14,000.00	Fee for Coalition of Essential Schools While School Reform Participation Agreement with Pemberton Township High School for the 2005-2006 School Year. Board Minutes indicate breakdown as: \$4,200 for CFG Training, \$12,800 for CES School-Based Implementation			✓	The expense is deemed inconclusive since no documentation was provided to better understand the intended use of the Funds and how they relate to educational programs or strategic initiatives for student benefit.	This payment was made to the Whole School reform Model required by the state.
948	15-190-100-320	M562771	1/25/2006	Pemberton Twp HS Activity Fund	\$20,000.00	\$40,000.00	PO indicates payment was for Assembly Fund for the High School for the 2005-2006 School Year in the amount of \$20,000 and for Field Trips for the High School for the 2005-2006 School Year in the amount of \$20,000.		✓		The expense appears reasonable since it can be linked to an achievement goal and educational program for student benefit as the funds were for the use of the school in relation to educational field trips and assemblies for the students. The amount was to be allocated to a custodian of the funds and disbursed as needed.	This fund is provided to pay for any assembly and or field trip deemed as educational and appropriate , during the school year.
949	11-000-219-320	M563098	2/14/2006	Roseanne Schatek	\$1,000.00	\$1,000.00	Invoice selected from PO contained three separate \$120 charges for Interpreting Fees, each two hour flat rates. Purpose for each service is included on the invoice and includes a Back to School Night, a Parent Teacher Conference, and a Holiday Concert.		✓		The expense appears reasonable since the documentation provided can link the interpreting services to a reaction to an event as the invoice states the event relating to each service all of which appear appropriate. Additionally, the services can be linked to a strategic initiative, as having an interpreter ensures all students and families have an equal ability to partake and participate in district events. The amount paid for the services also appears reasonable.	

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950	15-000-221-320 15-190-100-320	M561760	10/3/2005	Coalition of Essential Schools-NJ	\$21,000.00	\$21,000.00	Fee for Coalition of Essential Schools While School Reform Participation Agreement with Pemberton Township High School for the 2005-2006 School Year. Board Minutes indicate breakdown as: \$4,200 for CFG Training, \$12,800 for CES School-Based Implementation Assistance, and \$4,000 for CES-NJ Administrative Service Fee.		✓		The expense appears reasonable since documentation or contract was provided to link the expenditure to a specific achievement goal as a memo provided by the district indicates the required Whole School Reform payment to CES-NJ covers participation costs for staff development and developmental assistance. Additionally, the amount of the expense can be linked to an approved budget item as board minutes approving the amount of the expense for the service to be provided are included in the voucher package.	
951	15-190-100-320	M561773	10/5/2005	PTBOE Elementary Assembly Fund	\$8,800.00	\$16,390.00	PO indicates payment was for Assembly Fund for Haines Elementary School for the 2005-2006 School Year in the amount of \$8,800 and for Field Trips for Haines Elementary School for the 2005-2006 School Year in the amount of \$7,590.		✓		The expense appears reasonable since it can be linked to an achievement goal and educational program for student benefit as the funds were for the use of the school in relation to educational field trips and assemblies for the students. The amount was to be allocated to a custodian of the funds and disbursed as needed.	This was a fund transfer that is usually done in the beginning of the school year to give budgeted funds to the central office, which has a staff member who is in charge of coordinating the funding necessary for assembly programs and field trips for the school. The school has a school-based committee that determines the assembly programs offered each month to the students. Many of the assemblies are directly related to the curriculum studied in the classroom or help to teach social values and character education. The grade level determines the field trips in which the students in that grade will participate. Many of the field trips are also directly related to the curriculum and serve as a culminating or supplementary activity.
952	11-000-230-339	M560584	7/26/2005	Kiernan Corporation	\$10,650.00	\$10,650.00	Invoice selected from PO was for consultant services for the month of November 2005 in the amount of 12 hours at \$125 per hour. The project record indicates the hours were related to: Revise enrollment projections - Develop optional Newcomb models - Finalize Newcomb Alternative School Model.			✓	The expense is deemed inconclusive since no documentation was provided to link the expenditure to a strategic initiative or achievement goal. Additionally, it cannot be determined based on the documentation provided if the specific charges were made in reaction to an event or circumstance. However, a signed memo from the vendor was provided that indicated the amount charged per hour was \$125, consistent with the billing.	This cost relates to consultant services rendered in preparation of the District's Long Range Facilities Plan. The Department of Education requires district's to complete/update a long range facilities plan on a periodic basis. This costs is well below the average costs most districts spent on their Long Range Facilities Plan.
953	15-190-100-320	M561682	9/29/2005	PTBOE Elementary Assembly Fund	\$5,000.00	\$11,000.00	PO indicates payment was for Assembly Fund for Busansky Elementary School for the 2005-2006 School Year in the amount of \$5,000 and for Field Trips for Busansky Elementary School for the 2005-2006 School Year in the amount of \$6,000.		✓		The expense appears reasonable since it can be linked to an achievement goal and educational program for student benefit as the funds were for the use of the school in relation to educational field trips and assemblies for the students. The amount was to be allocated to a custodian of the funds and disbursed as needed.	Link to educational or achievement goal: Progress indicators: Ask and explore questions related to a topic of interest generate ideas for writing through listening, asking, and sharing. Generate ideas through writing through recalling experiences and listening to stories. Follow the steps of the writing process (preventing, drafting, revising, proofreading, publishing)

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954	12-000-400-450	M562303	11/29/2005	Thermal Piping Div of GBI Inc	\$33,000.00	\$33,000.00	Payment was related to service performed by vendor for the replacement of HVAC units in classrooms of the district Middle School.			✓	The expense is deemed inconclusive although documentation was provided to link the service to an approved budget item as the district provided specific board minutes showing the approval of the expenditure and the amount of the three vendor bids obtained, the lowest of which was selected. Additionally, a signed agreement between the vendor and the District was provided. However, it cannot be determined from the documentation provided if this expenditure was needed in reaction to an event or circumstance or if it was done subject to state approval.	This cost was for the replacement of classroom HVAC units at the Middle School. This project is part of the corrective action plan for the Middle School Remediation Plan from an Air Quality Report. The history of this project was supplied to the auditors.
955	12-000-400-450	M563817	6/28/2006	Alarm Installation SV Inc	\$11,895.00	\$11,895.00	Purchase was for the equipment and installation of a perimeter security system for the district's bus garage and facility.		✓		The expense appears reasonable since the documentation can link the purchase to a reaction to an event and a strategic initiative as the letter provided indicates the installation was in response to recent break-ins, which the District has an obligation to attempt to prevent. The installation also was made in accordance with a high security risk finding during a security audit conducted at the location. A copy of the findings by the firm conducting the audit was provided by the district, including a recommendation to install such a perimeter security system at the bus garage.	
956	11-000-219-600	M450589	7/1/2004	Staples Business Advantage	\$262.07	\$99.59	Purchase was for office supplies shipped to a district elementary school. Included were glue sticks, folders, tape, and composition books.		✓		The expense appears reasonable since by its nature, maintaining a sufficient level of general office supplies is an inherent initiative of operating a school or school district. As such it is likely the purchased supplies were in reaction to depleted resources of such supplies. The amount and nature of the supplies purchased appears reasonable.	
957	11-000-251-340	M563844	6/19/2006	Canon Financial Services, Inc	\$350.00	\$6,478.00	Payment was for a Document Feeder machine charged to Fund 50. However, \$350 of which was charged to Fund 11, designated as a related Maintenance Fee for Balance of 4yr Agreement. PO shows shipping address to Adult Education.			✓	The expense is deemed inconclusive. Based on review of the response subsequently provided by the district; it was noted that the expense was stated as document handler, but it's use was not described. It was stated that the a copier is used by the Adult Education Office for all its office and faculty needs associated with copying and printing, but the response did not relate the document handler.	
958	11-000-230-530	M563863	6/30/2006	XTC Consulting	\$36,785.12	\$36,785.12	The amount paid was made to cover the agreed upon 45% fee of the projected savings resulting from the Telecommunications Analysis performed by the vendor for the district. As such, savings resulting from the service amounted to \$81,744.70.		✓		The expense appears reasonable since by its nature it can be linked to a strategic initiative in saving the district money to be used for adding more value to the students in other ways. Additionally, the amount is reasonable as it was an agreed upon rate that is determined from even greater savings. Furthermore, the expense can be linked to a reaction to a circumstance, as it can be derived from the potential savings available in the telecommunications system.	

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959	11-000-251-600	M563825	6/29/2006	Allied Office Products	\$262.02	\$69.96	Purchase was for four storage boxes at \$13.91 each and for six boxes of screen cleaning wipes at \$2.39 each shipped to the district office.		✓		The expense appears reasonable since by its nature, maintaining a sufficient level of general office supplies such as these is an inherent initiative of operating a school or school district. As such it is likely the purchased supplies were in reaction to depleted resources of such supplies. The amount and nature of the supplies purchased appears reasonable.	
960	11-000-230-820	M563039	2/28/2006	Township of Pemberton	\$3,793.92	\$3,793.93	Payment was for property taxes owed by the district to the township for three of the district's lots.		✓		The expense appears reasonable since by its nature paying property taxes can be linked to an achievement goal of complying with municipal regulations. Furthermore, property taxes are an inherent part of owning and using property for business or educational use. The amount paid is reasonable as it is determined by local government.	
961	11-000-219-600	M450590	7/7/2004	School Specialty Inc	\$239.03	\$239.03	Purchase was for two 3'x4' cotton tack boards for \$62.37 each and for one 4'x6' blue tack board for \$114.29 shipped to Special Services.		✓		The expense appears reasonable since documentation was provided to link the tack boards to an achievement goal and a reaction to a circumstance as a memo provided by the District indicates that there was an increased need for organization by the Special Ed Department to comply with all Special Education Administrative Code, which was provided by the District, as well as the volume of daily issues inherent to a Special Education office. Additionally, the amount paid for the tack boards appears reasonable.	
962	15-000-221-500	M563857	6/20/2006	Suzanne Ward	\$169.00	\$169.00	Payment was to reimburse an elementary school Media Specialist for registration fee paid to attend a workshop in NJ titled WINNERS! - A Closer Look at the Top Rated Children's Books of 2004.		✓		The expense appears reasonable since documentation can link it to a strategic initiative for student benefit as the seminar was to educate the school's Media Specialist on books that are appropriate and effective choices to stock the school's library. The amount of the seminar appears reasonable as well.	
963	11-000-251-600	M563818	6/25/2006	Pitney Bowes Inc	\$220.98	\$220.98	Purchase was for two Red Ink cartridges for the district's Pitney Bowes Mailing Machine.		✓		The expense appears reasonable since by its nature, having a properly functioning mailing machine is an inherent initiative of operating a school or school district. As such it is likely the purchased ink was in reaction to the previous ink cartridges being depleted. The amount paid for the red ink appears reasonable.	
964	11-000-218-600	M450871	8/12/2004	Curriculum Associates, Inc.	\$396.00	\$369.00	Purchase was for a quantity of four Brigance Tests for Kindergarten at a per unit price of \$90 shipped to a district elementary school. This test simply assesses the basic skills a student has or has not mastered.		✓		The expense appears reasonable since documentation was provided to link the four Brigance Tests to a strategic initiative for student benefit as a memo provided indicates the tests are used by Kindergarten teachers to assess the literacy readiness of their students. Additionally, the amount of the tests appears reasonable.	

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965	11-190-100-320	M452144	11/19/2004	Compass learning, Inc	\$18,425.00	\$18,425.00	Purchase was for a quantity of forty software licenses for Odyssey K-3 Curriculum Bundles, including Reading, Language, Math, Science, and Social & Studies materials delivered to district elementary schools.		✓		The expense appears reasonable. Documentation was provided to link the forty curriculum bundles to an educational programs for student benefit as a memo provided by the District indicates the software that has been used by the District for several years is research based and has shown gains in the achievements of the students as its purpose is to improve student achievement in reading, mathematics, and other areas.	The purchase of the 40 Compass Odyssey Software packages for all the elementary schools was essential in order to reach all the students from K to 8th grade. Licenses must be purchased based on number of classrooms and enrollments. The Odyssey Program is designed to supplement the curriculum in reading and mathematics. Technology integration and support is essential to improve student achievement. The Compass Odyssey Program has contributed to the Pemberton Township students' performance in both reading and mathematics at the benchmark grades of 3-4-5-6-7th grade.
966	11-000-230-600	M450102	7/6/2004	Eli Research, Inc	\$0.00	\$199.00	Cancelled				This PO was both created and canceled in the same 2004-2005 fiscal year with no transactions made against it. This was verified through observation of a PO-Inquiry screen shot from the district's system. Additionally, existence was verified by observation of the pink copy of the original PO.	
967	11-000-219-320	M450513	7/1/2004	Cerebral Palsy of NJ, Inc	\$0.00	\$4,000.00	Cancelled				This PO was both created and canceled in the same 2004-2005 fiscal year with no transactions made against it. This was verified through observation of a PO-Inquiry screen shot from the district's system. Additionally, existence was verified by observation of the pink copy of the original PO.	
968	11-000-219-320	M450518	7/1/2004	South Jersey Eye Physicians, PA	\$0.00	\$240.00	Cancelled				This PO was both created and canceled in the same 2004-2005 fiscal year with no transactions made against it. This was verified through observation of a PO-Inquiry screen shot from the district's system. Additionally, existence was verified by observation of the pink copy of the original PO.	
969	11-000-261-420	M450931	8/9/2004	Brick Wall Corporation	\$0.00	\$20,000.00	Cancelled				This PO was both created and canceled in the same 2004-2005 fiscal year with no transactions made against it. This was verified through observation of a PO-Inquiry screen shot from the district's system. Additionally, existence was verified by observation of the pink copy of the original PO.	
970	11-000-262-420	M451737	11/3/2004	Schiff-Charney, Inc	\$0.00	\$550.00	Cancelled				This PO was both created and canceled in the same 2004-2005 fiscal year with no transactions made against it. This was verified through observation of a PO-Inquiry screen shot from the district's system. Additionally, existence was verified by observation of the pink copy of the original PO.	

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971	11-000-219-500	M452000	12/2/2004	Otter Creek Institute	\$0.00	\$169.00	Cancelled				This PO was both created and canceled in the same 2004-2005 fiscal year with no transactions made against it. This was verified through observation of a PO-Inquiry screen shot from the district's system. Additionally, existence was verified by observation of the pink copy of the original PO.	
972	11-000-219-320	M452106	12/15/2004	Comprehensive Educ Resources	\$0.00	\$550.00	Cancelled				This PO was both created and canceled in the same 2004-2005 fiscal year with no transactions made against it. This was verified through observation of a PO-Inquiry screen shot from the district's system. Additionally, existence was verified by observation of the pink copy of the original PO.	
973	11-000-251-890	M452735	2/22/2005	NCTM	\$0.00	\$198.00	Cancelled				This PO was both created and canceled in the same 2004-2005 fiscal year with no transactions made against it. This was verified through observation of a PO-Inquiry screen shot from the district's system. Additionally, existence was verified by observation of the pink copy of the original PO.	
974	11-000-219-320	M453001	4/8/2005	Treasurer, State of NJ - Katzenbach	\$0.00	\$1,750.00	Cancelled				This PO was both created and canceled in the same 2004-2005 fiscal year with no transactions made against it. This was verified through observation of a PO-Inquiry screen shot from the district's system. Additionally, existence was verified by observation of the pink copy of the original PO.	
975	11-402-100-600	M453680	5/25/2005	Championship Books & Video Prod	\$0.00	\$680.00	Cancelled				This PO was both created and canceled in the same 2004-2005 fiscal year with no transactions made against it. This was verified through observation of a PO-Inquiry screen shot from the district's system. Additionally, existence was verified by observation of the pink copy of the original PO.	
976	12-000-300-730	M453861	6/14/2005	Eagle Lift Truck, Inc	\$0.00	\$18,970.00	Cancelled				This PO was both created and canceled in the same 2004-2005 fiscal year with no transactions made against it. This was verified through observation of a PO-Inquiry screen shot from the district's system. Additionally, existence was verified by observation of the pink copy of the original PO.	
977	15-000-221-320	M453891	N/A	Yale University	\$0.00	N/A	Cancelled				This PO was both created and canceled in the same 2004-2005 fiscal year with no transactions made against it. This was verified through observation of a PO-Inquiry screen shot from the district's system. However, the district was unable to provide any piece of the original PO.	

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978	11-000-219-600	M560155	7/6/2005	Solution Tree, LLC	\$0.00	\$77.85	Cancelled				This PO was both created and canceled in the same 2005-2006 fiscal year with no transactions made against it. This was verified through observation of a PO-Inquiry screen shot from the district's system. Additionally, existence was verified by observation of the pink copy of the original PO.	
979	15-000-218-320	M560563	7/19/2005	Aces Imaging Systems	\$0.00	\$1,210.00	Cancelled				This PO was both created and canceled in the same 2005-2006 fiscal year with no transactions made against it. This was verified through observation of a PO-Inquiry screen shot from the district's system. Additionally, existence was verified by observation of the pink copy of the original PO.	
980	15-000-240-500	M561683	9/29/2005	Eldrean E Attaway	\$0.00	\$1,900.00	Cancelled				This PO was both created and canceled in the same 2005-2006 fiscal year with no transactions made against it. This was verified through observation of a PO-Inquiry screen shot from the district's system. Additionally, existence was verified by observation of the pink copy of the original PO.	
981	11-000-251-500	M561808	10/18/2005	Treasurer, State of NJ, Dept of Ed	\$0.00	\$75.00	Cancelled				This PO was both created and canceled in the same 2005-2006 fiscal year with no transactions made against it. This was verified through observation of a PO-Inquiry screen shot from the district's system. Additionally, existence was verified by observation of the pink copy of the original PO.	
982	11-000-221-500	M561896	10/17/2005	Lori McMillan	\$0.00	\$600.00	Cancelled				This PO was created in Fiscal Year 2005, rolled over by encumbrance to Fiscal Year 2006, and cancelled in Fiscal Year 2006 with no transactions made against it as evidenced by a PO-Inquiry Screen Shot from the district's system. Additionally, existence was verified by observation of the pink copy of the original PO.	
983	15-000-221-500	M562655	1/6/2006	Yale University	\$0.00	\$950.00	Cancelled				This PO was both created and canceled in the same 2005-2006 fiscal year with no transactions made against it. This was verified through observation of a PO-Inquiry screen shot from the district's system. Additionally, existence was verified by observation of the pink copy of the original PO.	
984	11-000-219-320	M562900	2/7/2006	Carl Lefever	\$0.00	\$3,000.00	Cancelled				This PO was both created and canceled in the same 2005-2006 fiscal year with no transactions made against it. This was verified through observation of a PO-Inquiry screen shot from the district's system. Additionally, existence was verified by observation of the pink copy of the original PO.	

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985	15-000-222-600	M563179	3/7/2006	Corporate Express	\$0.00	\$771.99	Cancelled				This PO was both created and canceled in the same 2005-2006 fiscal year with no transactions made against it. This was verified through observation of a PO-Inquiry screen shot from the district's system. Additionally, existence was verified by observation of the pink copy of the original PO.	
986	11-000-219-600	M563227	3/7/2006	Tanner School Furniture Corp.	\$0.00	\$320.04	Cancelled				This PO was both created and canceled in the same 2005-2006 fiscal year with no transactions made against it. This was verified through observation of a PO-Inquiry screen shot from the district's system. Additionally, existence was verified by observation of the pink copy of the original PO.	
987	11-000-219-600	M563357	3/24/2006	D&H Distributing	\$0.00	\$5,900.92	Cancelled				This PO was both created and canceled in the same 2005-2006 fiscal year with no transactions made against it. This was verified through observation of a PO-Inquiry screen shot from the district's system. Additionally, existence was verified by observation of the pink copy of the original PO.	
988	11-000-230-339	M563392	4/6/2006	C Anne Doyle	\$0.00	\$400.00	Cancelled				This PO was both created and canceled in the same 2005-2006 fiscal year with no transactions made against it. This was verified through observation of a PO-Inquiry screen shot from the district's system. Additionally, existence was verified by observation of the pink copy of the original PO.	
989	11-000-251-890	M563578	3/31/2006	NJAFPA	\$0.00	\$450.00	Cancelled				This PO was both created and canceled in the same 2005-2006 fiscal year with no transactions made against it. This was verified through observation of a PO-Inquiry screen shot from the district's system. Additionally, existence was verified by observation of the pink copy of the original PO.	
990	15-000-240-600	M563859	6/24/2006	Allied Office Products	\$0.00	\$612.42	Cancelled				This PO was both created and canceled in the same 2005-2006 fiscal year with no transactions made against it. This was verified through observation of a PO-Inquiry screen shot from the district's system. Additionally, existence was verified by observation of the pink copy of the original PO.	
991	11-000-219-600	M563618	5/2/2006	Sportime	\$0.00	\$99.95	Cancelled				This PO was both created and canceled in the same 2005-2006 fiscal year with no transactions made against it. This was verified through observation of a PO-Inquiry screen shot from the district's system. Additionally, existence was verified by observation of the pink copy of the original PO.	

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
Control Number	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Responses
1	15-110-100-610	M450369	7/7/2004	Science Kit & Boreal Laboratories	\$54.58	\$54.58	The purchase was for supplies delivered to a district elementary school. Included were bottles of extract, corn seeds, lima beans, soil, shells, and a stopwatch.		✓		This expense appears reasonable. The science supplies were purchased to replenish items that have been used and hence could be linked to the reactionary criteria. The science supplies were part of the science program and hence could be linked to a strategic initiative and the promotion of educational value.	
2	15-190-100-610	M459377	7/1/2004	Sportime	\$5.99	\$5.39	The purchase was for on Sportime Basic Ball for \$5.99 delivered to the High School.		✓		The expense appears reasonable since the nature of the expense (basic ball) can be linked to strategic initiative for student benefit. The amount for the ball appears reasonable. The district indicated that the basic ball was for physical education supplies required for program needs and curriculum.	
3	15-190-100-610	M450607	7/8/2004	Staples Business Advantage	\$297.42	\$297.10	Purchase was for office supplies delivered to a district elementary school. Included were thirty-five 2 pocket portfolios, 30 magazine racks, a desk calendar, and an electric pencil sharpener.			✓	This expense is deemed to be inconclusive as more documentation would be required in order to determine the nature of the purchase. It was difficult to determine whether the supplies were purchased in reaction to a specific event. Due to the lack of documentation it was difficult to determine how the purchase of the supplies could be linked to a specific strategic initiative or the promotion of educational value.	The pocket portfolios and plastic magazine racks were used to organize the 30 classes per week that the media specialist taught. Each student had a personal pocket portfolio for their individual projects and each class stored their portfolios in a class magazine rack. The pencil sharpener and desk calendar are normal office supplies for a classroom.
4	15-190-100-610	M450811	8/5/2004	Teacher's Discovery	\$403.00	\$386.39	Purchase was for library books delivered to the district high school. All the library books appear reasonable in nature for educational purposes.			✓	The expense is deemed inconclusive since no documentation was provided to link the library books to a strategic initiative for student benefit. Additionally, no curriculum was provided to link the books to an educational program. However, the amount for the books appears reasonable. The district indicated that the library material is intended to encourage reading and provide research material.	We encourage all students to read and are glad to see that the expense was reasonable.

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5	15-190-100-610	M459314	7/1/2004	Valiant	\$2,228.95	\$2,228.95	Purchase was for seven 42" Welded AV Carts for \$146.75 each and for ten Height Adjustable 31" and 39" Carts delivered to the district High School.	✓			The expense is deemed discretionary since no documentation was provided to link the 17 carts to a strategic initiative or specific reaction to an event or circumstance. However, the amount for each of the carts appears reasonable. Furthermore, a memo was provided by the district merely stating that the carts were purchased to transport new AV material in a safe manner.	
6	15-244-100-640	M450001	7/1/2004	Alta Book Center	\$405.77	\$383.25	Purchase was for 35 Let's Go Teaching Books. Purchase included 5 books each for Lets Go, Levels 1 - 6, and 5 books of the Let's Go Starter series. The shipment was made to a district elementary school.			✓	The expense is deemed inconclusive since no documentation was provided to link the 35 teaching guides to an educational program or strategic initiative for student benefit. However, the amount for the teaching guides appears reasonable.	Materials are necessary for ELL Program.
7	15-212-100-610	M450827	7/8/2004	Attainment Co Inc	\$42.00	\$39.00	Purchase was for one series of Practical Practice Reading books delivered to the district High School.			✓	The expense is deemed inconclusive since no documentation was provided to link the series of books a strategic initiative for student benefit. Additionally, no curriculum was provided to link the books to an educational program. However, the amount for the books appears reasonable. The district indicated that the books address the reading component of the school curriculum. The school provided remedial; reading as a basic skill and employs a reading teacher in this position	We encourage all students to read and are glad to see that the expense was reasonable.
8	15-190-100-500	M451206	9/17/2004	College of NJ	\$995.00	\$995.00	Payment was for the registration fee for one faculty member from an elementary school to attend a two day workshop titled Introductory Family Tools & Technology 2004 Fall Workshop.			✓	This expense is deemed to be inconclusive as more information would be required in order to determine the nature of the workshop. A workshop/conference request form or agenda would be required in order to establish any link to how the workshop was for the promotion of educational value or being a strategic initiative. Due to the lack of documentation it was difficult to ascertain how the workshop objectives would be beneficial to the students.	this was a training for Family Tools & Technology which is part of the State EQUALS Program that promotes interest in technology/math/science for females and minorities.

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9	15-213-100-610	M450830	7/12/2004	Highsmith Co Inc	\$626.55	\$626.55	Purchase was for three Book Trucks with 4 Sloped Shelves used to hold library books, delivered to the district High School.		✓		This expense appears reasonable. The purchase of library resources included shelves which were used to hold books as indicated per a memo provided by the District. Additionally, the purchase of the shelves could be linked to a specific strategic initiative and are considered useful as they would be used on a long-term basis.	
10	15-190-100-610	M451027	8/18/2004	Home-Sew Inc	\$295.16	\$295.16	Purchase was for Sewing Materials delivered to the district High School. Included was a pin cushion, fasteners, safety pins, scissors, thread, and fabric.			✓	The expense is deemed inconclusive since no documentation was provided to link the sewing supplies to a strategic initiative for student benefit. No curriculum was provided to link the sewing supplies to an educational program. However, the amount and nature of all the sewing supplies appears reasonable. The district indicated that the sewing supplies were required for curriculum course of Creative Construction as listed in the curriculum guide.	Materials are necessary to run this program at the High School. We are satisfied that the auditors felt the cost was reasonable.
11	15-190-100-610	M451139	8/18/2004	NASCO	\$194.57	\$186.76	Purchase was for Arts & Crafts Supplies delivered to the High School. Included were Quilt Pillows, Ribbon, Fleece, Shear Scissors, and a Pillow Kit.			✓	The expense is deemed inconclusive since no documentation was provided to link the arts and Arts & Crafts supplies to a strategic initiative for student benefit. Additionally, no curriculum was provided to link the supplies to an educational program. However, the amount and nature of all the supplies appears reasonable. The district indicated that the materials were used for courses in Art, Crafts, and Advanced Arts as required by the curriculum guide.	Materials are necessary to run this program at the High School. We are satisfied that the auditors felt the cost was reasonable.
12	11-000-270-600	M451114	7/1/2004	Saf-Gard Safety Shoe Co	\$474.98	\$400.00	Purchase was for five pairs of Safety Shoes for the District Bus Mechanics.			✓	The expense is deemed inconclusive since no documentation was provided to link the shoes to a reaction to an event or circumstance or to a strategic initiative. However, the amount paid per pair of shoes appears reasonable.	This cost was for the purchase of safety shoes for the District's Bus Mechanics. According to the Bus Drivers Contract, mechanics are given an allowance for the purchase of safety shoes under certain guidelines. Again, happy that the auditor felt that the cost was reasonable.

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13	15-190-100-610	M450451	7/8/2004	Scholastic Magazines	\$82.78	\$76.65	Purchase was for twenty-one copies of Scholastic News 2 at a per unit price of \$3.65 delivered to a district elementary school.			✓	This expense is deemed to be inconclusive as more documentation would be required in order to determine the nature of the expense. A curriculum would be required in order to link the expense to any sort of educational value or strategic initiative. More documentation would be required in order to determine who the beneficiary of the expense was.	Reading materials whether paperback, textbooks or magazines are encouraged for our early readers. They then become life long readers.
14	15-190-100-610	M459386	7/1/2004	Sportime	\$638.00	\$638.00	Purchase was for athletic supplies delivered to the district High School. Included were 24 Hockey Balls, 6 Foam Balls, 2 packs of Shuttlecocks, 42 Footballs, and 6 Volleyballs.			✓	The expense appears reasonable since the nature of the expense (equipment for at phys ed class activities) can be linked to strategic initiative for student benefit. The amount for the ball appears reasonable. The district indicated that the equipment was for physical education supplies required for program needs and curriculum.	
15	15-212-100-610	M450611	7/12/2004	Staples Business Advantage	\$66.29	\$62.94	Purchase was for Office Supplies delivered to a district elementary school. Included were bottles of correction fluid, post-its, flags, files and folders.			✓	The expense appears reasonable since by their nature general office supplies can be linked to a strategic initiative and reaction to a circumstance, as maintaining a sufficient quantity of supplies is an inherent initiative of a properly functioning school or school district, and it was likely these supplies were depleted. Additionally, the amount of all the supplies purchased appears reasonable.	
16	15-213-100-610	M450616	7/12/2004	Staples Business Advantage	\$170.74	\$169.24	Purchase was for Office Supplies delivered to a district elementary school. Included were pencils, glue, pens, binders, erasers, folders, tape, correction fluid, and fasteners.			✓	The expense appears reasonable since by their nature general office supplies can be linked to a strategic initiative and reaction to a circumstance, as maintaining a sufficient quantity of supplies is an inherent initiative of a properly functioning school or school district, and it was likely these supplies were depleted. Additionally, the amount of all the supplies purchased appears reasonable.	

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17	15-213-100-610	M450230	7/8/2004	Teacher's Discovery	\$230.66	\$216.69	Purchase was for teaching guides delivered to the district High School. Included were two sets of Study Skills CD Books for \$56.95 each, a Learning to Learn Book for \$19.95, Survival Reading Skills for Secondary Students for \$22.95, Not More Writing for \$17.95, and A Year Full of Writing for \$19.95.			✓	The expense is deemed inconclusive since no documentation was provided to link the quantity of guides to link the guides to an educational program or strategic initiative for student benefit. The district indicated that Learning to Learn addresses metacognitive skills and learning styles. Both areas are staff development initiatives for the school. A Learning to Learn curriculum document was not provided.	
18	15-190-100-640	M450271	7/19/2004	Thomson Learning	\$2,638.04	\$2,520.00	Purchase was for forty-five copies of Video Basics at a per unit price of \$56 delivered to the district High School.			✓	The expense is deemed inconclusive since no documentation was provided to link the books to an educational program or strategic initiative for student benefit. However, the amount for each of the videos appears reasonable. The district indicated that books are for TV Production I and II classes. No curriculum document was provided.	The auditors felt this cost was reasonable and we do too. These videos will go in a library which will be used over many years. Many students will benefit.
19	15-190-100-610	M451279	9/15/2004	Highsmith Co Inc	\$105.87	\$106.14	Purchase was for teaching supplies delivered to a district elementary school. Included were ten packages of Cassettes, Banner Sets, Reading Certificates, a Bookmark Set, two packages of Reading Records.		✓		This expense appears reasonable. The teaching supplies purchased could be linked to a specific strategic initiative and were for the promotion of educational value. The audio cassettes were purchased for the remedial reading program in which children were recorded to show growth of their language skills. The banners, & posters were purchased as part of the remedial reading program.	
20	15-213-100-610	M450081	7/8/2004	McDougal Little & Company	\$2,382.77	\$2,317.08	Purchase was for Geography supplies delivered to the district High School. Included were eight sets of Map Transparencies for \$120 each, two Teacher Resource Packages for \$450 each and twenty one World Culture & Geology packages.			✓	The expense is deemed inconclusive since no curriculum was provided to link the geography supplies to an educational program or strategic initiative for student benefit. Additionally, based on the documentation given, it cannot be determined if the amount paid was reasonable. The district indicated that the maps are used in World Cultures Class and U.S. History courses. These courses address Core Content Political Geography during the course of study and integrate Geography with History.	New sets of maps are key as the world changes, countries change and geographical boundaries change. These updates are critical to our students in their course of Study for both Geography and History.

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21	15-190-100-610	M450707	7/29/2004	Penguin, U.S.A	\$774.82	\$1,255.35	Purchase was for 129 library and educational books and guides delivered to the district High School. Upon review, all appear reasonable in nature.		✓		The expense appears reasonable since documentation was provided to link the educational books to a strategic initiative for student benefit, as the district indicated that the books were library material core content reading support for the library. No curriculum/core content support was provided. Furthermore, the amount for the books purchased appears to be reasonable.	
22	15-190-100-610	M459124	7/1/2004	School Specialty Inc	\$260.89	\$299.79	Purchase was for a variety of teaching supplies delivered to Haines elementary school. Included were flash cards, video-fun facts, topple game, uno card game, brain stretchers, and comparative fraction strips.		✓		This expense appears reasonable. The purchase was made for various students who experienced difficulty in literacy or math areas to supplement the regular curriculum as per a memo provided by the District. The purchase of the various supplies could be linked to the promotion of educational value and being a strategic initiative. The supplies were purchased for the benefit of the students and the amount of the supplies appears to be reasonable.	
23	15-244-100-610	M459083	7/1/2004	School Specialty Inc	\$158.74	\$159.07	Purchase was for a variety of teaching supplies delivered to Denbo elementary school. Included were index cards, cariole crayons, and manila folders.		✓		The expense appears reasonable as it could be linked to a particular strategic initiative and was for the promotion of educational value. The supplies were purchased to assist and support the classroom teacher with the daily education of students. The supplies were purchased for the ongoing operations of the school and appear reasonable in amount for the quantity of goods.	
24	15-190-100-610	M459280	7/1/2004	School Specialty Inc	\$275.00	\$274.94	Purchase was for a variety of teaching supplies delivered to Busansky Elementary School. Included were crayons, colored pencils, markers, grading stamps, bingo money, and Telling Time Bingo.		✓		This expense appears reasonable as it could be linked to a particular strategic initiative and was for the promotion of educational value. The materials were purchased for the third and fourth grade students to improve their respective reading, writing and speaking skills. The beneficiaries of the expense were identified to be the students.	

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25	15-213-100-610	M459085	7/1/2004	School Specialty Inc	\$136.46	\$136.46	Purchase was for a variety of teaching supplies delivered to Denbo elementary school. Included was a kaleidoscope, flash cards, rainbow fraction tiles, theme paper, and clay.		✓		The expense appears reasonable as it could be linked to a particular strategic initiative and was for the promotion of educational value. The supplies were purchased to assist and support the classroom teacher with her daily teaching operations. The supplies were purchased for the ongoing operations of the school and was for the benefit of the children.	
26	15-190-100-610	M459018	7/1/2004	School Specialty Inc	\$170.59	\$273.91	Purchase was for a variety of teaching supplies delivered to Crichton elementary school. Included were pencils, student of the week certificates, happy birthday awards, desk tape, apple notepads, and fraction and decimals quizmo.		✓		This expense appears reasonable as it was related to the purchase of classroom supplies and would be required for the daily operations of the school and hence could be linked to a particular strategic initiative. The supplies are a necessity as they would be utilized on a daily basis. The beneficiary of the supplies purchased were identified to be the students.	
27	15-190-100-610	M459078	7/1/2004	School Specialty Inc	\$199.21	\$222.97	Purchase was for a variety of teaching supplies delivered to Denbo elementary school. Included were floor puzzles, happy birthday awards, stickers, pencils, and reading awards.		✓		This expense appears reasonable as the teaching supplies were purchased for the ongoing operations of the elementary school. The expense could be linked to a particular strategic initiative and was for the promotion of educational value. The supplies purchased were for the benefit of the students and the amount appears to be reasonable.	
28	15-190-100-610	M450343	7/1/2004	Science Kit & Boreal Laboratories	\$109.33	\$109.33	Purchase was for a variety of teaching supplies delivered to Denbo elementary school. Included was clay, sand, plastic jars, aluminum foil, D batteries, food coloring, and woodland objects.		✓		This expense appears reasonable. These were Science supplies which were used to supplement the science curriculum and aid in classroom instruction. The expense was linked to a specific strategic initiative and was for the promotion of educational value. The beneficiary was identified to be the students and the amount for the science supplies appears to be reasonable.	

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29	15-190-100-610	M450362	7/6/2004	Science Kit & Boreal Laboratories	\$267.75	\$311.53	Purchase was for a variety of teaching supplies delivered to Busansky elementary school. Included were magnifying glasses, spray bottles, plastic bags, compasses, magnets, and plastic cups.		✓		The expense appears reasonable as it could be linked to a particular strategic initiative and was for the promotion of educational value. The learning materials were part of third & fourth grade curriculum. The materials were purchased to improve teaching methods and improve student responses in various subject areas. The beneficiary of the expense were identified to be the students and the amounts appear reasonable.	
30	15-190-100-610	M459396	7/1/2004	Fisher Scientific Co	\$75.27	\$75.27	Purchase was for a variety of teaching supplies delivered to the district middle school. Included were cotton balls, petrolatum, and vegetable oil.			✓	This expense is deemed to be inconclusive as more documentation would be required in order to link the purchase of the supplies to any sort of strategic initiative. Due to the lack of documentation it was difficult to determine the purpose or necessity of the purchase and whether the purchase was in reaction to a specific event, although a memo provided by the Middle School indicated that this purchase appeared to pertain to an elementary school.	These items appear reasonable and necessary to any school.
31	15-110-100-610	M450554	7/21/2004	Harcourt Inc	\$156.84	\$152.27	Purchase was for one Big BK audio-text Collec GR K Trophies, an educational reading supplement, delivered to Fort Dix elementary school.		✓		This expense appears reasonable. The Big Book audio-text provides opportunity for development of phonemic awareness as teacher and students read together hence could be linked to a particular strategic initiative. The audio-text reading program was purchased for the benefit of the students and would enable them to enhance their reading skills.	
32	11-190-100-640	M451637	10/21/2004	McDougal Little & Company	\$22,735.47	\$21,078.00	Purchase was for 100 copies each of 7th Gr. Lang. of Literature, 8th Gr. Lang. of Literature, 7th Gr. Language Network, and 8th Gr. Language Network delivered to the district Middle School.			✓	The expense is deemed inconclusive since no documentation or curriculum was provided to link the quantity of teaching materials to a specific educational program or strategic initiative for student benefit. However, the amount per unit appears reasonable.	New Language textbooks are necessary and are always researched based. We are satisfied that the auditors felt that the cost was reasonable.

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33	15-190-100-610	M450801	8/5/2004	Premier Agendas, Inc	\$4,500.00	\$4,500.00	Purchase was for a quantity of 1,500 5"x8" School Agendas for a per unit price of \$3.00 delivered to the district High School.		✓		The expense appears reasonable since the response provided can link the agenda books to strategic initiative of making students knowledgeable of school rules and, therefore, providing a safe environment for students and staff to interact in, which benefits all parties. The district also indicated that the agenda books provides students a school passport for leaving classes and a calendar for student organization skills.	
34	15-190-100-610	M451537	10/13/2004	Scholastic Inc	\$2,321.65	\$2,129.95	Purchase was for one Grade 1 Guided Reading Fiction, a collection of books, delivered to Emmons elementary school.			✓	This expense is deemed to be inconclusive, although a memo was provided by the District to link the books to a strategic initiative for student benefit as it indicated the advantages of the leveled book collection to include flexible grouping, assessment of a child's progress, and it provides an experience with a variety of texts within a level. However, no curriculum was provided to link the books to any specific educational program, and no documentation was provided to indicate the volume of books received for what appears to be an excessive price.	Reading materials whether paperback, textbooks or magazines are encouraged for our early readers. They then become life long readers. Guided reading books are part of our Action Plans.
35	20-211-100-610	M451838	10/26/2004	School Specialty Inc	\$134.99	\$134.99	Purchase was for a variety of teaching supplies delivered to a district elementary school. Included were giant building blocks, magnet letters, dry erase board markers, labels, and alpha pocket chart.		✓		This expense appears reasonable. The purchase of the supplies could be linked to a strategic initiative and were for the promotion of educational value. The supplies were purchased for the daily operations of the elementary school. The supplies were purchased for the benefits of the students and the amount appears to be reasonable.	

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36	20-211-100-610	M451780	11/1/2004	Allied Office Products	\$205.94	\$146.18	Purchase was for Office Supplies delivered to the Early Childhood Department. Included were diskettes, file pockets, translucent dividers, steno notebooks, and legal pads.		✓		The expense appears reasonable since by their nature general office supplies can be linked to a strategic initiative and reaction to a circumstance, as maintaining a sufficient quantity of supplies is an inherent initiative of a properly functioning school or school district and it was likely that the purchase was made as these supplies were depleted. Additionally, the nature and amount paid for each of the supplies appears reasonable.	
37	11-000-100-561	M452001	12/2/2004	Burlington Co College	\$1,560.00	\$3,120.00	Payment was for the 2004 Fall term fee for the Performing Arts Program at the College. The fee was related to six students that attended one of two classes offered at the college, Intro to Dance and Creative Drama. The invoice is for the participation of eight classes at \$195 each. Two of the students attended both classes, while the remaining four attended only one.			✓	The expense is deemed inconclusive since no curriculum was provided to link the eight performing arts classes to a specific educational program or strategic initiative for student benefit or to a reaction to an event such as a school play. However, the fee for the eight classes appears reasonable. The district indicated that the expense represents collaboration between the high school and Burlington County College. Students took performing arts classes and received college credits for the course. The district collaborates with the college throughout the year.	This payment correlates to an initiative between Burlington County College and Pemberton Twp. High School. Based on an agreement between the two institutions, students could take performing arts classes at BCC, which would be paid for by the school district, and receive 3 college credits for their efforts. The initiative between BCC and the Pemberton Township School District is linked to a strategic initiative to increase the opportunities for district students to obtain college credits while they are in high school.
38	15-204-100-610	M450538	7/13/2004	Continental Press, Inc	\$188.93	\$171.75	Purchase was for educational books purchased by a district elementary school. Included were 5 copies each of Levels A - C Reading Comp., Books 1 - 3 Bright Beginning, and Level AA and AAA of Reading Comp.			✓	This expense is deemed to be inconclusive as a specific curriculum would be required in order to link the purchase of the books to any specific strategic initiative or the promotion of educational value. Due to the lack of documentation it was difficult to determine nature of the books purchased and how they could be beneficial to the students.	The books were purchased to be utilized in a special education classroom for children with IEPs. As described in NJAC: 6A:15-1.4, students with IEPs will have effective support. In the same code, it states that all children will have an engaging and comprehensive instructional program. NJCCS 3.1 states that all children will read a variety of materials and texts with fluency and comprehension. As further described in NJAC 6a: 14-47, the regular educational curriculum and the instructional strategies may be modified based on the student's IEP.
39	15-213-100-610	M451975	11/29/2004	PCI Educational Publishing	\$392.35	\$359.95	Purchase was for one copy of Banking Math Software Lab Pack of 5 delivered to the district Middle School.			✓	This expense is deemed inconclusive as a specific curriculum would be required in order to link the purchase of the software pack to a strategic initiative or for the promotion of educational value. It was difficult to ascertain the necessity of the purchase due to the absence of a specific curriculum.	A Banking Software package teaches students a life skill on how to deal with banks, balance a checkbook and the importance of managing money. This is a skill that all students must eventually learn.

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40	15-190-100-610	M452577	2/2/2005	Reading Helper, Inc	\$82.50	\$75.00	Purchase was for a quantity of 50 Reading Helper Yellow Standards at a per unit price of \$1.50 delivered to a district elementary school.		✓		This expense appears reasonable. The books were purchased to assist students part of the special services program. The purchase of the books could be linked to a strategic goal and was for the promotion of educational value. The books were purchased for the benefit of the students.	
41	11-402-100-500	M450328	7/1/2004	Thunderbird Lanes, Inc	\$3,792.00	\$3,700.00	Payment was for the Goys and Girls Varsity and Jr. Varsity High School Bowling teams to use the bowling lanes for nine home matches, tryouts, and practices from Nov 04 - Feb 05.		✓		The expense appears reasonable since it can be linked to a strategic initiative and reaction to an event or circumstance as it is to provide the High School bowling team with sufficient bowling lanes for their winter bowling season's needs. The amount paid for the use for the lanes are appropriate.	
42	15-190-100-500	M452636	1/26/2005	Bureau of Education & Research	\$175.00	\$175.00	Payment was for the attendance of a faculty member to a seminar held in NJ titled What's New in Young Adult Literature.			✓	The expense is deemed inconclusive since no documentation was provided to link the seminar to an educational program or strategic initiative for student benefit. However, the amount for the Seminar appears reasonable. The district indicated that the seminar was for staff development as requested by the Language Arts department for the improvement of instructional skills.	This is a seminar that the district felt was essential for our elementary teacher especially in the area of Literacy. The DOE is a strong proponent on early literacy and encourages all district to pursue professional development in order to improve in this area.
43	20-443-100-320	M452848	3/7/2005	Crusin' Not Boozin-Bryn Mawr Rehab	\$350.00	\$350.00	Payment was for the presentation that was given at the district high school titled Rehab's Cruisin' not Boozin' Program by Bryn Mawr.			✓	The expense is deemed inconclusive since no documentation was provided to link the assembly to an approved budget item as this was a Fund 20 expense. Additionally, no documentation was provided to link the assembly to an educational program or strategic initiative for student benefit. However, the amount for the assembly appears reasonable. The district indicated that although this is a Fund 20 item, this meets the district and school's drug and alcohol education program and the assembly provides a cost efficient method of delivery to a maximum number of students.	We pride ourselves in looking for programs that will help us help students to stay away from destructive behavior. Anti-drug and alcohol programs that catch the attention of the students are ones we pursue. We felt this one was a worthwhile assembly program to drive that point home to our students.

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44	15-190-100-610	M452660	2/14/2005	Booksource Inc	\$56.87	\$448.48	Purchase was for eighty-one library books delivered to a district elementary school. Upon review, all the library books appear appropriate for an elementary school level.		✓		This expense appears reasonable as it could be linked to a particular strategic initiative and the promotion of educational value. The library books purchased were required for the fourth grade students to fulfill their summer reading requirements. The beneficiary of the expense was identified to be the students	
45	15-190-100-610	M453142	4/26/2005	Raritan Valley Community College	\$160.00	\$160.00	Purchase was for a quantity of eight games each of Moon Mission Game and Cosmic Decoder Game at a per game price of \$10. Purchase was made by a district elementary school.		✓		This expense appears reasonable. The purchase of the games could be linked to a specific strategic initiative and the promotion of educational value. The games were purchased as part of the family astro program which provides families the opportunity to interact and communicate with students and teachers. The games were purchased for the benefit of the students and the amount appears to be reasonable.	
46	15-190-100-610	M453420	5/13/2005	Allied Office Products	\$79.76	\$84.40	Purchase was for Office Supplies delivered to a district elementary school. Included were desk pads, letter trays, steno pads, paper clip holders, post-its, and an organizer.		✓		The expense appears reasonable since by their nature general office supplies can be linked to a strategic initiative and reaction to a circumstance, as maintaining a sufficient quantity of supplies is an inherent initiative of a properly functioning school or school district and it is likely that the purchase was made as these supplies were depleted. Additionally, the nature and amount paid for each of the supplies appears reasonable.	
47	20-361-200-500	M453352	5/12/2005	CompUSA, Inc	\$1,070.00	\$1,210.00	Purchase was for eleven 30 Day Personal Learning Packs for \$860 and for five Class Mouse Tests for \$350 delivered to the district High School.			✓	The expense is deemed inconclusive since no documentation was provided to link the quantity of Learning Packs to a specific educational program or strategic initiative for student benefit. However, the amount paid for each of the Learning Packs appears reasonable.	This are educational tools that we felt were beneficial to our students. We are glad that the auditors felt the cost was reasonable

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48	15-190-100-500	M453898	6/30/2005	Judith S Arengé	\$104.49	\$104.49	Payment was to reimburse employee for 258 miles incurred from three round trips to Chauncey Conference Center for a Brown University Workshop.			✓	This expense is deemed inconclusive since the documentation provided does not indicate a clear purpose of the workshop attended by the faculty member. As such, the mileage is inconclusive since it is tied to the workshop. However, the District provides in employee contracts for mileage to be reimburse related to district duties. The rate for computing the mileage is correct.	Satisfied that the auditor said the mileage was correct and this costs is part of a negotiated agreement with the teachers union.
49	15-110-100-610	M452336	12/1/2005	Hertz Furniture Systems Corp	\$376.00	\$376.00	Purchase was for a Contemporary Double Pedestal Desk with Drawer for \$376 delivered to Fort Dix Elementary School.	✓			This expense is deemed to be discretionary. Due to a lack of documentation it could not be determined who the desk was intended for and if it was purchased in reaction to an event or circumstance. Additionally, the amount appears to be excessive.	The desk was purchased for a classroom teacher from a regular supplier. According to the Teachers' Labor Agreement Article XVI. "During the terms of the contract, the Board shall continue to provide the following: (b) Provide a serviceable desk, chair and, upon request a filing cabinet for the exclusive use of the teacher.
50	15-190-100-500	M453878	6/21/2005	Dianne Hoyt	\$29.20	\$29.20	Payment was to reimburse employee for 72 miles incurred for the round trip to Haverford, PA for a Programming Workshop.			✓	This expense is deemed inconclusive since the documentation provided does not indicate a clear purpose of the workshop attended by the faculty member. As such, the mileage is inconclusive since it is tied to the workshop. However, the District provides in employee contracts for mileage to be reimburse related to district duties. The rate for computing the mileage is correct.	Satisfied that the auditor said the mileage was correct and this costs is part of a negotiated agreement with the teachers union.
51	15-190-100-610	M452029	12/1/2004	Kelly Marino	\$463.73	\$145.88	Payment was to reimburse a Denbo Elementary School Faculty for 360.2 miles incurred for trips including Abbot Advisory Meetings, C & I Meetings, Coaching, and Facilitator Meetings from the January - June of 2005 period.			✓	The expense was deemed appears reasonable since the documentation provided was able to link the trips to achievement goals and reactions to events as schedules included show that the trips were for reasons including district duties at various district and non-district locations. Additionally, employee contracts allow for this type of mileage incurred to be expensed. Furthermore, the rate used for computing the reimbursement amount was correct.	

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52	15-190-100-500	M453827	6/13/2005	Nan E. Schweitzer	\$552.84	\$552.84	Payment was to reimburse employee for 1,408 miles incurred primarily for round trips to Cherry Hill and Moorestown for HOSA Fundraiser purposes from the period of September 2004 - June 2005.		✓		The expense was deemed appears reasonable since the documentation provided was able to link the trips to achievement goals and reactions to events as schedules included show that the trips were for reasons including district duties at various district and non-district locations. Additionally, employee contracts allow for this type of mileage incurred to be expensed. Furthermore, the rate used for computing the reimbursement amount was correct.	
53	15-190-100-610	M453582	5/25/2005	Allied Office Products	\$63.92	\$63.92	Purchase was for two "Property of" Stamps at \$31.96 each, delivered to the district High School.		✓		The expense appears reasonable since by their nature general office supplies, including personalized stamps, can be linked to a strategic initiative and reaction to a circumstance, as maintaining a sufficient quantity of supplies is an inherent initiative of a properly functioning school or school district and it is likely that the purchase was made as these stamps were needed. Additionally, the amount paid for each stamp appears reasonable.	
54	15-190-100-610	M560260	7/11/2005	Oriental Trading Company	\$255.31	\$232.10	Purchase was for a variety of bags including Tote Bags, Drawstring Bags, Gift Bags, and Canvas Bags delivered to a district elementary school.		✓		This expense appears reasonable. The bags were purchased for teacher appreciation week as per the corner. The expense could be linked to a specific strategic initiative. It was indicated by the district that teachers continue to use the items in daily classroom activities and hence could be linked to the usefulness criteria.	
55	15-190-100-610	M453198	7/19/2005	Sax Arts & Crafts	\$168.00	\$167.96	Purchase was for seven pints of glaze paint and a pound of soft copper wire delivered to the district High School.		✓		The expense is deemed inconclusive since no curriculum documentation was provided to link the quantity of paint to a specific educational program or strategic initiative for student benefit. However, the amount paid for each of the pints appears reasonable. The district indicates that the supplies were for the Art Program at the high school. The expense is required for the curriculum approved by the Board of Education. Ceramics class and Arts and Crafts and Jewelry classes use the material.	Materials are necessary to run this program at the High School. We are satisfied that the auditors felt the cost was reasonable.

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56	15-190-100-610	M452545	1/21/2005	School Specialty Inc	\$204.86	\$180.76	Purchase was for two Color Counter Sets, three Attribute Blocks Pocket Sets, four boxes of 2 Pocket Folders, and three hundred Assorted Pocket Folders delivered to a district elementary school.		✓		This expense appears reasonable as it was related to the purchase of classroom supplies and hence is considered to be a strategic initiative as the supplies would be used for the ongoing operations of the District. The supplies purchased were for the benefit of the students and would be used on a routine basis.	
57	15-214-100-610	M453399	5/6/2005	School Specialty Inc	\$47.96	\$549.28	Purchase was for one Physical Education Pack, consisting of ten different athletic pieces, delivered to the district High School.			✓	The expense is deemed inconclusive since no documentation was provided to link the purchase to a specific educational program or strategic initiative for student benefit. However, the amount paid for the pack appears reasonable. The district indicated in a memo provided that the purchase was not for a Physical Education pack, but various arts and crafts supplies for a self contained autistic class.	
58	15-190-100-610	M453764	6/9/2005	School Specialty Inc	\$205.80	\$205.80	Purchase was for twenty-one Small Chair Pocket's for \$9.80 each delivered to a district elementary school.	✓			This expense is deemed to be discretionary. The purchase of the small chair pockets could not be linked to any particular strategic initiative or the promotion of educational value. According to the district, the chair pockets were purchased for organizational purposes and students would be able to keep all their books and supplies in an organized manner.	This expenditure is absolutely essential since it teaches our young students organizational skills. Part of the learning experience is to impart a feeling of knowing how to find items quickly. It's a time management skill that will stay with them .
59	15-190-100-610	M569424	7/1/2005	Allied Office Products	\$98.54	\$98.54	Purchase was for Office Supplies delivered to a district elementary school. Included were two packs of letter paper, envelopes, card sticks, and transparency paper.		✓		The expense appears reasonable since by their nature general office supplies can be linked to a strategic initiative and reaction to a circumstance, as maintaining a sufficient quantity of supplies is an inherent initiative of a properly functioning school or school district and it is likely that the purchase was made as these supplies were depleted. Additionally, the nature and amount paid for each of the supplies appears reasonable.	

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60	15-190-100-610	M569430	7/1/2005	Allied Office Products	\$19.05	\$19.05	Purchase was for an Ink Jet Transparency delivered to a district elementary school.		✓		The expense appears reasonable since by their nature general office supplies, such as a Ink Jet Transparency, can be linked to a strategic initiative and reaction to a circumstance, as maintaining a sufficient quantity of supplies is an inherent initiative of a properly functioning school or school district and it is likely that the purchase was made as the supply was depleted. Additionally, the nature and amount paid for the product appears reasonable.	
61	15-212-100-610	M560206	7/1/2005	Harcourt Brace & Co & Subsidiaries	\$95.25	\$90.60	Purchase was for ten Phonics Practice Books Gr K Trophies at a per unit price of \$9.06 delivered to Stackhouse Elementary school.			✓	This expense is deemed to be inconclusive, although a memo provided by the district indicated the books were reordered to fulfill the core curriculum standards linking it to a reaction to an circumstance. A specific curriculum would be required in order to link the purchase of the workbooks to any specific strategic initiative or the promotion of educational value. Additionally the curriculum would show how the workbooks would be beneficial to the students.	The Trophies program is the District Reading Program. The phonics books are consumable and part of the program needed for new students entering the Kindergarten level.
62	15-110-100-610	M560068	7/1/2005	Houghton Mifflin Co	\$279.30	\$1,409.34	Purchase was for 146 Math Practice Workbooks, Levels 2-4, at \$10.32 each, and 14 Math Pupil Edition Workbooks, Level K, for \$26.60 each, delivered to a district elementary school.			✓	This expense is deemed to be inconclusive. A specific curriculum would be required in order to link the purchase of the workbooks to any specific strategic initiative or the promotion of educational value. Additionally the curriculum would show how the workbooks purchased were part of the curriculum and how they were for the benefit of the students.	
63	15-213-100-610	M560205	7/1/2005	Houghton Mifflin Co	\$210.30	\$193.50	Purchase was for 25 Math Practice Workbooks, Level 5, at \$10.32 each delivered to a district elementary school.		✓		The expense appears reasonable. The purchase of the workbooks could be linked to a particular strategic initiative and was for the promotion of educational value. The math workbooks were used to aid in classroom instruction. The supplies were purchased for the ongoing operations of the elementary school and were for the benefit of the children.	

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64	15-190-100-610	M569352	7/1/2005	NASCO	\$73.36	\$73.36	Purchase was for classroom supplies delivered to a district elementary school. Included were rulers, puzzle quilt pieces, beads, bear claws, waxed linen cord, and a suncatcher set.		✓		This expense appears reasonable. The supplies were purchased on behalf of the art department for various arts and craft projects. The purchase of the supplies could be linked to a specific strategic initiative and was for the promotion of educational value. The supplies were purchased for the benefit of the students and the amount for the supplies appear reasonable.	
65	11-000-262-610	M450970	8/10/2004	Stevenson Supply Co. Inc	\$7,696.63	\$12,000.00	Purchase was for one Tee 2 1/2 x 2 Copper for \$56.94 and for a FTG Red 2x1/2 Copper for \$10.98 delivered to Maintenance.		✓		The expense appears reasonable since documentation was provided to link the copper tubing to a reaction to an event and to a strategic initiative as a memo provided by the District indicates the copper was purchases a result of leaks in the existing water pipes in a school. Additionally, the amount appears to be reasonable.	
66	15-190-100-610	M560813	7/25/2005	Teacher's Discovery	\$80.80	\$71.95	Purchase was for two Classroom Shields Kits for \$24.95 each, two sets of Bingo Chips at \$2.00 each, and a Medieval Bingo Game for \$19.95 delivered to the district High School.			✓	The expense is deemed inconclusive as a curriculum was not provided to link it to an educational program, although the district indicated in a memo provided that these items are student-centered educational instructional programs/gaming. The materials motivate students in the areas of Language Arts and World History and can be used by both curriculum areas or as integrated instruction as supported by Breaking Ranks and other educational research. However, the amount for each of the products appears reasonable.	We are glad that the auditors feel that the expense is reasonable.
67	15-190-100-610	M560822	7/25/2005	Teacher's Discovery	\$280.06	\$254.60	Purchase was for various videos for the district High School. Included were such videos as Genghis Khan, Byzantium, Plato's Republic, King Arthur Biography. The order contained nine videos all reasonable in content for educational purposes.		✓		The expense appears reasonable since by its nature it can be linked to an educational program and a strategic initiative for student benefit. The amount for each of the videos appears reasonable. The district indicated that these items are World History video resources for the Media Center which can be used across disciplines for Literature.	

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68	15-190-100-610	M453481	5/12/2005	Allied Office Products	\$660.76	\$660.76	Purchase was for Office Supplies delivered to the district High School. Included were many index cards, pens, chalk, legal pads, binder rings, and clips.		✓		The expense appears reasonable since by their nature general office supplies can be linked to a strategic initiative and reaction to a circumstance, as maintaining a sufficient quantity of supplies is an inherent initiative of a properly functioning school or school district and it is likely that the purchase was made as these supplies were depleted. Additionally, the nature and amount paid for each of the supplies appears reasonable.	
69	15-190-100-610	M560320	7/1/2005	Allied Office Products	\$88.32	\$92.54	Purchase was for Office Supplies delivered to a district elementary school. Included were erasers, folders, clips, pens, clipboards, staples, markers, correction fluid, and a stapler.		✓		The expense appears reasonable since by their nature general office supplies can be linked to a strategic initiative and reaction to a circumstance, as maintaining a sufficient quantity of supplies is an inherent initiative of a properly functioning school or school district and it is likely that the purchase was made as these supplies were depleted. Additionally, the nature and amount paid for each of the supplies appears reasonable.	
70	15-213-100-610	M560876	7/25/2005	Allied Office Products	\$196.47	\$245.68	Purchase was for Office Supplies delivered to a district elementary school. Included were binders, magnets, a magnet board, highlighters, pen, and two portfolios.		✓		The expense appears reasonable since by their nature general office supplies can be linked to a strategic initiative and reaction to a circumstance, as maintaining a sufficient quantity of supplies is an inherent initiative of a properly functioning school or school district and it is likely that the purchase was made as these supplies were depleted. Additionally, the nature and amount paid for each of the supplies appears reasonable.	
71	15-190-100-610	M560918	7/26/2005	Allied Office Products	\$112.13	\$98.23	Purchase was for Office Supplies delivered to a district elementary school. Included were pencils, pens, notebooks, glue, tape, and a calendar pad.		✓		The expense appears reasonable since by their nature general office supplies can be linked to a strategic initiative and reaction to a circumstance, as maintaining a sufficient quantity of supplies is an inherent initiative of a properly functioning school or school district and it is likely that the purchase was made as these supplies were depleted. Additionally, the nature and amount paid for each of the supplies appears reasonable.	

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72	15-190-100-610	M560928	7/27/2005	Allied Office Products	\$200.73	\$200.73	Purchase was for Office Supplies delivered to a district elementary school. Included were four boxes of inter-department envelopes, two boxes of white envelopes, and three literature organizers.		✓		The expense appears reasonable since by their nature general office supplies can be linked to a strategic initiative and reaction to a circumstance, as maintaining a sufficient quantity of supplies is an inherent initiative of a properly functioning school or school district and it is likely that the purchase was made as these supplies were depleted. Additionally, the nature and amount paid for each of the supplies appears reasonable.	
73	15-240-100-610	M560793	7/25/2005	Oxford University Press, Inc	\$1,369.97	\$1,320.00	Purchas was for ten copies of both Grammar Sense WBs and SBs, Levels 1-3, for \$24 per SB and \$15 per WB, and for one Grammar Sense CD-ROM for \$150 delivered to the district High School.			✓	The expense is deemed inconclusive since no documentation was provided to link the quantity of workbooks and the CD-ROM to a specific educational program or strategic initiative for student benefit. However, the amount for each of the workbooks and the CD-ROM appears reasonable. The district indicated that the items for the language arts curriculum in relation to grammar and writing skills address core content skills in both areas. No curriculum was provided.	We are glad that the auditors feel that the expense is reasonable.
74	15-190-100-610	M569162	7/1/2005	School Specialty Inc	\$49.80	\$49.80	Purchase was for fifteen Daily Plan / Assignment Book at a per unit price \$3.32 delivered to a district elementary school.		✓		This expense appears reasonable. The Assignment books were identified to be part of a specific educational program. The books record daily homework assignments which keeps parents aware of academics as well as many other activities at school hence the purchase of these assignment books could be linked to a specific strategic initiative. The books were purchased for the benefit of the students and would be used on a routine basis.	
75	15-190-100-610	M569132	7/1/2005	School Specialty Inc	\$752.12	\$752.12	Purchase was for classroom supplies delivered to a district elementary school. Included were Laminator cartridges, Crayola Crayons, an Amazing States Book, colored pencils, and State Flags Set.		✓		This expense appears reasonable as it related to the purchase of various classroom supplies for the elementary school. The supplies were purchased to meet the needs of the classroom, teachers and the students and hence could be linked to a specific strategic initiative. The supplies were ordered would be used on a routine basis and could be linked to the usefulness criteria.	

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76	15-190-100-610	M569150	7/1/2005	School Specialty Inc	\$191.46	\$191.46	Purchase was for classroom supplies delivered to a district elementary school. Included was a Fractions N Action Activity Book, Tangram Pattern Cards, Magnet Fraction Tiles, and a Magnet Wipe Off Board.		✓		This expense appears reasonable as it was related to the purchase of classroom supplies that would be used on a daily basis hence could be linked to the usefulness criteria. The supplies were purchased for the benefit of the students and the amount of the supplies purchased appears to be reasonable.	
77	15-209-100-610	M569155	7/1/2005	School Specialty Inc	\$110.40	\$110.40	Purchase was for classroom supplies delivered to a district elementary school. Included were hook clips, a Guide to Class Centers, a Hotdot Flashcard Multiply, scissors, and a Chart Stand Adjustable Pocket.		✓		This expense appears reasonable as it was related to the purchase of classroom supplies that would be used on a daily basis hence could be linked to the usefulness criteria. The supplies were purchased for the benefit of the students and the amount of the supplies purchased appears to be reasonable.	
78	15-212-100-610	M569221	7/1/2005	School Specialty Inc	\$179.49	\$195.81	Purchase was for classroom supplies delivered to a district elementary school. Included were Shamrock notepads, Crayola Crayons, Assorted Seasonal Pencils, Seasonal Notepads, Ribbon Sniffers, and Seasonal Borders.		✓		This expense appears reasonable. The purchase of the supplies were for the daily operations of the school. The supplies purchased could be linked to a strategic initiative and would be considered useful as they would be used on daily basis.	
79	15-204-100-610	M569253	7/1/2005	School Specialty Inc	\$192.86	\$192.86	Purchase was for classroom supplies delivered to a district elementary school. Included were EZ Graders, Report Card Envelopes, Exam Booklets, an Arithmetic Quizmo, Hilarious Headlines, and a Mancala Game.		✓		This expense appears reasonable. The supplies were purchased for effective instructional practices of the special services department. The expense could be linked to the promotion of educational value and a specific strategic initiative. The beneficiary of the supplies was identified to be the students.	

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80	20-231-200-200	M453918	6/30/2005	Treasurer, State of NJ	\$82,097.80	\$132,317.84	Payment was to reimburse State of NJ for 2004 - 2005 Pension and Social Security - Federally Funded Programs. The percentage applied against the total contracted salaries was 14.05% consisting of FICA at 7.65% and a TPAF administrative charge of 6.4%		✓		The expense appears reasonable since it can be linked to a strategic initiative of complying with State regulation and reaction to a circumstance as the district has an obligation as an employer to submit such payments. Additionally, the amount paid is based on a government-determined percentage.	
81	15-190-100-610	M569353	7/1/2005	Triarco Arts & Crafts Inc	\$266.70	\$452.70	Purchase was for Arts & Crafts supplies delivered to a district elementary school. Included were Childs Aprons, Shader Sets, Tempera Metallic, Lino Cutters, a Twin Hole Pencil Sharpener, and a Sargent Glitter Temptra.		✓		This expense appears reasonable. The supplies were purchased on behalf of the art department for various arts and craft projects. The purchase of the supplies could be linked to a specific strategic initiative and was for the promotion of educational value. The supplies were purchased for the benefit of the students and the amount for the supplies appear reasonable.	
82	15-190-100-610	M561158	8/10/2005	Allied Office Products	\$166.66	\$159.48	Purchase was for office supplies delivered to a district elementary school. Included were binders, index dividers, and labels.		✓		The expense appears reasonable since by their nature general office supplies can be linked to a strategic initiative and reaction to a circumstance, as maintaining a sufficient quantity of supplies is an inherent initiative of a properly functioning school or school district and it is likely that the purchase was made as these supplies were depleted. Additionally, the nature and amount paid for each of the supplies appears reasonable.	
83	15-190-100-610	M561397	9/9/2005	Apple Computer, Inc	\$304.00	\$304.00	Purchas was for an Apple 20GB iPod for \$269 and for an Apple iPod Dock for \$35 delivered to a district elementary school.	✓			The expense is deemed discretionary since no documentation was provided to link the iPod to an educational program of strategic initiative for student benefit. It was difficult to determine why the iPod was purchased and how it could promote better learning capabilities.	

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84	15-190-100-640	M560673	7/18/2005	BMI Educational Services	\$927.84	\$805.90	Purchase was for seventy copies of All the Pretty Horses for \$11.96 each, a copy of the book's Novel Unit for \$9.95, and a copy of the book's Student Packet. For \$11.95 delivered to the district High School.			✓	The expense is deemed inconclusive since no documentation was provided to link the quantity of books to a specific educational program or strategic initiative for student benefit. However, the amount paid for each book appears reasonable. The district indicated that the books were for the Language Arts curricular in regards to reading improvement. This addresses core content skills in reading and interpretation. No curriculum support was provided.	Reading materials whether paperback, textbooks or magazines are encouraged for all of our students. They then become life long readers. It is noted that the auditor felt the cost to be reasonable.
85	15-190-100-610	M561613	9/21/2005	Canon Business Solutions-East, Inc	\$72.00	\$72.00	Purchase was for three boxes of Canon Type E Transparency Film for Copier at a per box price of \$24 delivered to a district elementary school.		✓		The expense appears reasonable since by their nature general office supplies, such as transparency film, can be linked to a strategic initiative and reaction to a circumstance, as maintaining a sufficient quantity of supplies is an inherent initiative of a properly functioning school or school district and it is likely that the purchase was made as these supplies were depleted. Additionally, the nature and amount paid for the film appears reasonable.	
86	15-213-100-610	M560727	7/26/2005	Handwriting Without Tears	\$137.45	\$124.95	Purchase was for twenty copies of Cursive Success Workbooks and a Cursive Teacher's Guide for \$5.95 each delivered to Denbo elementary school.		✓		The expense appears reasonable since documentation was provided to link it to an educational program for student benefit and to a reaction to a circumstance. A memo provided by the district indicates that these consumable workbooks must be replenished annually for new classes. Additionally, the amount paid for the products appears reasonable.	
87	15-204-100-610	M562052	10/24/2005	Glencoe - Macmillan / McGraw-Hill	\$23.58	\$879.84	Purchase was for four copies of Teacher's Wraparound Edition Glencoe Literature Courses 4 and 5 at \$109.98 each delivered to the district High School.			✓	The expense is deemed inconclusive since no documentation was provided to link the quantity of guides to an educational program or strategic initiative for student benefit. However, the amount paid for each guide appears reasonable.	Reading materials whether paperback, textbooks or magazines are encouraged for all of our students. They then become life long readers. It is noted that the auditor felt the cost to be reasonable.

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
Control Number	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Responses
88	11-230-100-610	M561787	10/12/2005	Oriental Trading Company	\$126.10	\$114.15	Purchase was for classroom supplies delivered to a district elementary school. Included were Play Stockings, Snowman Muffin Pan, Magnetic Beads, Seasonal Calendar, a Snowman Plate, Holiday Pens, and a Holiday Pencil Assortment.			✓	The expense is deemed inconclusive since no documentation was provided to link the quantity of supplies and materials a educational program or strategic initiative. The district indicated that the supplies in question were purchased for student use in the Everyday Math program. However, no curriculum or lesson plan was provided to link the materials to an educational program or strategic initiative for student benefit. The amount for each of the products appears reasonable.	These items are essential to the components in our Everyday math program. Hands on manipulatives are integral to the program and enhances the learning experience.
89	15-110-100-610	M561826	10/3/2005	Oriental Trading Company	\$372.13	\$338.30	Purchase was for thirty-four dozen What's the Answer? Dry Erase Paddles for \$9.95 per dozen delivered to a district elementary school.			✓	This expense is deemed be inconclusive as more specific documentation would be required in order to assess the necessity of purchasing these paddles. Due to the lack of documentation it was difficult to link the purchase of the paddles to a strategic goal or the promotion of educational value. It was indicated by the District Board that the paddles were purchased to assist the students in their everyday learning process.	
90	15-000-262-610	M561115	8/19/2005	Peachtree Bus Products	\$264.00	\$264.00	Purchase was for two 42" Delineator Posts for \$48 each and for six Orange Security Vests for \$28 each delivered to the district High School.			✓	The expense is deemed inconclusive since no documentation was provided to link the vests and posts to an achievement goal or strategic initiative for student benefit. However, the amount for each of the vests and posts appears reasonable.	This cost was due to a plan that would require our security personnel to be readily identified in case an emergency. We felt, and so did the auditor, that the costs were reasonable.
91	20-211-100-610	M569027	7/1/2005	School Specialty Inc	\$450.10	\$456.16	Purchase was for classroom supplies delivered to a district elementary school. Included was a Puppet Neighborhood Set, Glitter Glue, Play-Doh, Animal Beads, a Root-Vue Farm, Styrofoam Cones, Jumbo Craft Sticks, Pipecleaners, Feathers, Watercolors, and Pom Poms.			✓	The expense is deemed inconclusive since no documentation was provided to link the materials to an educational program or strategic initiative for student benefit. However, the amount for each of the products appears reasonable.	

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92	11-000-262-610	M563649	5/4/2006	Joseph Gartland Inc	\$6,290.00	\$6,290.00	Purchase was for 2,000 units of Bew Soft Cotton Diaper REM for \$2.65 per unit and 1,000 unit of White Cotton Cloth for \$.99 per unit delivered to the district warehouse.		✓		The expense appears reasonable since documentation was provided to link the purchase to a strategic initiative and to reaction to a circumstance as a memo provided by the District indicates the cloth as an annual order for general cleaning done by the district's maintenance department. Such needs are inherent in maintaining a school district's facilities. Additionally, the amount paid for the goods appears reasonable as the bid sheet shows the vendor chosen was the least costly.	
93	11-402-100-500	M563623	5/5/2006	NJ State Interscholastic Athl Assn	\$76.50	\$76.50	Payment was for an entry fee for the district High School's golf team to enter the 2006 NJSIAA/MGA Golf Tournament.		✓		The expense appears reasonable since it can be linked to a strategic initiative for student benefit of providing a district athletic team with the opportunity to competitively compete with other school districts. Additionally, the amount of the entry fee appears reasonable.	
94	15-190-100-610	M563405	4/5/2006	Resources For Reading, Inc	\$343.88	\$311.62	Purchase was for classroom supplies delivered to Harker-Wylie Elementary school. Included were Student Journals, Wikki Stix, Blank ABC Books, a Wet Writing Pen, Letter Storage Boxes, Magnetic Letters, Paint, Boxes to Go, a Swivel Stapler, and Economy Book Bags.		✓		This expense appears reasonable. The supplies were purchased for the daily operations of the elementary school and hence could be linked to a strategic goal. The supplies were purchased for the benefit of the students and the amount of the supplies purchased appears to be reasonable.	
95	11-000-100-566	M563686	5/31/2006	Somerset Hills School, Inc	\$1,799.85	\$1,799.85	Payment was to a private school for the disabled related to a tuition adjustment for two students from the district. The adjustment was for \$9.23 per day for 195 days between the two students. The adjustment resulted from a change in per pupil cost incurred by the school recognized during an audit.		✓		The expense appears reasonable since the documentation provided was able to link it to a reaction to an event as the audit of the private school recognized a needed adjustment in the cost per pupil incurred by the private school. As such, the amount paid by the district is also reasonable as it is based on the finding of the audit, per pupil, per day.	

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96	11-000-291-270	M560016	7/1/2005	Vision Ser	\$144,055.85	\$122,000.00	Payment was for the June 2006 Premium owed to the vendor that related to the districts vision benefit plan.		✓		The expense appears reasonable since the documentation provided by the district indicated the purpose of the insurance premium payments and can link them to an achievement goal of satisfying contractual obligations provided for PTEA employees.	
97	13-601-100-610	M563756	6/13/2006	Clarence Watson	\$50.00	\$50.00	Payment was for services related to the Adult School Graduation Music for the 2005-2006 School Year.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as graduation music for the Adult School Graduation. Based on review of the response subsequently provided by the district, it was stated that the service was performed by a well-respected band director who has been providing the service for many years. The cost of the expense was \$50, and appears reasonable. It was also stated that live music presents graduates with a sense of respect during commencement ceremonies.	
98	11-000-262-610	M563680	5/17/2006	Will's Appliance Parts, Inc	\$78.50	\$72.00	Purchase was for two Thermo Kits for \$22.03 each and for two Thermostats for \$13.97 each delivered to the district maintenance facility.		✓		The expense appears reasonable since documentation was provided to link the thermostats to a reaction to a circumstance and to an achievement goal of safely operating ovens as a memo provided by the District indicates the purchased thermostat was in replacement of a malfunctioning one located on the High School kitchen's oven. Additionally, the amount paid for the products appears reasonable.	
99	11-000-262-610	M561396	7/1/2005	Bio Shine	\$4,491.50	\$5,000.00	Payment relates to the 3 hours of labor and cost of repair parts related to the repair of four different units of maintenance equipment to be delivered back to the district Middle School.		✓		The expense appears reasonable since it can be linked to a reaction to a circumstance as the invoice states the equipment in need of repair and what parts and labor were used in the repair. As such, the expense can be linked to achievement goal or maintaining properly functioning maintenance equipment. Additionally, the amount paid for the repairs appears reasonable.	

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100	15-190-100-610	M563761	6/14/2006	Brown's Plaque and Trophy	\$73.00	\$73.00	Purchase was for two Engraved Walnut Plaques for Teacher of the Year Awards for \$35 each, and for one Plaque Update for \$3 delivered to a district elementary school.	✓			The expense is deemed discretionary since the plaques cannot be linked to any educational program or strategic initiative for student benefit, as they are ornamental in nature. However, the amount paid for the plaques appears reasonable.	Teacher of the Year is a program that we are proud to sponsor every year. It is essential to recognize that hard working and dedicated teacher. We are glad that the plaques were reasonably priced as stated by the auditors.
101	20-280-200-580	M563845	6/30/2006	David Fox	\$38.09	\$38.09	Payment was to reimburse employee for 85.60 reimbursable miles incurred while driving to and from different district elementary schools for the purpose of counseling students on substance awareness.		✓		This expense appears reasonable since the documentation provided indicates a clear purpose of the trips made and, therefore, could linked to an achievement goal of satisfying employee contractual obligations and district job duties.	
102	11-000-262-610	M563812	6/28/2006	Joseph Gartland Inc	\$198.00	\$198.00	Purchase was for 200 24OZ bottles of Nat Spray for \$.99 each, delivered to the district warehouse.		✓		The expense appears reasonable since documentation was provided to link the quantity of Nat Spray to a strategic initiative for student benefit as a memo provided by the District indicates the purchase was for a two-year supply for disinfectant uses by custodians and classrooms alike. Additionally, the amount paid for the Spray appears reasonable.	
103	15-000-211-500	M563539	4/4/2006	Mental Health Assn of SW NJ	\$60.00	\$60.00	Payment was for the attendance fee of one faculty member to attend a one day workshop in NJ titled Depression and Suicide Prevention in Youth.			✓	This expense is deemed to be inconclusive as more documentation would be required in order to determine the nature of the workshop. A workshop agenda or request form would be required in order to link the conference objectives to a specific strategic initiative or the promotion of educational value. Due to the lack of documentation it was difficult to assess the nature of the workshop and how it could have been beneficial to the students.	This purchase was made on behalf of our Comer Whole School Reform Social Worker to learn about depression and suicide prevention. The information was turn-keyed to various staff members and also used for student benefit when dealing with such issues.

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104	11-000-100-562	M563778	6/21/2006	New Hanover Township BOE	\$12,830.80	\$12,830.00	Payment was for the tuition adjustment for ten students that utilized the district's special services in the 2001-2002 School Year. The payment was made as an audit recognized an adjustment needed as the cost per pupil was lower than billed. As such the vendor was entitled to refund for the amount of the overpayment related to the ten students.		✓		The expense appears reasonable since the documentation provided by the district can link the tuition to a strategic initiative of providing a conducive learning environment to students as well as complying with State regulations. The district indicated that the tuition adjustment was for students of the New Hanover district who attend Pemberton Township District schools. The adjustment is a state-based calculation. Since Pemberton is an Abbott School District, the district can utilize a state prescribed form called A41/A42 to calculate the actual tuition rate. The adjustment is the difference between the estimated and actual tuition.	
105	11-190-100-610	M563806	6/23/2006	Pittsgrove Board of Education	\$3,079.50	\$3,079.50	Purchase was for paper purchased under a shared services plan with the vendor. Included was eight boxes of 17x11 paper at \$50.45 each, one box of 8 1/2x11 blue paper for \$71.90, and 40 boxes of 8 1/2x11 white paper for \$65.10 each delivered to Media Services.		✓		The expense appears reasonable since by their nature general office supplies, such as paper, can be linked to a strategic initiative and reaction to a circumstance, as maintaining a sufficient quantity of supplies is an inherent initiative of a properly functioning school or school district, and it was likely these supplies were depleted. Additionally, the amount of all the paper purchased appears reasonable as media services is responsible for supplying paper to the whole district.	
106	15-190-100-610	M563525	4/12/2006	Reed Associates, Inc	\$442.50	\$442.50	Purchase was for three armrests at \$40.50 each, two Lock Knobs for Back for \$12 each, and nine Back and Seat Assemblies for \$27 each delivered to district High School.		✓		The expense is deemed inconclusive although documentation was provided to link the quantity of parts purchased to a reaction to an event or circumstance as a memo provided by the district indicated the items were purchased to repair various pieces of furniture in the school. Insufficient documentation was provided to determine what furniture this was needed for or why the repairs were made. However, the amount for the parts appears reasonable.	Repairs are required for our HS Auditorium on a regular basis. The auditors felt the cost is reasonable.

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107	20-443-100-320	M563797	5/24/2006	Young Audiences of NJ, Inc	\$687.00	\$955.00	Payment was for the vendor to perform a 50 minute presentation to Grades 1-4 at a district elementary school titled The Town That Fought Hate.			✓	The expense is deemed inconclusive since no documentation was provided to link the presentation to an approved budget item as this was a Fund 20 expense. Additionally, no documentation was provided to link the presentation to a specific educational program or strategic initiative for student benefit. However, the amount paid for the presentation appears reasonable.	This assembly is in accordance with the district initiative on character education. This assembly was presented to grades 1-4 and touches on Holocaust Education. It deals with acceptance of different cultures and religions and giving respect to all. This assembly could also be considered violence prevention.
108	15-190-100-610	M569494	7/1/2005	Science Kit & Boreal Laboratories	\$246.46	\$270.37	Purchase was for Science Class Supplies delivered to the district Middle School. Included was a variety of live cultures such as Amoeba proteus, Euglena gracilis, volvox glabator, Spirostomum, Amphipods, Daphnia, and Philodina. Most were in 120 student quantities.		✓		This expense appears reasonable. The supplies were purchased for the science class and could linked to a specific strategic initiative. The supplies were for the promotion of educational value and were for the benefit of the students. The science supplies were purchased for the daily operations of the science class.	
109	15-190-100-610	M563528	4/10/2006	Barnes and Noble, Inc	\$3,267.28	\$3,888.75	Purchase was for 25 copies of Beating the Odds - School Reform for \$19.95 each and 200 copies of Fires in the Bathroom for \$16.95 each delivered to the district High School.			✓	The expense is deemed inconclusive since no documentation or curriculum was provided to link the quantity of books to an educational program or strategic initiative for student benefit. However, the amount for each of the books appears reasonable.	Reading materials whether paperback, textbooks or magazines are encouraged for all of our students. They then become life long readers. It is noted that the auditor felt the cost to be reasonable.
110	11-000-262-610	M561231	8/29/2005	Best Access Systems	\$7,572.87	\$3,700.00	Purchas selected from PO was for a quantity of six Lockset, HD Less Cores for \$183.57 each delivered to maintenance.			✓	The expense appears reasonable since documentation was provided to link it to an achievement goal for student benefit as a memo provided by the District indicated that the locks were to replace certain locks in the High School in order to allow the doors to be locked from the inside of the rooms incase of emergencies. The amount of the locks appears reasonable as well.	

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111	20-211-200-500	M561285	7/7/2005	Deborah Binz	\$1,542.94	\$1,000.00	Payment was to reimburse employee for mileage incurred from April - June 2006. The 359.8 miles expensed were due to purposes such as P.S. visits, P.S. meetings, TOT meetings, TOT visits, to pick up documents, and for an end of year celebration.		✓		This expense appears reasonable since the documentation provided indicates a clear purpose of the trips made and, therefore, could linked to an achievement goal of satisfying employee contractual obligations and district job duties.	
112	15-190-100-610	M562903	2/7/2006	BMI Educational Services	\$15,388.61	\$21,443.45	Purchase was for library book sets, book collections, and books delivered to a district elementary school. All the library books appear reasonable in nature for educational purposes.		✓		This expense appears reasonable as it related to the purchased of library books for the elementary school. The expense could be linked to a strategic initiative and was for the promotion of educational value. The books were purchased as part of the District Action plan and included books required for summer reading. The books were purchased for the benefit of the students.	
113	20-455-200-580	M563124	1/9/2006	Brown University	\$1,200.00	\$1,800.00	Payment was for the Registration fee for four faculty members to attend the two day showcase titled Secondary High School Showcase for \$300 each. Attendees were the Superintendent, the High School Principal, a High School teacher, and a High School student.		✓		The expense appears reasonable since the documentation provided can link the workshop to an approved budget item as this was a Fund 20 expense, part of a Federal Smaller Communities Grant. The high school is in the third year of implementing Smaller Learning Communities.	
114	11-000-211-500	M561710	10/4/2005	Douglas T Carey	\$1,086.17	\$1,000.00	Payment was to reimburse employee for mileage incurred from April - June 2006. The 641 miles expensed were due to purposes such as for Residential Issues and Attendance, a Court Case, and for a Fun & Learn Center,			✓	The expense is deemed inconclusive since no documentation or contract was provided to link the mileage and purposes to an educational program or strategic initiative for student benefit. However, the correct mileage rate was used in the calculation.	The mileage calculation is correct and this is a negotiated item in the contract.

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115	15-190-100-610	M563195	3/8/2006	Diamond M Lumber Company	\$1,105.00	\$1,040.00	Purchase was for 50 units of 4x8x1/2 Mahogany Plywood for \$20.80 each delivered to the district High School.			✓	The expense is deemed inconclusive since no documentation or curriculum was provided to link the quantity of plywood to an educational program or strategic initiative for student benefit, as it may have been for a shop class. However, the amount for the pieces of plywood appears reasonable.	Materials are necessary to run this program at the High School. We are satisfied that the auditors felt the cost was reasonable.
116	11-150-100-500	M562783	1/5/2006	Patrick Fry	\$202.92	\$700.00	Payment was to reimburse employee for mileage incurred from March - June 2006. The miles expensed were all for round trips to one location for the stated purpose of Home Instruction.		✓		This expense appears reasonable since the documentation provided indicates a clear purpose of the trips made and, therefore, could linked to an achievement goal of satisfying employee contractual obligations and district job duties.	
117	15-190-100-800	M561773	10/5/2005	PTBOE Elementary Assembly Fund	\$7,590.00	\$16,390.00	PO indicates payment was for Assembly Fund for Haines Elementary School for the 2005-2006 School Year in the amount of \$8,800 and for Field Trips for Haines Elementary School for the 2005-2006 School Year in the amount of \$7,590.		✓		The expense appears reasonable since it can be linked to an achievement goal and educational program for student benefit as the funds were for the use of the school in relation to educational field trips and assemblies for the students. The amount was to be allocated to a custodian of the funds and disbursed as needed.	The fund is well managed and audited at year end.
118	15-212-100-320	M451214	9/15/2004	PTBOE Elementary Assembly Fund	\$300.00	\$29,998.00	PO indicates payment was for Assembly Fund for Crichton Elementary School for the 2004-2005 School Year in the amount of \$14,500 and for Field Trips for Crichton Elementary School for the 2004-2005 School Year in the amount of \$15,498.		✓		The expense appears reasonable since it can be linked to an achievement goal and educational program for student benefit as the funds were for the use of the school in relation to educational field trips and assemblies for the students. The amount was to be allocated to a custodian of the funds and disbursed as needed.	The fund is well managed and audited at year end.

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119	11-000-217-320	M450217	7/1/2004	Educational Services Unit	\$12,604.94	\$88,000.00	Payment was for the Therapy and Evaluations in 2004-2005 for 1 Student at \$1,480, for numerous individual therapy sessions, and 16 Students at \$300 each for Evaluation.		✓		This expense appears reasonable because the documentation provided can be link it to an achievement goal of providing students with special needs evaluations which will provide their educators with an idea of where they need help. Hence, the beneficiary of the services are both the students and the teachers. It is clear the expenditure was made to fill a need in reaction to the needs of the students	
120	11-000-262-610	M451674	10/14/2004	ISS Corporation	\$171.42	\$807.42	Payment was for the labor and parts related to the replacement of the intercom system of one of the district schools. The power supply was damaged from lightening as indicated on the invoice.		✓		The expense appears reasonable since the documentation provided can link it to the reaction to a circumstance as the intercom was damaged and needed to be replaced from lightning damage. Additionally, the repair can be linked to a strategic initiative of maintaining a functional Intercom System. Furthermore, the amount for the labor and parts appears reasonable.	
121	15-190-100-610	M561566	9/23/2005	Eagle Press, Inc	\$1,808.00	\$20,000.00	Payment was to have 1,800 copies of a six page newsletter (The Stinger), which is the High School's newspaper, printed for \$638.			✓	The expense is deemed inconclusive although the expense is for the production of the High School's newspaper which is an inherent initiative for High Schools to undertake. Additionally, the amount for the printing services appears reasonable. As such, although the expense appears reasonable on its face, due to a lack of documentation the expense is deemed inconclusive.	The auditor states that 'although the expense appears essential on its face' leads one to believe that it would be. It is a communication tool for our High School students. They learn how to (1) communicate, (2) write a newspaper and (3) 'brag' about their accomplishments. ... a truly good thing.
122	15-110-100-610	M569167	7/1/2005	School Specialty Inc	\$348.50	\$348.50	Purchase was for classroom supplies delivered to a district elementary school. Included were Magnetic Strips, Cellophane, Craft Hair, Puppets, Pocket Chart Crayons, Styrofoam Balls, Tissue, Card Characters, Feathers, Fun Fish Counter, and Puzzles.		✓		This expense appears reasonable. The supplies were purchased as they were required for the ongoing operations of the elementary school. The supplies were purchased in order to aid in classroom instruction hence could be linked to a particular strategic initiative. The supplies were purchased to promote educational value and were for the benefit of the students.	

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123	20-211-100-610	M452168	1/4/2005	Tanner School Furniture Corp	\$905.20	\$905.20	Purchase was for two 30"x48" single pedestal desks for \$314.60 each and for two Supra Armchairs for \$138 each delivered to a district elementary school.		✓		The expense appears reasonable since the documentation provided can link the quantity furniture a strategic initiative of furnishing classrooms with standard furniture. This purchase order was for a desk and chair for two new pre school classrooms. The documentation notes that every teacher must have a desk and chair based on the contract.	
124	20-211-100-610	M569187	7/1/2005	School Specialty Inc	\$327.09	\$327.09	Purchase was for classroom supplies delivered to a district elementary school. Included were Crayola Crayons, Finger-paint, Play-Doh, Singing CDs, a Doodle Pro, and Jumbo Textured Blocks.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as supplies and materials including crayons, Play-Doh, and finger-paint. Based on review of the response subsequently provided by the district, it was stated that the supplies were purchased for student use, and as teaching tools on a daily basis, and as such the expense can be linked to strategic initiatives and educational goals. It was also noted that the items were purchased because the inventory on these products had diminished due to everyday use.	
125	15-209-100-640	M560297	7/13/2005	American Guidance Svc	\$2,243.96	\$2,039.96	Purchase was for two Biology Class Sets and two Algebra Class Sets for \$509.99 each delivered to the district High School. Each class set includes twenty-four text books, two of which are teacher editions.			✓	The expense is deemed inconclusive since no documentation was provided to link the quantity of class sets to an educational program or strategic initiative for student benefit. No curriculum was provided to link the class sets to. However, the amount for each of the class sets appears reasonable. The district indicated that the classroom set of 24 books and teacher editions was for curriculum in the Algebra and Biology subject areas.	Textbooks are approved by the Curriculum Department and are updated to meet the Core Curriculum Standards. We think this is essential and reasonable.
126	15-212-100-610	M562152	11/14/2005	Flaghouse, Inc	\$38.95	\$38.95	Purchase was for one 12" Time Timer Clock for \$38.95 delivered to Crichton Elementary School.		✓		The expense appears reasonable since documentation was provided to link it to a reaction to an circumstance and to a strategic initiative for student benefit as a memo provided by the District indicates the purchase was in response to a recommendation by the child study team as part of an IEP (Individual Education Program) for a specific child. Additionally, the amount appears reasonable.	

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127	20-211-200-500	M563650	5/11/2006	Community News	\$240.00	\$240.00	Payment was to have an advertisement published in a local newspaper for a ten day period for \$24 a day. Advertisement related to an Early Childhood Open House.		✓		The expense appears reasonable since the documentation provided can link it to a reaction to an event and to a strategic initiative as it is to keep the public and potential students informed of district activities, in this case an open house. Additionally, the amount paid for the advertisement appears reasonable.	
128	15-190-100-610	M560843	7/19/2005	Allied Office Products	\$71.31	\$74.93	Purchase was for Office Supplies delivered to the district High School. Included were clipboards, staples, paper filler, notebooks, folders, tape, and a stapler.		✓		The expense appears reasonable since by their nature general office supplies can be linked to a strategic initiative and reaction to a circumstance, as maintaining a sufficient quantity of supplies is an inherent initiative of a properly functioning school or school district, and it was likely these supplies were depleted. Additionally, the amount of all the supplies purchased appears reasonable.	
129	15-110-100-800	M451092	8/27/2004	PTBOE Elementary Assembly Fund	\$2,400.00	\$16,332.00	PO indicates payment was for Assembly Fund for Emmons Elementary School for the 2004-2005 School Year in the amount of \$5,200 and for Field Trips for Emmons Elementary School for the 2004-2005 School Year in the amount of \$11,132.		✓		The expense appears reasonable since it can be linked to an achievement goal and educational program for student benefit as the funds were for the use of the school in relation to educational field trips and assemblies for the students. The amount was to be allocated to a custodian of the funds and disbursed as needed.	The fund is well managed and audited at year end.
130	15-190-100-610	M560922	7/26/2005	Allied Office Products	\$7,475.39	\$8,042.17	Purchase was for Office Supplies delivered to the district High School. Included were 500 binders, 13,000 notebooks, 200 tabletop easel pads, 75 packets of post-its, pencils, highlighters, clips, pens, and folders.			✓	The expense is deemed inconclusive although by their nature general office supplies can be linked to a strategic initiative and reaction to a circumstance, as maintaining a sufficient quantity of supplies is an inherent initiative of a properly functioning school or school district, and it was likely these supplies were depleted. However, the amount of all the supplies purchased appears reasonable individually, but excessive in whole given the lack of documentation.	The auditors noted that all supplies appear reasonable.

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Control Number	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Responses
131	15-190-100-610	M450564	7/1/2004	Staples Business Advantage	\$196.04	\$196.04	The expense is related to office supplies sent to the Denbo Elementary school.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as office supplies sent to the Denbo Elementary School. Although the expense cannot be linked to a specific educational goal; it would appear that the supplies purchased were items that can be used on a daily basis such as manila folders, pencils, pencil sharpeners, and other supplies which can be linked to the usefulness criteria and strategic initiatives. The cost of the expense was listed as \$196.04 on the PO and the check.	
132	15-190-100-610	M450624	7/6/2004	Staples Business Advantage	\$173.88	\$173.88	The expense relates to the purchase of office supplies shipped to the Newcomb Elementary School.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as office supplies sent to the Newcomb School. Although the expense cannot be linked to a specific educational goal; it would appear that the supplies purchased were items that can be used on a daily basis such as; liquid paper, eraser caps, file folders, and other items and can thus be linked to the usefulness criteria. The cost of the expense was listed as \$173.88 on the PO and the check, which does not appear excessive.	
133	15-209-100-610	M450628	7/12/2004	Staples Business Advantage	\$42.58	\$42.58	The expense relates to the purchase of supplies such as manila folders, and pencil sharpeners.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as office supplies sent to the PTHS. Although the expense cannot be linked to a specific educational goal; it would appear that the supplies purchased were items that can be used on a daily basis such as manila folders, and pencil sharpeners which can be linked to the usefulness criteria and strategic initiatives. The cost of the expense was listed as \$42.56 on the PO and the check.	

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134	15-190-100-610	M450994	7/1/2004	Staples Business Advantage	\$9,874.62	\$9,874.62	The expense relates to the purchase of office supplies shipped to the Helen A Fort Middle School.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as office supplies sent to the Helen A Fort Middle School. Although the expense cannot be linked to a specific educational goal; it would appear that the supplies purchased were items that can be used on a daily basis such as; pens, index cards, file folders, and other items which can be linked to the usefulness criteria and strategic initiatives. The cost of the expense was listed as \$9,874.62 on the PO and the check.	
135	11-000-262-610	M451073	8/27/2004	Staples Business Advantage	\$288.70	\$288.70	The expense relates to the purchase of office supplies such as manila folders, file folders, memo books, binders which were sent to Maintenance.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as office supplies sent to Maintenance. Although the expense cannot be linked to a specific educational goal; it would appear that the supplies purchased were items that can be used on a daily basis such as manila folders, memo books, binders and other supplies which can be linked to the usefulness criteria and strategic initiatives. The cost of the expense was listed as \$288.70 on the PO and the check.	
136	15-190-100-500	M452045	12/6/2004	Educational Services Unit	\$75.00	\$75.00	Payment was for the Registration Fee of one teacher from Harker Wylie Elementary School to attend a workshop titled Building Test-Taking Skills.		✓		The expense appears reasonable since the documentation provided could link it to an achievement goal for student benefit as a memo provided by the District indicated the purpose of the workshop was for the teacher to learn new and better methods to improve the test taking skills of students in the school. Additionally, the amount of the workshop appears to be reasonable.	

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137	15-140-100-730	M453785	6/27/2005	Snap-On Industrial	\$2,747.85	\$1,151.85	The expense relates to the purchase of a Heritage scanner and accessories sent to the High School.			✓	The expense is deemed inconclusive since the documentation provided did not indicate the purpose and hence the beneficiaries of the heritage scanner and accessories could not be determined. A description was not provided and the expense could not be linked to any strategic initiative. The amount on the PO and the check is \$1,151.85, which appears excessive. The district indicated that the purchase was for a diagnostics tool for the auto shop classroom. Due to the lack of documentation it could not be determined if the purchase was a reaction to an event or occurrence or if items purchased will be useful long term or utilized on a regular basis.	Materials are necessary to run this program at the High School.
138	51-910-310-600	M560035	7/1/2005	PCS Revenue Control Systems INC	\$10,359.00	\$10,359.00	The expense is related to the contract payment for PCS Revenue Control System.		✓		The expense appears reasonable since documentation was provided to link it to an achievement goal for student benefit as a memo provided by the District indicates the purchase is blank meal applications and licensing fees associated with the district's implementation of the lscan system to replace the manual controls around free and reduced meals used by students.	
139	11-190-100-640	M560249	7/14/2005	McGraw Hill Companies	\$14,845.06	\$15,476.98	The expense relates to the purchase of a large volume of Everyday Math Textbooks for different grade levels that were shipped to the Crichton Elementary School.			✓	The expense is deemed inconclusive although the documentation provided indicates the purpose of the books purchased is for math programs for student benefit. However, a curriculum was not provided and the large quantity of textbooks could not be linked to any specific educational goals. Due to the lack of documentation it could not be determined if the items purchased will be useful long term or utilized on a regular basis.	The purchase of Everyday Math materials was used to implement a new math program for K – 4th grade to improve student performance to achieve the state core curriculum content standards. The Everyday Math program is a research based mathematics program that the Pemberton Township School District has adopted for all of the nine elementary schools. The district's mathematics goal is to improve mathematics performance at the 3 – 4th grade benchmark grades so that all students will meet or exceed the state standards. The district's math curriculum is correlated to the state standards and the math books will be used every day to help students to meet the standards.

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140	11-190-100-640	M560252	7/14/2005	McGraw Hill Sch Division	\$18,904.53	\$18,904.53	The expense relates to the purchase of textbooks that were sent to the Haines Elementary School.			✓	The expense is deemed inconclusive since the documentation provided did not indicate the purpose and hence the beneficiaries of the books purchased could not be determined. A curriculum was not provided and the expense could not be linked to any educational goals or strategic initiatives. The amount on the PO and the check is \$18,904.53, which appears excessive. Due to the lack of documentation it could not be determined if the item purchased will be useful long term or utilized on a regular basis.	This purchase was made for the transition to a new mathematics program called Everyday Math. The purchase include various teacher resources, students books, and student workbooks. The program is used for all students at the school.
141	15-190-100-610	M560470	7/12/2005	Writing CO	\$172.65	\$172.65	The expense relates to the purchase of 11 books that were shipped to the Pemberton Township High School. The titles include How to write your college application essay, Princeton review Reading & Writing for the new SAT.		✓		The expense appears reasonable since the documentation provided indicates that the items are for the Guidance Department to assist students with the college application process. This meets a strategic initiative of successfully assisting students in preparing for college.	
142	51-910-310-600	M560666	8/1/2005	House of Raeford Farms	\$3,366.35	\$442.74	The expense is related to the purchase of turkey meat		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as turkey products sent to the Food Service Department. Although the expense cannot be linked to a specific educational goal; it would appear as if the meat products were purchased to serve meals to students and can thus be linked to the strategic initiatives criteria. The cost of the expense was listed as \$442.74 on the PO and the check which does not appear excessive.	

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143	15-190-100-610	M561100	8/22/2005	Jacobs Music CO	\$2,291.00	\$2,291.00	The expense relates to the purchase of a Clavinova and a Clavimover, used to transport the Clavinova, shipped to the district's High School.			✓	The expense is deemed inconclusive although the documentation provided, a memo, could link it to an achievement goal for student benefit as it indicated the purpose of the Clavinova Mover and the Clavinova for use in music classes and for musicals and concerts held by the students and for easy transport to do so. Additionally, the price is reasonable as the lowest of three bids from different vendors was chosen for purchase. However, it cannot be determined based on the documentation provided if the Clavinova was purchased in reaction to an event or circumstance or to some other need of the school that could not be fulfilled by existing equipment.	The district has enhanced our Band Program to give the students here in Pemberton Township more options. Research has shown that by directing students in positive ways and keeping them involved in school activities motivates students to do better.
144	15-190-100-610	M561101	8/22/2005	Russo Music Center	\$1,142.00	\$1,821.00	The expense relates to the purchase of instrument cables, RCA cables, a head set, and a microphone stand for the District High School.			✓	The expense is deemed inconclusive although the documentation provided could link the equipment to an achievement goal for student benefit as a memo provided by the district indicates the equipment is for use in musical programs and vocal classes. However, no documentation was provided to link the purchase to a reaction to an event or circumstance or some other need that previous equipment could not fulfill.	The district has enhanced our Band Program to give the students here in Pemberton Township more options. Research has shown that by directing students in positive ways and keeping them involved in school activities motivates students to do better.
145	15-190-100-610	M561108	8/19/2005	BrightEye Technology	\$610.00	\$610.00	The expense relates to the purchase of Read/Write Software and was sent to the Emmons Elementary School.			✓	The expense is deemed inconclusive since the documentation provided did not indicate the purpose and hence the beneficiaries of the Read/Write software purchase could not be determined. A curriculum was not provided and the expense could not be linked to any educational program or strategic initiative. The amount on the PO and the check is \$610.00, which does not appear excessive, but due to the lack of documentation it could not be determined if the items purchased will be useful long term or utilized on a regular basis.	Read/Write software is a computer program that highlights and reads words, sentences, or paragraphs in a document (or Internet), providing audio-visual reinforcement for individual help for students who reported to the Reading Specialist. Directly linked to achievement goals.

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146	15-204-100-640	M561419	9/13/2005	Gibbs M Smith INC	\$531.30	\$1,496.91	The expense appears to be related to the purchase of 89 books titled NJ adventure that were sent to the Denbo Elementary School for the fourth grade.			✓	The expense is deemed inconclusive since the documentation provided did not indicate the purpose and hence the beneficiaries of the books purchased could not be determined. A curriculum was not provided and the expense could not be linked to any educational goals. Due to the lack of documentation it could not be determined if the items purchased will be useful long term or utilized on a regular basis.	Materials purchased for 4th grade social studies curriculum. Any way the district can stimulate students into reading more only enhances their abilities in other subjects.
147	15-190-100-500	M561949	10/7/2005	Debra E Atmore	\$335.60	\$77.60	Payment was to reimburse employee for 160 miles incurred during October and November 2005. Mileage included two roundtrips to two separate workshops.		✓		This expense appears reasonable since the documentation provided indicates a clear purpose of the trips made and, therefore, could linked to an achievement goal of satisfying employee contractual obligations and district job duties.	
148	15-190-100-610	M561955	9/21/2005	Eric Armin INC	\$222.47	\$204.10	Purchase was for the purchase of a fraction bars starter set, a transparency, and 15 additional sets of fraction bars shipped to the Helen A Fort Middle School.		✓		The expense appears reasonable since documentation provided could link the fraction bars to an educational program for student benefit as a memo provided by the District indicates the purpose of the fraction bars to is to supplement the math curriculum in the school's math classes. Additionally, the amount of the purchased math tools appears to be reasonable.	
149	51-910-310-600	M562115	11/9/2005	DF Stauffer Biscuit CO INC	\$7,763.10	\$2,020.83	The expense is related to the purchase of cookies, snickerdoodles and other snacks.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as cookies and snacks sent to the Food Service Department. Although the expense cannot be linked to a specific educational goal; it would appear as if the products were purchased to serve during meals to students and can thus be linked to the strategic initiatives criteria. The cost of the expense was listed as \$2,020.83 on the PO and the check which does not appear excessive.	

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150	11-000-270-600	M562211	11/9/2005	NJ State Safety Council	\$45.00	\$45.00	The expense relates to the recertification of the driving instructor in order to teach bus driver classes.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as defensive driving recertification. Although the expense cannot be linked to a specific educational goal, it would appear it is a preventative measure to account for the safety of the individuals utilizing the school locations and can be linked to strategic initiatives and the usefulness criteria. The cost of the expense was listed as \$45.00 on the PO and the check, and appears reasonable. This is an annual renewal and can thus be linked to the reactionary criteria.	
151	15-212-100-610	M562306	11/22/2005	Steck Vaughn Harcourt Achieve - Customer Svs	\$2,702.97	\$2,410.00	The purchase was for different text and work books that were sent to Haines Elementary School. Included was an invoice for seven Focus on Math Complete Sets for \$893.11 and another invoice for ninety-nine reading and writing work and text books for \$1809.86.		✓		The expense is deemed inconclusive although a memo provided did indicate the purchase was made on behalf of special education teachers for materials to supplement and replace resources to help build skills in math, vocabulary, and reading comprehension. However, a curriculum was not provided and the expense could not be linked to any specific educational goals. Due to the lack of documentation it could not be determined if the items purchased will be useful long term or utilized on a regular basis. However more specific documentation would be required in order to determine the nature of the books ordered and how they would fit into the special education curriculum.	
152	15-190-100-610	M562316	11/30/2005	Booksource Inc	\$522.04	\$492.74	The purchase was for 100 library books for the Haines Elementary School.		✓		The expense appears reasonable since by their nature library books can be linked to a strategic initiative for student benefit as they are an inherent part of operating a school and educating students. Additionally, the amount and nature of the books appear reasonable upon review.	

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153	15-190-100-640	M562340	11/15/2005	Harcourt Inc	\$50.30	\$43.80	The purchase was for two third-grade Intervention Text Teacher Guides for \$21.90 each that were sent to the Emmons Elementary School.			✓	The expense is deemed inconclusive although the documentation provided indicated the purpose and the beneficiaries of the Teaching Guides purchased as the invoice indicates them as third-grade teaching guides for part of the reading curriculum. However, no curriculum was provided for the guides to link them to a specific educational goal. The amount on the PO and the check is \$50.30, which does not appear excessive, but due to the lack of documentation it could not be determined if the items purchased will be useful long term or utilized on a regular basis, or were a reaction to an event or occurrence.	
154	15-204-100-610	M562385	11/28/2005	Valiant	\$474.50	\$723.20	The expense relates to the purchase of DVD/VCR combo's and boom boxes for the Newcomb Elementary School.	✓			The expense is deemed discretionary since the documentation provided did not indicate the purpose and hence the beneficiaries of the sound equipment purchase (DVD/VCR combos DD/CASS/RADIO Boom box) could not be determined. A description was not provided and the expense could not be linked to any strategic initiative. The amount on the PO and the check is \$723.20, which does not appear excessive, but due to the lack of documentation it could not be determined if the purchase was made in reaction to an event or circumstance and if the items purchased will be useful long term or utilized on a regular basis.	Our School Action Plan has strategies that include the enhancement of learning for auditory/ visual learners and individualize differentiated instruction via the use of computers, CD and DVD players and other forms of multi-media. We use the televisions in the classrooms to show educational DVD and videos that support/supplement our science and social studies program as well as literacy.
155	15-190-100-610	M562418	9/1/2005	Allied Office Products	\$324.74	\$324.74	The expense relates to the purchase of office supplies shipped to the Helen A Fort Middle School.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as office supplies sent to the Helen A Fort Middle School. Although the expense cannot be linked to a specific educational goal; it would appear that the supplies purchased were items that can be used on a daily basis such as folders, desk pad, clipboards, and can thus be linked to the usefulness criteria and strategic initiatives. The cost of the expense was listed as \$324.74 on the PO and the check which does not appear excessive.	

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156	15-190-100-610	M562509	12/15/2005	Stumps	\$878.75	\$745.00	The expense is related to the purchase of 500 honor roll pins for \$1.55 each sent to the District High School.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as honor roll pins sent to the PTHS. Although the expense cannot be linked to a specific educational goal; it would appear as the pins were purchased to reward students for their performance and can thus be linked to the strategic initiatives criteria. Additionally, the cost of the pins appears to be reasonable.	Recognizing students who perform well is what schools should be doing. We are glad that auditors felt that cost was reasonable.
157	15-190-100-610	M562534	12/22/2005	Allied Office Products	\$53.85	\$53.85	The expense relates to the purchase of office supplies shipped to the Stackhouse Elementary School.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as office supplies sent to the Stackhouse Elementary School. The supplies purchased were items that can be used on a daily basis such as folders, desk pad, clipboards, and can thus be linked to the usefulness criteria. The cost of the expense was listed as \$53.85 on the PO and the check which does not appear excessive.	
158	11-402-100-500	M562648	1/10/2006	Burlington CO Scholastic League	\$200.00	\$200.00	The expense relates to the high school swim team entry fee for the BCSL (Burlington County Scholastic League) swimming open.			✓	The expense is deemed inconclusive since the documentation provided did not indicate the purpose and hence the beneficiaries of the swimming open could not be determined. A description was not provided and the expense could not be linked to any strategic initiative. The amount on the PO and the check is \$200.00, which does not appear excessive, but due to the lack of documentation it could not be determined if the purchase was a reaction to an event or occurrence or if items purchased will be useful long term or utilized on a regular basis.	

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159	11-402-100-500	M562649	1/5/2006	NJSIAA-BOYS Bowling	\$72.00	\$72.00	The expense relates to the school's bowling team entry fee for the Boys Sectional Bowling Tournament.			✓	The expense is deemed inconclusive since the documentation provided did not indicate the purpose and hence the beneficiaries of the bowling tournament could not be determined. A description was not provided and the expense could not be linked to any strategic initiative. The amount on the PO and the check is \$72.00, which does not appear excessive, but due to the lack of documentation it could not be determined if the purchase was a reaction to an event or occurrence or if items purchased will be useful long term or utilized on a regular basis.	
160	13-601-100-610	M562704	1/10/2006	Allied Office Products	\$144.68	\$144.68	The expense relates to the purchase of office supplies such as mouse pads, ink rollers, time and date stamp shipped to PTHS/Adult Education.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as office supplies sent to the PTHS/Adult Education. Although the expense cannot be linked to a specific educational goal; it would appear that the supplies purchased were items that can be used on a daily basis such as ink rollers, time and date stamp, and mouse pads, and can thus be linked to the usefulness criteria and strategic initiatives. The cost of the expense was listed as \$144.68 on the PO and the check, which does not appear excessive.	
161	15-190-100-500	M562840	1/27/2006	National Association of Secondary School Principals	\$275.00	\$275.00	The expense relates to registration of the Supervisor/Athletic Director of the High school to attend the annual NASSP convention.		✓		The expense appears reasonable since the documentation provided could link it to a strategic initiative as the completed request form indicates the purpose of which is to enhance professional growth in supervision and administration. Additionally, a memo provided by the District indicates the convention is part of the employees professional development to be reimbursed as included in contracts and as such only the registration fee is reimbursed. Furthermore, the amount of the registration fee appears to be reasonable.	Contract Expense Staff Workshop meeting County Principals. Networking and speaking with other administrators in the county is essential to all school districts. This venue and association provides for that peer support.

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162	11-000-262-610	M562876	2/2/2006	Bio Shine	\$514.26	\$514.26	The expense relates to the purchase of a degreaser and fast multi purpose item.		✓		The expense appears reasonable since the documentation provided could link it to a strategic initiative as a memo and a catalogue excerpt show the purchase was for a degreasing floor scrubber that uses less water. Additionally, maintenance supplies such as this are an inherent part of maintaining a school district's facilities. Furthermore, the amount appears reasonable.	This is essential as noted.
163	15-190-100-610	M562960	2/10/2006	Learning Links INC	\$540.70	\$604.67	The expense relates to the purchase of 30 copies of Book-Water Buffalo Days for \$4.99 each and for 25 copies of Sweet Clara & Freedom Quilt \$16 shipped to the Newcomb Elementary School.		✓		The expense appears reasonable since documentation provided can link it to an achievement goal or student benefit as a memo provided by the District indicates the books were for the school's library and to be utilized by classes on a daily basis. Having adequate library books is an inherent initiative of a school and a school district. Furthermore, the nature and amount of the books appears to be reasonable.	This is essential as noted.
164	15-190-100-610	M562982	2/13/2006	ETA/Cuisenaire	\$907.28	\$907.28	The expense relates to the purchase of Versatiles Algebra/Versatukes Critical thinking starter kits.			✓	The expense is deemed inconclusive since the documentation provided did not indicate the purpose and hence the beneficiaries of the algebra/critical thinking starter kit purchase could not be determined. A curriculum was not provided and the expense could not be linked to any educational program or strategic initiative. The amount on the PO and the check is \$907.28, which does not appear excessive, but due to the lack of documentation it could not be determined if the items purchased will be useful long term or utilized on a regular basis.	

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165	15-190-100-500	M563012	2/22/2006	New Jersey Association for Gifted Children	\$465.00	\$465.00	Payment was for the conference fee for three middle school teachers to attend the NJAGC's 15th Annual Conference - Gifted Education: Investing in the Future.			✓	The expense is deemed inconclusive although documentation provided can link the conference to an achievement goal for student benefit as a memo provided by the District indicates its purpose is to assist teachers in being able to provide the best practices to gifted students. However, no documentation was provided to justify the attendance of three faculty members to the conference, although the amount per individual appears to be reasonable.	
166	11-401-100-500	M563050	2/8/2006	Gloucester CO inst of tech/NJ HOSA	\$200.00	\$200.00	The expense relates to the cost of HOSA state competition registration.			✓	The expense is deemed inconclusive since the documentation provided did not indicate the purpose and hence the beneficiaries of the HOSA State Competitions could not be determined. A description was not provided and the expense could not be linked to any strategic initiative. The amount on the PO and the check is \$200.00, which does not appear excessive, but due to the lack of documentation it could not be determined if the purchase was a reaction to an event or occurrence or if items purchased will be useful long term or utilized on a regular basis.	
167	15-230-100-610	M563319	3/17/2006	Allied Office Products	\$47.58	\$47.58	The expense is related to the purchase of a hand-held labeling system, and interoffice envelopes.		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as office supplies sent to the Crichton Elementary School. Although the expense cannot be linked to a specific educational goal; it would appear that the supplies purchased were items that can be used on a daily basis such as a hand-held labeling system, and interoffice envelopes and can thus be linked to the usefulness criteria. The cost of the expense was listed as \$47.58 on the PO and the check, which does not appear excessive.	

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
Control Number	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Responses
168	15-213-100-610	M569249	7/1/2005	School Specialty INC	\$196.82	\$196.82	The expense relates to the purchase of 17 items including banners, crayons, writing chart and other items for the Newcomb Elementary School.		✓		This expense appears reasonable. The supplies were purchased for the special education department and were required for effective instructional practices. The purchase of the supplies could be linked to a strategic initiative and was for the promotion of educational value. The supplies were purchased for the benefit of the special education students.	
169	15-190-100-610	M569326	7/1/2005	Carolina Biological Supply CO	\$2.70	\$2.70	The expense relates to the purchase of super twine/string that was sent to the Crichton Elementary School.		✓		The expense appears reasonable as the purchase of the string was made in order to replace the materials in the science kit. The string was purchased to maintain adequate supplies for the science kit and hence could be linked to the reactionary criteria. The expense was for the ongoing operations of the science class and would be considered useful.	This is essential as noted.
170	15-190-100-610	M569531	7/1/2005	Broadhead-Garrett	\$1,806.16	\$2,631.28	The expense relates to the purchase of screws, tools, hand cleaner, wood finish and other items related to woodshop classes that were sent to the Pemberton Township High School.			✓	The expense is deemed inconclusive although documentation provided could link the supplies to an educational program for student benefit as a memo provided by the District indicates the purchased supplies were to be used in the High School's woodshop classes. However, no other documentation or curriculum was provided to support the use of the quantity of the supplies. As such, although the nature of the purchase appears to be reasonable, but due to a lack of documentation the expense is deemed inconclusive.	
171	11-000-262-610	M340813	7/28/2003	Fairlite Electrical Supply Co, Inc	\$1,015.30	\$7,000.00	Electrical Supplies for the Pemberton Township School District including (20) clear wrap lenses with ends, (4) White Drop Dish Lenses (10) Wrap Lenses		✓		This expense appears reasonable since the documentation provided can link it to an achievement goal and to a reaction to a circumstance as a memo indicates the purchased parts were to replace many broken or damaged parts on fluorescent light bulbs throughout the district's classrooms, some of which are used to secure the lights and prevent fall. Additionally, the amount paid for the supplies appears reasonable.	This is essential as noted.

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
Control Number	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Responses
172	15-190-100-610	M344195	6/25/2004	Sport Supply Group, Inc	\$789.44	\$7,000.00	(8) Border Patrol Indoor Single Panels for Busansky School		✓		The expense appears reasonable. The purchase of the Border Patrol could be linked to a particular strategic initiative. The Border Patrol was purchased for the safety of the children as during days of inclement weather the all purpose room was needed for both lunch and physical education. The beneficiary of the expense were the students	This is essential as noted.
173	15-190-100-610	M344151	6/29/2004	Highsmith Co., Inc.	\$3,618.90	\$3,808.80	(8) Revolving Book Racks in Blue and (9) Book Trucks in Walnut for Haines School		✓		This expense appears reasonable. The purchase was made to house classroom libraries which would consist of 300 books hence could be linked to a specific strategic initiative. The racks would be used on a daily basis and hence could be linked to the usefulness criteria.	This is essential as noted.
174	15-190-100-610	M343462	3/30/2004	Tanner Furniture Corporation	\$9,106.92	\$10,324.80	(114) Adjustable Height Desks (1) Pedestal Desk (64) H-Frame Chairs (1) Double Pedestal Desk for Busansky School		✓		The expense appears reasonable. The purchase of the two teacher desks was due to an increase in the Busansky School staff. The purchase of the desks was for the ongoing operations of the business district and would be used on a long-term basis. The expense was considered to be a strategic initiative as the desks were required to carry out daily operations in an efficient manner. The purchase of student desks was due to safety concerns as the condition of the desks were found to be inferior and hence could be linked to the reactionary criterion.	This is essential as noted.
175	15-190-100-610	M343528	3/8/2004	Tanner Furniture Corporation	\$271.26	\$271.26	(1) Crystal Blue Acoustic Divider Panel (1) Light Grey T-Base Feet 2-Pair			✓	This expense is deemed inconclusive since the documentation provided cannot link the storage cabinets to an achievement goal. There is no indication of which department or office is the beneficiary is and what the cabinets are being used for.	
176	15-190-100-610	M343927	6/3/2004	Fischer Scientific Co.	\$1,920.00	\$1,920.00	(15) Ken-A-Vision Cordless Microscopes for Newcomb School		✓		This expense appears reasonable. The microscopes were purchased for the daily operations of the science program and could be linked to a strategic goal. The microscopes were purchased to replace old and outdated ones and could be linked to a reactionary criteria.	This is essential as noted.

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
Control Number	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Responses
177	15-190-100-610	M344131	6/8/2004	Herbert L Farkas Co	\$4,536.00	\$4,536.00	(72) Open Front student Desks 18x24 Book Box-Black/Top-Bannister Oak for Haines School		✓		This expense appears reasonable. The desks were purchased to replace numerous damaged or older ones to give the students with a suitable space hence the purchase of the desks could be linked to a specific strategic initiative. The desks were purchased for the benefit of the students and the amount of \$63 per desk appears to be reasonable.	This is essential as noted.
178	11-190-100-610	M344508	6/30/2004	Hertz Furniture Systems	\$8,585.96	\$8,585.96	(22) Classic Guest Chairs (\$185.60/ea) (2) Sofas [\$1293.94/ea] (8) Weston Guest Chairs [\$239.36/ea]		✓		This expense appears reasonable. The furniture was purchased to replace the existing furniture in the middle school faculty lounge. It was indicated by the District that replacement was appears reasonable due to its age and condition and hence could be linked to a reactionary criteria. The furniture purchased was used for the middle school faculty lounge and would be used on a routine basis and could be linked to the usefulness criteria.	This is essential as noted.
179	20-264-200-320	M343716	5/28/2004	M & E Associates Inc	\$7,110.00	\$7,110.00	Independent evaluation conducted by Management & Evaluation Associates of New Jersey of ongoing planning, design, and implementation of the Pemberton Township Early Childhood Education Program		✓		This expense appears reasonable since documentation provided can link it to an achievement goal for student benefit as a memo provided by the District indicates the evaluation was for the quality assessment of a State Department of Education approved Early Childhood Program. Additionally, an excerpt from the Evaluation Method section of the Program was provided indicating the use of an outside contractor to evaluate the components of the program.	This is essential as noted.

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
Control Number	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Responses
180	15-190-100-610	M344348	6/29/2004	Schoolworksite.com	\$920.00	\$920.00	On-Course Lesson by Schoolworksheet.com "Lesson Plan Management"		✓		This expense appears reasonable as it could be linked to a particular strategic initiative and the promotion of educational value. The Concourse lesson planner was purchased to improve management of lesson plans throughout the school district. The use of this technology would improve teacher and student efficiencies in regards to updating lesson plans and the posting of homework and hence would improve communication between students and teachers.	This is essential as noted.
181	15-190-100-610	M343807	5/14/2004	Yale University	\$149.50	\$130.00	Pathways Panel - Packet of 30 Development Tree - Packet of 30 For Newcomb School			✓	This expense is deemed inconclusive since the documentation provided cannot link the packets to a educational or achievement goal. Additional documentation is needed to determine a link of the supplies to a goal or beneficiary.	
182	20-211-200-600	M343921	6/2/2004	Henry Schein	\$1,934.67	\$2,222.83	Health Supplies for Early Childhood Program		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as supplies. Although the expense cannot be linked to a specific educational goal, the items purchased appear to be items that are used on a daily basis. It is likely these supplies were purchased in reaction to a need.	This is essential as noted.
183	11-000-262-610	M344116	6/22/2004	Mancomm, Inc	\$54.70	\$44.95	OSHA 1910 General Industry Regulation and form		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as supplies. Although the expense cannot be linked to a specific educational goal, the items purchased appear to be items that are used on a daily basis and maintaining a sufficient supply is an inherent initiative of a school district. As such, it is likely these supplies were purchased in reaction to a depleted supply.	This is essential as noted.

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
Control Number	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Responses
184	20-211-200-600	M344487	6/28/2004	Henry Schein	\$316.76	\$316.76	Health Supplies for Emmons School		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as supplies. Although the expense cannot be linked to a specific educational goal, the items purchased appear to be items that are used on a daily basis. It is likely these supplies were purchased in reaction to a need.	This is essential as noted.
185	15-190-100-610	M344320	6/21/2004	Houghton Mifflin Co	\$4,703.25	\$4,410.00	(250) Practice Workbooks for Level 5 Mathematics (350) Practice Workbooks for Level 6 Mathematics for Newcomb School			✓	This expense is deemed inconclusive since the documentation provided cannot link the workbooks to an educational program or achievement goal. No curriculum documentation was provided to indicate the class or program the books were used for. Due to the lack of supporting documentation, the beneficiary and reason for purchase cannot be determined.	
186	11-213-100-610	M344104	5/26/2004	Houghton Mifflin Co	\$798.54	\$690.44	(2) Teacher's Resource Packages [The Language of Literature] for grades 7 & 8. Each come with (8) Audio Library Packages on CD for Helen Fort Middle School		✓		This expense appears reasonable. The textbooks were purchased as part of the language arts curriculum for the 8th grade and hence could be linked to a strategic initiative and the promotion of educational value. The books were purchased for the benefit of the students and amount of the purchase appears to be reasonable.	This is essential as noted.
187	15-190-100-610	M344003	5/15/2004	MacMillan Publishing Company	\$951.57	\$879.78	(1)Spotlight Teacher's Planning Guide for Grade 3 (1)Spotlight Teacher's Planning Guide for Grade 4 (10)Phonics Practice Book for Grade 3 (10)Phonics Practice Book for Grade 4 For Denbo Elementary School			✓	The expense was deemed to be inconclusive as more specific documentation would be required in order to determine the nature of the expense. Due to the lack of documentation it was difficult to link the expense to any particular strategic initiative or the promotion of educational value. A specific class curriculum would be required in order to assess the necessity of the learning materials purchased. It was difficult to determine why the learning materials were purchased and whether they were in reaction to any particular event.	

Appendix C

Pemberton Township Statistical Sample

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
Control Number	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Responses
188	15-190-100-610	M344439	6/29/2004	McGraw-Hill School Publishing Company	\$1,078.03	\$1,011.30	(1) Grade 1 Independent Leveled Books Deluxe Package (6 Ea- 24 Titles) (1) Grade 2 Independent Leveled Books Deluxe Package (6 Ea- 24 Titles) For Crichton Elementary School			✓	This expense is deemed inconclusive since the documentation provided cannot link the books to an educational program or achievement goal. No curriculum documentation was provided to indicate the class or program the books were used for. Due to the lack of supporting documentation, the beneficiary and reason for purchase cannot be determined.	Reading Materials for all students is promoted by the district. Guided reading is part of our Action Plans.
189	15-190-100-610	M343662	4/8/2004	Brainchild	\$31,787.73	\$31,473.00	(50) Brainchild PLS-2K hand-held computers with software aligned to state content standards [\$399.50/ea] Software for Math & Language Arts for Grades 3-6 [\$9,998] Classroom Cart [\$1,500] For Emmons School	✓			This expense is deemed to be discretionary. It was difficult to link the expense to the promotion of educational value or being related to a particular strategic initiative as no specific curriculum was provided to support the purchase of the hand-held computers. Due to the lack of documentation it was difficult to ascertain how the computers would benefit the students. The amount for the purchase of the computers appears to be excessive.	Purchased Brainchild, a system of handheld computers with software aligned to State Content Standards as part of our efforts to address the educational needs of our students, to introduce them to another form of technology and raise our standardized test scores. They are used by our students in Grades 3 & 4. We learned about Brainchild when we participated in the New Jersey Statewide Systematic Initiative at The College of New Jersey. Another Abbott District had used them and experienced an improvement in their educational program and test scores. Directly links to achievement goals.
190	11-190-100-640	M450251	7/15/2004	Houghton Mifflin Co	\$1,084.51	\$1,035.45	(25) Science: Discovery Works 1996 Edition Student Work Book (1) Unit A: Kinds of Living Things (1) Unit A Teaching Guide (1) Unit B: Weather and Seasons (1) Unit B Teaching Guide (1) Unit C: Magnets (1) Unit C Teaching Guide For Stackhouse Elementary School			✓	This expense is deemed inconclusive since the documentation provided cannot link the workbooks and guides to an educational program or achievement goal. No curriculum documentation was provided to indicate the class or program the books were used for. Due to the lack of supporting documentation, the beneficiary and reason for purchase cannot be determined.	Workbooks ordered to be used in conjunction with the Discovery Science program.
191	11-190-100-640	M450257	7/19/2004	McGraw-Hill School Publishing Company	\$181.72	\$162.99	(25) Scoring High Terra Nova Book 1 Student Book (1) Scoring High Terra Nova Book 1 Teacher's Edition For Stackhouse Elementary School			✓	This expense appears reasonable since it relates to the achievement goal of evaluating students and the district's performance to a national performance standard. The electronic scoring service has a low probability of error and is quick, which provides students, and parents scoring in a timely manner.	This is essential as noted.

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
Control Number	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Responses
192	11-402-100-500	M450163	7/1/2004	NJ State Interscholastic Athletics Association	\$850.00	\$850.00	2004-2005 School Year NJSIAA Annual Dues billed to Pemberton Township High School		✓		This expense appears reasonable. The membership is required for extracurricular sports program in NJ and is a part of the Fund 11 account.	Dues for the NJ State Interscholastic Athletics Association is standard for all school districts in the State of New Jersey who are involved in competition.
193	15-190-100-610	M450739	8/4/2004	Saddleback Educational, Inc.	\$250.17	\$237.50	Black Americans of Achievement Set B Black Americans of Achievement Set C Women of Achievement For Helen Fort Middle School		✓		This expense appears reasonable. The resources purchased were in support of women's and black American achievements. The purchase of library resources could be linked to a strategic initiative and was for the promotion of educational value. The purchase was for the Helen Fort Middle School and was for the benefit of the students.	
194	15-190-100-610	M450083	7/1/2004	Scantron Corp	\$2,368.51	\$2,290.50	Supplies for Testing and electronic scoring For Helen Fort Middle School		✓		This expense appears reasonable since it relates to the achievement goal of evaluating students and the district's performance to a national performance standard. The electronic scoring service has a low probability of error and is quick, which provides students, and parents scoring in a timely manner.	
195	15-190-100-610	M459105	7/1/2004	School Specialty Inc	\$207.40	\$207.40	Measurement Set, Pocket Chart, Our Friend Martin Video, Human Body Video, Apostrophes Video Quiz, Colonial Days Video Quiz, Peer Pressure Video, PK-5 Basic Writing, Fun Facts Video, Character Educ Poster For Ft. Dix Elementary School			✓	This expense is deemed inconclusive since the documentation provided cannot link it to an achievement goal or beneficiary. Furthermore, it cannot be determined whether the electrical supplies were purchased in response to an event or circumstance.	

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
Control Number	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Responses
196	15-190-100-610	M459054	7/1/2004	School Specialty Inc	\$349.18	\$349.19	(4) Books Assorted 12 pk Color Stars, Alphabet Sorting Set, Bags Deluxe Hang-up, Puzzles For Crichton Elementary School		✓		This expense appears reasonable as it related to learning aids and various learning supplies for the Crichton Elementary school. The purchase of the supplies could be linked to a particular strategic initiative and the beneficiary of the supplies purchased were identified to be the students.	This is essential as noted.
197	20-270-200-590	M451174	9/17/2004	NJEYC	\$3,105.00	\$3,105.00	Registration for 27 to attend NJAEYC Conference on 10/15/05 regarding Abbott Early Literacy Initiative at \$115/pp			✓	This expense is deemed inconclusive since the documentation provided cannot link the workshop to an educational program or achievement goal. Due to the lack of documentation, the purpose or the beneficiary of the workshop could not be determined. Additionally, it was unclear if the workshop was taken to fill a need in reaction to an event or circumstance.	This workshop is supported by the Department of Education in our Early Childhood Program.
198	15-190-100-610	M459477	7/1/2004	Corporate Express	\$545.18	\$545.18	Envelopes for Pemberton Township High School		✓		This expense appears reasonable. The materials were consumable and were replenished and hence could be linked to the reactionary criteria. The expense could be linked to a strategic goal of having supplies for everyday use in normal recurring operations of the district.	
199	15-190-100-640	M450682	7/22/2004	EMC/Paradigm Publishing	\$561.06	\$519.30	(10) Deutsch Aktuell I German Textbooks for Pemberton Township High School			✓	This expense is deemed inconclusive since the documentation provided cannot link the book to an educational program or achievement goal. No curriculum documentation was provided. The district indicated that the text is for German Foreign Language Curriculum so that it meets state foreign language requirements.	

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
Control Number	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Responses
200	11-190-100-640	M450124	7/14/2004	Harcourt Inc	\$24,207.24	\$26,414.27	536 Books for Harker Wylie Elementary School 1st Grade			✓	This expense is deemed inconclusive since the documentation provided cannot link the book to an educational program or achievement goal. No curriculum documentation was provided to indicate the class or program the books were used for. Due to the lack of supporting documentation, the beneficiary and reason for purchase cannot be determined.	This expense is support our in-class libraries. It is part of our Action Plans and support all the efforts in our Early Literacy Program
201	15-190-100-610	M459322	7/1/2004	Sax Arts & Crafts	\$2,826.57	\$2,905.64	Art supplies for Harker Wylie Elementary School		✓		This expense appears reasonable. The art supplies were purchased for the year 2004-2005. The materials were consumable and were replenished at the end of the year and hence could be linked to the reactionary criteria. The expense could be linked to a strategic goal and was for the benefit of the children.	
202	15-190-100-610	M459326	7/1/2004	Sax Arts & Crafts	\$1,514.26	\$1,514.26	Art supplies for Busansky School		✓		This expense appears reasonable as the art supplies were purchased in order to fulfill core curriculum standards in fine arts hence they could be linked to a particular strategic initiative. The art supplies were for the promotion of educational value and the beneficiaries were identified to be the students.	
203	15-190-100-610	M459149	7/1/2004	School Specialty Inc	\$104.74	\$104.74	Bulletin Board Measurement Set, Measuring Jars, Wipe Off Board, Planet Posters, Writing Success Level II, Tented Nameplates		✓		This expense appears reasonable as the supplies were ordered for the third-grade classroom and were required for daily school operations and could be linked to a specific strategic initiative. The materials were purchased for the benefit of the children and the amount of the supplies purchased appears to be reasonable.	

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
Control Number	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Responses
204	15-190-100-610	M459193	7/1/2004	School Specialty Inc	\$179.12	\$192.25	"Welcome to Class' Pencils, Attendance Award Pencils, You can/You think pencils, Weather Stamps, Incentive Chart, Rainbow Chart, Apple Name Tags, Star Student Name Tags, Bookmarks (Crawl Into a Book), Highlighter Tape, Welcome to Class Bookmarks, Keep Reading Bookmarks, Writing Chart, Expansion Card Set For Stackhouse Elementary School		✓		This expense appears reasonable. The general supplies purchased could be linked to a strategic initiative and were for the promotion of educational value. The stamps, charts, pencils, and other supplies were purchased for the learning centers for the beginning of the school year.	
205	15-190-100-610	M459225	7/1/2004	School Specialty Inc	\$115.25	\$115.01	Chalkboard Cloth, Overhead Projector Organizer, Brain Teasers Pencil Honor Roll, Boardfoam Eraser, Never Quit Rainbow Pencils, Student of the Month Pencils, Honor Roll Pencils, Multiplication & Division Chart Packs, Pencil, Happy Birthday Pencils, Paper Geometry, Best of Mailbox Bk		✓		This expense appears reasonable as the supplies purchased were required for the daily operations of the schools. The purchase of the supplies could be linked to a particular strategic initiative. The expense was incurred in order to replenish the various necessary supplies and hence could be linked to the reactionary criteria.	
206	15-190-100-640	M450460	7/19/2004	Follett Educational Services	\$1,373.07	\$1,253.95	(14) American Pageant -10th Edition (25) England in Literature With MacBeth			✓	This expense is deemed inconclusive since the documentation provided cannot link the books to an educational program or achievement goal. No curriculum documentation was provided to indicate the class or program the books were used for. Due to the lack of supporting documentation, the beneficiary and reason for purchase cannot be determined. The district indicated that the textbooks were replacements for United States History and English literature, core content material.	Reading is encouraged for all ages. Early readers may make life long readers. Books are good.

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207	15-190-100-500	M451507	10/7/2004	Rutgers University - HSPA/GEPA	\$170.00	\$190.00	Getting Ready for HSPA - Open Ended Questions - Number Sense and Geometry 10/6/04 for Peter Gordon of PTHS		✓		This expense appears reasonable since the district indicated that the items are supply materials for SAR teacher working with students who have failed the state's HSPA. These supplies assist students to pass SRA state requirements, an educational and achievement goal..	
208	15-190-100-610	M451018	7/27/2004	Singer Equipment Co., Inc	\$2,127.34	\$2,132.49	Kitchen Supplies delivered to Pemberton Township High School			✓	This expense is deemed inconclusive since the documentation provided cannot link it to an achievement goal or beneficiary. The district indicated that the materials were required for curriculum course on foods, meal planning, and nutrition as listed in the curriculum.	Materials are necessary to run this program at the High School.
209	15-190-100-610	M450737	8/5/2004	Social Studies School Service	\$770.42	\$682.07	Paperback Books for Pemberton Township High School			✓	This expense is deemed inconclusive since the documentation provided cannot link the book to an educational program or achievement goal. No curriculum documentation was provided to indicate the class or program the books were used for. The district indicated that the books are classroom and library materials to encourage reading and support curriculum in class.	Reading is encouraged for all ages. Early readers may make life long readers. Books are good.
210	11-000-262-610	M452018	12/7/2004	This & That Uniforms	\$2,284.25	\$2,284.25	18 Golf Shirts 3 Golf Shirts w/ Embroidery 2 Jackets w/ Embroidery 18 Jackets delivered to Maintenance.			✓	This expense is deemed inconclusive since the amount expended for the uniforms appears to be excessive. However, the documentation provided can link the uniforms to an achievement goal of being able to easily identify security personnel in case of an emergency.	Identification of our Maintenance Personnel is a security issue.

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
Control Number	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Responses
211	15-212-100-610	M452084	12/6/2004	Allied Office Products	\$11.99	\$11.99	Office Supplies for Stackhouse Elementary School		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as office supplies. Although the expense cannot be linked to a specific educational goal, the items purchased appear to be items that are used on a daily basis. It is likely these supplies were purchased in reaction to a need.	
212	15-110-100-610	M452246	12/7/2004	Allied Office Products	\$23.02	\$23.02	Office Supplies for Stackhouse Elementary School		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as office supplies. Although the expense cannot be linked to a specific educational goal, the items purchased appear to be items that are used on a daily basis. It is likely these supplies were purchased in reaction to a need.	
213	15-190-100-610	M451135	8/31/2004	Brodhead-Garrett	\$2,660.25	\$3,476.11	Tools/Hardware Supplies for Pemberton Township High School			✓	This expense is deemed inconclusive since the documentation provided cannot link it to an achievement goal or beneficiary. Furthermore, it cannot be determined whether the tools/hardware supplies were purchased in response to an event or circumstance. The district indicated that the materials were used for courses in Woodworking and Facilities Maintenance as required by the curriculum guide.	
214	15-190-100-610	M451740	11/2/2004	EMC Publishing	\$629.59	\$771.95	Materials for Foreign Language department regarding Assessment and Manual Materials			✓	This expense is deemed inconclusive since the documentation provided cannot link it to an achievement goal or beneficiary. Based on the district response, the materials were purchased for Staff Development for the Foreign Language program to assist in developing better student assessment skills.	Videos for those visual learners is part of our differentiated instruction.

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215	11-402-100-500	M452498	12/7/2004	Porta Phone Co	\$310.45	\$310.45	In Season Repair of Wired Items: 2 Microphones 2 Amplifiers 5 Nubs 4 Crowns 5 Ear Pads 1 Cleanup (No Charge) For PTHS Football		✓		This expense appears reasonable since the documentation provided cannot link it to an achievement goal or beneficiary. Furthermore, it is likely that the repairs were made in response to an event or circumstance.	
216	15-190-100-610	M451878	11/3/2004	Scholastic Inc	\$643.48	\$642.00	Nov-May Subscription to Junior Scholastic Magazine (50) Issues to one teacher (50) Issues among two teachers Delivered to Newcomb School			✓	This expense is deemed inconclusive since the documentation provided cannot link it to an achievement goal or beneficiary. Furthermore, it cannot be determined whether the subscriptions were purchased in response to an event or circumstance.	Reading is encouraged for all ages. Early readers may make life long readers. Books are good.
217	20-211-100-610	M452126	12/9/2004	School Specialty Inc	\$181.10	\$236.26	Washable Paints, Finger Paints, Masking Tape, Dispenser, Scotch Tape delivered to Denbo Elementary School			✓	This expense is deemed inconclusive since the documentation provided cannot link it to an achievement goal or beneficiary. Furthermore, it cannot be determined whether the art supplies were purchased in response to an event or circumstance.	
218	20-211-200-590	M452637	2/4/2005	BCIT-ETTC Of Burlington	\$75.00	\$75.00	Registration fee for Early Childhood Secretary to attend PowerPoint For Presentation workshop at ETTC Mt. Laurel on 2/7/05		✓		This expense appears reasonable. The art supplies were purchased as part of the art program and hence could be linked to a specific strategic initiative and were for the promotion of educational value. The supplies were purchased for the benefit of the students.	

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219	15-209-100-500	M451789	11/2/2004	Bureau of Education & Research	\$175.00	\$175.00	Registration for Special Education Teacher (9-12) to attend <i>From Disruptive to Self-Disciplined: Strengthening the Achievement and Motivation of Disinterested, Defiant, and Disruptive Students Grade 6-12</i> workshop on 12/15/04 in Cherry Hill			✓	This expense is deemed inconclusive since the district response can link the workshop to an educational program and achievement goal of accommodating and managing special needs students. The district indicated that the workshop was taken as staff development for a special needs instructor and directed at better classroom management skills.	
220	15-190-100-610	M459400	2/1/2005	Ward's National Sciences Establishment	\$520.71	\$520.71	Supplies for Science Department at Helen Fort Middle School			✓	This expense is deemed inconclusive since the documentation provided cannot link the packets to a educational or achievement goal. Additional documentation is needed to determine a link of the science supplies to an education goal or beneficiary.	
221	15-190-100-610	M450547	7/19/2004	McGraw-Hill School Publishing Company	\$10,948.49	\$10,239.84	Practice, Activity, and Assessment Books for Grades 3-5 Language Arts at Fort Dix Elementary School			✓	This expense is deemed inconclusive since the documentation provided cannot link the book to an educational program or achievement goal. No curriculum documentation was provided to indicate the class or program the books were used for. Due to the lack of supporting documentation, the beneficiary and reason for purchase cannot be determined.	Reading is encouraged for all ages. Early readers may make life long readers. Books are good.
222	15-213-100-610	M450048	7/2/2004	McGraw-Hill School Publishing Company	\$630.45	\$504.60	Practice, Activity, and Assessment Books for Grades 1-3 Language Arts at Busansky School			✓	This expense appears reasonable as it could be linked to a particular strategic initiative and was for the promotion of educational value. The learning materials were purchased as part of a specific literacy program. The beneficiaries of the learning materials were identified to be the students.	

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223	15-190-100-640	M452575	2/1/2005	SRA/McGraw Hill Companies	\$468.75	\$431.04	(60) Grade 2 Student Edition of Scoring High on Terra Nova (4) Grade 2 Teacher's Edition of Scoring High on Terra Nova			✓	This expense is deemed inconclusive since it can be linked to an educational program and achievement goal of treating learning problems and increasing reading and writing skills but does not have proper documentation supporting the goal. A curriculum document indicating the purpose and beneficiaries of the teachers guide is needed to link the expense to the specific achievement goal. The names of the recipients of the six copies of the teacher's guide are also needed	Terra Nova is one of our testing tools that help guide the teacher in assessing the progress of our students.
224	11-150-100-500	M452392	4/14/2005	Ellen Clark	\$88.20	\$56.70	Reimbursement of mileage incurred for trips made by Ellen Clark, teacher at the Crichton School during Jan-Mar 2006 at the IRS rate of \$0.40/mile for homebound instruction		✓		This expense appears reasonable since the documentation provided indicates a clear purpose of the trips made and, therefore, could link to an achievement goal of satisfying employee contractual obligations and district job duties.	
225	11-000-270-420	M450656	7/8/2004	Clydesdale Welding Supply	\$173.00	\$600.00	Welding Supplies for Bus Garage: (12) 3 OX 2 AC 1 75/25			✓	This expense is deemed inconclusive since the documentation provided cannot link the packets to an achievement goal. Additional documentation is needed to determine a link of the supplies to a goal or beneficiary.	Materials are necessary to run this program at the High School.
226	15-209-100-610	M451489	3/17/2005	Dana Hennessy	\$306.68	\$69.02	Reimbursement of expenses incurred by a teacher at the PTHS for Party Supplies, Two CBI Lunches, and Cooking Supplies during Feb & March 2005			✓	This expense is deemed inconclusive since the documentation provided does not indicate a clear purpose of the trips made or supplies purchased and, therefore, could not be linked to an educational or achievement goal. It is not clear whether the trips expensed were made to fill a need in reaction to an event or circumstance. The district indicated that the items are special needs student materials required to develop life skills for exceptional children in school program.	

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227	11-000-216-600	M452801	3/7/2005	Phonak, LLC	\$506.95	\$495.00	MVOX TX2 Transmitter N18 delivered to Denbo School		✓		This expense appears reasonable since the documentation provided a clear purpose of the hearing aid in relation to the student's disability and, therefore, can link to an achievement goal of providing special needs students with the tools necessary for learning.	
228	15-213-100-610	M452567	1/27/2005	Scholastic Inc	\$162.68	\$149.25	(75) 100 Words Kids Need To Read For Grade 3 at Denbo Elementary School			✓	This expense is deemed inconclusive since the documentation provided cannot link the book to an educational program or achievement goal. No curriculum documentation was provided to indicate the class or program the books were used for. Due to the lack of supporting documentation, the beneficiary and reason for purchase cannot be determined.	Reading is encouraged for all ages. Early readers may make life long readers. Books are good.
229	20-270-200-590	M452525	2/1/2005	Staff Development for Educators	\$620.00	\$1,240.00	Registration for team of 4 to attend Conference for NJ State Kindergarten teachers on 4/16/05 Registration for team of 4 to attend Conference for NJ State Kindergarten teachers on 2/25/05 - canceled due to inclement weather.		✓		This expense appears reasonable since the documentation provided can link the workshop to the mathematics and literacy educational curriculum as well as a professional development achievement goal. According to the district, workshops provided research-based strategies for literacy and mathematics. Teachers were able to directly utilize this new learning in their lesson planning and in their curriculum-related activities. The group also shared their new learning with the Early Childhood Transition Committee.	
230	15-190-100-610	M452783	3/3/2005	Allied Office Products	\$95.00	\$95.00	(20) Kodak Fun saver Onetime Use Cameras for Helen Fort Middle School			✓	This expense is deemed inconclusive since the documentation provided cannot link the cameras to a educational or achievement goal. Additional documentation is needed to determine a link of the supplies to a goal or beneficiary.	

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231	15-190-100-610	M452869	3/2/2005	Allied Office Products	\$127.10	\$127.04	(60) Pink Highlighters and (10) Packages of Avery Address Printer Labels for Helen Fort Middle School		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as office supplies. Although the expense cannot be linked to a specific educational goal, the items purchased appear to be items that are used on a daily basis. It is likely these supplies were purchased in reaction to a need.	
232	15-190-100-610	M451465	8/18/2004	Rag Shops, Inc	\$457.04	\$500.00	Fabrics & Accessories for PTHS			✓	This expense is deemed inconclusive since the documentation provided cannot link the fabric and accessories to a educational or achievement goal. The district indicated that the material is used for courses in Creative Construction and Design as required by the curriculum guide. No curriculum guide was provided to support this.	Materials are necessary to run this program at the High School.
233	11-000-262-610	M450956	8/10/2004	G W Lipinctt, Inc	\$559.83	\$200.00	Building Supplies for Maintenance Department: (15) Field White #50		✓		This expense appears reasonable since by its nature, white field paint can be linked to an achievement goal for student benefit as it is to be used in conjunction with many district athletic teams and events which is inherent for school districts in general. Furthermore, the amount paid for the paint appears reasonable.	
234	11-150-100-500	M452177	12/9/2004	Ginny C Greif	\$1,047.59	\$47.70	Reimbursement of expenses incurred by a teacher at the PTHS for mileage incurred for trips made during Mar-Jun 2005		✓		This expense appears reasonable since the documentation provided indicates a clear purpose of the trips made and, therefore, could linked to an achievement goal of satisfying employee contractual obligations and district job duties. It was noted that the yearly PO was only for \$47.70, while the amount paid was \$236.92	

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235	11-150-100-500	M452391	1/14/2005	Janice Johnson	\$176.40	\$300.00	Reimbursement of mileage incurred for trips made by a teacher at the Crichton School during Jan-Mar 2006 at the IRS rate of \$0.40/mile for homebound instruction		✓		This expense appears reasonable since the documentation provided indicates a clear purpose of the trips made and, therefore, could linked to an achievement goal of satisfying employee contractual obligations and district job duties.	This is essential as noted.
236	11-000-270-511	M451178	9/20/2004	Laurel Enterprises	\$564,546.60	\$537,974.53	1 of 10 payments for Multi Contract LAU1. for transportation for 2004-05 school year		✓		The expense appears reasonable since documentation provided can link it to a reaction to a circumstance and an achievement goal for student benefit as the District provided an Article from the New Jersey Administrative Code indicating the obligation districts have to aid student's transportation to certain private schools subject to certain criteria. Additionally, the District provided an application completed and signed by the student and guardian requesting the aid. Furthermore, the amount paid is consistent with the standard amount for the year set by the State evidenced by a memo from the Department of Education to the District.	
237	15-190-100-500	M453754	5/5/2005	Terri Miller	\$20.00	\$20.00	Reimbursement for fee paid by employee to attend Annual K- ⁺ Workshop "Why Holocaust Education? An Approach To Teaching Students about Prejudice, Discrimination, and Positive Social Behavior" at Rider University on 12/1/05			✓	This expense is deemed to be inconclusive as more documentation would be required in order to determine the nature of the workshop. A conference/workshop request form would be required in order to link the workshop to a specific strategic initiative or the promotion of educational value. Due to the lack of documentation it was difficult to ascertain how the workshop would be beneficial to the students. More documentation would be required in order to assess the reimbursement in relation to the workshop.	The mileage calculation is correct and this is a negotiated item in the contract.

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238	11-000-291-270	M451198	9/20/2004	Ruby Mitchell	\$868.80	\$900.00	Reimbursement of Medicare Premiums for 2004/2005 School Year		✓		This expense appears reasonable since the documentation provided can be linked to a strategic initiative of complying with state regulations. The documentation indicated that the reimbursement of premiums is required for retired employees with less than 25 years of pension service. The beneficiary of the premiums are the retirees for whom the premiums are paid for.	
239	20-211-100-610	M452683	2/15/2005	School Specialty Inc	\$111.64	\$182.50	Rubber Stamps, Primary Balance, Rubber Bands, Scale, Giant Beaded Number Cards, Red Blocks		✓		This expense appears reasonable as it was related to the ongoing operations of the school district. The supplies were a necessity for the efficient operation of the district and hence could be linked to a specific strategic initiative. The amount of the supplies appears to be reasonable.	This is essential as noted.
240	20-361-100-610	M453027	4/11/2005	Teacher's Video Co.	\$137.75	\$119.80	Biography Videos: Dave Thomas Sam Walton Ray Kroc Coca Cola American Icon R.H. Macy For PTHS			✓	This expense is deemed inconclusive since the documentation provided cannot link it to an educational or achievement goal. The district indicated that the videos were purchased as teaching aides for the Entrepreneurialship Course at the high school. All of the videos were biographies of major business figures and detailed their rise to power and success. The materials are viewed by students in the class in order to inspire, discuss, and learn by example. There was no curriculum document or class description included to indicate the video's place in the course.	
241	11-000-100-566	M450241	7/14/2004	Titusville Academy	\$4,475.38	\$61,966.00	Tuition for two students to attend Titusville Academy for 13 days in June 2005		✓		This expense appears reasonable. The tuition expense was related to the placement of two students in special education/disabled program. The expense could be linked to a strategic initiative and was for the benefit of the students. The placement of the students at the academy was appears reasonable as they required the special education services and hence could be linked to reactionary criteria.	This is essential as noted.

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242	15-190-100-610	M453478	5/20/2005	Troxell Communications	\$183.04	\$183.04	(2) 3M Overhead Projector Closed Lens		✓		This expense appears reasonable as the purchase of the 3M projector lens was required for the daily operations of the schools and could be linked to a specific strategic initiative. The lens was purchased to replace the existing one and hence the purchase could be linked to a reactionary criteria.	
243	11-000-270-503	4500081	3/23/2005	Kea Brown	\$771.00	N/A	Payment of transportation aid for a student in the Pemberton Township School District attending private school.		✓		The expense appears reasonable since documentation provided can link it to a reaction to a circumstance and an achievement goal for student benefit as the District provided an Article from the New Jersey Administrative Code indicating the obligation districts have to aid student's transportation to certain private schools subject to certain criteria. Additionally, the District provided an application completed and signed by the student and guardian requesting the aid. Furthermore, the amount paid is consistent with the standard amount for the year set by the State evidenced by a memo from the Department of Education to the District.	
244	11-000-270-503	4500108	1/4/2005	Suzanne Kinsey	\$385.50	N/A	Payment of transportation aid for a student in the Pemberton Township School District attending private school.		✓		The expense appears reasonable since documentation provided can link it to a reaction to a circumstance and an achievement goal for student benefit as the District provided an Article from the New Jersey Administrative Code indicating the obligation districts have to aid student's transportation to certain private schools subject to certain criteria. Additionally, the District provided an application completed and signed by the student and guardian requesting the aid. Furthermore, the amount paid is consistent with the standard amount for the year set by the State evidenced by a memo from the Department of Education to the District.	

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245	11-000-270-503	4500114	1/17/2005	Jessica Lynch	\$385.50	N/A	Payment of transportation aid for a student in the Pemberton Township School District attending private school.		✓		The expense appears reasonable since documentation provided can link it to a reaction to a circumstance and an achievement goal for student benefit as the District provided an Article from the New Jersey Administrative Code indicating the obligation districts have to aid student's transportation to certain private schools subject to certain criteria. Additionally, the District provided an application completed and signed by the student and guardian requesting the aid. Furthermore, the amount paid is consistent with the standard amount for the year set by the State evidenced by a memo from the Department of Education to the District.	
246	11-000-270-503	4500125	1/5/2005	Noemi Perez	\$385.50	N/A	Payment of transportation aid for a student in the Pemberton Township School District attending private school.		✓		The expense appears reasonable since documentation provided can link it to a reaction to a circumstance and an achievement goal for student benefit as the District provided an Article from the New Jersey Administrative Code indicating the obligation districts have to aid student's transportation to certain private schools subject to certain criteria. Additionally, the District provided an application completed and signed by the student and guardian requesting the aid. Furthermore, the amount paid is consistent with the standard amount for the year set by the State evidenced by a memo from the Department of Education to the District.	

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247	11-000-270-503	4500136	1/13/2005	Patricia Shupe	\$771.00	N/A	Payment of transportation aid for a student in the Pemberton Township School District attending private school.		✓		The expense appears reasonable since documentation provided can link it to a reaction to a circumstance and an achievement goal for student benefit as the District provided an Article from the New Jersey Administrative Code indicating the obligation districts have to aid student's transportation to certain private schools subject to certain criteria. Additionally, the District provided an application completed and signed by the student and guardian requesting the aid. Furthermore, the amount paid is consistent with the standard amount for the year set by the State evidenced by a memo from the Department of Education to the District.	
248	11-000-291-280	4500184	6/17/2005	Randi Haftel	\$311.00	N/A	Voucher for 2004-2005 Tuition Reimbursement			✓	This expense is deemed inconclusive since the documentation provided does not indicate the nature and purpose of the tuition or list the course or courses taken by the school employees. Therefore, no link can be made to an educational or achievement goal. Additionally, it cannot be determined if the course(s) were taken an/or paid to fill a need in reaction to an event or circumstance. However, the District provided an excerpt from an Article from State Code indicating that tuition grants will be available to certain employees and faculty members subject to certain criteria met an limits.	This cost was for tuition reimbursement to an eligible employee. Article XXV of the District's Union Contract states that employees are eligible for tuition reimbursement if all criteria is met.
249	11-000-291-280	4500192	9/9/2004	Monica Kane-Hughes	\$837.00	N/A	Voucher for 2004-2005 Tuition Reimbursement			✓	This expense is deemed inconclusive since the documentation provided does not indicate the nature and purpose of the tuition or list the course or courses taken by the school employees. Therefore, no link can be made to an educational or achievement goal. Additionally, it cannot be determined if the course(s) were taken an/or paid to fill a need in reaction to an event or circumstance. However, the District provided an excerpt from an Article from State Code indicating that tuition grants will be available to certain employees and faculty members subject to certain criteria met an limits.	This cost was for tuition reimbursement to an eligible employee. Article XXV of the District's Union Contract states that employees are eligible for tuition reimbursement if all criteria is met.

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250	11-000-291-280	4500211	10/8/2004	Marie Reen	\$1,110.00	N/A	Voucher for 2004-2005 Tuition Reimbursement			✓	This expense is deemed inconclusive since the documentation provided does not indicate the nature and purpose of the tuition or list the course or courses taken by the school employees. Therefore, no link can be made to an educational or achievement goal. Additionally, it cannot be determined if the course(s) were taken an/or paid to fill a need in reaction to an event or circumstance. However, the District provided an excerpt from an Article from State Code indicating that tuition grants will be available to certain employees and faculty members subject to certain criteria met an limits.	This cost was for tuition reimbursement to an eligible employee. Article XXV of the District's Union Contract states that employees are eligible for tuition reimbursement if all criteria is met.
251	11-000-291-280	4500222	6/14/2005	Erica Volk	\$1,046.00	N/A	Voucher for 2004-2005 Tuition Reimbursement			✓	This expense is deemed inconclusive since the documentation provided does not indicate the nature and purpose of the tuition or list the course or courses taken by the school employees. Therefore, no link can be made to an educational or achievement goal. Additionally, it cannot be determined if the course(s) were taken an/or paid to fill a need in reaction to an event or circumstance. However, the District provided an excerpt from an Article from State Code indicating that tuition grants will be available to certain employees and faculty members subject to certain criteria met an limits.	This cost was for tuition reimbursement to an eligible employee. Article XXV of the District's Union Contract states that employees are eligible for tuition reimbursement if all criteria is met.
252	15-190-100-610	M560696	10/11/2005	McDonald Publishing	\$28.10	\$23.85	Editors Marks What Good Writers Do A Writer's Checklist For PTHS			✓	This expense is deemed inconclusive since the documentation provided cannot link the book to an educational program or achievement goal. No curriculum documentation was provided to indicate the class or program the books were used for. Due to the lack of supporting documentation, the beneficiary and reason for purchase cannot be determined.	This cost was for tuition reimbursement to an eligible employee. Article XXV of the District's Union Contract states that employees are eligible for tuition reimbursement if all criteria is met.

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253	15-110-100-610	M569333	7/1/2005	Nasco	\$6.91	\$6.91	(2 Lbs) Lima Beans and (1pk) of Sunflower Seed For Crichton Elementary School		✓		The expense appears reasonable as it was to replace materials in the science Kit. The supplies were appears reasonable for the efficient operation of the science class and the supplies would be used on a routine basis. The expense could be linked to a strategic initiative and was in reaction to a specific event.	
254	15-190-100-610	M453813	6/30/2005	Office Environments	\$5,805.00	\$5,805.00	(9) Tabletops (18) Adjustable Bases For PTHS			✓	This expense is deemed inconclusive since the documentation provided does not link the table tops & bases to an educational or achievement goal. Additionally, the documentation provided does not indicate the purpose and/or use of the furniture or its beneficiary. The district indicated that the furniture was replacement material to meet school needs.	
255	15-110-100-610	M560913	8/2/2005	Pearson Education Inc.	\$412.03	\$375.30	(18) Millennium Edition Math 2001 K-Workbook for Crichton Elementary School			✓	This expense is deemed inconclusive since the documentation provided cannot link the book to an educational program or achievement goal. No curriculum documentation was provided to indicate the class or program the books were used for. Due to the lack of supporting documentation, the beneficiary and reason for purchase cannot be determined.	
256	15-190-100-610	M560693	7/20/2005	Prestwick House	\$89.15	\$79.60	(40) Throughout The Looking Glass by Lewis Carroll			✓	This expense is deemed inconclusive since the documentation provided cannot link the book to an educational program or achievement goal. No curriculum documentation was provided to indicate the class or program the books were used for. Due to the lack of supporting documentation, the beneficiary and reason for purchase cannot be determined.	Reading is encouraged for all ages. Early readers may make life long readers. Books are good.
257	15-110-100-800	M560211	7/11/2005	PTBOE Elementary Assembly Fund C/O Charles Highsmith	\$2,520.00	\$16,452.00	Funding for Elementary School Assemblies			✓	This expense is deemed inconclusive since the documentation provided does not link it to an educational or achievement goal. Additionally, the documentation provided does not indicate the purpose and/or use as well as the beneficiary.	The fund is well managed and audited at year end.

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258	15-190-100-610	M560671	7/18/2005	Really Good Stuff, Inc.	\$312.48	\$279.00	Banner, Word Problems Sets, Look for the Keys sets, Good Readers Ask Sets, Cat in the Hat Pencils, 5 Steps of Good Writing Set, Desktop Helpers for Crichton School		✓		This expense appears reasonable. The supplies purchased could be linked to a particular strategic initiative as they were learning aids which would enable students to improve learning capabilities. The beneficiary of the expense was identified to be the respective students.	
259	15-230-100-610	M569064	7/1/2005	School Specialty Inc	\$249.57	\$257.77	Supplies for Denbo School		✓		This expense appears reasonable. The supplies were purchased to implement classroom instruction and management and hence could be linked to a particular strategic initiative. The supplies would be used on a routine basis and were for the benefit of the students.	
260	15-190-100-610	M569104	7/1/2005	School Specialty Inc	\$1,932.46	\$1,932.46	Office Supplies for Fort Dix Elementary School		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as office supplies. Although the expense cannot be linked to a specific educational goal, the items purchased appear to be items that are used on a daily basis. It is likely these supplies were purchased in reaction to a need.	
261	15-190-100-610	M561571	9/21/2005	SchoolOutfitters.Com	\$524.70	\$1,873.85	(3) Magnetic Markerboard, (3)Tackboard, For PTHS			✓	This expense is deemed inconclusive since the documentation provided does not link the supplies to an educational or achievement goal. Additionally, the documentation provided does not indicate the purpose and/or use of the supplies or their beneficiary.	
262	15-190-100-610	M569376	7/1/2005	Triarco Arts & Crafts	\$98.03	\$98.03	Art Supplies for PTHS			✓	This expense is deemed inconclusive since the documentation provided does not link the supplies to an educational or achievement goal. Additionally, the documentation provided does not indicate the purpose and/or use of the supplies or their beneficiary.	Materials are necessary to run this program at the High School.

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263	11-190-100-610	M453010	4/5/2005	Demoulin Brothers & Co	\$23,144.85	\$23,144.85	Uniforms for the PTHS Band			✓	This expense is deemed inconclusive since the amount expended for the uniform appears excessive. However, the documentation provided can link the uniforms to an achievement goal of increasing student involvement in the curricula and extra curricular programs.	We are glad that the auditors feel that the expense can be linked to increasing student involvement in curriculum.
264	15-190-100-610	M569361	7/1/2005	Dick Blick	\$113.17	\$113.17	Art Supplies for PTHS		✓		This expense appears reasonable. The art supplies were purchased as part of the art program and hence could be linked to a specific strategic initiative and were for the promotion of educational value. The supplies were purchased for the benefit of the students.	
265	15-190-100-610	M561772	10/5/2005	Harcourt Inc	\$34.62	\$30.87	Grammar Jingles CD Intermediate Level (Grades 3-5) for Haines School			✓	This expense is deemed inconclusive since the documentation provided cannot link the CD to an educational program or achievement goal. No curriculum documentation was provided to indicate the class or program the CD was used for. Due to the lack of supporting documentation, the beneficiary and reason for purchase cannot be determined.	
266	15-204-100-610	M560612	7/25/2005	McGraw-Hill School Publishing Company	\$2,797.33	\$2,678.91	Grades 2-4 Language Arts Materials including practice workbooks for Denbo Elementary School			✓	This expense is deemed inconclusive since the documentation provided cannot link the book to an educational program or achievement goal. No curriculum documentation was provided to indicate the class or program the books were used for. Due to the lack of supporting documentation, the beneficiary and reason for purchase cannot be determined.	Reading is encouraged for all ages. Early readers may make life long readers. Books are good.

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267	15-213-100-610	M561871	10/5/2005	Pearson Education Inc.	\$978.10	\$896.25	(75) Math Workbooks for Helen Fort Middle School			✓	This expense is deemed inconclusive since the documentation provided cannot link the book to an educational program or achievement goal. No curriculum documentation was provided to indicate the class or program the books were used for. Due to the lack of supporting documentation, the beneficiary and reason for purchase cannot be determined.	
268	15-190-100-610	M563020	2/21/2006	Allied Office Products	\$764.00	\$764.00	(200) Children \Scissors for Crichton Elementary School		✓		This expense appears reasonable as it was related to the purchase of scissors for the Crichton Elementary School. The purchase was required for the ongoing operations of the school and could be linked to a particular strategic initiative. The beneficiary of the expense was identified to be the students.	
269	15-190-100-500	M563096	1/3/2006	City Music Center	\$2,250.00	\$2,250.00	Repairs to (11) Musical Instruments belonging to Pemberton Township High School			✓	This expense is deemed inconclusive since documentation provided does not link the instrument repair to an achievement goal. There was no support contract or work order provided to explain the benefits of the repairs performed. It appears that they were done to fill a need in reaction to the instruments lack of function. Additionally, there was no indication of who the beneficiary of the repair work was.	Yes, the reaction to this expense was that the instruments lack of function. The cost benefit analysis proved that it was cheaper to fix that buy a brand new instrument.
270	20-211-100-610	M563018	2/22/2006	Corporate Express	\$94.94	\$94.94	(2) Toner Cartridges for Early Childhood Supervisor at Brotherhood School		✓		The expense appears reasonable since the invoice indicated the purpose of the expense as office supplies. Although the expense cannot be linked to a specific educational goal, the items purchased appear to be items that are used on a daily basis. It is likely these supplies were purchased in reaction to a need.	

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271	15-190-100-500	M563291	3/14/2006	Healthy Machines	\$265.00	\$265.00	Safety inspection and repairs for weight room equipment including parts and labor for gym at PTHS			✓	This expense is deemed inconclusive since documentation provided does not link the duct work to an achievement goal. There was no contract or work order provided to explain the benefits of the work or if it was done to fill a need in reaction to an event or circumstance.	Safety inspection of our equipment that students use are absolutely essential to this district.
272	15-190-100-610	M563199	3/8/2006	J.H. Pepper & Son, Inc	\$29.94	\$22.95	Love In Any Language CD for Helen Fort Middle School			✓	This expense is deemed inconclusive since the documentation provided cannot link the CD to an educational program or achievement goal. No curriculum documentation was provided to indicate the class or program the CD was used for. Due to the lack of supporting documentation, the beneficiary and reason for purchase cannot be determined.	
273	15-110-100-610	M563320	3/20/2006	Oriental Trading Company	\$79.60	\$69.95	(7) 100 Piece Medium Toy Assortment for Crichton Elementary School			✓	This expense is deemed inconclusive since the documentation provided does not link the toys purchased to an educational or achievement goal. Therefore the beneficiary and purpose/use of the toys could not be determined.	The expense was less than \$1 an item.
274	15-190-100-610	M562225	11/22/2005	Rag Shops, Inc	\$228.73	\$500.00	Fleece Fabric for PTHS			✓	This expense is deemed inconclusive since the documentation provided does not link the supplies to an educational or achievement goal. Additionally, the documentation provided does not indicate the purpose and/or use of the supplies or their beneficiary.	
275	15-190-100-610	M563237	3/10/2006	School Specialty Inc	\$85.20	\$85.20	(2) E-Z Edit Tablet 10pk			✓	This expense appears reasonable. The purchase of the E-Z Edit tablet is a tool for developing writing skills for children and hence could be linked to a particular strategic initiative and the promotion of educational value. The E-Z edit tablet was purchased for the benefit of the students.	

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276	15-190-100-610	M561200	8/22/2005	Science Kit & Boreal Laboratories	\$37.78	\$37.78	Magnifying Glasses, Live Coupon Mealworm Assortment, Seeds, Styrofoam Balls, Cotton String, Thermometer, Food Coloring for Harker-Wylie School		✓		This expense appears reasonable. The science supplies were purchased to replenish items that have been used or replace items that were damaged and hence could be linked to the reactionary criteria. The science supplies were part of the science program and hence could be linked to a strategic initiative and the promotion of educational value.	
277	15-190-100-610	M561201	8/22/2005	Science Kit & Boreal Laboratories	\$14.62	\$14.62	Magnifying Glasses and Balloons for Harker-Wylie School		✓		This expense appears reasonable. The science supplies were purchased to replace items that were damaged and hence could be linked to the reactionary criteria. The science supplies were part of the science program and hence could be linked to a strategic initiative and the promotion of educational value.	
278	11-000-270-503	M563368	4/4/2006	Seron Verrett	\$794.00	\$794.00	Payment of transportation aid for a student in the Pemberton Township School District attending private school.		✓		The expense appears reasonable since documentation provided can link it to a reaction to a circumstance and an achievement goal for student benefit as the District provided an Article from the New Jersey Administrative Code indicating the obligation districts have to aid student's transportation to certain private schools subject to certain criteria. Additionally, the District provided an application completed and signed by the student and guardian requesting the aid. Furthermore, the amount paid is consistent with the standard amount for the year set by the State evidenced by a memo from the Department of Education to the District.	

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279	20-211-200-600	M562378	11/29/2005	Vertex Technologies	\$458.00	\$201.00	Sony Cyber shot Digital Camera (DSCS60) for PTHS/Computer Services			✓	This expense is deemed inconclusive since the documentation provided cannot link the camera to an educational or achievement goal. The district indicated that the purchase of the camera was for a pre school classroom. The district technology plan outlines the use of multimedia technology in support of district curriculum. The camera is used to take pictures of students on field trips, or for projects and lessons and these pictures are either then incorporated into a school web site or printed on the color printer for display in the hallways or in support of parent teacher organization functions. Timely content rich web sites are dictated by both the district's technology plan and strategic plan.	
280	11-402-100-500	M563451	4/6/2006	AACCA Spirit Coaches Conference	\$430.00	\$430.00	Fees for participation in 4/28 & 4/29 American Association of Cheerleading Coaches & Administrators Conference in Philadelphia. Price includes conference fee, Motion Jumbo Tumble Course, and AACCA Safety Course for two coaches from PTHS.			✓	This expense is deemed inconclusive since the documentation provided cannot link the conference to an educational program or achievement goal. Due to the lack of documentation, the purpose or the beneficiary of the conference could not be determined. Additionally, it was unclear if the conference was attended to fill a need in reaction to an event or circumstance.	Safety classes for our cheerleading coaches are absolutely essential to our district.
281	20-250-100-500	M561057	8/16/2005	Archway Programs	\$308,696.40	\$231,948.00	Tuition payments for 4 students in the Archway Program and a 1:1 Aide for 1 student			✓	This expense appears reasonable since the documentation provided can be linked to an educational and achievement goal of providing necessary services to special needs students. This expense was incurred in reaction to the requirements of special needs students, who are the beneficiaries of Archway's services.	

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282	15-190-100-500	M563454	3/16/2006	FEA, Inc.	\$750.00	\$750.00	Registration for a Guidance Counselor and Play Attention Coach from Denbo School to attend Play Attention & Neurofeedback Workshop in Monroe Twp, NJ on 5/1/06			✓	This expense is deemed inconclusive since the documentation provided cannot link the workshop to an educational program or achievement goal. Due to the lack of documentation, the purpose or the beneficiary of the workshop could not be determined. Additionally, it was unclear if the workshop was taken to fill a need in reaction to an event or circumstance.	
283	15-213-100-610	M563190	3/6/2006	Houghton Mifflin	\$1,892.89	\$1,815.18	(4) Concepts & Skills Teacher's Edition (2) Teacher's Resource Package (2) Visualize It, Transparencies			✓	This expense is deemed inconclusive since the documentation provided cannot link the book to an educational program or achievement goal. No curriculum documentation was provided to indicate the class or program the books were used for. Due to the lack of supporting documentation, the beneficiary and reason for purchase cannot be determined.	
284	15-190-100-610	M563241	1/17/2006	Interstate Music Supply	\$1,216.00	\$4,499.00	(1) Yamaha Marching Baritone w/ Clear Lacquer (\$1,216) (1) Yamaha Marching Convert Tuba w/ Clear Lacquer (\$3,283)			✓	This expense is deemed inconclusive since the documentation provided does not indicate the purpose or use of the instruments ordered or their beneficiary. Additionally, there was no documentation linking the instruments to an educational program or achievement goal.	The district has enhanced our Band Program to give the students here in Pemberton Township more options. Research has shown that by directing students in positive ways and keeping them involved in school activities motivates students to do better.
285	11-000-270-503	M563589	5/9/2006	Mildred Sabik	\$397.00	\$397.00	Payment of transportation aid for a student in the Pemberton Township School District attending private school.			✓	The expense appears reasonable since documentation provided can link it to a reaction to a circumstance and an achievement goal for student benefit as the District provided an Article from the New Jersey Administrative Code indicating the obligation districts have to aid student's transportation to certain private schools subject to certain criteria. Additionally, the District provided an application completed and signed by the student and guardian requesting the aid. Furthermore, the amount paid is consistent with the standard amount for the year set by the State evidenced by a memo from the Department of Education to the District.	

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286	15-190-100-610	M563222	3/9/2006	School Specialty Inc	\$154.52	\$2,401.74	(2) Brush Step Mats for office and (1) Dry-Lam Professional Laminator		✓		This expense appears reasonable as the mats were purchased to cover up some bad spots in the carpeting. This was done as a safety precaution so nobody would trip on the worn out areas. The laminator was purchased to replace an older model that was no longer working. The purchase could be linked to a specific strategic initiative and the items were considered useful as they would be used on a routine basis.	
287	11-000-262-620	M563591	5/10/2006	Suburban Energy Services	\$24.00	\$105.09	Propane (\$81.09) and tank rental (\$24.00) for Football Field Concession Stand		✓		This expense appears reasonable since the documentation provided can link the supplies to an achievement goal of supporting student fundraising efforts. The district indicated that the propane and tank were for concession sales at the football field. The students sold hot dogs to raise funds for the student body.	
288	11-000-270-503	5600103	n/a	Beverly Edwards	\$397.00	n/a	Payment of transportation aid for a student in the Pemberton Township School District attending private school.		✓		The expense appears reasonable since documentation provided can link it to a reaction to a circumstance and an achievement goal for student benefit as the District provided an Article from the New Jersey Administrative Code indicating the obligation districts have to aid student's transportation to certain private schools subject to certain criteria. Additionally, the District provided an application completed and signed by the student and guardian requesting the aid. Furthermore, the amount paid is consistent with the standard amount for the year set by the State evidenced by a memo from the Department of Education to the District.	
289	15-190-100-610	M562226	11/23/2005	Total Training	\$679.99	\$679.99	Creative Suite II Premium Software Package for PTHS			✓	This expense is deemed inconclusive since the documentation provided does not indicate what class or department the software is being used for. As a result, it cannot be determined if the software was purchased as part of an educational or achievement goal.	

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290	11-150-100-500	M562801	1/26/2006	Virginia Greif	\$814.48	\$80.10	Reimbursement of mileage incurred for trips made during April 2006 at the IRS rate of \$0.40/mile for homebound instruction		✓		This expense appears reasonable since the documentation provided indicates a clear purpose of the trips made and, therefore, could linked to an achievement goal of satisfying employee contractual obligations and district job duties.	
291	11-000-213-610	M561805	10/3/2005	H&D Fire Extinguisher Co	\$58.00	\$2,000.00	Fire Extinguisher Service for 2005-06 School Year		✓		This expense appears reasonable since the documentation provided can link it to an achievement goal of providing safety measures for district building inhabitants in case of an emergency. The beneficiary of the services are the district employees and students	
292	15-190-100-610	M562103	10/17/2005	Gayle Rubenstein	\$777.50	\$617.50	Reimbursement of fee paid by Gayle Rubenstein to attend Urban Initiative Workshop on 2/23/06			✓	This expense is deemed inconclusive since the documentation provided cannot link the workshop to an educational program or achievement goal. Due to the lack of documentation, the purpose or the beneficiary of the workshop could not be determined. Additionally, it was unclear if the workshop was taken to fill a need in reaction to an event or circumstance.	
293	11-000-262-610	M561504	9/9/2005	O'Brien & Sons Inc	\$21,754.92	\$18,200.00	Hardware supplies for the district for the month of June		✓		The expense appears reasonable since by its nature, maintaining a sufficient level of general maintenance supplies such as these is an inherent initiative of maintaining a school or school district. As such it is likely the purchased supplies were in reaction to depleted resources of such supplies. The amount and nature of the supplies purchased appears reasonable.	

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294	11-000-291-280	5600160	5/23/2006	Susan Burkowski	\$556.00	\$556.00	Voucher for 2004-2005 Tuition Reimbursement			✓	This expense is deemed inconclusive since the documentation provided does not indicate the nature and purpose of the tuition or list the course or courses taken by the school employees. Therefore, no link can be made to an educational or achievement goal. Additionally, it cannot be determined if the course(s) were taken an/or paid to fill a need in reaction to an event or circumstance. However, the District provided an excerpt from an Article from State Code indicating that tuition grants will be available to certain employees and faculty members subject to certain criteria met an limits.	This cost was for tuition reimbursement to an eligible employee. Article XXV of the District's Union Contract states that employees are eligible for tuition reimbursement if all criteria is met.
295	11-000-291-280	5600165	6/6/2006	Donna Chamberlin	\$463.00	\$463.00	Voucher for 2005-2006Tuition Reimbursement			✓	This expense is deemed inconclusive since the documentation provided does not indicate the nature and purpose of the tuition or list the course or courses taken by the school employees. Therefore, no link can be made to an educational or achievement goal. Additionally, it cannot be determined if the course(s) were taken an/or paid to fill a need in reaction to an event or circumstance. However, the District provided an excerpt from an Article from State Code indicating that tuition grants will be available to certain employees and faculty members subject to certain criteria met an limits.	This cost was for tuition reimbursement to an eligible employee. Article XXV of the District's Union Contract states that employees are eligible for tuition reimbursement if all criteria is met.
296	11-000-291-280	5600199	9/8/2005	Diane McKeon	\$881.00	\$881.00	Voucher for 2004-2005 Tuition Reimbursement			✓	This expense is deemed inconclusive since the documentation provided does not indicate the nature and purpose of the tuition or list the course or courses taken by the school employees. Therefore, no link can be made to an educational or achievement goal. Additionally, it cannot be determined if the course(s) were taken an/or paid to fill a need in reaction to an event or circumstance. However, the District provided an excerpt from an Article from State Code indicating that tuition grants will be available to certain employees and faculty members subject to certain criteria met an limits.	This cost was for tuition reimbursement to an eligible employee. Article XXV of the District's Union Contract states that employees are eligible for tuition reimbursement if all criteria is met.

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297	15-190-100-610	M569477	7/1/2005	Sport Supply Group, Inc	\$706.52	\$706.52	Physical Education supplies for Helen Fort Middle School			✓	This expense is deemed inconclusive since the documentation provided does not link the supplies to an educational or achievement goal. Additionally, the documentation provided does not indicate the purpose and/or use of the supplies or their beneficiary.	
298	11-000-291-280	5600231	5/31/2006	Chris Waggoner	\$972.00	\$972.00	Voucher for 2005-2006 Tuition Reimbursement			✓	This expense is deemed inconclusive since the documentation provided does not indicate the nature and purpose of the tuition or list the course or courses taken by the school employees. Therefore, no link can be made to an educational or achievement goal. Additionally, it cannot be determined if the course(s) were taken an/or paid to fill a need in reaction to an event or circumstance. However, the District provided an excerpt from an Article from State Code indicating that tuition grants will be available to certain employees and faculty members subject to certain criteria met an limits.	This cost was for tuition reimbursement to an eligible employee. Article XXV of the District's Union Contract states that employees are eligible for tuition reimbursement if all criteria is met.
299	11-000-291-242	M562525	1/3/2006	Division of Pensions & Benefits	\$390,955.28	\$390,955.00	Payment of Pension Contributions to State of NJ Division of Pensions ad Benefits			✓	This expense appears reasonable since it can be linked to an achievement goal of providing required benefits to employees. The beneficiary of the pension are the district employees when they become eligible for retirement.	

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300	11-000-270-503	5600065	1/20/2006	Rita Rosebo	\$397.00	N/A	Payment of transportation aid for a student in the Pemberton Township School District attending private school.		✓		The expense appears reasonable since documentation provided can link it to a reaction to a circumstance and an achievement goal for student benefit as the District provided an Article from the New Jersey Administrative Code indicating the obligation districts have to aid student's transportation to certain private schools subject to certain criteria. Additionally, the District provided an application completed and signed by the student and guardian requesting the aid. Furthermore, the amount paid is consistent with the standard amount for the year set by the State evidenced by a memo from the Department of Education to the District.	
301	11-000-270-503	5600028	1/20/2006	Patricia Flowers	\$397.00	N/A	Payment of transportation aid for a student in the Pemberton Township School District attending private school.		✓		The expense appears reasonable since documentation provided can link it to a reaction to a circumstance and an achievement goal for student benefit as the District provided an Article from the New Jersey Administrative Code indicating the obligation districts have to aid student's transportation to certain private schools subject to certain criteria. Additionally, the District provided an application completed and signed by the student and guardian requesting the aid. Furthermore, the amount paid is consistent with the standard amount for the year set by the State evidenced by a memo from the Department of Education to the District.	

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302	11-000-270-503	5600070	1/27/2006	Patricia Shupe	\$794.00	N/A	Payment of transportation aid for a student in the Pemberton Township School District attending private school.		✓		The expense appears reasonable since documentation provided can link it to a reaction to a circumstance and an achievement goal for student benefit as the District provided an Article from the New Jersey Administrative Code indicating the obligation districts have to aid student's transportation to certain private schools subject to certain criteria. Additionally, the District provided an application completed and signed by the student and guardian requesting the aid. Furthermore, the amount paid is consistent with the standard amount for the year set by the State evidenced by a memo from the Department of Education to the District.	
303	11-000-270-503	4500036	1/5/2005	Nancy Kleinguenther	\$771.00	N/A	Payment of transportation aid for a student in the Pemberton Township School District attending private school.		✓		The expense appears reasonable since documentation provided can link it to a reaction to a circumstance and an achievement goal for student benefit as the District provided an Article from the New Jersey Administrative Code indicating the obligation districts have to aid student's transportation to certain private schools subject to certain criteria. Additionally, the District provided an application completed and signed by the student and guardian requesting the aid. Furthermore, the amount paid is consistent with the standard amount for the year set by the State evidenced by a memo from the Department of Education to the District.	

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304	11-000-270-503	4500070	1/10/2005	Christine Migliaccio	\$385.50	N/A	Payment of transportation aid for a student in the Pemberton Township School District attending private school.		✓		The expense appears reasonable since documentation provided can link it to a reaction to a circumstance and an achievement goal for student benefit as the District provided an Article from the New Jersey Administrative Code indicating the obligation districts have to aid student's transportation to certain private schools subject to certain criteria. Additionally, the District provided an application completed and signed by the student and guardian requesting the aid. Furthermore, the amount paid is consistent with the standard amount for the year set by the State evidenced by a memo from the Department of Education to the District.	
305	11-000-270-503	4500056	1/4/2005	Sharon Shaw	\$771.00	N/A	Payment of transportation aid for a student in the Pemberton Township School District attending private school.		✓		The expense appears reasonable since documentation provided can link it to a reaction to a circumstance and an achievement goal for student benefit as the District provided an Article from the New Jersey Administrative Code indicating the obligation districts have to aid student's transportation to certain private schools subject to certain criteria. Additionally, the District provided an application completed and signed by the student and guardian requesting the aid. Furthermore, the amount paid is consistent with the standard amount for the year set by the State evidenced by a memo from the Department of Education to the District.	

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306	11-000-270-503	4500011	1/14/2005	Dawn Byrd	\$385.50	N/A	Payment of transportation aid for a student in the Pemberton Township School District attending private school.		✓		The expense appears reasonable since documentation provided can link it to a reaction to a circumstance and an achievement goal for student benefit as the District provided an Article from the New Jersey Administrative Code indicating the obligation districts have to aid student's transportation to certain private schools subject to certain criteria. Additionally, the District provided an application completed and signed by the student and guardian requesting the aid. Furthermore, the amount paid is consistent with the standard amount for the year set by the State evidenced by a memo from the Department of Education to the District.	
307	11-000-270-503	4500028	1/12/2005	Robert Hawkins	\$385.50	N/A	Payment of transportation aid for a student in the Pemberton Township School District attending private school.		✓		The expense appears reasonable since documentation provided can link it to a reaction to a circumstance and an achievement goal for student benefit as the District provided an Article from the New Jersey Administrative Code indicating the obligation districts have to aid student's transportation to certain private schools subject to certain criteria. Additionally, the District provided an application completed and signed by the student and guardian requesting the aid. Furthermore, the amount paid is consistent with the standard amount for the year set by the State evidenced by a memo from the Department of Education to the District.	
308	11-000-262-610	M451389	8/10/2004	Industrial Controls Distributors	\$5,838.34	\$4,400.00	Purchase was for relay switches purchased by maintenance.		✓		This expense appears reasonable since the documentation provided can link the switches a reaction to a circumstance and an achievement goal as a memo provided by the District indicates the relay switches were purchased to replace faulty ones on exhaust fans in classrooms at an elementary school. Additionally, the amount paid for the switches appears reasonable.	

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Control Number	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Responses
309	15-209-100-610	M450917	8/5/2004	Houghton Mifflin	\$2,030.74	\$1,911.00	Math Workbooks for Grades 4-6 at Haines School		✓		This expense appears reasonable. The purchase was made to replace workbooks that already had been used the previous year. The workbooks are used by the students for class work and homework assignments and hence could be linked to a specific strategic initiative and was for the promotion of educational value. The workbooks were purchased for the benefit of the students.	
310	15-204-100-610	M560927	7/27/2005	Allied Office Products	\$68.39	\$68.70	Office Supplies (index cards, markers, white out , highlighters, pencils) for Denbo School		✓		The expense appears reasonable as it related to the purchase of supplies Index cards, markers, white out) for the Denbo School. The supplies were purchased for the ongoing operations of the school and would be used on a routine basis. The expense could be linked to a strategic initiative and the beneficiary was identified to be the student.	
311	15-204-100-610	M450051	7/2/2004	McGraw-Hill School Publishing Company	\$1,679.85	\$1,479.06	Spelling & Grammar Practice books for Grades 1-3 at Busansky School		✓		This expense appears reasonable as it could be linked to a particular strategic initiative and was for the promotion of educational value. The learning materials were purchased as part of a specific literacy program. The beneficiaries of the learning materials were identified to be the students.	
312	11-000-270-503	5600144	1/23/2006	Ann Marie Rybka	\$397.00	N/A	Payment of transportation aid for a student in the Pemberton Township School District attending private school.		✓		The expense appears reasonable since documentation provided can link it to a reaction to a circumstance and an achievement goal for student benefit as the District provided an Article from the New Jersey Administrative Code indicating the obligation districts have to aid student's transportation to certain private schools subject to certain criteria. Additionally, the District provided an application completed and signed by the student and guardian requesting the aid. Furthermore, the amount paid is consistent with the standard amount for the year set by the State evidenced by a memo from the Department of Education to the District.	

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
Control Number	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Responses
313	15-190-100-610	M562629	12/19/2005	Andrea M. Bakes	\$68.89	\$68.69	Reimbursement of fee paid by Andrea Bakes to attend Handbells for School Workshop on 2/23/06			✓	This expense is deemed inconclusive since the documentation provided cannot link the workshop to an educational program or achievement goal. Due to the lack of documentation, the purpose or the beneficiary of the workshop could not be determined. Additionally, it was unclear if the workshop was taken to fill a need in reaction to an event or circumstance.	