



State of New Jersey
Department of
Education

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

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

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

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

KPMG LLP



State of New Jersey

DEPARTMENT OF EDUCATION
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JON S. CORZINE
Governor

LUCILLE E. DAVY
Commissioner

Department of Education Response to Performance Audits

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

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

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

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

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

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

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

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

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

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



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Executive Summary





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

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

Purchase Order Review

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

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

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

Account Subgroup	Number of Transactions/POs	Total Expenditure Amount	Number of Transactions Selected for Testwork	Dollar Value of Sample Selected
Subgroup Analysis <i>(Total for Subgroups 1–6 Presented Below)</i>				
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	2706	\$7,816,361	400	\$2,640,024
2. Noninstructional Miscellaneous Purchases	957	\$349,928	123	\$61,433
3. Noninstructional Supplies and Materials	1890	\$2,051,836	375	\$412,627
4. Regular Instructional Purchased Professional Educational Services	107	\$89,122.59	46	\$43,356
5. School-Sponsored Athletic Supplies and Materials	407	\$474,056	33	\$119,381
6. Capital Outlay	122	\$1,594,008	23	\$840,432.52
Statistical Sample of Remaining Accounts	5,607	\$78,325,959	318	\$3,823,073
Totals	11,796	\$90,701,270	1,318	\$7,940,326

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

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

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

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

Appears Reasonable

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

Examples of purchases identified as appearing reasonable included purchases of office supplies for the schools, extermination services, and professional development classes for teachers to prepare students for statewide testing.

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 gift baskets, flower arrangements, picture frames and other similar items.

Inconclusive

- Purchase appears at face value to be for goods or services that would have been identified as reasonable; however, supporting documentation indicates an excessive purchase price
- Purchase appears at face value to be for goods or services that would have been identified as discretionary, but the purchase price for the goods or services was reasonable

Examples of purchases deemed to be inconclusive based on our analysis included the replacement of a cell phone for a student, journal ads for children's concerts, legal services with insufficient documentation explaining the purpose of these costs, and microprocessor-based control systems. For purchases identified in this category, further analysis and discussion between the Department and the District should be considered.

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

Account Subgroup	Appears Reasonable		Discretionary		Inconclusive	
	Number of POs/ Transactions	Dollar Value	Number of POs/ Transactions	Dollar Value	Number of POs/ Transactions	Dollar Value
Subgroup Analysis (Total for Subgroups 1–6 Presented Below)						
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	289	\$1,956,580	10	\$11,478	93	\$671,966
2. Noninstructional Miscellaneous Purchases	70	\$37,371	31	\$13,238	22	\$10,824
3. Noninstructional Supplies and Materials	294	\$337,689	16	\$23,816	63	\$51,123
4. Regular Instructional Purchased Professional Educational Services	37	\$37,892	1	\$102	8	\$5,361
5. School-Sponsored Athletic Supplies and Materials	8	\$10,196	4	\$16,415	21	\$92,770
6. Capital Outlay	14	\$331,276	-	-	9	\$509,157
Statistical Sample of Remaining Accounts	219	\$670,615	8	\$11,747	74	\$3,140,711
Total PO Review	931	\$3,381,619	70	\$76,796	290	\$4,481,911

Note: 27 items in our sample were canceled purchase orders. These items were voided; however, they were not purged from the District’s system and as a result, were included in the population from which we selected our sample.

13 Point Analysis

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

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

Type	Query	Number of Occurrences	Number of Items Selected for Follow-Up	Results of Testwork
Payroll	1. Possible Questionable Employees – <i>Incomplete Employee Profile</i>	5198	35	The missing data elements for the HR/Payroll files appear to be reasonable based upon. No exceptions found in the items selected for follow-up.
	2. Possible Questionable Payroll Payments – <i>No Benefits Deducted from Paycheck</i>	–	–	This analysis resulted in no exceptions.
	3. Possible Questionable Payments – <i>Payments made to Potential Ghost Employees</i>	1	1	The District provided documentation evidencing that payments had ceased in a timely manner and were not made to potential ghost employees. No exceptions found in the items selected for follow-up.
	4. Possible Questionable Payments – <i>Payments Made to Employees after Termination Date</i>	0	0	This analysis resulted in no exceptions.
	5. Possible Questionable Payments – <i>Payments Made to Employees Greater than 30 Days after Termination Date</i>	12	12	The District provided reasonable explanations in all instances regarding payments made to employees greater than 30 days after termination. No exceptions found in the items selected for follow-up.
	6. Payroll Payments Analyses – <i>Anomalies in Number of Paychecks Received</i>	109	64	The District provided reasonable explanations as to the number of paychecks received in most cases; however, the District was not able to provide documentation for one of the 64 items selected for follow-up.
	7. Possible Questionable Employees/Payments – <i>Large Gross Pay Increase</i>	80	50	The gross pay increases greater than \$7500 reasonable based on explanations received from the District for all items selected. No exceptions found in the items selected for follow-up.
	8. Possible Questionable Employees/Payments – <i>Large Salary Increase</i>	19	19	The salary increases greater than \$7500 appear reasonable based on explanations received from the District for all items selected. No exceptions found in the items selected for follow-up.
	9. Possible Questionable Employees/Payments – <i>Large Portion of Gross Pay in Stipends</i>	207	100	The District provided reasonable explanations as to the large portion of gross pay in stipends and/or overtime; however, the District was not able to provide documentation in one instance of the 100 items selected. As a result, we were not able to reach a conclusion as to the appropriateness of that item.
	10. Possible Questionable Employees/Payments – <i>Large Portion of Gross Pay in Overtime</i>	207	50	
Vendor Disbursements	11. Possible Questionable Payments – <i>Invoices Paid in Excess of Purchase Order</i>	2103	55	Overall, the lack of approval on overpayments is a concern, and we determined that controls were lacking to prevent disbursements that exceed an approved purchased order amount. 54 exceptions noted.
	12. Possible Questionable Payments – <i>Invoice date prior to Purchase Order date</i>	–	–	This analysis resulted in no exceptions.
	13. Possible Questionable Vendors – <i>Post Office Mail Drop Box Addresses</i>	38	20	Overall, the lack of accuracy in vendors mailing address is a concern and we determined that controls were lacking to prevent payments from being sent incorrectly. Two exceptions noted.

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 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 3 observations 3 short term 3 high risk	Standard Operating Procedures		√	√		
	Formal Ordering Process		√	√		
	Management Review		√	√		
Facilities Management 3 observations 3 short term 3 high risk	Standard Operating Procedures		√	√		
	Preventative Maintenance		√	√		
	Management Oversight		√	√		
Purchasing/ Accounts Payable 11 observations 11 short term 10 high risk 1 medium risk	Standard Operating Procedures		√	√		
	Purchase Requisition Approval		√	√		
	Controls Regarding Vendor Master File		√	√		
	Purchase Order Approvals		√	√		
	Employee Reimbursement Controls		√	√		
	Open Purchase Orders		√	√	√	√
	Management Review		√	√		
	Segregation of Duties		√	√		
	System Access Controls		√	√		
	Existence of Duplicate Invoices		√	√		
Insufficient Record/Documentation Maintenance		√	√			
Payroll/Human Resources 5 observations 5 short term 3 high risk 2 medium risk	Standard Operating Procedures		√	√		
	Segregation of Duties		√	√		
	Management Approval		√	√		
	Controls Regarding Check Distribution		√		√	

Section	Area	Timing		Potential Risk		
		Long Term	Short Term	High	Med	Low
	Overtime Not Appropriately Monitored		√		√	
General Operations/ Accounting 4 observations 1 long term 3 short term 4 high risk	Standard Operating Procedures		√	√		
	Segregation of Duties		√	√		
	Controls Regarding System Access		√	√		
	Timely Bank Reconciliation	√		√		
Food Services 2 observations 1 long term 1 short term 1 high risk 1 medium risk	Manual Processes	√			√	
	Management Controls		√	√		
Transportation 4 observations 4 short term 4 high risk	Standard Operating Procedures		√	√		
	Management Review/Approval		√	√		
	Controls Regarding Vehicle Repair		√	√		
	Use of Unmarked Vehicles to Transport Students		√	√		
Technology 3 observations 3 short term 3 high risk	Formally Documented Policies and Procedures		√	√		
	Password Requirements		√	√		
	Server Physical Security		√	√		
	Backup Retention Period		√	√		
	Backup Off-Site Storage		√	√		
	Backup Tape Restores		√	√		
Student Activities 3 observations 3 short term 3 high risk	Standard Operating Procedures		√	√		
	Segregation of Duties		√	√		
	Management Review		√	√		





Project Overview

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

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

Project Planning

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

Department Kickoff Meeting – During the kickoff meeting, we:

- Introduced members of the KPMG team and the Department, and discussed other key stakeholders
- Discussed individual roles and responsibilities for each of the project team members
- Discussed the scope and purpose of the audit in detail and any specifics related to the District
- Confirmed the anticipated time line stipulated in the 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 time line
- Answered questions posed by District officials regarding the overall scope of the audit and the expectations of District personnel.

Information Gathering and Analysis

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

District Entrance Conference – We conducted an entrance conference with the business manager and the business administrator. This meeting set the tone for the audit and established a project schedule within the framework of managements' normal work routines. During this meeting, we introduced members of the KPMG project team; reviewed the previously submitted request of documents for review and analysis; addressed District questions or concerns related to the audit; and confirmed timing of audit fieldwork and availability of pertinent District staff.

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

- Documentation Review
- Internal Control Questionnaire
- Structured Interviews
- Identification and Testing of Key Controls
- 13 Point Analysis
- Review of Purchase Orders

- Certified Staff Review
- Communication with the Department and District Management

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

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

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

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

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

District Personnel Interviewed	
Assistant Superintendent	Supervisor of Facility Management/Inventory
Business Administrator	Warehouse Manager
Director of Human Resources	Warehouse Clerk
Director of Purchasing	Supervisor of Food Services
Payroll Specialist	Supervisor of Transportation
Business Manager	Executive Secretary for Business Office
Director of Operational Technology	Grants Supervisor
Principal (HS, MS, ES)	

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

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

Review of Purchase Orders – We subjectively selected, based on a combination of factors (e.g., dollar amounts, time period, vendor name, etc.), a sample of purchase orders from a subgroup of account codes identified in the RFQ and statistically sampled additional purchase orders from remaining account codes. Supporting documentation for the purchases was requested and reviewed. We documented the nature of the purchase, and considered framing questions developed in conjunction with the Department to categorize the expenditure in one of three categories. 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 a template referred to as Form C completed by the District. The sample selected represents a cross-section of school locations and job functions. We visited school locations and met with selected staff to confirm that the District correctly identified the job functions of the certified staff employed 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** – present 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: the Purchase Order Review and the 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 electronic data request document. The data request document outlined the specific accounts payable/AP, human resources and payroll data elements KPMG would need to facilitate the audit.

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

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

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

In addition to the data files themselves, KPMG asked the District to provide the code or programming language they used to extract the data, which was reviewed for exclusionary statements. At the conclusion of the initial review, KPMG issued a memo to the District outlining any discrepancies in the data and requested, where necessary, additional or new data sets.

Description of Normalization and Quality Assurance

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

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

AP Data

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

HR Data

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

Finally, we tested the District data for any further anomalies that would potentially impact the planned 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 were handled differently than the norm.

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

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

Accounts Payable / Purchase Order Files

- The District stated that they do not maintain a purchase order detail file and consider the check journal to be the detail file related to purchase orders. Our reconciliation process included the comparison of information from the check journal to the purchase order details. The lack of a purchase order detail file prevented us from completing all steps.
- The District does not maintain invoice dates in its accounts payable systems. As a result, KPMG was unable to conduct the analysis related to invoice dates being earlier than the associated purchase order date.
- West New York recycles purchase order numbers between calendar years; to distinguish between the same purchase orders numbers, a two digit year is added to the purchase order numbers.
- Our analysis assumes that when a purchase order rolls over from one fiscal year to the next, it should carry a starting amount in the subsequent fiscal year based upon the following calculation:
 - Purchase order original amount in the 05–06 fiscal year is the remaining balance of final/adjusted purchase order amount less payments in the 04–05 year.

KPMG 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.

HR and Payroll

- The District stated that their system does not capture overtime in a separate field. Everything other than base pay is captured in a single field, referred to as “extra comp.” The District provided a supplemental file, which was aimed at separating overtime from other pay. However, we were unable to consistently identify overtime pay from the supplied file. This affected our ability to analyze overtime pay.
- The District provided payroll data on a calendar-year basis. Specifically, the stated salaries from the HR master were based upon a date of January 1 for calendar years 2004 through 2006. In order to perform a comparison between the calendar years and payroll checks based upon fiscal years of 7/1/2004 to 6/30/2005 and 7/1/2005 to 6/30/2006, we calculated a fiscal year based on stated salary for each employee. The calculation required us to sum the appropriate calendar year salaries and divide by two. In order to adjust for new hires and terminated employees, we factored in hire and termination dates as provided by the District.

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 6 account codes identified in the RFQ, including:
 1. Noninstructional Purchased Professional Educational, Technical, and Other Services – includes program code 000 with object codes between 300 and 599 excluding functions 100, 211, 213, 216, 217, 223, and 270
 2. Noninstructional Miscellaneous Purchases – includes program code 000 with object codes between 800 and 999
 3. Noninstructional Supplies and Materials – includes program code 000 with function codes 218, 219, 221, 222, 223, 230, 240, 251, 252, and 290, and object codes between 600 and 699
 4. Regular Instructional Purchased Professional Educational Services – includes program code 1XX with an object code 320
 5. School-Sponsored Athletic Supplies and Materials – includes program code 402 with object 600
 6. Capital Outlay – includes fund 12.

- **Statistical Sample from Remaining Account Codes (*referred to as the Statistical Analysis*)** – this analysis considered a statistical sample of expenditures charged to account codes not included in the subgroup analysis above. All expenditure accounts were considered excluding the six included in the subgroup analysis noted above. Typically, this population included instructional materials, salaries and benefits and other routine expenditures.

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

Account Subgroup	Number of Purchase Orders/ Transactions	Total Expenditure Amount	Number of Transactions Selected for Testwork	Dollar Value of Sample Selected
Subgroup Analysis (Total for Subgroups 1-6 Presented Below)	6,189	\$12,375,311.37	1,000	\$4,117,253.43
1. Noninstructional Purchased Professional Educational, Technical and Other Services	2,706	\$7,816,360.73	400	\$2,640,023.71
2. Noninstructional Miscellaneous Purchases	957	\$349,927.52	123	\$61,432.88
3. Noninstructional Supplies and Materials	1,890	\$2,051,836.07	375	\$412,627.46
4. Regular Instructional Purchased Professional Educational Services	107	\$89,122.59	46	\$43,355.62
5. School-Sponsored Athletic Supplies and Materials	407	\$474,056.07	33	\$119,381.24
6. Capital Outlay	122	\$1,594,008.39	23	\$840,432.52
Statistical Sample of Remaining Accounts	5,607	\$78,325,958.61	318	\$3,823,072.78
Total PO Review	11,796	\$90,701,269.98	1,318	\$7,940,326.21

The District was required to supply electronic data containing its vendor disbursements. For the subgroup analysis, the field team 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 team requested supporting documentation, including purchase requisitions, purchase orders, invoices, and other relevant documentation for review.

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

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

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

Account Type	Appears Reasonable		Discretionary		Inconclusive	
	Number of POs/ Transactions	Dollar Value	Number of POs/ Transactions	Dollar Value	Number of POs/ Transactions	Dollar Value
Subgroup Analysis <i>(Total for Subgroups 1–6 Presented Below)</i>						
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	289	\$1,956,580	10	\$11,478	93	\$671,966
2. Noninstructional Miscellaneous Purchases	70	\$37,371	31	\$13,238	22	\$10,824
3. Noninstructional Supplies and Materials	294	\$337,689	16	\$23,816	63	\$51,123
4. Regular Instructional Purchased Professional Educational Services	37	\$37,892	1	\$102	8	\$5,361
5. School-Sponsored Athletic Supplies and Materials	8	\$10,196	4	\$16,415	21	\$92,770
6. Capital Outlay	14	\$331,276	–	–	9	\$509,157
Statistical Sample of Remaining Accounts	219	\$670,615	8	\$11,747	74	\$3,140,711
Totals	931	\$3,381,619	70	\$76,796	290	\$4,481,911

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

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

- *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 17 transactions with a total dollar value of \$8,193 that were discretionary and 61 transactions with a total dollar value of \$44,059 that were inconclusive. For example:

 - \$3,012 for six mobile stands and clamps
 - \$372 for a replacement of a cell phone for a student
 - \$305 “You’re Special to Us” clips
 - \$315 for one box of envelopes
 - \$17,874 for color copier paper
 - \$1,452 for protective scoreboard screens
- *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 five transactions with a total dollar value of \$16,515 that were discretionary and 20 transactions with a total dollar value of \$111,655 that were inconclusive. For example:

 - \$9,855 for jackets for volleyball and track teams
 - \$3,611 for purchase of t-shirts for grammar school, middle school, and high school
 - \$18,884 for sports items without PO or invoice
 - \$2,403 for sports items without explanation or description of purchase
 - \$800 for “staff of life” bread baking assembly
- *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 total dollar value of \$6,585 that was discretionary and 13 transactions with a total dollar value of \$282,735 that were inconclusive. For example:

 - \$259,915 for clock repairs

- \$1,624 for laser printer
 - \$6,235 for purchase of three LCD televisions for high school
 - \$8,825 for duplicator maintenance (separate from copier maintenance)
 - \$2,375 for computer mouse, memory, modems at board office
 - \$1,770 for two- way radios
 - \$1,260 for Nextiraone cable and phone lines.
- *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 two transactions with a total dollar value of \$1,795 that were discretionary and 29 transactions with a total dollar value of \$126,545 that were inconclusive. For example:
 - \$112,657 for various fees (i.e., architectural fees, subsurface investigation, engineering and construction services) as part of \$2 million grandstand project
 - \$46,119 in phone maintenance at one school
 - \$326 for reimbursement to employee for candy and weed whackers.
- *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 29 transactions with a total dollar value of \$13,895 that were discretionary and no transactions that were inconclusive. For example:
 - \$1966 for breakfast for Professional Development Day
 - \$85 for pizza and drinks at Memorial High School
 - \$1,875 for catered athletic dinner
 - \$206 for Kindergarten Tea
 - \$1,750 for spring awards ceremony
 - \$175 for Track Hall of Fame Dinner; purchase of seven tickets at price \$25 per ticket
- *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 lacked supporting documentation (such as Department approval for out-of-state workshops) or appeared excessive in nature. In summary, we identified two transactions with a total dollar value of \$511 that were discretionary and seven transactions with a total dollar value of \$4,605 that were inconclusive. For example:
 - \$2,305 reimbursement to superintendent for NJ School Boards Convention, no documentation provided
 - \$423 reimbursement for out-of-state conference not approved by Department

- \$165 for staff participation in conference without clear indication of purpose.
- *Expenditures on Staff* – includes items such as 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 four transactions with a total dollar value of \$1,180 that were discretionary and four transactions with a total dollar value of \$923 that were inconclusive. For example:
 - \$511 for golden apple awards and engraving for "Teacher of the Year" awards
 - \$250 for petty cash expense without indication of purpose
 - \$650 for mileage reimbursement
 - \$188 reimbursement to staff member missing documentation.

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

Area	No. of Instances
<i>Missing Proper Approvals</i> – Either a Purchase Requisition, Vendor Invoice, or Purchase Order was not provided for review; the amount paid against the PO exceeded the original PO amount; the PO date was after the invoice or payment date; and manual changes were made to the PO without support of an additional approval.	263
<i>Improperly Coded</i> – The transaction was coded to an incorrect account code.	3

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

13 Point Analysis

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

Payroll

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

Vendor Disbursements

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

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

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
1	Analyzed payroll records to identify incomplete or missing hire date, birth date, status, address information, and other key data elements	<p>We noted 1532 employees whose payroll/HR file was incomplete or missing data elements. Of the 1532 employees:</p> <p>496 did not have a hire date recorded within the system.</p> <p>339 did not have a location or location description recorded within the system.</p> <p>341 did not have a position job title recorded within the system.</p> <p>366 did not have a department recorded within the system.</p> <p>233 did not have a birth date recorded within the system.</p>	<p>Conducted interviews with HR and Payroll personnel to ascertain why the anomalies would exist.</p> <p>Selected a sample of 35 transactions from the listing of employees to further understand the anomalies presented.</p> <p>Requested the payroll screenshots for the sample of employees selected.</p> <p>Reviewed the HR file to identify the data elements that were missing within the system.</p> <p>Noted any data elements that could not be identified based on review of the payroll and HR file as an exception.</p>	<p>As per our interviews with HR and payroll personnel, we noted that the employees whose hire date was not recorded in the system was due to these employees being substitutes and hourly workers who do not accumulate time, and it does not add to their longevity.</p> <p>The District explained:</p> <p>Five of the individuals tested for not having a recorded date of birth are due to the fact that these employees were substitute/hourly employees; the State does not require the date of birth from these employees as they do not participate in the retirement plan/system of the state.</p> <p>Five of the individuals tested for not having a recorded date of hire are due to the fact that these employees were substitute/hourly employees; the State does not require the date of hire from these employees as they do not accumulate time and longevity as the contracted workers do.</p> <p>Out of 20 employees tested for missing location, location description, position title, and department 13 were substitutes and seven were hourly employees. Substitutes and hourly employees rotate from school to school doing part-time jobs, filling in for absent teachers, etc., and their roles and locations change constantly. As such, their employee files are missing the location/location description and position title/department fields.</p> <p>Regardless of State requirements, the District should maintain proper documentation related to dates of birth and hire dates for employees. Further analysis is necessary.</p>
2	Employees that do not have the applicable benefits deductions	None	N/A	This analysis resulted in no exceptions.
3	Employee matches to the Social Security Administration death master file	<p>We noted one employee whose termination date was after their date of death as recorded in the Social Security Administration's death master file.</p> <p>This employee had a termination date in the system two days after their date of death.</p> <p>This employee does not appear</p>	<p>Conducted interviews with the HR personnel to ascertain why the anomalies would exist.</p> <p>For the one item identified, we:</p> <p>Attempted to verify that the date of the termination agreed to the supporting documentation per the personnel file</p> <p>Compared the Social Security</p>	<p>The entire population for this test item consisted of only one employee. As per our discussion with the head of payroll, we noted that the employee's SSA date of death was 8/9/2003 and their termination date in the District payroll system was two days later on 8/11/2003. The employee date of death was a Saturday and that the employee was terminated in District records on the following business day which was a Monday. Verification was provided by the head of payroll in a print screen from the payroll system showing date of termination, and Social Security Number was also verified.</p> <p>The District provided documentation evidencing that payments had ceased in a timely manner and were not made to potential nonexistent employees. No</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
		<p>active in the District system.</p> <p>This employee whose Social Security Number matches the death master file did not receive compensation after their recorded date of death.</p>	<p>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>	<p>further analysis is considered necessary.</p>
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>None</p>	<p>N/A</p>	<p>This analysis resulted in no exceptions.</p>
5	<p>Employees paid more than 30 days after their termination date</p>	<p>We noted 12 employees that were paid greater than 30 days after their termination date totaling \$60,187. The breakdown is as follows:</p> <p>Nine employees were paid between 31 and 90 days after termination totaling \$29,999.75.</p> <p>Three employees were paid greater than 90 days after termination totaling \$30,187.</p>	<p>Ascertained through interview of HR personnel examples of when employees may receive pay after termination.</p> <p>We selected all 12 from the results column to test.</p> <p>For each sample item selected, we:</p> <p>Reviewed HR personnel files to confirm the actual termination dates, hire dates, and rehire dates where applicable.</p> <p>Reverified termination dates, hire dates, and rehire dates, where applicable, for the employees in the system.</p> <p>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> <p>Inquired about potential settlement payments owed to the employee.</p>	<p>Final payment for services rendered for the nine employees paid up to 90 days post-termination was for payout of unused sick/vacation days as per employee contracts. We would expect a certain delay for final payment for services rendered. As such, we focused the follow-up on those employees who received payment more than 90 days after their termination date. We requested explanations for three individuals and upon review noted:</p> <p>One employee received \$0. In order to make a category adjustment in the payroll system, a dollar amount has to be entered in the pay column. There was a \$0 adjustment from the "reduced federal no tax" to the "federal shelter" column. The item had been previously miscoded and was adjusted in system; no amount was paid to employee.</p> <p>One employee had retired as a full-time salaried teacher on 6/30/2003 and came back after retirement as an hourly substitute teacher employee for the 10/29/04 pay period. Upon retirement, this employee was no longer salaried, but still worked occasional hours as a substitute. Screenshot of school payroll system shows zero dollars in "base pay" and all remaining amounts in "extra comp" column of \$420 verifying that employee is no longer salaried and only receiving hourly pay. Only salaried employees will have a "base pay."</p> <p>One employee received final payout of unused sick days. Final payout is unused sick days divided by (170 divided by 2) and salary divided by 300 (\$105,060 divided by 300) totaling \$29,767 as specified in employee contract. The employee retired 3/1/04 and received payout on 7/15/04. Majority of employees retire in June at the end of the school year. Therefore, terminal leave payout is calculated for all employees in June and paid out in July.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
			<p>Inquired about payments made due to an earlier paycheck having been lost (requested a copy of the void check if applicable).</p>	<p>Review of documentation and explanations given by the District appear reasonable. No further analysis is considered necessary.</p>
6	<p>Employees who received greater than 52 checks within the two-year period covering 2004–2005 and 2005–2006</p>	<p>We noted 109 employees that received greater than 52 checks in the two-year period covering '04-'05 and '05-'06. The breakdown is as follows:</p> <p>79 employees received between 53 and 59 checks</p> <p>30 employees received between 60 and 92 checks.</p>	<p>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).</p> <p>Selected a sample of 64 from the listing of employees who received more than 26 checks in a given fiscal year.</p> <p>For each sample item the engagement team:</p> <p>Verified that supporting documentation exists for the additional disbursements (i.e., approved overtime form, expense reimbursement request/approval, and contract to coach a sports team).</p>	<p>Based upon our interviews, we noted it is not uncommon for an employee to receive over 26 checks in a given year. Certain employees (e.g., custodians, bus drivers, maintenance) work overtime on a regular basis and may receive more than 26 checks in a given year.</p> <p>Supporting documentation was requested and reviewed for 64 employees to evidence approved overtime, clothing allowance for maintenance and custodian, request approvals for sports teams, stipend checks for tutoring and adult evening school classes, stipends for teacher class coverage when another teacher is absent.</p> <p>For the 30 employees receiving between 60 and 92 checks, we noted:</p> <p>Twenty-eight received overtime checks.</p> <p>One received a regular stipend for performing duties of acting principal as well as director of special services.</p> <p>One received a regular stipend for performing the duties of acting payroll supervisor when their job title was assistant payroll supervisor and in addition also worked in the adult evening class program on a regular basis.</p> <p>The greatest number of checks an employee received in a given month was six: two regular base pay checks, two stipend checks for performing payroll supervisor duties above their job description, and two checks for adult evening classes.</p> <p>There were also employees who received five checks in a given month: two regular base pay checks, two overtime checks, and a clothing allowance (custodian, maintenance and bus drivers).</p> <p>The District provided reasonable explanations as to the number of paychecks received in most cases, with the exception of one of the 64 items selected for follow-up for which the District was unable to provide supporting documentation. Additional follow-up may be considered.</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 80 employees that received gross pay increases greater than \$7,500. The total gross amount of increase for these employees was \$1,313,723.21. The breakdown is as follows:</p> <p>41 employees received a gross pay increase between \$7,501 and \$12,500.</p> <p>24 employees received a gross pay increase between \$12,501 and \$25,000.</p> <p>15 employees received a gross pay increase greater than \$25,001.</p>	<p>Ascertained through interview of the payroll personnel the salary increases by job grade.</p> <p>Considered Board Resolution for percentage increases.</p> <p>Selected a sample of 50 employees receiving high gross pay increase to further understand the salary increase.</p> <p>For the sample selected, we reviewed the personnel file for:</p> <p>Indication of a promotion</p> <p>Indication of sick/vacation days cashed in</p> <p>Indication that the employee performed an additional job function requiring a stipend</p> <p>Overtime approval forms</p> <p>Other documentation supporting a large gross pay increase.</p>	<p>Per discussion with the District and review of the appropriate documentation, we noted that 20 employees were hired mid-year in 2004–2005; therefore, gross pay would increase in 2005–2006 reflecting total year salary.</p> <p>In addition, we noted the following:</p> <p>Six employees were hired in 2005–2006 school year; therefore, no gross pay from 2004–2005. Gross pay increase appeared to have a substantially high increase when compared to the zero payment amounts for the previous year. This gave a false positive result.</p> <p>Seven employees earned additional compensation by working approved overtime (teachers are paid \$30 per hour for overtime without student interaction and \$35 per hour with student interaction) and taking on additional duties (i.e., coaching, child study team, and extra responsibilities) for stipend pay.</p> <p>12 employees received approved leaves of absences without pay; therefore, 2005–2006 gross pay would be higher reflecting the total year salary.</p> <p>Two employees received longevity bonuses and step increases in 2005–2006. These increases were verified in the Collective Bargaining Agreement.</p> <p>Three employees received promotions and subsequent pay increases.</p> <p>Review of documentation and explanations given by the District appear reasonable. No further analysis is considered necessary.</p>
8	<p>Employees whose salary increased by an amount greater than \$7,500 from 2004–2005 to 2005–2006</p>	<p>We noted 19 employees that received gross pay increases greater than \$7,500. The total gross amount of increase for these employees was \$295,214.76. The breakdown is as follows:</p> <p>12 employees received a gross pay increase between \$7,501 and \$12,500.</p> <p>5 employees received a gross pay increase between \$12,501 and \$25,000.</p> <p>2 employees received a gross pay increase greater than</p>	<p>Ascertained through interview of the payroll personnel the salary increases by job grade.</p> <p>Considered Board Resolution for percentage increases.</p> <p>Selected all 19 employees receiving high salary increase to further understand the salary increase.</p> <p>For the sample selected, we reviewed the personnel file for:</p> <p>Indication of a promotion</p> <p>Indication that the employee performed an additional job function</p>	<p>Per discussion with District and review of the appropriate documentation, we noted the following:</p> <p>Six administrative employees received contractually stipulated pay increases.</p> <p>One employee completed an associate of arts degree, thereby giving her the requisite 48 credits to grant an annual stipend of \$8000.</p> <p>One employee obtained a longevity increase.</p> <p>For two employees, data provided to the team in the field conflicted with electronic data previously provided and used in analysis. It appears that salaries for these two employees had only increased by the standard approved amount. Further analysis of the discrepancy should be considered.</p> <p>Nine employees earned additional salary by taking on additional duties (i.e., coaching, child study team, and extra responsibilities) for stipend pay.</p> <p>Review of documentation and explanations given by the District appear</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
		\$25,001.	with an agreed-upon salary increase Other documentation supporting a large salary increase.	reasonable. No further analysis is considered necessary.
9	Employees who received greater than 20% of base salary in stipends/other compensation	<p>West New York payroll system is set up in such a way that all stipends and overtime are calculated manually and data entered into the "extra comp" column for every pay period. Therefore, it is not possible to ascertain by viewing payroll data alone which items are stipends and which are overtime until the backup documentation is requested. Because of this, Test #9 and Test #10 were combined to include "employees who received greater than 20% of base salary in stipends and/or overtime."</p> <p>115 employees in 2004–2005 received 20% or more of base salary in stipends and/or overtime.</p> <p>92 employees in 2005–2006 received 20% or more of base salary in stipends and/or overtime.</p> <p>Each extra comp item for each pay period is tied to a voucher form which contains the amount, purpose of extra compensation, and approval. For the purposes of this test, one voucher, which would represent either stipend or overtime for one pay period, was subjectively selected for each of the employees in the</p>	<p>Selected a sample of 100 employees receiving stipends and/or overtime equal to or in excess of 20% of their base salary.</p> <p>Ascertained through interview of the payroll personnel a listing of all positions paid via stipend and the corresponding amount.</p> <p>Inquired about the District's policy for employing people to perform positions paid via stipend who are nonsalaried employees.</p> <p>For the sample selected, we:</p> <p>Confirmed the employee was identified on the list of employees receiving pay via stipend</p> <p>Confirmed the amount of the stipend</p> <p>Compared the stipend amount paid to the employment contract.</p> <p>Ascertained through interview of the payroll personnel why an employee may receive compensation in excess of their base salary.</p> <p>For each sample item, we:</p> <p>Attempted to verify that supporting documentation exists in the personnel file which supports the compensation (i.e., overtime approval form).</p> <p>Reviewed the payroll disbursements to assess the amount is reasonable.</p> <p>For the sample of employees who</p>	<p>Of the 100 employees in the sample:</p> <p>Nine employees have coaching stipends. Through discussion with the head of payroll, it was noted that the District does not keep a master stipend list. However, the collective bargaining agreement outlines the dollar amount an employee can receive for a coaching position. Corresponding Board minutes showing the name of the actual employee approved by the Board for a particular coaching position were provided.</p> <p>59 employees in the sample have overtime. Overtime forms with approvals were provided, including a list of employees approved for overtime with their overtime rates.</p> <p>Three employees receive stipends to teach summer school as part of a grant. Grant allocations and approvals for employees were provided.</p> <p>Two employees receive summer stipends to drive buses for summer school. Bus drivers are all 10-month employees. Therefore, to be employed in the summer, they are paid a stipend in lieu of a salary.</p> <p>Six employees were working as substitutes during the 2004–2006 period and then were hired as full-time salaried employees. During the time they were employed as substitutes, their salary was recorded in the "extra comp" column as a stipend which accounts for why they have a large percentage of base salary in stipends.</p> <p>Three employees teach evening school in addition to their full-time salaried positions as teachers. Forms with approvals were provided.</p> <p>One employee is a home aide in addition to being a full-time education aide. Voucher with approval was provided.</p> <p>Seven employees work as hourly tutors in addition to their full-time positions as salaried teachers. Tutoring time cards were provided.</p> <p>Eight employees retired during the 2004–2006 testing period, and received a payout of their unused vacation/sick days. These payouts were recorded in the "extra comp" column.</p> <p>Instances described above appear reasonable. We also noted:</p> <p>One employee is an hourly employee. Through discussion with District, it was noted that temporary employees with continuous service are eligible for</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
		sample.	<p>were paid overtime during the two-year period, we compared:</p> <p>Overtime reports submitted by the employee</p> <p>Overtime submitted to payroll by the relevant department</p> <p>Actual overtime in the system, which equaled the amount of hours the employee was paid.</p> <p>Inquired about the need for an excessive amount of overtime for the position (greater than 300 hours).</p> <p>Inquired about the District's consideration to hire an additional employee as opposed to approving overtime.</p>	<p>pension. This employee was hired 9/1/2005. In order for pensionable income to be recorded, it is entered in the "base salary" field in the payroll system.</p> <p>Documentation could not be provided for the stipend/overtime for one employee.</p> <p>The majority of employees who have overtime equal to or greater than 20% of their base salary are employees who are eligible for overtime at a rate of time and a half such as bus drivers, aides, custodians and maintenance. Through discussion with the District it was noted that these employees' salaries are generally so low that it is not cost-effective for the District to hire another full-time employee due to the high cost of benefits that the District must pay in order to hire another full-time equivalent at the same job grade.</p> <p>Although much of the documentation reviewed and explanation provided by the District appears reasonable, additional analysis may be considered to follow up with hourly employee record keeping and missing documentation.</p>
10	Employees who received greater than 25% of base salary in overtime	Refer to Analysis #9 above.		
11	Payments that exceed the original purchase order amount	<p>We noted 55 payments totaling \$5,053,065.86 in excess of the original purchase order amount. The breakdown is as follows:</p> <p>7 purchases made where the payment amount exceeded the original purchase order amount by between 5% and 10% totaling \$1,056,306.94 in excess.</p> <p>10 purchases made where the payment amount exceeded the original purchase order amount by between 10% and 25% totaling \$1,786,144.32 in excess.</p> <p>31 purchases made where the</p>	<p>Ascertained through interview of the purchasing and accounts payable personnel why certain disbursements would be processed in excess of the PO.</p> <p>Inquired as to why new POs are not issued when an increase is required.</p> <p>Selected all 55 transactions from the listing of disbursements that exceeded the PO amount.</p> <p>For each sample item, the engagement team:</p> <p>Traced and agreed the disbursement to supporting documentation (e.g., contract, vendor invoice, purchase requisition, etc.) to assess if the</p>	<p>Controls are lacking to prevent disbursements that exceed an approved purchased order amount. Based upon our interviews, we noted that it is common for purchase orders to exclude shipping and handling charges. As a result, accounts payable hand-writes the amount for shipping and handling onto the purchase order in order to remit payment. Accounts payable also hand-writes changes based on back orders, discontinued merchandise, and price adjustments, but there are no review and sign-off for the hand-written amounts.</p> <p>For any purchase or service greater than \$25,000, the District is required to follow a formal bid process. PO items in our sample consisted of vendor services for professionals like doctors, water bills, food services, lighting, phone and tuition fees for special education students which went beyond the \$25,000 threshold limit but still did not go through the bid process. One reason provided by the District was that the bid process is not required for when purchases are made from State-approved vendors like water, lighting, copiers, phone etc. The District was unable to provide any clear guidelines that they follow with regard to the bidding process.</p> <p>We selected 55 purchase orders to review and noted:</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
		<p>payment amount exceeded the original purchase order amount by greater than 25% totaling \$2,133,554.61 in excess.</p> <p>7 purchases made where the payment amount exceeded the original purchase order amount by between 0% and 5%, totaling \$59,060 in excess.</p>	<p>disbursement was properly approved and processed</p> <p>Noted if the increased amount caused the purchase to exceed a bid or quote threshold.</p>	<p>Ten out of the 55 POs were missing documentation. Four out of the 10 POs were missing all documentation. Six out of 55 POs were missing an approved PO and requisition.</p> <p>Forty-one out of 55 POs were open POs. The open POs are used when the District expects to make purchases through the year for items like supplies, professional services like doctors, tuition payments for special education students, etc. The District estimates the amount at the beginning of the year and payments are made through the year. At the end of the year, the AP manager reviews and closes the PO by making an adjustment in the system. For adjustments that are overpayments, the overpayments are not reviewed, approved, and signed off.</p> <p>Fifty-four out of the 55 POs totaling an overpayment of \$5,039,915.57 did not have appropriate documentation (updated PO and requisition) supporting the approval for the changes/overpayments made. One PO had a letter of approval from the assistant commissioner supporting the overpayment against the PO.</p> <p>Overall, the lack of approval on overpayments is a concern and controls appear lacking to prevent disbursements that exceed an approved purchased order amount.</p>
12	Invoice dates that are prior to purchase order dates.	None	N/A	This analysis resulted in no exceptions.
13	Vendors paid at known mail drops (e.g., PO box, commercial mail receiving agencies, etc.)	We noted 38 vendors that receive payment at known mail-drop locations.	<p>Selected a sample 20 of vendors who receive payment at mail-drop locations.</p> <p>Traced and agreed a disbursement to supporting documentation (e.g., contract, vendor invoice, etc.).</p> <p>Requested business certification forms for the vendor to confirm the address.</p> <p>Requested evidence that the vendor was included within the vendor master file.</p>	<p>Per our discussion with the District and review of appropriate documentation, we noted:</p> <p>Fifteen vendors had not been used since 2001. The vendors did appear in the vendor master file, as the District does not purge the vendor master file. Since these vendors were used prior to the law requiring that a valid business registration certificate be on file, there was no additional documentation needed to review for these vendors.</p> <p>No business registration certificate was on file and the vendor address in the vendor master file differed from the information provided in the sample for two vendors.</p> <p>One employee appeared in the sample of 20 vendors. The District provided documentation that indicated the employee was added to the vendor master file to provide payment as a reimbursement for approved expenses. Reimbursements are paid as operating expenditures, not through the payroll department. The District adds all employees that receive reimbursements to the</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
				<p>vendor master file.</p> <p>Three vendors had appropriate documentation. Business registration certificates and vendor invoices were verified. These vendors appeared correctly in the vendor master file.</p> <p>Overall, the lack of accuracy in vendors' mailing address is a concern, and we determined that controls were lacking to prevent payments from being sent incorrectly.</p> <p>We recommend that the District 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>If a current vendor has updated the contact information, there should be a formal process to review and approve vendor changes. 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>Also, 75% of the sample consisted of inactive vendors. 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 he/she is coded and compare whether the building administrator classified them accordingly. In accordance with the RFQ, we requested that the District have their principals for each school within the District complete a Microsoft Excel spreadsheet (referred to as Form C) that identifies all certified staff employed and their respective job title and function.

We selected a sample of 104 certified staff to review. Our selection included 78 certified teachers and 26 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	23
	Middle School	20
	High School	35
Nonteaching Certified Staff	Principals	11
	Guidance Counselors	3
	Supervisors	2
	Department Chair	–
	Other	10

We performed the following for each employee:

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

To the extent that 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 of the employees reviewed were performing the job function identified by the District.



Assessment of Internal Controls





Assessment of Internal Controls

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

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

Through review of the Internal Control Questionnaire completed by the District and other documentation as well as interviews with District professionals, we gained an understanding of the processes and controls in place. We were able to identify gaps or control weaknesses and develop recommendations for potential improvement. In addition, for each functional area except for Technology, 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 West New York School District has a tiered inventory system—each of the eight schools and the Board office are responsible for ordering individual supplies and maintaining inventory records. Custodial and maintenance supplies are ordered and managed by the Warehouse manager. Technological inventory and fixed assets are maintained by the director of technology. Technological equipment and items with a cost of more than \$2000 are booked as fixed assets and depreciated over the useful life of the equipment.

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

- General Supplies
- Custodial Supplies
- Receipts and Deliveries
- Physical Inventory Counts
- Fixed Assets
- Disposal of Inventory and Fixed Assets.

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

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

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

- Property, plant, and equipment exist, are owned by the District, and used in operations.
- Fixed asset and inventory acquisitions, transfers, and dispositions are approved and recorded according to District policy.
- Fixed assets and inventory are safeguarded, according to District policy.

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

It is good practice to have Standard Operating Procedures across the District. Standard Operating Procedures (SOP) are not documented for this process. Without documented SOP, there is an increased risk that activities may not be performed as intended. There is no mandate from the District central office as to the procedures for ordering supplies; as such, each school has a different method.

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

Formal Ordering Process

Without a formal process to monitor purchases of general supplies, there is an increased risk that inappropriate or unnecessary purchases are made but not detected. We noted that the District did not have a process to monitor the reasonableness of the purchases of general supplies. Schools are responsible for ensuring that appropriate office supplies are maintained. The middle school has very effective controls, requiring each teacher to fill out a form to request supplies. The supply office is monitored weekly to help ensure that there is an adequate level of supplies if needed. This decreases the number of requests to the vendor and streamlines the ordering process.

We recommend that the District develop and require a process similar to that described above to monitor the purchases of general supplies. Specifically, this process should be able to gauge each school's actual use of supplies and inventory levels to determine whether purchases are necessary. The District should determine the feasibility of implementing an inventory system to track purchases and inventory. This type of system will enhance the Purchasing Department's ability to monitor and track inventory levels and assist them in determining the reasonableness of each school's request for subsequent purchases.

Management Review

The District has hired an outside firm to record and evaluate the fixed assets and produce a fixed asset register; however, the fixed assets are only updated annually, and at that time, there is no management review. The outside vendor only reviews the purchase orders to add fixed assets to the register and the schools are responsible for advising if any items have been disposed of during the year.

It is good business practice to track and record fixed assets and inventory in a timely manner. Failing to properly record fixed assets and perform periodic physical counts increases the risk of misappropriation of the District's assets.

We recommend periodic inventory counts of fixed assets. Inventory counts should be documented and all discrepancies should be researched and resolved in a timely manner. In addition, the District should evaluate the process for recording and tracking assets to help ensure all purchases and movement of assets are captured.

There should be a formal "physical to book" reconciliation performed at the management level to help ensure that an accurate count of fixed assets is in place. There needs to be electronic monitoring as well, so that when an item is purchased, it is immediately added to the register, and when an item is disposed of, it is immediately removed from the register. Such a system can restrict access to only authorized users to allow them to add, transfer or dispose of assets, therefore increasing controls over safeguarding of assets.

Facilities Management

Overview

The District's Facilities Department (Facilities) is composed of two primary functions: maintenance and custodial. Facilities falls under the Technology Department in the organizational chart of the District. The District is responsible for the maintenance and upkeep of each of the District-owned buildings: PS #1, 2, 3, 4, 5, Harry L. Bain, Middle School, Memorial High School, AMVETS and the Early Childhood Center (ECC), Hudson Hall and the Board of Education building. These structures are comprised of approximately 1.1 million interior square feet. The District owns and operates 13 vehicles.

As part of our procedures, we developed a high-level understanding of the facilities management function, which involves:

- Work Orders
- Overtime
- Maintenance Checklist
- Outside Vendors
- Disaster Recovery Plan
- Long-Range Facilities Plan

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

- Procedures as described provide for replacement and purchasing of equipment, maintenance budget, facilities standards, and personnel staffing.
- The maintenance and operations department uses appropriate performance and cost-efficiency measures and interpretive benchmarks in management decision making.
- Maintenance logs are maintained to appropriately document requests, workload, resolutions, and health and safety issues.
- Appropriate records, including necessary approvals, for overtime are maintained and reviewed by a supervisor regularly.
- A preventative maintenance plan exists.

Summary of Observations and Recommendations

On the following pages, we present a summary of observations and recommendations related to facilities. 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

It is good practice to have a set of guidelines that outline the requirements and expectations of the District. Standard Operating Procedures (SOP) are not documented for this process. Without documented SOP, there is an increased risk that activities may not be performed as intended or consistently across the District. As an example, we noted that several work orders reviewed included varying levels of information. Documenting and Communicating SOPs would help drive consistency.

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

Preventative Maintenance

Requests for maintenance should be documented and monitored. From our observations, the work order process is very relaxed without significant management input into the process. We recommend that the District move towards an electronic work order system that will allow the facilities manager to gather the data and apply a more streamlined process that might allow the District to scale back the overtime pay.

A weekly checklist is submitted by the head custodian to the facilities director. This checklist indicates that areas of the building (1st floor stairs, 2nd floor exits, boiler room, roof, HVAC, etc.) were reviewed for any issues. There is no evidence of manager review for this document. We recommend that these checklists be maintained and reviewed when work orders are received. The facilities manager should compare the incoming requests with the status update given on the weekly checklist. This process would allow the facilities manager to manage the work and ensure that appropriate maintenance of District buildings and equipment is being performed properly.

Management Overview

A maintenance repair schedule should be prepared and monitored for the District's facilities and assets. We noted that a maintenance schedule was not documented for the District. As a result, there is no evidence that required maintenance was properly scheduled and performed.

We recommend that the director of facilities document a maintenance repair schedule over the District's facilities and assets. The schedule should be monitored to help ensure periodic maintenance is performed as planned.

Purchasing/Accounts Payable

Overview

The Purchasing Department (Purchasing) includes three employees: the Business manager and two bookkeepers. The Accounts Payable Department (AP) is made up of two employees: the business manager and one payment clerk. Purchasing and AP are responsible for the purchasing of goods and services and for processing payments.

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

- Purchase Requisitions
- Purchase Orders
- Competitive Bid Process
- Vendor Master File
- Payment Processing
- Travel and Expense
- Payable Reconciliation
- Record Filing
- Tracking and Monitoring

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

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

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

- Purchase requisition forms are created for each requisition. These requisitions are sent to the AP Department and are maintained with the PO package.
- Requisitions are approved by the authorized officials.
- System controls in SERTS ensure that a requisition cannot be processed if there are insufficient funds in the budget.
- The Purchasing Department keeps the permanent copy of each PO on file.
- The District obtains the “Business Registration Certificate” from all vendors.
- The Board reviews and approves the Check Register in their monthly meeting, thereby granting approval for check payment.

Summary of Observations and Recommendations

On the following pages, we present a summary of observations and recommendations related to the purchasing/AP 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

Standard Operating Procedures (SOP) are not documented for this key process. Although the District has a policies manual, they do not describe the daily area requirements, activities, and related controls. The policies manual has also not been updated in recent years. Without documented SOP, there is an increased risk that activities may not be performed as intended.

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

Purchase Requisition Approval

The Service Request Tracking System (SERTS) is supposed to be used to create purchase requisitions; however, we noted that there were purchases made without creating requisitions. We also noted that there were instances when requisitions were created, but appropriate approval signatures were missing.

Consistency in creating purchase requisitions and obtaining necessary approvals is important to help ensure money is being spent appropriately. We recommend that the District establish and monitor a mandatory requisition process for all purchases. We further recommend that appropriate approvals be required for all purchase requisitions.

Controls Regarding Vendor Master File

Good business practice would indicate that the vendor master file be current and actively updated. Purchasing utilizes a vendor master file; however, this list is not actively updated or maintained. The District does not follow a formal vendor approval process for adding new vendors.

We recommend that the District actively maintain and update the master vendor file. We also recommend a formal approval process inclusive of appropriate inquiry and documentation be followed to add a new vendor. In addition, we recommend that vendors not used for more than two years be purged from the system.

Purchase Order Approvals

Good business practice requires that shipping and handling charges are initially estimated with confirmation of actual charges from the vendor at the time the PO is generated. We observed several instances where there was a difference between the purchase order (PO) and invoice amounts because the estimated shipping

and handling (S&H) charges were not adjusted to actual at the time the PO was generated. In most cases, the invoice amount was higher than the PO amount by the difference between the actual and estimated S&H charges.

We recommend that POs be updated accordingly with the correct final total and be properly approved before invoices can be processed for payment.

Employee Reimbursement Controls

Good business practice requires a consistent and formalized process for submitting documentation for employee expenses and for proper approvals. We noted instances in the historical expenditure analysis where some or all receipts were missing and proper approvals were not obtained.

For all purchase orders related to employee expense reimbursements, we recommend review and approval of expenditures prior to reimbursement and that only original receipts be accepted for reimbursement requests to prevent duplicate payment.

Open Purchase Orders

During our Historical Expenditure Analysis, we found that the District uses open POs which are a “blanket” type purchase order. Open POs are used when the District expects to make purchases throughout the year for items like supplies, doctor bills, etc. We recommend that the District discontinue the use of these types of open purchase orders, as it is our understanding that the State Department of Education discourages this practice.

Management Review

The accounts payable staff manually post payments into the Educational Management by Computer Center School Budget Accounting and Reporting (EMC SBAR) system on a monthly basis. Management does not perform an accuracy review to ensure payments were correctly posted to the EMC SBAR system. After the payments have been posted, the secretary generates the checks. Additionally, the supervisor or comptroller do not perform an accuracy review of the invoice or PO prior to processing vendor payments.

We recommend that the accounts payable supervisor and comptroller review all POs and invoices for accuracy and completeness prior to the payments being posted to the EMC SBAR system.

Segregation of Duties

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

In the course of our review, we noted the following conflicting duties. The business manager is in charge of both purchasing (approver of all purchase orders) and the

AP Department (approver of all payments). The purchase order is used to document approval in order to pay invoices. We also noted that purchasing personnel and AP personnel have access to both the purchase menu and the Payments Menu in the EMC SBAR system. This gives purchasing access to make payments and AP access to create purchase orders.

We recommend such conflicting responsibilities be separated to the extent possible. The District should consider involving other supervisory personnel in the approval process to more adequately segregate responsibilities. Access to the Purchase menu should be restricted to the purchasing personnel and payment menu should be restricted to the AP personnel.

System Access Controls

In order for segregation of duties controls to be effective, they must be coupled with system access controls. Access to enter and approve purchase requisitions is based on a specified profile within the EMC SBAR system. Purchasing does not have a list of personnel authorized to enter and approve purchase requisitions. Furthermore, there is no formal review of the list to ensure access is restricted to the appropriate individuals.

We recommend a review of system access should be completed by the BA and purchasing supervisor. The Purchasing Supervisor should identify what access level each member of the District should have with final approval coming from the BA. The BA and Purchasing Supervisor should work with the director of technology to help ensure that system access rights are updated for all employees and that a review of system access is performed on a consistent basis. The District should require employees to change their passwords throughout the year. All employee system access should be reviewed to confirm that there are no instances where an employee has access that could violate segregation of duties and/or system access controls.

Existence of Duplicate Invoice Numbers

During the monthly payment posting process, the accounts payable staff manually inputs the invoice number into the EMC SBAR system. EMC SBAR will allow a user to enter the same invoice number more than once. A 'temporary payment edit listing' report is printed which displays a warning when an invoice has been entered twice. This report is actively reviewed before finally posting the payments to EMC SBAR but no documentation for the review is maintained.

We recommend the District review functionality in the EMC SBAR system to determine if there is a mechanism to prevent or alert a user when an invoice is being entered more than once. If this functionality is not currently available within the EMC SBAR platform, we recommend the District maintain the documentation of the review of the edit report that is currently generated.

Insufficient Record/Document Maintenance

Adequate supporting documentation should be attached with the purchase order (PO) to substantiate the expenditure. Based on our review of the historical expenditure analysis, we have found that some supporting documentation for

payments was missing. We recommend that the District strengthen internal controls to ensure proper documentation prior to authorizing disbursements to vendors.

In the course of conducting the historical expenditure analysis, we noted that more than 10% of the POs were missing all documentation which would indicate that the record maintenance of POs needs more organization. A significant number of the District's documents are recorded manually (e.g., personnel action forms, inventory index cards, use of vacation days, prior years' pay earning records, etc.) and processed outside the system. We noted that these records are currently not filed in fire-resistant cabinets or appropriately safeguarded. In the event of a disaster, it would be impossible to recreate the pertinent records.

We recommend that the District assess and implement a process on how to best protect its critical manual accounting and personnel records. The District should consider investing in fire-resistant cabinets for storage. Adequate protection of accounting records and documents with continuing significance is good business practice.

Human Resources/Payroll

Overview

The Human Resources (HR) Group at the West New York school district consists of six individuals, each of whom reports to the director of human resources. HR functions are as follows: hiring (instructional and noninstructional employees), separations – voluntary/involuntary/deceased, and employee attendance. The HR Groups consists of one director, one substitute teacher coordinator/certification officer, one secretary and three clerks (certification clerk, health benefits clerk for District, attendance clerk). The Payroll Department consists of a payroll supervisor and an assistant clerk. Payroll functions are as follows: new hires, recording of time, disbursement of salaries to employees, and recording of terminations/resignations. The Payroll Department works directly with the Human Resource Department.

As part of our procedures we developed a high-level understanding of the HR and payroll processes, which included:

- Hiring
- Changes to Payroll
- Manual Attendance
- Overtime Policy and Procedures
- Check Runs
- Buy-Backs
- Termination

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

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

- Approvals for new hires are appropriately documented.
- New hires go through a fingerprint/background check.
- Fingerprint/background checks are conducted and must come back clean before an applicant is hired by the BOE.
- Employee completes, signs and dates the employment contract.
- New hire I-9 forms are completed and filed with their identification proofs.
- Approvals for terminations are appropriately documented.

- Payroll receives an employee information form from HR for each new hire that needs to be added to the payroll system.
- Salary change forms are sent from HR to Payroll to make any salary changes, and then they are approved.
- Approved attendance sheets are sent from each of the 10 schools.
- System controls in Spinfo ensure that absences cannot be processed if the employee has used up all his sick/vacation/personal days already.
- Absence information recorded on employee's applicable attendance and Spinfo agree to the Dock list.
- Payroll deducts the appropriate number of days based on the dock list.
- The Payroll summary report is signed off by the BA and the superintendent each pay period.
- Employees fill out a voucher requesting the payment for unused time.
- The number of days requested for buy-back in the voucher matches the vacation days available for buy-back in Spinfo.
- Buy-back vouchers are signed off by the HR clerk.
- Payroll only processes buy-backs for the days in the voucher.
- Checks are not paid to a terminated employee.

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

Standard Operating Procedures (SOP) are not documented for this key process. Although the District has a policies manual, they do not describe the daily area requirements, activities, and related controls. The policies manual has also not been updated in recent years. Without documented SOP, there is an increased risk that activities may not be performed as intended.

We recommend that the District document SOPs for key functions and processes. Procedures should be distributed to applicable areas and employees should read and understand the requirements. The SOP would bring uniformity and efficiency in the performance of key functions and processes and can also be used as a training tool for new employees. HR and Payroll are complicated procedures that require multiple steps, and updated SOPs would reduce the human error when training new people (i.e., the trainer forgetting an integral part of the process that should be taught).

Segregation of Duties

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

Segregation of duties concerns exist relating to the processing of payroll data and the subsequent distribution of payroll checks. Payroll employees who enter and record payroll information within the EMC system are often the same employees who assist in preparing the payroll and checks for distribution, as well as perform the reconciliation of the total check count.

Furthermore, based on our review, we found an employee who works in payroll who is able to update his or her own payroll record. Based on a review of the audit trail from EMC, it was noted that this person was changing her federal withholding dependents on average once a month and making various other changes to deduction codes and banking amounts throughout the year. It appears that none of these changes resulted in her receiving additional salary or benefits.

When the same employees who are processing payroll information are also preparing the checks for distribution, the potential exists that irregularities, fraud, and errors may go undetected as a result. Segregation of duties concerns also exist relating to payroll employees who are able to activate and deactivate an employee in the EMC system and process payroll transactions.

We recommend that such conflicting responsibilities be separated to the extent possible. We also recommend the District assess and make system access changes to preclude an employee from making changes to his/her own human resources or payroll data. Additionally, we recommend the District conduct a review of the receipt of the changes processed by the employees to ensure that they are supported and appropriately approved.

Management Approval/Review

The Payroll Department lacks formal procedures to help ensure that appropriate approvals are documented. For example:

- In order for a new hire to be added into the EMC system, there must be an Employee Information Form on file. Through discussion with payroll, it was communicated that payroll proceeds with processing the payroll information as long as the form is received from HR. However, there is no field on the form for a signature.
- The Salary Change Form is sent from HR to Payroll before data is input into the system. However, there is no field on the form for a signature.
- The attendance sheets from each school come to the Board office and any absences are processed by the HR clerk. Though the attendance sheet form

has a principal signature field, it is not mandatory that it be approved and signed off by the respective school principals.

A lack of management review/approval represents a deficiency and may result in irregularities, fraud, and errors going undetected. We recommend the HR supervisor review and approve all new hire information that is sent to payroll to be entered into the system and that the payroll supervisor review and approve all new hire information entered in the system. A signature field should be added to the HR forms to aid this process.

Controls Regarding Check Distribution

When payroll check printing is complete, the checks are sorted by school and put in envelopes by school. Payroll does not perform a reconciliation to help ensure all checks were received at each school. On payment day, the checks are distributed to each employee's mailbox. However, employees are not required to sign off on a roster when they receive a check. We recommend that the District create a policy to require a review and approval of the reconciliation of the check count to the roster report. We also recommend that payroll institute the appropriate controls to evaluate the mechanisms in place to track check distribution to each employee.

Approximately 60 percent of employees are paid through direct deposit. The remaining 40 percent of employees are paid via a check. The distribution of the checks is manual and time consuming. Additionally, custodians/principals from each school go to the Board office to pick up the paychecks for their respective schools. The paychecks are then taken back to each school and are distributed. No sign-off is required as proof of pickup. We recommend that the District encourage all their personnel to use the Direct Deposit function to eliminate this highly manual process as well as the distribution of checks by a custodian.

Overtime Not Appropriately Monitored

Overtime is processed by payroll after the receipt of a completed and authorized voucher. Overtime hours and corresponding compensation amounts are calculated manually and the totals are entered into the "Extra Comp" field of the EMC Payroll system. The "Extra Comp" field is also used to enter stipends, buy-backs, etc. The overtime amount is not tracked or monitored by the payroll system. Payroll does not conduct a review or analysis of overtime paid throughout the year. Furthermore, "Extra Comp" is paid via a separate check rather than included in the employee's regular paycheck.

We recommend that the District implement a cap on the amount of overtime an employee may receive in a year without Board approval. In addition, the Payroll Department should develop a formal tracking and monitoring process for overtime paid, to ascertain if any employees are receiving excess overtime payments. We recommend that the District assess the benefit of combining overtime and stipend pay into the employee's regular salary paycheck.

General Operations/Accounting

Overview

The accounting/financial reporting function in West New York is performed by the Business Manager. The District uses the SBAR (School Budget Accounting and Reporting) system to perform accounting and financial reporting functions. The business manager and the business administrator have access to the accounting and financial reporting functions within SBAR. The business administrator uses SBAR primarily to enter payroll account distribution information, a process which must be completed before month-end close, and the business manager uses SBAR all other accounting and financial reporting functions.

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

- Financial Accounting
- Budget
- Grants

We identified key controls related to these subprocesses based on interviews with business process owners. We considered the following to select a sample of approximately 25 items to test as a cross-sectional representation of key controls over the general operations/accounting 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 Board approves proposed line item transfers.
- Cash summary reports are reconciled to monthly bank statements.
- The Board approves the Board Secretary Report.
- The Board approves annual audit findings and the corrective action plan.
- The final budget draft is approved by the schools.
- System controls exist in SERTS that ensure that a requisition cannot be processed if there are insufficient funds in the budget.

Summary of Observations and Recommendations

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

Standard Operating Procedures

Standard Operating Procedures (SOP) are not documented for this key process. Although the District has a policies manual, they do not describe the daily area requirements, activities, and related controls. The policies manual has also not been updated in recent years. Without documented SOP there is an increased risk that activities may not be performed as intended.

We recommend an accounting manual be created that would reference all applicable laws and regulations, policies related to revenue recognition and expenditures, particularly as it relates to year-end cutoff dates, a list of standard forms and reports generated at the District and their purpose, accounting/financial policies and procedures including preparation, review and approval, as well as identification of all key functions, processes and monitoring of internal controls. Procedures should be distributed to applicable areas and employees should read and understand the requirements. The SOP would bring uniformity and efficiency in the performance of key functions and processes and can also be used as a training tool for new employees.

Segregation of Duties

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

A lack of segregation of duties exists in several areas of accounting/operations. The business manager can enter, change, and delete journal entries without any record of such changes. There is no review of these journal entries. The business manager also creates deposit slips, deposits all cash, prepares and enters journal entries, reviews cash summary reports, and is responsible for reconciling monthly bank statements. This process is not reviewed or approved by a separate individual. Not separating duties between a preparer and a reviewer could create unintentional or intentional irregularities or errors going undetected.

The District should consider alternatives to the current process to effectively segregate duties. Although the District has limited resources, it is important that controls be established to limit the potential for or even the perception of mismanagement.

Controls Regarding System Access

Good business practice would indicate that system controls are in place to prevent an employee from working in prior accounting periods and that an audit trail exist to identify changes made and the owner of the changes.

The current system allows one to work in the prior accounting period. The system also does not create an automatic audit trail of who made changes and why. Without an audit trail, changes to the accounting system can be made without warning and without being able to identify the person who was responsible.

The District should consider manual logs or automated controls to prohibit inappropriate changes to prior periods. Refer to the technology section of this report for additional details related to system access.

Timely Bank Reconciliations

Good business practice would indicate that bank account reconciliations be performed monthly and in a timely manner (e.g., within 30 days of period end). During our review, we noted that sometimes the bank reconciliations are two months behind. Bank statement reconciliations should be completed on a timely basis to prevent any fraudulent activity not being; however, there is a lack of formal review of this process. Bank reconciliations accompanied by the corresponding bank statements should be sent to the treasurer for timely review.

Food Services

Overview

The Food Services Department serves Memorial High School, Middle School, the six elementary schools and the district Early Childhood Education program. Food services for the schools in West New York are handled by Nu-Way Concessionaires, an independent company contracted yearly by the school district. Nu-Way Concessionaires is responsible for all food service operations. Nu-Way Concessionaires is responsible for providing all management, administrative, and dietetic services required for the efficient supervision and operation of School Food Authority's food services. Nu-Way Concessionaires contracts with the vendors and provides the schools with pre-set menus. All food and labor costs for these functions are billed directly to West New York. The School Food Authority retains control for the schools' food service account and overall financial responsibility for the School Nutrition Program. The business manager is responsible for monitoring Nu-Way Concessionaires operations and preparing reimbursement claims for the State.

As part of our procedures, we developed a high-level understanding of the food services process, which includes:

- Ordering and Receiving
- Inventory
- Cash Collections and Deposits

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

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

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

- Existence of necessary approvals on order forms
- Existence of inventory records and evidence of a routine maintenance
- Existence of reconciliation between the cash and count reports and bank deposit slips
- Existence of the operating statement performed by the Food Services Office for the same time period

Summary of Observations and Recommendations

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

Manual Processes

We noted that the ordering and inventory process is manual, cumbersome and susceptible to error. As a result of the manually intensive environment, there is an increased risk of errors or irregularities.

We recommend that the District assess if the manual processes can be automated through the use of a system/database.

Management Review

It is good practice for the District to periodically review that work of Nu-Way Concessionaires. There is no evidence that the business office of West New York verifies the inventory levels of the food items ordered by Nu-Way at all. We recommend monthly audits by the business office to ensure that Nu-Way is keeping an accurate count of the food and, in turn, that the billing is accurate.

Transportation

Overview

The District transports approximately 120 students in-district and 100 students out-of-district on a daily basis. The District owns five 54-passenger buses, two 39-passenger buses, two small buses and two handicapped buses.

The District is less than one square mile (.9 sq. miles exactly). Because of the high density of schools within a small geographical area, the only students that receive transportation to and from the schools on a daily basis are special education children who require transportation as part of their IEP, Section 504 children, and children who live on the waterfront who must cross major highways to attend school.

The District contracts with the Hudson County Schools of Technology to transport all out-of-district children. These students are primarily blind and severely handicapped children who live in West New York, but must attend schools outside the district (St Joseph's School for the Blind and A Harry Moore School for the severely handicapped) because the District cannot accommodate their educational needs. The District pays the Hudson County Schools of Technology approximately \$900,000 annually to transport these out-of-district children. The District's annual budget for in-district transportation is approximately \$550,000 annually.

As part of our procedures, we developed a high-level understanding of the transportation process, which includes:

- Special Education Students
- Staffing
- Field Trips
- Maintenance

We identified key controls related to transportation based on interviews with business process owners for each of the subprocesses. We considered the following to select a sample of 34 items to test as a cross-sectional representation of key controls:

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

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

- Field trips, including requests for transportation, are signed by the teacher/principal and authorized by the Board.
- The Board approves the contract with the Hudson County schools to bus out-of-district students.
- Bus drivers are required to go through criminal background checks prior to being hired.
- The director of transportation approves all transportation repairs.
- Changes to student busing (additions, deletions, change of address) are signed off on by the director of special services and by the director of transportation.
- Transportation service vendors over the bid threshold go through the bid process.

Summary of Observations and Recommendations

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

Standard Operating Procedures

Standard Operating Procedures (SOP) are not documented for transportation. Although the District has a policies manual, it does not describe the daily area requirements, activities, and related controls. Without documented SOP, there is an increased risk that activities may not be performed as intended.

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

Management Review/Approval

Good business practice would indicate that a formal and consistent policy across schools be utilized to acquire transportation for students for activities. General controls exist around approval for transportation for field trips if a District bus is available; however, no formal process exists around acquiring transportation if one of the District's buses is not available at the time. Teachers are required to find their own transportation for students, and principals are not required to review the use of outside vehicles to transport students for field trips when the District's buses are not available. We recommend that the business office, with the input of the schools and transportation director, compile a list of preferred transportation vendors which are to be used only when a District bus is not available. The selection of vendors should be

based on reputation (background checks of personnel, years in business, etc.), cost, and familiarity with West New York routes. This would ensure proper controls around student transportation safety and expenditures on transportation.

Controls Regarding Vehicle Repairs

Repairs to vehicles should be initiated by drivers and reviewed in a timely manner by the director of transportation. This review should be appropriately evidenced by his signature and date.

Vehicle inspection forms are filled out by bus drivers; however, they are not signed off on by the director of transportation to confirm that they have been reviewed. Requisitions for repairs are not filled out on a consistent basis nor are completed repairs signed off on a consistent basis by the director of transportation. The District has open POs with vendors for vehicle repairs. This represents an internal control weakness as proper controls around authorization and approval around each individual repair are not enforced.

We recommend consistent evidence of review of vehicle repairs by signoff on vehicle inspection forms, completed requisitions for repairs, and elimination of open POs for repairs.

Use of Unmarked Vehicles to Transport Students

Students being transported to and from schools should be transported in officially marked vehicles. Occasionally, when all buses are occupied, students are transported in the green van which is primarily used to deliver mail to the schools. Transporting children in the green van could pose a potential hazard as these vehicles are not marked as official yellow school buses are, and therefore are not subject to the same scrutiny of State inspection, nor are they afforded the same traffic right of way/courtesy on the roads as marked yellow school buses.

We recommend that students be transported to schools in officially marked vehicles only and that a review of ridership capacity and routes be performed to prevent situations where all buses would be occupied and unavailable to transport students to schools.

Technology

Overview

The Information Technology (IT) Department at West New York consists of 16 full-time employees to facilitate the IT environment at this school district. The staff turnover at West New York is very low, and most employees have been with this organization for a number of years. IT is responsible for the applications, e-mail, telephones, and infrastructure for approximately 2,750 desktop, and laptop computers that are situated within the Districts ten schools, and two administration buildings.

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

- **SASI** – This is the District’s student tracking Information system that is used by school administration. This application covers functionality of maintaining student records, grades, discipline, health, schedules, and attendance. There are approximately 1000 users on this system. These servers are hosted in-house at West New York. The application is packaged, and support is provided by a third-party vendor.
- **SBAR** – This is the District’s financial, payroll, and human resource management system that is being used by accounting, human resources, and payroll divisions. This application covers functionality of accounts payable, accounts receivable, general ledger, purchase order management, inventory, human resources, payroll, and other such functions. There are four, five, and three users within the accounting, human resources, and payroll divisions respectively that use this system. All users have individual log-in accounts. This is a packaged system, hosted on an AS400 system, and uses a customized database. This application is housed within the administration office server room.
- **Easy IEP** – This is the West New York Special Education tracking system. It is used to track students enrolled in the Special Education program. There are approximately 35 users on this system. This is a packaged application, and is supported by an external vendor. This application is supported, and hosted externally, and managed by the vendor.
- **WINSNAP** – This is the school food service application. It is used to track meals provided to students at West New York schools based on eligibility. The information used in this system is based on information provided to it by the SASI system. There is an automated data feed between WINSNAP, and SASI. There are approximately five users on this system.

As part of our procedures, we developed a high-level understanding of processes related to technology. We considered whether:

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

- Change control is managed.
- Programs or other software are developed.
- Backups are performed.
- The 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 IT. For each observation we have provided a discussion of the circumstances surrounding the observation, and have presented a potential recommendation for consideration. These observations and recommendations are based on discussions with District Management. KPMG did not perform detailed procedures to verify the existence or effectiveness of the technology controls included in our scope. KPMG did not hold discussions with vendors or visit vendor sites throughout this process.

Formally Documented Policies and Procedures

There are many different processes that take place within the West New York IT Department, including the creation, modification, deletion, and review of user accounts on the network, and applications, performing program changes, and monitoring the network. Some of these processes are performed on a daily basis, while others are only performed every three months.

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

Without formal documentation to describe, at a procedural level, how operations are to be performed, there is an increased risk that staff members may perform the same operations in different ways, which may impact the effectiveness of the operations, and related controls.

Furthermore, the lack of documented procedures may lead to issues, should current staff leave the school District.

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

- The process to regularly review the active network, and application accounts to verify if the access is appropriate
- The monitoring of the network, and applications.
- The process to perform backups, and periodically test the backup to ensure that it has been correctly performed
- The disaster recovery procedures, and the plan to regularly test these procedures
- Change Management Procedures for changes made by the vendor to key applications, and infrastructure

Password Requirements

Security on the network and key applications at West New York are controlled through accounts, and passwords on these systems. Password requirements on the network and key systems should be secure in order to avoid inappropriate access to significant data.

During discussions with IT management, it was noted that

- Staff member network account passwords are not required to be complex, and do not require to be reset on a periodic basis.
- SASI, and AS400 account passwords do not require being complex, and do not require to be reset on a periodic basis.

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 settings for minimum password length, password expiration, and complexity for the network, and key applications.

Server Physical Security

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

While performing this audit, we observed that the financial application servers are located in the administration building, and the server room was not locked. We noted that this server room was undergoing construction during the time of the audit, and management is aware of the unlocked door and is addressing this issue.

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

It is recommended that the locks on server room doors be fixed in order to restrict unauthorized individuals from entering the server room. Management is aware of this issue and is working on addressing it.

Short Backup Retention Period

The West New York District currently uses the Veritas backup system, and backup scripts to manage the backup of the environment's information, including information contained within the key applications. These tools are configured to automatically perform the backups in accordance with a cycle that has been determined by West New York IT staff.

Currently, there is a backup retention of only two weeks in the backup cycle, which means that the District only has two weeks of backup. Monthly, quarterly, or annual tapes are not retained.

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

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

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

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

Backup for Systems Hosted at Memorial High School Are Not Sent to an Off-Site Storage

Key application backup tapes should be sent off-site to a secure location in order to be able to recall tapes from the off-site storage location in an emergency situation. All backup tapes should be stored in an off-site location that is secure and environmentally appropriate.

Memorial High School is being used as the remote location to store other schools' backups; however, the data on systems running at Memorial High School is not sent to any other remote storage location.

In the event that the facility where the servers are hosted is destroyed, or suffers partial damage, and the servers and backup tapes are destroyed, it will not be possible to reinstate the systems with valid data because the backup tapes were not sent off-site, and the only copy of data has been destroyed.

It is recommended that backup tapes be sent off-site to a secure location where environmental and security controls can be validated and relied upon. We were informed that management is aware of this issue, and is working towards addressing the backup issues. This off-site location could be another school within the district or a school within a neighboring district.

Backup Tape Restores

Backup tapes should be tested periodically in order to validate that tapes are 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.

Per inquiry of IT management staff at West New York, it was noted that backup tape and digital storage data restores are not being performed on a periodic basis.

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 management implement a procedure to test the validity of backup tapes and data, as well as test the procedure of restoring data from backup tapes that are sent off-site. This would help ensure that the quality of data backed up onto tapes is appropriate, and the individuals performing this function are aware of how to perform restores.

Student Activities

Overview

The West New York School District has no centralized student activities area; rather, each school has its own bank account and policies and procedures surrounding the student activities. Student activity funds are defined as monies generated by students' participation, authorized to be spent by students and expended on behalf of the students. These accounts are not used to fund expenditures accounted for in the larger school budget.

As part of our procedures, we developed a high-level understanding of the student activities processes. We considered:

- School Discretionary Accounts
- Field Trips
- Athletics

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

- 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:

- Procedures as documented in policy/procedure manuals are generally followed.
- Existence of necessary approvals on expenditures occur and occur prior to expenditure.
- Confirmation that the person(s) responsible for collecting cash for student activities from schools is not the same person responsible for the deposits and reconciliations.

Summary of Observations and Recommendations

Below, 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.

Standard Operating Procedures

It is good practice for the District to create a set of formal guidelines for the schools to follow. These guidelines should describe the daily area requirements, activities, and related controls. Without documented SOP, there is an increased risk that activities may not be performed as intended.

We recommend that the District document Standard Operating Procedures (SOP) for key functions and processes. Procedures should be distributed to applicable areas and employees should read and understand the requirements. The SOP would bring uniformity and efficiency in the performance of key functions and processes and can also be used as a training tool for new employees.

Segregation of Duties

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

The principal has sole discretion over the school's bank accounts. Without proper segregation of duties, there is the potential of unintentional errors or irregularities going undetected.

We recommend that guidelines should include requiring the appointment of a school treasurer, someone besides the principal for reconciliation of the school activities account. This will ensure that conflicting responsibilities are separated to the extent possible.

Management Review

Good business practice indicates that management review the bank accounts used by the schools. Each of the six elementary schools and the middle school has a discretionary funds account that accumulates funds from fundraisers at the school. The principals in elementary and middle schools are solely responsible for maintaining and reconciling the accounts. The current unwritten procedure dictates that each student activity check payment be double signed and reviewed, but this process is merely a formality. In actual practice, these accounts are never reviewed by the business manager.

At year-end, an external auditor reviews each of the bank accounts. We noted no evidence of this review. The District should review each school's financial statements prior to the review by an independent auditor to verify that procedures are being followed properly.





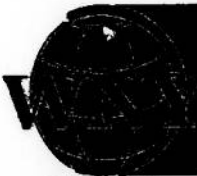
Appendices

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



**West New York
Board of Education**

6028 Broadway
West New York, NJ 07093-2808

*Maximizing all students' potential
for success in an ever-changing world.*

Rena G. Hendrick

*School Business Administrator/
School Board Secretary*
August 24, 2007

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Ms. Lorna Stark, Partner
KPMG
345 Park Avenue
New York, New York 10154

Dear Ms. Stark,

Enclosed please find the Audit Responses of the West New York Board of Education. This report addresses the comments on the District's performance audit and assessment of internal controls, July 1, 2004 through June 30, 2006. You will note the responses are accompanied by supporting documentation for the following marked by an asterisk:

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

The West New York Board of Education is committed to resolving the comments identified in the report and will continue to move forward in partnership with the Board, Administration and school district auditors, Donohue, Girona & Doria. We thank KPMG and the New Jersey Department of Education for their assistance in addressing these most important matters.

Very truly yours,

Rena G. Hendrick
Business Administrator/Board Secretary

WEST NEW YORK BOARD of EDUCATION
AUDIT RESPONSES

ASSESSMENT OF INTERNAL CONTROLS

Inventory

Lack of Standard Operating Procedures

The Business Administrator has met with key administrators, building principals and Business Office personnel to implement a new, standardized procedure for ordering supplies/equipment. Training in this area will take place over the next three months and will include the eventual implementation of a **Web-based ordering system**. A three year look back was performed of major supply vendors and as a result, key deficiencies were identified and served as the basis for the initiation of the new standard. See Attached

A **Purchasing Manual for the 2007-2008 School Year** is in the process of being developed and will be in place by October 2007. In the interim, the June, 2007 approval of the past cooperative purchasing consultants (Rullo & Gleeson) was rescinded at the August 15, 2007 meeting of the Board, due to a number of inconsistencies, inappropriate recommendations to the district and lack of proper, conforming specifications. The district has now joined a larger consortium of several hundred school districts, through Educational Data Services, which will create greater efficiency and economy.

Lack of Formal Ordering Process

District principals, supervisors and assistant superintendents are responsible for monitoring the appropriateness and reasonableness of purchases. The practice of informal, telephone confirmation orders for the purchase of supplies, equipment, etc. is discontinued. Administrative personnel have been clearly informed in writing and will inform teachers once they return in September, that **“any orders placed without proper authorization and documentation will become your sole responsibility for payment.”** The Middle School model of control over the purchase and distribution of supplies will be enhanced for implementation in all schools during the 2007-2008 school year.

Lack of Management Review

The services of the company used to manage the recording and evaluation of fixed assets for the past 9 years has been terminated due to persistent inaccuracies. An RFP for District-wide Capital (fixed) Asset Reporting and Insurance Placement resulted in the appointment of American Appraisal Associates at the August 15, 2007 meeting of the Board. A complete inventory will be undertaken within the next three months, a report of which will be made available in written and diskette form. Currently the district does not utilize the EMC (Educational Management by Computer Center) accounting software for fixed assets. However, such a package will be recommended for purchase to the Board. The Business Administrator has confirmed that EMC by Gloucester County Educational

Services Commission will accept the American Appraisal diskette for conversion into the database. From that point forward, the Business Office will electronically monitor the maintenance/updating, transfer and disposal of the fixed assets through EMC. Fixed asset recording forms will be created and distributed to the building principals for the purpose of informing the Business Office of any transfer or requested disposal of fixed assets. See Attached

Facilities Management

Lack of Standard Operating Procedures

The district has purchased a Web-based educational operations solution. Training will be provided for all school based end users and technical support will be available. Remaining key functions and processes will be addressed through a Comprehensive Maintenance Plan which will be ready for implementation by the end of October, 2007.

Lack of Preventive Maintenance

SchoolDude.com is an electronic work order processing system which has numerous provisions for tracking the type of maintenance, personnel, labor and materials costs by facility location and district-wide. The Facilities Manager will be able to review, approve, and prioritize all requests for maintenance via the system. Supervisors of Buildings and Grounds and Maintenance will use the system to assign daily tasks. Reports will be issued and disbursed to the supervisors by the Facilities Manager at the end of every week. Building principals will be able to access the system to review status of repairs. See Attached

Lack of Management Overview

The Comprehensive Maintenance Plan (part of the LRFP) will clearly document a district-wide preventive/maintenance schedule by location. This document will be approved by the Board in October 2007. The schedule will be updated to compensate for the most recent building changes and new construction. The Facilities Manager will be responsible for monitoring the periodic and scheduled repairs performed by outside vendors to ensure they meet the criteria set forth in the CMP and manufacturers' warranties.

Purchasing/Accounts Payable

Lack of Standard Operating Procedures

As previously mentioned in the responses covered under Inventory, a Purchasing Manual is in the process of being developed. Any procedures or necessary requirements not covered within this new manual will be covered within the job descriptions and responsibilities of the various positions within Purchasing/Accounts Payable Department.

Lack of Purchase Requisition Approval

Effective September 28, 2007, updated electronic signatures will be in place for all administrators/principals/supervisors responsible for authorizing purchase requisitions. The immediate discontinuation of telephone confirmation orders will eliminate purchases being made without properly authorized purchase requisitions. The district-wide staff training on guidelines for purchases will reinforce this issue.

Lack of Controls Regarding Vendor Master File

The approval process for adding new vendors is:

Vendor submits evidence of W-9, NJ Business Registration Certificate, NJ Contractor Public Works Certificate (if applicable) and any required documentation as set forth in public bidding specifications.

Effective September 28, 2007, the Business Office will begin a purge of the Vendor Master File, eliminating vendors who have not done business with the school district for a term of two years or more.

Lack of Purchase Order Approvals

Effective August 13, 2007, purchase requisitions are not processed unless current shipping and handling charges are included. The purchasing manual cautions: **"Please make sure you use current catalogues (2007-2008) and include the appropriate % amount for shipping and handling. If there are no shipping and handling charges, type on the requisition "Shipping and Handling Included."** District-wide staff training on guidelines for purchases will reinforce this issue. See Attached

Lack of Employee Reimbursement Controls

Effective immediately, employee expense reimbursements will be scrutinized for appropriate and complete original receipts and support documentation without exception. The Business Office will develop a standardized expense reimbursement form for district-wide use by September 30, 2007.

Existence of Open Purchase Orders

The district will endeavor to dramatically reduce the number of open purchase orders through an intensive retraining of personnel to look at purchasing from a year-long perspective rather than reactive, unplanned purchases and will strongly encourage long term purchasing through public bidding (cooperative bidding) in an effort to reduce the number of individual purchases made throughout the year. For those particular contracts for professional services, out-of-district tuition placements, etc. where a fixed payment is required/demanded for the services to be rendered, the full amount of the obligation will be encumbered for payment at the beginning of the contract term. Should any terms or conditions of the contract be modified or dissolved, the purchase order will be cancelled in the SERTS system and will be reissued only if necessary.

Lack of Management Review

Effective immediately, purchase orders will be reviewed for completeness and accuracy by the Accounting Manager, Business Manager, and/or Business Administrator prior to posting for payment.

Lack of Segregation of Duties

The Business Manager is not in charge of purchasing, nor the approver of all purchase orders. See below for approval authority. After the three-way match is made (purchase order, invoice, authorized certification of vendor), the purchase order is processed by the accounts payable secretary.

Although accounts payable secretaries have overlapping access to the Purchasing/Payments Menus, their specific duties are structured so as to require one secretary to produce the printed copy of the requisition, one secretary to match invoices to purchase orders and vendor certifications, and one secretary to process those documents for payment. The district requires cross training of accounts payable secretaries in order to rotate among positions as necessary to cover vacations, sick days and leaves of absence without interrupting the payment cycle.

Lack of System Access Controls

There are three levels of approval for requisitions entered in the SERTS system. Those levels are:

School Principal
Assistant Superintendent of Schools
Business Administrator

A list of approved personnel authorized to enter and approve purchase requisitions will be updated to reflect recent changes and shall be maintained in the Business Office.

Beginning September, 2007, the Director of Technology will require all district employees to change passwords on a periodic basis.

All system access controls are under review district-wide.

Existence of Duplicate Invoice Numbers

The district's EMC SBAR system allows for the entry of up to 10 digits in the invoice field. The district has a vendor, McGraw-Hill, whose invoices are 12 digits long. Therefore, effective immediately, the district will drop the first two digits in the 12 digit segment and record the last 10 digits only. This will effectively eliminate the issue of duplicate invoice numbers.

Insufficient Record/Document Maintenance

The district has taken an immediate step to address the issue of supporting documentation for the substantiation of expenditures. From this point forward, purchase orders will be accompanied by appropriate contracts, quotations, invoices, bills of lading, receiving copies, and signed vouchers. Purchases requiring board action will have the date of board approval noted on the face of the purchase order.

On August 15, 2007, the district approved the hiring of EJK Associates Records Management Group to perform a school district records retention audit and disposal which will take place in October, 2007. The audit and disposal will avail the office of much needed space in fire-resistant cabinets which are currently housed in the basement of the Central Office. All pertinent records will be safeguarded in these fire resistant cabinets, safes or double-wall corrugated boxes specially designed for the maintenance of such.

Human Resources/Payroll

Lack of Standard Operating Procedures

The Human Resources/Payroll environment is constantly undergoing change and there does exist the need to document procedures in a more finite/written manner; however, certain procedures are outside the District's control. The Payroll System as provided by EMC has its own operations manual that explains the procedures to be followed in order to properly and accurately process payroll through the system. The Division of Pensions and Benefits dictates the procedures applicable to the enrollment, processing, amendments, withdrawal certifications, and numerous other segments of the processing, payment, and record keeping throughout the pension process. By November 15, 2007, the District will have prepared detailed procedures not covered by already existing documentation as those mentioned above in relation to responsibility, timeliness, and approval authority.

Lack of Segregation of Duties

The District's Payroll Department consists of only 2 employees, which makes proper segregation of duties very difficult. From a security point of view, our Payroll System cannot preclude an individual, with payroll function clearance, from accessing their records only. An additional verification procedure the District will initiate beginning September 30, 2007, is the periodic review of payroll personnel payment records to insure that all payments are appropriate and accurate. A periodic verification of contractual salaries is performed by checking salaries within the Payroll System against an independent file maintained outside the payroll department. This procedure will be performed on a more frequent basis to ensure that any discrepancies are resolved in a timely manner.

Lack of Management Approval/Review

Both the Employee Information Form for new hires and the Salary Change Form, both originated in the Human Resources Department have been amended to include the approval signature of the Director of Human Resources. SeeAttached

Lack of Controls Regarding Check Distribution

The District has prepared Paycheck Receipt Verification Forms to be used for the purpose of having employees sign for their paychecks on a pay-by-pay basis. Samples of said forms are included for exemplification purposes. SeeAttached

The District cannot arbitrarily decide to mandate Direct Deposit for all employees; this remains a matter for collective bargaining. Any such mandate would have to be agreed upon through negotiations. New hires are informed of direct deposit through employee orientation packages. SeeAttached

Overtime Not Appropriately Monitored

The District's Payroll System has only three component lines for the summation of gross pay. The first is Base Pay, which is populated automatically by the system as a function of both the contractual salary and the number of months the employee works (10 or 12). The second is Extra Comp, which is for all non Base-Salary payments such as substitute teacher pay, part time hourly pay, coaching stipends, sick day bonus, terminal leave pay as well as necessitated maintenance and custodial overtime. The third component is Docked Amounts, which is used to enter any reductions to the employees Contractual Base Salary for reasons such as excessive absences and leaves of absences without pay.

Taking the above system configuration into account, there is not much opportunity for trying to keep track of Extra Comp variations within the operations of the system itself, therefore, the District uses account code variations to segregate Extra Comp. The State mandated Chart of Accounts does not segregate base salaries from overtime pay. The District does segregate overtime from base pay by using specific suffixes attached to various salary accounts which are then used specifically for Extra Comp payments; thus, Extra Comp amounts cannot be segregated specifically within the Payroll System, but are segregated by the expanding of the Chart of Accounts through the use of various suffix identifiers.

Extra Comp being paid in a separate check has always been both an objective and subjective issue in processing the District's payroll. Certain payments such as coaching and extracurricular stipends must be paid in a separate check according to the negotiated agreement. In other areas, the District has elected to use separate checks for the purpose of isolated identification such as contractual sick day bonuses, and other special payments made such as Federal Grants. In many cases Extra Comp is added to the regular paycheck.

General Operations Accounting

Lack of Standard Operating Procedures

West New York Board of Education will update its school district policy manual, which will include updated SOPs. The Business Office will enhance the New Jersey Association of School Business Officials Successful Business Practices guide to include applicable policies, fiscal cut-off dates, forms/reports and the identification of key functions and the monitoring of internal controls. This process will be ongoing during the 2007-2008 school year and beyond.

Lack of Segregation of Duties

It is impossible for the Business Manager to enter, change, or delete journal entries without any record of such change being generated. The Educational Management by Computer Center Accounting Program (Gloucester County Educational Services Commission) in place automatically produces such reports which then are retained in the system and printed for review by the district auditor. With reference to separation of duties, on August 15, 2007, the district approved the transfer of an early childhood fiscal specialist to the position of Business Office Accounting Manager for the purpose of addressing the issue of checks and balances in these particular functions.

Lack of Controls Regarding System Access

The purpose of being able to work across two fiscal periods is standard throughout school accounting systems. It is often necessary for a district to soft close prior to the district auditor making final recommendations for adjustments. These adjustments are recorded either manually or electronically by the auditor. Thus, an audit trail exists on two levels.

Lack of Timely Bank Reconciliations

The district will adhere to the requirement of the NJ DOE Business Practices Regulations which require bank reconciliations be performed on a timely basis. The new Business Office Accounting Manager will assist in this function. From this date forward, all bank reconciliations will be reviewed by the Treasurer of School Monies.

Food Services

Reduce manual process through automated system/database

The district has purchased a WINSAP Program of accountability (Point of Sale – Web Smart) which will be implemented at Public School #4, the Middle School and Memorial High School beginning September, 2007. The program will be tested and evaluated for future implementation in all schools. Ordering and inventory processes have been

confirmed as recommended by Ms. Janice Vecchione, New Jersey Department of Agriculture.

Verification of Inventory

Inventory sheets are printed monthly and distributed to the Lead Person at each facility. The Lead Person performs a physical count of all inventory at that site. The Assistant Food Service Director checks and collects all inventory sheets. The AFD then compiles the data on an Excel spreadsheet which is reviewed by the Food Service Director. The Business Office will verify the inventory of food ordered by Nu-Way Concessionaires by performing monthly audits of invoices, receipts and inventory counts beginning October, 2007.

Transportation

Lack of Management Approval/Review

The district has instituted a process for securing transportation when district buses are not available. This written procedure includes a list of transportation vendors from which teachers may select when planning a field trip. See Field Trip Request Procedure.

Vehicle (Bus Driver's Daily Inspection Form) inspection forms will be reviewed daily and signed off by the Transportation Coordinator. This is the first step in making a determination for repair. See Request For Repair Procedure.

The inconsistency in repair requisitions as well as the issue of proper review and authorization has been eliminated through the initiation of the Request For Repair Procedure. Accompanying the procedure is a Transportation Requisition/Repair Form which is authorized by the Transportation Coordinator and Business Administrator and includes all pertinent vehicle information.

Additionally, the district entered into an Interlocal Agreement effective August 15, 2007, with the Hudson County Schools of Technology to perform school bus maintenance for the 2007-2008 school year, in an effort to further efficiency and control expenditures in the department. As a result the district will save \$40.00 per hour on the cost of labor through the agreement, will increase Shared Services, and will have more immediate access to repairs and preventive maintenance. See Interlocal Agreement between the West New York Board of Education and the Hudson County Schools of Technology.

The above referenced Interlocal Agreement and Transportation Requisition/Repair procedure will eliminate open purchase orders.

The use of unmarked vehicles to transport students has been eliminated. VIN#2C4FJ25EOYR732675 will not be used for student transport. See attached letter of July 24, 2007.

Technology

Lack of Formally Documented Policies and Procedures

The IT Department is in the process of formally documenting existing, revised, and new procedures where necessary. The policies/processes to be documented will include but not necessarily limited to:

- 1) The process to regularly review active network and application accounts in order to verify that access is appropriate for all levels of system usage will be performed on a semi-annual basis at the end of February and August of each year.
- 2) The monitoring of the network and various applications through the use of Solar Winds software has been implemented and used by the District for several years. The software alerts the IT staff at any time when there is a network device failure.
- 3) The process to perform and test system backup for accuracy will also be performed every 6 months at the end of February and August. There is currently a process in place which will be formally documented by November 15, 2007.
- 4) Disaster Recovery procedure/testing has already been implemented and will be formally documented by November 16, 2007.
- 5) The financial, payroll, and human resources software used by the District are packaged programs housed on the AS-400 system provided by EMC who service approximately 100 school districts in the State of New Jersey. These packaged programs are written exclusively for school districts and the capability of specifically customizing for the needs of a single District is not available. An individual District can submit requests for program changes which may be incorporated into the software if deemed to be universally beneficial by the provider.

Password Requirements for Network and Key Applications

The Districts financial, payroll, and human resource applications housed on the AS-400 System are accessible only by those employees physically located within the Board Office. The system has its own unique server that cannot be accessed through the District-wide network. There already exists a three-tier security process in place to access this system. First, the employee must be physically located in the confines of the Board Office with a valid District Network login and password. Second, the software needed to connect to the AS-400 System must be installed on the individuals computer. Thirdly, the employee must have a second logon and password specific to the AS-400

System. Even with the above mentioned security measures in place, the District is in process of reviewing and evaluating the enhancement of security measures further by restricting access within the AS-400 System itself through menu driven restrictions.

Server Physical Security

The financial application servers are now totally secure. The construction of the server room is now complete including a locked door restricting access to unauthorized personnel. Also, the District is in the process of securing all MDF/IDF's in the District from access by non-IT staff.

Short Backup Retention Period

The District is well aware of the importance of proper backup procedures. The cycle recommended by EMC and the consultant used to assist in system operations has always recommended a two-week cycle which includes Monday through Thursday and alternating Fridays. Contrary to the audit findings in this area, the District does perform a complete system backup at least once a year when the Payroll System is rolled over after W-2's are printed. This year-end backup includes all applications processed on the District's AS-400 System as well as all the historical libraries which cover a total of 10 years of history for all the AS-400 applications. The District will revisit the backup retention cycle with the consultant in order to determine if there exists any exposure to the District under the current retention cycle.

Backup Not Sent to Off-Site Storage

District backups are currently being sent to offsite storage with the exception of Memorial High School. The District is in the process of developing a procedure to include the Middle School as an additional offsite backup location. This will provide the backup necessary for Memorial High School and redundant backup for the rest of the District.

Backup Tape Restores Not Performed on a Periodic Basis

As noted previously the backup recommendations of the software provider and the consultant for the AS-400 System are being performed currently. The system is checked daily for messages ensuring that the previous evening's backup was performed successfully. On a recurring basis, the consultant (when in house) does full offsite tape restoring of data and validity checks.

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
(as per District System)	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
1	1200040045000	81978-05	8/1/2004	D & G LANDSCAPING	\$ 24,290.00	\$ 24,290.00	Proposal indicated landscaping was for cleanup of debris and addition of topsoil and grass to grounds of Middle School		x		This is essential to maintaining safety of the school grounds.	
2	3000040045000GR	82137-05	7/31/2004	VITETTA	\$ 849.17	\$ 849.17	Invoice indicated charges were for the conceptual design of the grandstand for the High School			x	Expense appears to improperly coded as item is for pre-construction expenses. Total cost of grandstands seems excessive. Proper approvals for project not noted.	Fees for architectural services for the Memorial Field Grandstand Project
3	12-000-400-721-00	82720-05	missing PO	EDMUND SHALHOUB	\$ 3,000.00	missing PO	Invoice indicates purchase is for rent on warehouse. Warehouse Rent \$3000/month 584 56th Street and Jackson		x		This warehouse is used to hold custodial equipment, supplies and computers and also used as a central point for deliveries. This expenditure is essential to having a location to hold inventory and receive deliveries	
4	1200040045000	82967-05	8/30/2004	RAIMONDO CONTRACTING C	\$ 3,000.00	\$ 3,000.00	Invoice indicated charges were for the management services performed for masonry repairs needed on chimney at PS 4		x		This is essential to maintaining safety of the school grounds.	
5	12-000-400-450-00	83229-05	12/31/2004	VITETTA	\$ 78,829.19	\$ 75,866.69	Invoice indicated charges were building grandstand at Memorial High School			x	Expense appears to improperly coded as item is for pre-construction expenses. Total cost of grandstands seems excessive. Proper approvals for project not noted.	Fees for architectural services for the Memorial Field Grandstand Project
6	3000040045000GR	84288-05	5/20/2005	PMK GROUP, INC.	\$ 23,282.43	\$ 23,282.43	Invoice indicates for subsurface investigation for grandstands			x	Expense appears to improperly coded as item is for pre-construction expenses. Total cost of grandstands seems excessive. Proper approvals for project not noted.	

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
(as per District System)	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
7	3000040045000GR	84394-05	5/31/2005	MAST CONSTRUCTION SERV	\$ 9,500.00	\$ 9,500.00	Invoice indicates for construction management of grandstands			x	Expense appears to improperly coded as item is for pre-construction expenses. Total cost of grandstands seems excessive. Proper approvals for project not noted.	
8	124XX10073009	84423-05		TRI STATE RENTALS	\$ 13,630.00	\$ 13,630.00	Invoice indicated quotes for new machinery for school district			x	No approval signoff on PO. This is essential to maintaining the school grounds.	
9	12-4XX -100 -730 -09	90608-05	7/1/2004	FOLLET LIBRARY RESOURC	\$ 78,378.79	\$ 78,388.00	Invoice indicated purchase of 4123 books for middle school			x	Reviewed board meeting minutes and purchase was approved. This expenditure is essential for stocking new school with appropriate resources.	
10	124XX10073009	91316-05	7/1/2004	VICTORS HOUSE OF MUSIC	\$ 16,661.73	\$ 16,661.73	Invoice indicates first year of 5 year lease payment of various instruments for middle school			x	This is essential to providing music program for students.	
11	124XX10073009	91320-05	7/1/2004	FREEHOLD MUSIC CENTER	\$ 29,270.00	\$ 29,270.00	Invoice indicates for the purchase of 3 new pianos, dollies and piano covers for middle school			x	This item is necessary to conduct music program in Middle School.	
12	124XX10073009	91321-05	7/1/2004	WENGER CORPORATION	\$ 8,422.00	\$ 8,422.00	Invoice indicates for purchase of miscellaneous band supplies (podiums, stands, conductor's chairs)			x	This is essential to providing music program for students.	
13	12-4XX -100 -730 -09	91540-05	7/30/2004	OLD NATIONAL	\$ 1,805.00	\$ 1,805.00	Invoice indicates expenditure for first of 60 copier payments (5 year lease).			x	Copiers are essential to facilitating administrative tasks for the district.	
14	12-000 -400 -450 -00	84581-05	6/1/2005	AIR PURIFIERS	\$ 15,368.00	\$ 15,368.00	Invoice states upgrade of air exhaust systems at high school			x	Essential as exhaust systems need repair for health and safety of hs students	
15	124XX10073009	84582-05	6/1/2005	AIR PURIFIERS	\$ 40,000.00	\$ 40,000.00	Invoice states supply and installation of dust collection system for middle school			x	Essential for health and safety of students at middle school	

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16	1200026073000	83723-06	2/28/2006	BEYER BROS. GMC. CORP.	\$ 23,159.00	\$ 23,159.00	Requisition states specs for purchase of new 4 wheel drive pickup truck			x	Through discussion with BA it was noted that pickup truck was for maintenance. Explanation unclear as to why new vehicle purchase was necessary and where new vehicle was being parked in the evening.	
17	1200040045000	84993-05	6/1/2005	BINSKY SNYDER	\$ 73,400.00	\$ 73,400.00	Requisition states it is for plumbing work at PS 1 (fixtures, piping, labor) and for fountain installation		x		Essential as Hudson Regional Health Commission found 28% of samples of water fountains (sinks and faucets) at PS 1 had high elevations of lead according to EPA standards. The fountain systems had to be replaced for health and safety of students and staff.	
18	12-000-400-721-00	80819-06	9/1/2005	EDMUND SHALHOUB	\$ 3,000.00	\$ 3,000.00	Invoice states September rent for warehouse at 584 56 street			x	Missing PO. Further documentation not provided. Through discussion with BA it was noted that BOE leased warehouse for storage of school supplies and custodial supplies	
19	12-000-400-721-00	84578-05		EDMUND SHALHOUB	\$ 358,500.00					x	Discussed with district. Missing all documentation.	
20	1200040045000	81085-06	7/1/2005	MAST CONSTRUCTION SERV	\$ 9,500.00	\$ 9,500.00	Invoice indicated charges were for building grandstand at Memorial High School			x	Expense appears to be improperly coded as item is for pre-construction charges. Charges appear excessive as part of \$2.8million project, proper approvals for project not noted	

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21	124XX10073009	84579-05	6/1/2005	PROMEDIA	\$ 14,750.00	\$ 14,750.00	Requisition states for labor and equipment to configure fiber link between HS and middle school		x		Essential as internet connections at HS and middle school needed upgrading	
22	12-000-400-721-00	82847-06	missing PO	TOWN OF WEST NEW YORK	\$ 2,537.44	\$ 2,537.44	Property tax for warehouse at 584 56th street			x	Missing PO, Warehouse used for storage of school supplies and custodial supplies. Through discussion with BA , it was noted as part of lease agreement, BOE agreed to pay property tax on warehouse, however documentation not provided	
23	1200040045000	83573-06	2/1/2006	UNION STONE CLEANING &	\$ 9,300.00	\$ 9,300.00	Invoice states for façade brick and masonry work at PS 1 and PS 6		x		Essential for physical maintenance of schools	
24	1140210060000	71328-05	7/1/2004	NJ INTERSCHOLASTIC ATH	\$ 850.00	\$ 850.00	Invoice states annual membership dues for NJ State Interscholastic Athletic Association for Memorial High School		x		This item is essential for the District to participate in athletics with other schools in New Jersey.	

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(as per District System)	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
25	1140210060000	71518-05	7/21/2004	CIRCLE SYSTEM GROUP	\$ 12,476.30	\$ 12,476.30	Invoice indicates sports equipment for high school			x	Through discussion with BA and assistant athletic director of MHS, it was noted that yearly expenditures in sports equipment average around \$250k which appears excessive. Information for sports bids for spring 2005 at \$39,086.75, spring 2006 at \$26,670.13, winter 2006 at \$36406.31 were provided and received approved in board meeting minutes, however did not total the \$250k spent annually on sports. Documents were not provided for the difference. Sports equipment ordering lacks formal procedures to track current inventory against new orders.	
26	1140210060000	71519-05	7/21/2004	STAN'S SPORTS CENTER	\$ 12,615.00	\$ 12,615.00	Invoice indicates purchase of championship jackets	x			This purchase is non-essential to the educational goals of the district.	Based on the 83% free and reduced lunch rate, students in high poverty schools like WNY do not have the means to purchase jackets. Items like this reward students for dedication to the overall school program.

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27	1140210060000	72210-05	7/31/2004	CIRCLE SYSTEM GROUP	\$ 1,910.10	\$ 1,910.10	Invoice indicates purchase of miscellaneous sporting goods for high school			x	Through discussion with BA and assistant athletic director of MHS, it was noted that yearly expenditures in sports equipment average around \$250k which appears excessive. Information for sports bids for spring 2005 at \$39,086.75, spring 2006 at \$26,670.13, winter 2006 at \$36406.31 were provided and received approved in board meeting minutes, however did not total the \$250k spent annually on sports. Documents were not provided for the difference. Sports equipment ordering lacks formal procedures to track current inventory against new orders.	

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28	1140210060000	72231-05	9/20/2004	STAN'S SPORTS CENTER	\$ 7,494.36	\$ 7,494.36	Invoice indicates sports equipment for high school			x	Through discussion with BA and assistant athletic director of MHS, it was noted that yearly expenditures in sports equipment average around \$250k which appears excessive. Information for sports bids for spring 2005 at \$39,086.75, spring 2006 at \$26,670.13, winter 2006 at \$36406.31 were provided and received approved in board meeting minutes, however did not total the \$250k spent annually on sports. Documents were not provided for the difference. Sports equipment ordering lacks formal procedures to track current inventory against new orders.	
29	1140210060000	72402-05	7/31/2004	H.C.I.A.A.	\$ 2,806.00	\$ 2,806.00	Invoice states for 2004-2005 Hudson County Interscholastic Athletic Association Dues for MHS			x	Ability to play in league not essential to education	

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30	1140210060000	72670-05	7/31/2004	CIRCLE SYSTEM GROUP	\$ 1,788.65	\$ 1,788.65	Invoice indicates sports equipment for high school			x	Through discussion with BA and assistant athletic director of MHS, it was noted that yearly expenditures in sports equipment average around \$250k which appears excessive. Information for sports bids for spring 2005 at \$39,086.75, spring 2006 at \$26,670.13, winter 2006 at \$36406.31 were provided and received approved in board meeting minutes, however did not total the \$250k spent annually on sports. Documents were not provided for the difference. Sports equipment ordering lacks formal procedures to track current inventory against new orders.	

Appendix B

West New York Subgroup Analysis

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
(as per District System)	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
31	11-402 -100 -600 -00	72864-05	missing PO	LEVY'S INC.	missing PO	missing PO	No invoice or indication of what this purchase is related to.			x	Advised district additional documentation needed; however item is for sports equipment. Through discussion with BA and assistant athletic director of MHS, it was noted that yearly expenditures in sports equipment average around \$250k which appears excessive. Information for sports bids for spring 2005 at \$39,086.75, spring 2006 at \$26,670.13, winter 2006 at \$36406.31 were provided and received approved in board meeting minutes, however did not total the \$250k spent annually on sports. Documents were not provided for the difference. Sports equipment ordering lacks formal procedures to track current inventory against new orders.	
32	1140210060000	73857-05	4/7/2005	NU-WAY CONCESSIONAIRES	\$ 1,875.00	\$ 1,875.00	Req indicates purchase of dinner for Fall/Winter Awards	x			This purchase is non-essential to the educational goals of the district.	Refreshments have been part of this award ceremony for more than 50 years. In house catering is used to trim costs associated with off-site catering halls.

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(as per District System)	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
33	1140210060000	73858-05	2/28/2005	CIRCLE SYSTEM GROUP	\$ 5,680.30	\$ 5,680.30	Invoice indicates purchase of sports equipment for high school.			x	Through discussion with BA and assistant athletic director of MHS, it was noted that yearly expenditures in sports equipment average around \$250k which appears excessive. Information for sports bids for spring 2005 at \$39,086.75, spring 2006 at \$26,670.13, winter 2006 at \$36406.31 were provided and received approved in board meeting minutes, however did not total the \$250k spent annually on sports. Documents were not provided for the difference. Sports equipment ordering lacks formal procedures to track current inventory against new orders.	
34	1140210060000	74037-05	4/13/2005	BOWL RITE LANES	\$ 2,045.60	\$ 2,045.60	Invoice indicates rental of lanes for bowling team games, league record keeping		x		Memorial High School has a co-ed bowling team. This expense is essential for practice and playing of this sport.	
35	1140210060000	74333-05	5/30/2005	NJSSSA	\$ 100.00	\$ 100.00	Invoice indicates registration fee for conference on the dangers of steroid use.		x		Professional development is essential to ensuring teachers stay current with best practices.	
36	1140210060000	74334-05	5/30/2005	HCTCA	\$ 175.00	\$ 175.00	Invoice indicates purchase of 7 tickets @ \$25 per ticket for Track Hall of fame Dinner	x			This purchase is non-essential to the educational goals of the district.	Attendance at dinner was required for county coaching staff.
37	1140210060000	74467-05		NU-WAY CONCESSIONAIRES	\$ 1,750.00	\$ 1,750.00	Req indicates purchase of dinner for Spring Awards Ceremony	x			This purchase is non-essential to the educational goals of the district.	Refreshments have been part of this award ceremony for more than 50 years. In house catering is used to trim costs associated with off-site catering halls.

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(as per District System)	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
38	11-402 -100 -600 -00	80384-05		MEMORIAL HS ATHLETIC F						x	Discussed with district. Missing all documentation.	
39	1140210060000	81234-05	7/1/2004	SHELDE NORTH AMERICAN	\$ 2,403.00	\$ 2,403.00	Invoice for \$2403 to Schelde North American			x	Invoice does not expressly state what purchase is for. After discussion with district still unclear.	
40	11-402 -100 -600 -00	81535-05	7/22/2004	STAN'S SPORTS CENTER	\$ 9,932.15	\$ 41,622.30	PO states for fall sports bid			x	Questionable as amounts appear excessive for 1 high school, and through discussion with assistant athletics director no formal process for checking orders against inventory appears to exist	
41	1140210060000	73523-06	1/30/2006	BOWL RITE LANES	\$ 2,478.20	\$ 278.20	Requisition states for use of bowling lanes for HS		x		Bowling lane rentals for practice of HS bowling team	
42	11-402 -100 -600 -00	72102-06	7/30/2005	CIRCLE SYSTEM GROUP	\$ 466.50	\$ 466.50	Invoice states for HS jerseys, trunks, jackets and warm-up pants			x	Through discussion with BA and assistant athletic director of MHS, it was noted that yearly expenditures in sports equipment average around \$250k which appears excessive. Information for sports bids for spring 2005 at \$39,086.75, spring 2006 at \$26,670.13, winter 2006 at \$36406.31 were provided and received approved in board meeting minutes, however did not total the \$250k spent annually on sports. Documents were not provided for the difference. Sports equipment ordering lacks formal procedures to track current inventory against new orders.	

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43	1140210060000	72181-06	7/30/2005	CIRCLE SYSTEM GROUP	\$ 2,838.55	\$ 2,838.55	Invoice states for HS football equipment, including helmets decals and chin straps			x	Through discussion with BA and assistant athletic director of MHS, it was noted that yearly expenditures in sports equipment average around \$250k which appears excessive. Information for sports bids for spring 2005 at \$39,086.75, spring 2006 at \$26,670.13, winter 2006 at \$36406.31 were provided and received approved in board meeting minutes, however did not total the \$250k spent annually on sports. Documents were not provided for the difference. Sports equipment ordering lacks formal procedures to track current inventory against new orders.	

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44	11-402 -100 -600 -00	73442-06	1/30/2006	CIRCLE SYSTEM GROUP	\$ 9,320.70	\$ 9,320.70	Invoice states for HS football equipment including cages, cleats, knee pads, thigh pad, shoulder pads, shoes			x	Through discussion with BA and assistant athletic director of MHS, it was noted that yearly expenditures in sports equipment average around \$250k which appears excessive. Information for sports bids for spring 2005 at \$39,086.75, spring 2006 at \$26,670.13, winter 2006 at \$36406.31 were provided and received approved in board meeting minutes, however did not total the \$250k spent annually on sports. Documents were not provided for the difference. Sports equipment ordering lacks formal procedures to track current inventory against new orders.	
45	1140210060000	72103-06	7/30/2005	H.C.I.A.A.	\$ 2,940.00	\$ 2,940.00	Req & Invoice indicates that expense was incurred on membership dues for sports teams (baseball, softball, basketball, football, soccer) of MHS.		x		Essential for membership to H.C.I.A.A. for MHS sports teams.	
46	11-402 -100 -600 -00	82966-06	3/6/2006	LEVY'S INC.	\$ 7,656.28	\$ 98,516.14	Invoice states for bats, leg guards, baseball uniforms, chest protectors, equipment bags, baseballs			x	Amount not reconciling with PO; bid resolution for \$26,670.13 for 3/8/06; bid resolution \$36,406.31	
47	11-402 -100 -600 -00	83628-06	3/6/2006	LEVY'S INC.	\$ 630.00	\$ 4,673.60	Invoice states for volleyballs for HS			x	Amount not reconciling with PO	
48	11-402 -100 -600 -00	80732-06	missing PO	MEMORIAL HS ATHLETIC F	\$ 13,749.00	\$ 13,749.00	Invoice states monthly allotment for HS officials (umpires) and entrance fees to sports tournaments for Aug, Sept, Oct of 2005			x	Discussed with district. Missing PO.	

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49	11-402 -100 -600 -00	71979-06		NJSIAA						x	Discussed with district. Missing all documentation.	
50	1140210060000	74136-06	4/26/2006	ROYAL PRINTING SERVICE	\$ 1,195.00	\$ 1,195.00	Invoice states for printing of 2 large posters and 100 small posters for spring sports schedule 2006 at HS		x		Essential as posters for sports events are printed and posted around town to invite townspeople to games	
51	11-402 -100 -600 -00	71638-06	9/28/2005	SCHELDE NORTH AMERICAN	\$ 149.94	\$ 149.94	Invoice states for telescopic fixation knob		x		Essential as telescopic knobs are used to hold volleyball nets together. Purchase required for volleyball team.	
52	11-402 -100 -600 -00	82981-06	10/30/2005	ST.JOSEPH OF THE PALIS	\$ 437.50	\$ 437.50	Invoice states for the rental use of St. Joseph HS pool for November 2005 for the WNY Memorial HS swim team		x		Essential for HS swim team which rents pool at St.Joseph HS for swim team practice	
53	11-402 -100 -600 -00	71720-06	8/1/2005	STAN'S SPORTS CENTER	\$ 2,513.70	\$ 2,513.70	PO states for 63 white Russell game pants with embroidery patch on both sides for HS			x	Through discussion with BA and assistant athletic director of MHS, it was noted that yearly expenditures in sports equipment average around \$250k which appears excessive. Information for sports bids for spring 2005 at \$39,086.75, spring 2006 at \$26,670.13, winter 2006 at \$36406.31 were provided and received approved in board meeting minutes, however did not total the \$250k spent annually on sports. Documents were not provided for the difference. Sports equipment ordering lacks formal procedures to track current inventory against new orders.	

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54	11-402 -100 -600 -00	71884-06	7/30/2005	STAN'S SPORTS CENTER	\$ 9,855.00	\$ 9,855.00	Invoice states for Varsity Jackets for CC Champs, volleyball, track, cheerleaders			x	Through discussion with BA and assistant athletic director of MHS, it was noted that yearly expenditures in sports equipment average around \$250k which appears excessive. Information for sports bids for spring 2005 at \$39,086.75, spring 2006 at \$26,670.13, winter 2006 at \$36406.31 were provided and received approved in board meeting minutes, however did not total the \$250k spent annually on sports. Documents were not provided for the difference. Sports equipment ordering lacks formal procedures to track current inventory against new orders.	
55	1140210060000	72089-06	7/30/2005	THE WOODSHED	\$ 1,250.00	\$ 1,250.00	Requisition states for 50 wood 18" round stools for the HS football team			x	Discussed with district and purpose of round stools still unclear	
56	1519010032001	13055-05	10/30/2004	RAINBOWS,INC.	\$ 140.00	\$ 140.00	Requisition and invoice indicate facilitator training for Michelle Lopez, Catherine DeLeon		x		Professional development is essential to ensuring teachers stay current with best practices.	
57	1519010032001	13095-05	10/30/2004	FREMARJO ENTERPRISES,	\$ 1,600.00	\$ 1,600.00	Req indicates 5th and 6th grade assembly "Presenting Mr. Frederick Douglas" program by Fred Morsell		x		This presentation is essential as it provides a history lesson.	
58	1519010032001	13158-05	10/30/2004	JACK BRANAGAN'S EARTH	\$ 950.00	\$ 950.00	Requisition and supporting documentation indicates payment for an assembly for K-2 called "Jack's Big Bug Show"		x		This presentation is essential as it offers a science lesson to younger students.	

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59	1519010032002	22995-05	8/30/2004	STAFF DEVELOPMENT FOR	\$ 1,375.00	\$ 1,375.00	Invoice indicated conference fees for Delores Koenig, Marta Rodriguez, Kristin Gioia, Michelle Villafane, Jeanne Dexheimer		x		Professional development is essential to ensuring teachers stay current with best practices.	
60	1519010032002	22996-05	9/30/2004	ATLANTIC CITY HILTON	\$ 1,040.00	\$ 1,040.00	Invoice indicated hotel rooms for two nights for 3rd and 4th grade teachers- Delores Koenig, Marta Rodriguez, Kristin Gioia, Michelle Villafane, Jeanne Dexheimer		x		This item is for hotel stay at a conference. Professional development is essential to ensuring teachers stay current with best practices.	
61	1519010032003	33467-05	1/26/2005	STUART GOLDMAN	\$ 650.00	\$ 650.00	Invoice and supporting documentation indicates an assembly for PS#3 called "Whaletales."		x		Board meeting minutes from February 9, 2005 indicate approval.	
62	1519010032003	34018-05	4/11/2005	LISA WILLEVER	\$ 850.00	\$ 850.00	Board resolution dated April 13, 2005 indicated that the presentation was for Lisa Willever to read from her book on March 4, 2005 at PS #3.		x		Board resolution indicates approval on March 9, 2005. This expense is essential to portion of literacy for students.	
63	1519010032004	43972-05	4/4/2005	GARY M. GOMER	\$ 800.00	\$ 800.00	Requisition indicates assembly for 3rd-6th graders at PS 4.			x	Board resolution indicates approval on March 9, 2005. The purpose of this assembly was to present a bread making workshop. After discussion with district there is still no clear indication of how this provides an educational benefit to the students.	
64	1519010032006	63284-05	1/7/2005	RAINBOWS, INC.	\$ 280.00	\$ 280.00	Requisition indicates coordinator training for Racquel Reyes, Jorge Moreno and facilitator training for Elizabeth Kramer, Elaine Gonzalez, Katherine Chao		x		Professional development is essential to ensuring teachers stay current with best practices.	
65	15-190-100-320-06	63541-05	1/31/2005	JACK BRANAGAN'S EARTH	\$ 100.00	\$ 950.00	PO states for "Rain forest the Web of Life" presentation at PS 6			x	Unclear as to education relevance of presentation. No documentation regarding the speaker .	

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66	1519010032006	63542-05	1/31/2005	ROSE L. ROVELLI	\$ 2,000.00	\$ 2,000.00	Requisition and supporting documentation indicates 10 sessions @ \$200 per sessions for 5th and 6th graders.		x		Professional development is essential to ensuring teachers stay current with best practices.	
67	1519010032007	70676-05	7/1/2004	CERTIPORT, INC.	\$ 4,800.00	\$ 4,800.00	Invoice indicates purchase of 100 Microsoft Office Exams		x		Professional development is essential to ensuring teachers stay current with best practices.	
68	1519010032007	72279-05	7/31/2004	BAKER & TAYLOR, INC.	\$ 250.50	\$ 250.50	Invoice indicates purchase of English books for 25 students.		x		This expense is necessary to promote literacy for schools in district.	
69	1519010032007	72497-05	7/31/2004	JOHN MORELLO	\$ 800.00	\$ 800.00	Invoice and supporting documentation indicates presentation for 11th grade students at Memorial High School called "Dirt".		x		This expense was approved by the Board. This expense is necessary to address the issue of bullying.	
70	1519010032007	72498-05	7/31/2004	PERIWINKLE NATIONAL TH	\$ 800.00	\$ 800.00	Requisition and supporting documentation indicates performance for senior class on substance abuse.		x		This item is missing PO signoff. This expense is necessary as it addresses the problem of substance abuse.	
71	1519010032007	72694-05	7/31/2004	MATHEW WEITZMAN	\$ 50.00	\$ 50.00	Req indicates reimbursement to teacher Mathew Weitzman of payment for steroid workshop.		x		Professional development is essential to ensuring teachers stay current with best practices. This conference addresses the issue of steroid use among students.	
72	1519010032007	73278-05	1/7/2005	NEWSWEEK	\$ 442.50	\$ 442.50	Invoice and supporting documentation indicates purchase of newspaper subscriptions for students.		x		This expense is necessary to promote literacy for students in the district.	
73	1519010032007	73316-05	1/13/2005	NATIONAL HONOR SOCIETY	\$ 718.90	\$ 718.90	Invoice indicates purchase of National Honor Society supplies		x		This expense is necessary to facilitate administrative tasks in school.	

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74	1519010032007	73493-05	1/26/2005	MICHAEL FOWLIN	\$ 1,500.00	\$ 1,500.00	Board resolution indicated that the presentation was entitled "I Am Not the Enemy" on March, 9 2005 at Memorial High School		x		Board meeting minutes evidence approval of speaker/lecture. Purpose of speaker was to discuss and advise how to handle bullying.	
75	1519010032007	73814-05	2/28/2005	CASTRO MUSIC	\$ 500.00	\$ 500.00	Invoice indicates piano tunings for high school.			x	Invoices do not match PO or Requisition. Through discussion with appropriate district personnel, this expenditure is necessary for repairing school equipment; however, no documentation was provided.	
76	1519010032001	82440-05	10/5/2004	RAINBOWS,INC.	\$ 70.00	\$ 70.00	Req for two employees (Sharon Golub and Yulisa Dimeola) to attend coordinator training		x		Professional development is essential to ensuring teachers stay current with best practices.	
77	1519010032009	93778-05	2/28/2005	FREMARJO ENTERPRISES,	\$ 1,000.00	\$ 1,000.00	Req indicates 7th grade assembly "Presenting Mr. Frederick Douglas" program by Fred Morsell		x		This presentation is essential as it provides a history lesson.	
78	15-190 -100 -320 -09	93779-05		MARK STOLZENBERG						x	Discussed with district. Missing all documentation.	
79	15-190 -100 -320 -09	93780-05	2/28/2005	GEORGE STREET PLAYHOUSE	\$ 537.50	\$ 1,100.00	Req indicates 8th grade assembly "The Last Bride-Holocaust"		x		The NJ Commission on Holocaust Education has mandated all secondary and high schools in the State of New Jersey to implement an educational component which deals with the Holocaust.	
80	1519010032006	63982-06	4/26/2006	BRIDGEWORK THEATER, IN	\$ 1,368.00	\$ 1,368.00	Requisition states it was for PS 6 , "Friends conflict, Grades 1-3" and "Bully Prevention Grades 5 and 6"		x		Essential for dealing with conflict and bullying, in order to facilitate healthy environment for learning. Evidenced approval in board meeting minutes 3/8/06	

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81	1519010032007	70583-06	7/1/2005	CASINO PRINTING	\$ 1,345.00	\$ 1,345.00	Requisition states it was for 8 p. layout memo, 2000 copies of art & photography			x	Discussed with district. Purpose of copies unclear. Further documentation not provided	
82	1519010032007	73638-06	2/28/2006	CHILD AND FAMILY WELL	\$ 1,800.00	\$ 1,800.00	Requisition states assembly program for Senior Pre-prom presentation		x		Speaker is substance awareness coordinator. Through discussion with asst superintendent, it was noted that this speaker is brought into high school every year before senior prom to prevent drinking and driving. Essential for safety of students, approved in 3/8/06 board meeting.	
83	1519010032009	83629-06	2/22/2006	ED AGRESTA	\$ 1,200.00	\$ 1,200.00	Requisition states motivation presentation at Middle School		x		Through discussion with asst. superintendent it was noted that Agresta is motivational speaker brought in to motivate students right before NJ statewide testing. Board approved on 3/8/06	
84	1519010032004	43636-06	2/28/2006	GARY M. GOMER	\$ 800.00	\$ 800.00	Requisition states "staff of life" program at PS 4			x	Through discussion with asst superintendent it was noted that Gomer bakes bread and incorporates spelling and language arts into presentation. Purpose of assembly still unclear	
85	15-190-100-320-09	93372-06	3/1/2006	GEORGE STREET PLAYHOUSE	\$ 1,100.00	\$ 1,100.00	PO states drug awareness presentation for 7th and 8th graders		x		Essential for drug prevention amongst preteens at school to promote healthy learning environment	
86	1519010032002	24152-06	5/26/2006	HAYES SCHOOL PUBLISHING	\$ 102.47	\$ 102.47	Req indicates that expense was incurred on kindergarten certificate, certificate of participation, band certificates, certificate of appreciation and improvement award.	x			The expense is not related to children education.	Certificates and awards are used to motivate successful participation/achievement in school.

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87	1519010032007	71325-06	7/12/2005	JEAN P. PIERCE	\$ 50.00	\$ 50.00	Requisition states purpose was teacher workshop reimbursement for continuing education and professional development		x		Essential for MHS teachers continuing education for parenting teens	
88	1519010032001 & 1519010032003	62315-06	7/30/2005	JIM HOSSICK, INC	\$ 400.00	\$ 400.00	Invoice states purpose as concert performance by Jim Kidsinger to promote reading in West New York (for PS 1)		x		Essential performance for students to promote reading and learning at PS 1	
89	1519010032001	13533-06	2/1/2006	JIM SNACK	\$ 1,000.00	\$ 1,000.00	Contract states consultant conducted 3 performance of Reading is Magic, motivational Assembly		x		Essential performance for students to promote reading and learning	
90	1519010032001	12957-06	10/30/2005	LENAPE LIFEWAYS EDUCAT	\$ 700.00	\$ 700.00	Contract and Requisition states that purpose is for Lenape Indian family and village life for PS 1 (2 assemblies)		x		Essential assembly for students to learn about other cultures	
91	1519010032002	23374-06	12/30/2006	LENAPE LIFEWAYS EDUCAT	\$ 310.00	\$ 310.00	Contract and Requisition states that purpose is for Lenape Indian family and village life to 4th graders at PS 2		x		Essential assembly for students to learn about other cultures	
92	1519010032009	93992-06	2/26/2006	POWER WORKSHOP I	\$ 1,800.00	\$ 1,800.00	Requisition states for 2 assemblies at Middle School			x	Assembly for motivational purposes. Approved in board meeting minutes 5/2/06, however, amount appears high and purpose unclear	
93	1519010032006	63004-06	10/30/2005	RAINBOWS	\$ 50.00	\$ 50.00	Requisition and invoice states for Coordinator Training for Rainbows Program at HLB		x		Essential as Rainbows, a grief counseling organization providing workshops and training for students to deal with death and divorce, necessary for students to facilitate learning	

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94	1519010032002	23068-06	10/30/2005	RAINBOWS, INC.	\$ 75.00	\$ 75.00	Requisition and invoice states for Coordinator Training for Rainbows Program at PS 2		x		Essential as Rainbows, a grief counseling organization providing workshops and training for students to deal with death and divorce, necessary for students to facilitate learning.	
95	15-190-100-320-06	62282-06	missing PO	RAINBOWS, INC.	\$ 15.75	\$ 15.75	Invoice states purpose for 9 pack of Rainbows Pencil 5 Pack			x	Discussed with district. Missing PO.	
96	1519010032007	73986-06	4/26/2006	SHAKESPEARE THEATRE NE	\$ 200.00	\$ 200.00	Requisition states for MHS performance of Midsummer Night's Dream and Romeo and Juliet for English Department		x		Essential for students in English classes to see Shakespearian performances of required reading	
97	15-190-100-320-02	22988-06	10/30/2005	STAFF DEVELOPMENT FOR	\$ 285.00	\$ 285.00	Invoice is for several staff workshops such as "How to get what you want from even your Toughest Student" "Vocabulary: Making connections, "Preparing your Students for the NJASK in Math", etc.		x		Essential as teachers attend workshops for preparing students for NJ tests	
98	1519010032005	82692-06	11/30/2005	Y.E.S.	\$ 1,500.00	\$ 1,500.00	Requisition states for consultant from YES on youth leadership training at PS 3		x		NJDOE approved character education services provider. Youth leadership trainings promote healthier learning environment.	
99	1519010032004, 1519010032006, 1519010032001, 1519010032002, 1519010032003, & 1519010032005	92692-06	9/31/2005	Y.E.S.	\$ 1,500.00	\$ 1,500.00	Requisition states for consultant from YES on youth leadership training at PS 1		x		NJDOE approved character education services provider. Youth leadership trainings promote healthier learning environment.	
100	1519010032009	93438-06	1/30/2006	Y.E.S.	\$ 4,000.00	\$ 4,000.00	Requisition states for consultant from YES on youth leadership training at Middle School		x		NJDOE approved character education services provider. Youth leadership trainings promote healthier learning environment.	

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101	1519010032007	73639-06	2/28/2006	YOUTH EMPOWERMENT SERV	\$ 2,500.00	\$ 2,500.00	Requisition states for consultant from YES on youth leadership training at HS		x		NJDOE approved character education services provider. Youth leadership trainings promote healthier learning environment.	
102	1100021960000	81844-05	7/30/2004	ABC CLASSROOM SUPPLY	\$ 424.42	\$ 499.32	Invoice indicates purpose is art supplies and games for classroom at PS 2.		x		This item is necessary to facilitate art classes at PS 2.	
103	1100021960000	81845-05	7/31/2004	ABC CLASSROOM SUPPLY	\$ 378.25	\$ 445.00	Invoice indicates purpose is art supplies and games for classroom at PS 2.		x		This item is necessary to facilitate art classes at PS 2.	
104	1100021960000	81843-05	7/31/2004	ABC CLASSROOM SUPPLY	\$ 8.88	\$ 10.45	Invoice indicates purpose is purchase of violet construction paper for classroom at PS 2.		x		This item is necessary to facilitate art classes at PS 2.	
105	1100021960000	81846-05	7/31/2004	ABC CLASSROOM SUPPLY	\$ 168.87	\$ 198.67	Invoice indicates purpose is art supplies and boombox for classroom at PS 2.		x		This item is necessary to facilitate art classes at PS 2.	
106	1100021960000	81849-05	7/31/2004	ABC CLASSROOM SUPPLY	\$ 617.36	\$ 726.31	Invoice indicates purpose is art supplies and games for classroom at PS 2.		x		This item is necessary to facilitate art classes at PS 2.	
107	11-000 -219 -600 -00	81848-05	7/31/2004	ABC CLASSROOM SUPPLY	\$ 54.00	\$ 54.00	No invoice or indication of what this purchase is related to.			x	Advised district need additional information to verify expenditure-PO is for \$719.67. No further documentation provided	
108	1100023061000	82100-05	7/31/2004	ABC CLASSROOM SUPPLY	\$ 254.17	\$ 254.17	Invoice indicates purpose is for two tables and nameplates for BECK.		x		This item is necessary to facilitate classes at ECC.	
109	11-000 -219 -600 -00	81701-05	7/1/2004	ACADEMIC COMMUNICATION	\$ 379.40	\$ 379.40	Invoices indicate purpose is for books for Memorial High School.		x		This expense is necessary to promote literacy for Memorial High School.	
110	1100023061000	94348-05	4/30/2004	ACADEMIC SOFTWARE	\$ 799.00	\$ 799.00	Invoice indicates purchase of PrintShop Deluxe 15.		x		This expense is necessary to upgrade software on school computers.	
111	1100024060009	92836-05	8/30/2004	ACCURATE LABEL DESIGNS	\$ 74.95	\$ 74.95	Invoice indicates purpose is for substitute teacher labels.		x		This expense is necessary to facilitate administrative tasks at school.	

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112	1100023061000	11987-05	7/31/2004	ADDISON WESLEY LONGMAN	\$ 171.24	\$ 171.24	Invoice indicates purpose is 25 math practice workbooks for PS1.		x		This item is necessary for math classes for students at PS 1.	
113	1500022260001	13745-05	2/28/2005	ASCD/ASSC. FOR SUPERVI	\$ 37.95	\$ 37.95	Invoice indicates purpose is a book purchase for PS1 entitled "The First Days of School: How to be an Effective T"		x		This expense is necessary to ensure best practices for teachers.	
114	1100025160000	83987-05	3/1/2005	BALLY'S PARK PLACE	\$ 57.00	\$ 57.00	Invoice states form state occupancy fees			x	No receipts and invoice does not state purpose of trip	
115	1100021960000	81715-05	7/1/2004	BARCLAY SCHOOL SUPPLIE	\$ 53.40	\$ 53.40	Invoice indicates purpose is supplies for Special Services at Memorial High School.		x		This item is necessary for Special Education services at Memorial High School.	
116	11-000-219-600-00	81703-05	7/1/2004	BEYOND PLAY	\$ 124.54	\$ 124.54	Invoice indicates purpose is for Special Services at Memorial High School- "mitt", story telling board, book "I Go to School", and PECS Training Manual		x		This item is necessary for Special Education services at Memorial High School.	
117	1100021960000	81966-05	7/31/2004	BROADWAY MEDICAL SUPPL	\$ 1,832.71	\$ 1,832.71	Invoice indicates purpose is for Special Services at Memorial High School-small adult carrie seating system.		x		This item is necessary for Special Education services at Memorial High School.	
118	1100021960000	81670-05	7/1/2004	BUREAU FOR AT-RISK YOU	\$ 192.50	\$ 192.50	Invoice indicates purpose is purchase of elementary school counselor toolkit.		x		Professional development is essential to ensuring teachers stay current with best practices.	
119	1100023061000	81927-05	7/31/2004	CDWG	\$ 275.15	\$ 275.15	Req indicates purchase of external hard drive and cables.		x		Computer hardware is necessary to keep computer systems current and complete administrative duties.	
120	1100021960000	81861-05	7/31/2004	CHILDCRAFT 2002	\$ 2,056.11	\$ 2,056.11	Invoice indicates purpose is for books and art supplies for PS# 2.		x		This expense is necessary to facilitate art classes at PS 2.	
121	1100021960000	81858-05	7/31/2004	CHILDCRAFT 2002	\$ 581.10	\$ 581.10	Invoice indicates purpose is for books and art supplies for PS# 2.		x		This expense is necessary to facilitate art classes at PS 2.	
122	1100021960000	81856-05	7/31/2004	CHILDCRAFT EDUCATIONAL	\$ 1,092.35	\$ 1,092.35	Invoice indicates purpose is for games and books for PS# 2.		x		This expense is necessary to facilitate classes at PS 2.	

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123	1100023061000	52088-05	9/8/2004	CHILDCRAFT EDUCATIONAL	\$ 14,090.96	\$ 14,090.96	Invoice indicates purpose is for classroom supplies for PS#5.		x		This expense is necessary to facilitate classes at PS 5.	
124	1100021960000	82552-05	7/31/2004	COUNCIL FOR EXCEPT. CH	\$ 212.66	\$ 198.75	Invoice indicates purchase is an Assistive Technology Consideration Quick Wheel.		x		PO was initially approved for \$198.75, then manually changed to add the shipping of \$13.91. This expense is necessary for Special Education.	
125	11-000-230-610-00	84274-05	5/23/2005	CTB/MCGRAW HILL	\$ 7,463.58	\$ 7,463.58	Invoices indicate purchase of testing materials and scoring for K-2.		x		This item is necessary to facilitate required standardized testing.	
126	1100023061000	81020-05	6/22/2004	DELL COMPUTER	\$ 184.00	\$ 184.00	Invoices indicate purchase of 2 toner cartridges.		x		School supplies are necessary for general school administration purposes.	
127	1100023061000	81327-05	7/1/2004	DELL COMPUTER	\$ 629.85	\$ 629.85	Invoice indicates purpose is 3 1GB mini flash drive for the Board Office.		x		Computer hardware is necessary to keep computer systems current and complete administrative duties.	
128	1100023061000	80870-05	7/1/2004	DELL COMPUTER	\$ 2,886.68	\$ 2,886.68	Invoice indicates purchase of computer, software and wireless broadband router for the board office.		x		Computer Software is necessary to keep computer systems current and complete administrative duties.	
129	1100023061000	81753-05	7/30/2004	DELL COMPUTER	\$ 1,733.73	\$ 1,733.73	Invoice indicates purchase of computer and software for the board office.		x		Computer Software is necessary to keep computer systems current and complete administrative duties.	
130	1100023061000	81445-05	7/1/2004	DELL COMPUTER	\$ 2,574.59	\$ 2,574.59	Req indicates that the expense was incurred on purchase software (windows server 2003 and supporting disks, exchange server)		x		Windows updates to all the WNY servers (30) to avoid the incompatibility issues.	

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131	11-000-230-610-00	82765-05	7/31/2004	DELL COMPUTER	\$ 8,985.24	\$ 8,985.95	Req indicates that the expense was incurred on purchase hardware and software articles (Windows 2000 Professional Service Pack, Dell USB 2 button Optical mouse with scroll, mouse pad, performance USB keyboard, integrated video, etc)		x		Software and hardware supplies are kept on hand to update the Windows environment and for bad items replacement purposes.	
132	1100023061000	80611-05	7/1/2004	DELL COMPUTER	\$ 74.36	\$ 74.36	Req indicates that the expense was incurred on purchase software and accessories (Hard Drive) at the board office.		x		Replacement of a corrupted hard drive at the board office.	
133	1100021960000	82779-05	7/31/2004	DELL COMPUTER	\$ 1,169.49	\$ 1,169.49	Req indicates that the expense was incurred on purchase of a HP LaserJet 4250 printer at PS#2		x		A centralized network printer to which everyone at the school can print to.	
134	1100023061000	83015-05	12/2/2004	DELL COMPUTER	\$ 2,646.54	\$ 2,647.74	Req indicates that the expense was incurred on purchase of Optiplex GX280 and Office PRO 03 products at the board office.		x		The expense was necessary to provide computers for two new secretaries.	
135	1100025160000	83419-05	1/19/2005	DELL COMPUTER	\$ 180.00	\$ 180.00	Req indicates that the expense was incurred on purchase of D-port, port replicator for latitude		x		D-port, port replicator for latitude is necessary item for individuals with laptops who want to use it as a desktop.	
136	1100023061000	83189-05	10/30/2004	DELL COMPUTER	\$ 1,323.27	\$ 1,323.27	Req indicates that the expense was incurred on purchase of Optiplex GX280 and Office PRO 03 products at the board office.			x	Discussed with district and still unclear about the reason for the purchase.	
137	1500022260001	13820-05	2/28/2005	DELL COMPUTER	\$ 699.50	\$ 699.50	Req indicates that the expense was incurred on purchase of a Dell 5100cn Color Laser Printer		x		An old printer replaced at the board office (HR department).	

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138	1100023061000	74154-05	4/30/2005	DELL COMPUTER	\$ 237.57	\$ 237.57	Req indicates that the expense was incurred on purchase of a 3 Dell 1700 6,000 page use and return toner cartridge		x		The expense is necessary office printing purposes.	
139	1500022260003	31949-05	7/31/2004	DEMCO INC	\$ 368.23	\$ 376.07	Req indicates that expense was incurred on purchase of office supplies such as labels, scotch tape, file case, strongarm book support etc.		x		The expense is necessary office administration purposes.	
140	1500022260001	11165-05	7/1/2004	DEMCO INC	\$ 214.27	\$ 270.78	Req indicates that expense was incurred on purchase of office supplies such as pencil sharpener, eraser, dusting tool, clear tape, scotch tape, etc.		x		The expense is necessary office administration purposes.	
141	1500022260009	91419-05	7/1/2004	DISNEY EDUCATIONAL PRO	\$ 278.91	\$ 305.00	Req indicates that expense was incurred on purchase of Disney books and math dvds.		x		Books are necessary for schools and children education.	
142	15-000-222-600-06	60841-05	7/1/2004	EBSCO SUBSCRIPTION SER	\$ 371.91	\$ 1,642.12	Invoice states for 2004-2005 library items			x	Questionable as to what purpose the yearbook purchase is for.	
143	1500022260004	40614-05	7/1/2004	EBSCO SUBSCRIPTION SER	\$ 354.31	\$ 388.21	Invoice indicates that the expense was incurred on renewing the EBSCO subscription for electronic and print journal services		x		This expense is necessary to stock the library with latest educational books and journals.	
144	1500022260009	91473-05	7/21/2004	EBSCO SUBSCRIPTION SER	\$ 2,626.71	\$ 2,626.71	Req indicates that the expense was incurred on supplies and various services from EBSCO		x		This expense is necessary to stock the library with latest educational books, magazines and journals.	
145	1100021960000	81855-05	7/31/2004	FLAGHOUSE	\$ 526.69	\$ 465.30	Req indicates that the expense was incurred on supplies such as personal putty kits, table top, DYCEM Real Red, Big Bug Massager, Shivers, Deep pressure vest medium and small, medium weighted blanket.		x		Special Service supplies are necessary for the special ed classes.	

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146	1500022260002	20867-05	7/1/2004	FOLLETT EDUCATIONAL SE	\$ 7,850.72	\$ 7,859.13	Invoice states books for PS2		x		Books essential for PS 2 school library for educational purposes	
147	1100021960000	81704-05	7/1/2004	FOLLETT EDUCATIONAL SE	\$ 84.01	\$ 84.01	Invoice states books for HS		x		Books essential for HS library for educational purposes	
148	1500022260006	60518-05	7/1/2004	FOLLETT EDUCATIONAL SE	\$ 5,646.12	\$ 5,757.72	Invoice states books for HLB elementary school		x		Books essential for HLB elementary school library for educational purposes	
149	15-000-222-600-05	51080-05	7/1/2004	FOLLETT EDUCATIONAL SE	\$ 5,242.14	\$ 5,948.15	Invoice states books for PS 5		x		Books essential for PS 5 library for educational purposes	
150	1100021960000	81700-05	7/1/2004	GANDER PUBLISHING	\$ 109.95	\$ 99.95	Invoice states for "Visualizing and Verbalizing Kit" for Preschool		x		Essential learning and language kit for pre-school educational purposes	
151	1500024060001	12305-05	7/31/2004	GBC	\$ 420.32	\$ 400.32	Requisition states for 10 laminating rolls for \$40/apiece for PS 1		x		Through discussion with BA it was noted that all schools in district use laminating machines to laminate and post educational materials.	
152	1500024060001	13317-05	1/13/2005	GBC	\$ 630.39	\$ 560.00	Requisition states for 14 laminating rolls for \$40/apiece for PS 2		x		Through discussion with BA it was noted that all schools in district use laminating machines to laminate and post educational materials.	
153	1100023061000	11986-05	7/31/2004	GIBBS SMITH, PUBLISHET	\$ 942.08	\$ 898.75	Invoice states for 25 copies of "NJ Adventures"		x		Books essential for PS1 class	
154	1100023061000	83224-05	1/7/2005	GISELLA FERRER	\$ 20.25	\$ 20.25	Requisition states balance of Barnes & Noble paid by Employee			x	Books appear to be for educational purposes, however after discussion with district still questionable as to why teachers are buying at retail prices and being reimbursed	
155	1100023061000	42127-05	9/10/2004	HARCOURT INC	\$ 1,532.01	\$ 1,933.54	Requisition states for books at new kindergarten at PS 4		x		Essential for new Kindergarten books at PS 4 for educational purposes	
156	1100023061000	52097-05	7/31/2004	HARCOURT INC	\$ 1,552.00	\$ 1,539.11	Requisition states for books at PS 5		x		Essential for educational math purposes at PS 5	

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157	1100023061000	52164-05	7/31/2004	HARCOURT INC	\$ 1,550.61	\$ 1,479.91	Requisition states for books at PS 5		x		Essential for math educational purposes at PS 5	
158	1500024060001	12237-05	7/31/2004	HAWTHORNE EDUCATION SE	\$ 192.50	\$ 192.50	Requisition states for school version rating form profile sheet for PS 1		x		Through discussion with asst superintendent it was noted that form profile sheets are used to classify students before they meet with child study teams as part of the intervention and referral services in each school. Necessary to develop IEPs and record interventions.	
159	1500024060002	23743-05	2/28/2005	HAWTHORNE EDUCATION SE	\$ 187.00	\$ 170.00	Requisition states for behavior intervention manuals at PS 3		x		Essential for behavior intervention for educational purposes	
160	1100023061000	72500-05	7/31/2004	HEAVEN HILL FARMS	\$ 192.50	\$ 192.50	Requisition states for field trip to Heaven Hills Farm for high school 35 riders at \$5.50 each	x			Field trip non essential for education	This field trip was for severely disabled Special Needs students as part of their Life Skills curriculum. Field trips are an integral part of this program.
161	1100022160000	73190-05	10/30/2004	HUDSON AREA MATH ALLIA	\$ 100.00	\$ 100.00	Requisition states for math alliance dues for Hudson area for high school			x	Through discussion with district, still unclear as to why math alliance membership is essential for education	
162	1500022260007	70790-05	7/1/2004	HUMAN RELATIONS MEDIA	\$ 457.64	\$ 419.85	Requisition states for media on drug prevention and teen pregnancy prevention at HS		x		Essential for awareness of drugs and pregnancy which could impair educational advancement	
163	11-000-230-610-00	83273-05	12/31/2004	JOHNSON, SHARON	\$ 42.34	\$ 42.34	Invoice states for dictionaries		x		Dictionaries essential for educational purposes at HS	
164	11-000-230-610-00	74284-05	5/24/2005	K*LOG, INC.	\$ 1,719.81	\$ 1,719.81	Invoice states for 5 multi-purpose conference centers		x		Furniture purchased for the computer labs at high school. Each conference center houses 4 computers. Essential for computer labs	

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165	1500024060007	70900-05	7/1/2004	KURTZ BROS. SCHOOL SUP	\$ 206.54	\$ 313.30	Invoice states for office supplies (folders, pens, portfolios, etc) for HS		x		Essential as office supplies are necessary for school administration	
166	1500024060001	11483-05	7/21/2004	KURTZ BROS. SCHOOL SUP	\$ 998.89	\$ 1,923.60	Invoice states for AV cart, batteries, rulers, paper			x	Supplies essential for office administration, however unclear as to which school supplies are for.	
167	1500024060003	32042-05	7/31/2004	KURTZ BROS. SCHOOL SUP	\$ 262.20	\$ 411.00	Invoices states of class record books and teachers planning books		x		Essential for classroom planning for teachers	
168	11-000-219-600-00	80131-05	6/11/2004	KURTZ BROS. SCHOOL SUP	\$ 266.11	\$ 317.52	Invoice states for various office supplies such as envelopes, tabs markers			x	Essential as office supplies are necessary for school administration. Documentation does not indicate for which school, therefore questionable	
169	1100024060009	90153-05	6/11/2004	KURTZ BROS. SCHOOL SUP	\$ 1,116.62	\$ 1,116.65	Invoice states for various office supplies for middle school such as clips, glue sticks, calculators, pens, tape		x		Supplies essential for office administration	
170	1100024060009	90146-05	6/11/2004	KURTZ BROS. SCHOOL SUP	\$ 1,255.79	\$ 1,256.42	Invoice indicates that the expense was incurred on pens, pads, clasps, pencils, etc.		x		Office supplies are necessary for general administration purposes for the summer program..	
171	1500024060003	33375-05	1/17/2005	KURTZ BROS. SCHOOL SUP	\$ 279.10	\$ 241.00	Invoice indicates that the expense was incurred on purchase of 2 overhead projector carts.		x		Office supplies are necessary for general administration purposes. <u>Note:</u> The manual increase to the amount on the PO was not approved.	
172	1100023061000	52091-05	7/31/2004	LAKESHORE LEARNING	\$ 317.60	\$ 275.00	Invoice indicates that the expense was incurred on purchase of play carpet, teaching easel, magnetic pockets set, color markers, jumbo pencils.		x		Office supplies are necessary for general administration purposes. <u>Note:</u> The manual increase to the amount on the PO was not approved.	

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(as per District System)	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
173	1500022260009	91422-05	7/31/2004	LIBRARY VIDEO COMPANY	\$ 1,122.52	\$ 1,080.35	Invoice indicates that the expense was incurred on purchase of educational videos (History and Functions of US Government, Statue of Liberty, We the People, Getting started with clay series, etc).		x		Office supplies are necessary for general administration purposes. <u>Note:</u> The manual increase to the amount on the PO was not approved.	
174	1100021960000	81691-05	7/1/2004	LINGUI SYSTEMS, INC	\$ 280.65	\$ 280.65	Invoice indicates that the expense was incurred on purchase of special service supplies such as - No glamour literature, Help for Articulation, 125 Ways Better Test Taker, etc		x		Special service supplies are necessary for the Special Education classes.	
175	11-000 -219 -600 -00	81686-05	7/1/2004	LINGUI SYSTEMS, INC	\$ 217.00	\$ 217.00	Invoice indicates that the expense was incurred on purchase of special service supplies such as - Goldman Fristoe 2 Complete Kit and forms.		x		Goldman Fristoe helps systematically measure of articulation of consonant sounds for special education class students.	
176	1100023061000	53513-05	1/28/2005	LONGMAN ESL	\$ 278.91	\$ 302.94	Invoice indicates that expense was incurred on 12 Teaching English Language Learner kits.		x		Educational supplies are necessary for conducting class and impart education.	
177	1100023061000	80720-05	7/1/2004	MACO OFFICE SUPPLY	\$ 153.48	\$ 153.48	Invoice indicates that expense was incurred on 1 Design Line Bent scissor and 6 self laminating sheets for board office.		x		Office supplies are necessary for general administration purposes.	
178	1100025160000	81444-05	7/1/2004	MACO OFFICE SUPPLY	\$ 1,137.60	\$ 1,137.60	Invoice indicates that the expense was incurred on markers, binder clips, highlighter, etc.			x	Office supplies are necessary for general administration purposes. Location was not identified on documentation provided.	
179	1100025160000	81443-05	7/1/2004	MACO OFFICE SUPPLY	\$ 787.37	\$ 596.19	Invoice indicates that the expense was incurred on binder clips, pens, organizer, sheet laminators, CD holders, etc for board office.		x		Office supplies are necessary for general administration purposes. <u>Note:</u> The manual increase to the amount on the PO was not approved.	

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			Comments	District Comments
(as per District System)	Account Number	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		
180	1100023061000	81195-05	7/1/2004	MACO OFFICE SUPPLY	\$ 70.14	\$ 70.14	Invoice indicates that the expense was incurred on purchase of 6 boxes of twin pocket portfolios.			x	Office supplies are necessary for general administration purposes. Location was not identified on documentation provided.	
181	1500024060007	70684-05	7/1/2004	MACO OFFICE SUPPLY	\$ 2,874.25	\$ 2,845.99	Invoice indicates that the expense was incurred on purchase of toner, clipboard, pen, applicator glue, folders, etc.			x	Office supplies are necessary for general administration purposes.	
182	15-000-240-600-07	71055-05	7/1/2004	MACO OFFICE SUPPLY	\$ 64.30	\$ 72.00	Invoice indicates that the expense was incurred on purchase of custom name plates for three individuals for board office.		x		Office supplies are necessary for general administration purposes.	
183	1100023061000	51302-05	7/1/2004	MACO OFFICE SUPPLY	\$ 1,568.61	\$ 1,568.61	Invoice indicates that the expense was incurred on purchase of file cabinets for board office.		x		Office supplies are necessary for general administration purposes.	
184	1100021960000	81516-05	7/21/2004	MACO OFFICE SUPPLY	\$ 155.99	\$ 155.99	Invoice indicates that the expense was incurred on purchase of black ink for HP Laser Jet Printer for board office.		x		Office supplies are necessary for general administration purposes.	
185	1100025160000	81748-05	7/1/2004	MACO OFFICE SUPPLY	\$ 177.88	\$ 177.88	Invoice indicates that the expense was incurred on purchase of black ink and color ink for printers and ball point pens.			x	Office supplies are necessary for general administration purposes. Location not identified on the documentation provided.	
186	1100024060009	90658-05	7/1/2004	MACO OFFICE SUPPLY	\$ 1,145.70	\$ 1,144.70	Invoice indicates that the expense was incurred on purchase of 2 microwaves, refrigerator, coffee brewer, cabinet, clock, calendar refill, etc for Middle School.		x		Office supplies are necessary for general administration purposes. <u>Note:</u> The manual increase to the amount on the PO was not approved.	
187	1500022260005	51084-05	7/1/2004	MACO OFFICE SUPPLY	\$ 660.81	\$ 660.81	Invoice indicates that the expense was incurred on purchase of paperclips, white out, diskettes, file folders, Velcro, tape cartridge, etc for PS#5.		x		Office supplies are necessary for general administration purposes.	

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188	1100025160000	81542-05	7/1/2004	MACO OFFICE SUPPLY	\$ 419.94	\$ 419.94	Invoice indicates that the expense was incurred on purchase of 6 boxes of general IBM ribbons at board office		x		Printer ribbons are necessary for keeping printers in running condition.	
189	11-000-251-600-00	82161-05		MACO OFFICE SUPPLY						x	Discussed with district. Missing all documentation.	
190	11-000-230-610-00	82081-05		MACO OFFICE SUPPLY						x	Discussed with district. Missing all documentation.	
191	11-000-230-610-00	82435-05		MACO OFFICE SUPPLY						x	Discussed with district. Missing all documentation.	
192	11-000-251-600-00	82013-05		MACO OFFICE SUPPLY						x	Discussed with district. Missing all documentation.	
193	15-000-240-600-01	12982-05		MACO OFFICE SUPPLY						x	Discussed with district. Missing all documentation.	
194	1100023061000	80860-05	7/1/2004	MACO OFFICE SUPPLY	\$ 311.98	\$ 311.98	Req indicates that expense was incurred on purchase of black ink cartridge for the registration office.		x		Office supplies are necessary for general administration purposes. <u>Note:</u> Check Copy is missing.	
195	1100025160000	82559-05	7/31/2004	MACO OFFICE SUPPLY	\$ 590.61	\$ 590.61	Invoice indicates purchase was for supplies for board office.		x		School supplies are necessary for general school administration purposes.	
196	1500024060006	61478-05	7/31/2004	MACO OFFICE SUPPLY	\$ 119.97	\$ 119.97	Invoice indicates purpose is for 3 packages of toner for PS#6.		x		School supplies are necessary for general school administration purposes.	
197	1500024060001	12173-05	7/31/2004	MACO OFFICE SUPPLY	\$ 18.00	\$ 18.00	Invoice indicates purchase is for keys.		x		School supplies are necessary for general school administration purposes.	
198	15-000-222-600-01	11181-05		MACO OFFICE SUPPLY						x	Discussed with district. Missing all documentation.	
199	1100025160000	82043-05	7/31/2004	MACO OFFICE SUPPLY	\$ 89.97	\$ 89.97	Invoice indicates purchase is for 3 packages of toner.			x	School supplies are necessary for general school administration purposes; however there was no location specified on documentation.	

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200	1500024060007	72203-05	7/31/2004	MACO OFFICE SUPPLY	\$ 1,359.24	\$ 1,359.24	Invoice indicates purchase is for desk, table top and base for Memorial High School Attendance Office.		x		Original PO approved for \$2002.22 but manually changed to \$1359.24. Initials indicate approval. School supplies are necessary for general school administration purposes.	
201	15-000-240-600-04	42866-05	8/30/2004	MACO OFFICE SUPPLY	\$ 319.57	\$ 319.57	Invoice indicates purchase is for supplies for PS#4.		x		School supplies are necessary for general school administration purposes.	
202	1100023061000	92285-05	7/31/2004	MACO OFFICE SUPPLY	\$ 1,086.01	\$ 1,086.01	Invoice indicates purchase is for supplies for Middle School.		x		Original PO approved for \$1070.02 but manually changed to \$1086.00. School supplies are necessary for general school administration purposes.	
203	1100022160000	80617-05	7/1/2004	MACO OFFICE SUPPLY	\$ 76.40	\$ 76.40	Invoice indicate purchase of desk display stand.		x		School supplies are necessary for general school administration purposes.	
204	1100023061000	13005-05	9/30/2004	MACO OFFICE SUPPLY	\$ 802.36	\$ 802.36	Invoice indicates purchase is for supplies for PS#1.		x		School supplies are necessary for general school administration purposes.	
205	1100025160000	83018-05	9/30/2004	MACO OFFICE SUPPLY	\$ 705.00	\$ 705.00	Invoice indicates purchase is for 10 cartons of computer paper at \$70.50/carton.		x		School supplies are necessary for general school administration purposes.	
206	1100023061000	83049-05	9/30/2004	MACO OFFICE SUPPLY	\$ 979.95	\$ 979.95	Invoice indicates purchase is for supplies ordered by Gary Lentini.		x		School supplies are necessary for general school administration purposes.	
207	1100025160000	82977-05	8/30/2004	MACO OFFICE SUPPLY	\$ 136.80	\$ 136.80	Invoice indicates purchase is for file cabinet.		x		School supplies are necessary for general school administration purposes.	
208	1500024060007	71816-05	7/31/2004	MACO OFFICE SUPPLY	\$ 1,365.66	\$ 1,365.66	Invoice indicates purchase is for supplies for Memorial High School.		x		School supplies are necessary for general school administration purposes.	
209	1100023061000	83267-05	12/31/2004	MACO OFFICE SUPPLY	\$ 138.13	\$ 138.13	Invoice indicates purchase is for supplies ordered by Gary Lentini.		x		School supplies are necessary for general school administration purposes.	

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210	1500024060006	62232-05	7/31/2004	MACO OFFICE SUPPLY	\$ 79.98	\$ 79.98	Invoice indicates purchase is for supplies for Harry L. Bain.		x		School supplies are necessary for general school administration purposes.	
211	1500024060007	72905-05	8/30/2004	MACO OFFICE SUPPLY	\$ 123.96	\$ 123.96	Invoice indicates purchase of toner for Memorial High School.		x		PO originally approved for \$495.84 and manually changed to 123.96. School supplies are necessary for general school administration purposes.	
212	1100025160000	83354-05	1/14/2005	MACO OFFICE SUPPLY	\$ 449.86	\$ 449.86	Invoice indicates purchase of toner.			x	School supplies are necessary for general school administration purposes; however there was no location specified on documentation.	
213	1100025160000	83314-05	1/10/2005	MACO OFFICE SUPPLY	\$ 209.37	\$ 209.37	Invoice states for stamps, pads, discs, letter openers		x		Supplies essential for office administration at BOE	
214	1100025160000	82420-05	7/31/2004	MACO OFFICE SUPPLY	\$ 66.46	\$ 39.96	Invoice states backrest and support		x		Handwritten amount for \$26.50 additional with no approval signature. Original item deemed essential for BOE admin	
215	1500024060005	53605-05	2/25/2005	MACO OFFICE SUPPLY	\$ 99.97	\$ 99.97	Invoice states for 3 ink cartridges		x		Essential for PS 5 office supplies necessary for school administration	
216	1100023061000	83666-05	2/16/2005	MACO OFFICE SUPPLY	\$ 196.96	\$ 196.96	Invoice states for miscellaneous office supplies (folders, stands, clips, dispensers, fluid correction, trays)		x		Supplies essential for office administration at BOE	
217	1100025160000	73701-05	2/25/2005	MACO OFFICE SUPPLY	\$ 131.76	\$ 131.76	Invoice states for 4 boxes of labels		x		Supplies essential for office administration at High School	
218	1100023061000	63450-05	1/20/2006	MACO OFFICE SUPPLY	\$ 1,430.51	\$ 1,430.51	Invoice states for office furniture (desk, file cabinet) and miscellaneous office supplies		x		Essential for Middle School office supplies and furniture necessary for school administration	
219	11-000-219-600-00	53982-05		MACO OFFICE SUPPLY						x	Discussed with district. Missing all documentation.	

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220	1100025160000	84003-05	4/8/2005	MACO OFFICE SUPPLY	\$ 84.09	\$ 84.09	Invoice states for ink drum for computer		x		Essential for office administration at BOE	
221	11-000-230-610-00	84210-05	5/12/2005	MACO OFFICE SUPPLY	\$ 166.00	\$ 166.00	Invoice states for file cabinet		x		Essential office furniture needed at BOE	
222	1100023061000	84243-05	5/31/2005	MACO OFFICE SUPPLY	\$ 131.76	\$ 131.76	Invoice states for 4 boxes of labels		x		Supplies essential for office administration at High School	
223	1500024060004	43815-05	2/28/2005	MACO OFFICE SUPPLY	\$ 25.99	\$ 25.99	Invoice states for fax ribbon		x		Essential for school administration at PS 1	
224	1100022160000	14335-05	5/30/2005	MACO OFFICE SUPPLY	\$ 75.98	\$ 75.98	Invoice states for 2 ink cartridges		x		Essential for school administration at PS 1	
225	1100023061000	83799-05	2/28/2005	MASTER TEACHER, THE	\$ 511.30	\$ 511.30	Invoice states for golden apple awards and engraving for "Teacher of the Year" awards	x			Non-essential as not directly related to children's education	Awards are given to the teachers selected to receive the Governor's Recognition Award, a long-time New Jersey DOE program designed to motivate and retain good teachers in the profession.
226	11-000-230-610-00	2995-05	missing PO	MCGRAW HILL DLM MATERI	\$ 83.15		Invoices states for 3 "contemporary English" textbooks			x	Discussed with district. Missing PO.	
227	11-000-230-610-00	11988-05	7/31/2004	MCGRAW HILL DLM MATERI	\$ 557.02	\$ 558.75	Req indicates that the expense was incurred on purchase of Practice Workbooks, grammar practice workbooks, spelling practice workbooks for PS#1		x		Workbooks are essential for educational purposes. <u>Note:</u> The manual increase to the amount on the PO was not approved.	
228	1100023061000	11990-05	7/31/2004	MCGRAW HILL DLM MATERI	\$ 428.14	\$ 371.25	Req indicates that the expense was incurred on purchase of reading practice workbooks, spelling practice workbooks for PS#1		x		Workbooks are essential for educational purposes. <u>Note:</u> The manual increase to the amount on the PO was not approved.	
229	1100023061000	11991-05	7/31/2004	MCGRAW HILL DLM MATERI	\$ 862.83	\$ 774.75	Req indicates that the expense was incurred on purchase of practice work, phonemic awareness, Spelling practice workbook, handwriting c for PS#1		x		Workbooks are essential for educational purposes. <u>Note:</u> The manual increase to the amount on the PO was not approved.	

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230	1100023061000	52163-05	7/31/2004	MCGRAW HILL DLM MATERI	\$ 986.38	\$ 887.64	Req indicates that the expense was incurred on purchase of reading workbook, reading practice workbook, handwriting workbook for PS#5		x		Workbooks are essential for educational purposes. <u>Note:</u> The manual increase to the amount on the PO was not approved.	
231	1100021960000	82959-05	8/30/2004	NCS FORMS DIVISION	\$ 162.58	\$ 150.20	Invoice indicates that expense was incurred on purchase of 4 Ind. Educ. Program/Obj. Red/White/Blue - 500 per package.		x		Obj. Red/White/Blue forms are necessary for the independent education program.	
232	1100025160000	82261-05	9/1/2004	NJA OF SCH. BUSINESS O	\$ 900.00	\$ 900.00	Requisition states for Business Manager, BA and Superintendent to attend "Board Secretary's Report Fund 20 Accounting Issues" "Financial Planning", "Bud Mgt and Planning" courses		x		Essential for professional development of staff	
233	1500024060001	12322-05	7/31/2004	NU-WAY CONCESSIONAIRES	\$ 240.00	\$ 240.00	Invoice indicates that expense was incurred on welcome back breakfast for 80 people @ \$3 per person at PS#1	x			The expense does not have any educational value.	Breakfast is provided for the first day professional development session. This is a working session, and part of the overall 6-hour professional development day.
234	1500024060007	70853-05	7/1/2004	OFFICE EQUIPMENT CORP	\$ 800.00	\$ 800.00	Req indicates that expense was incurred on purchase of supplies.		x		Supplies are necessary for general administration purposes.	
235	1100021960000	80743-05	6/9/2004	ORIENTAL TRADING	\$ 130.95	\$ 130.95	Invoice indicates that expense was incurred on purchase of flower lei craft kit, fish thermometer magnet craft kit, smile face sun wreath kit, white school glue.		x		The expense is necessary for activities in special Education classes for special ed children.	
236	11-000-230-610-00	82098-05	7/31/2004	PAPERMART INC.	\$ 650.00	\$ 650.00	Invoice indicates that expense was incurred on purchase of 20 cases of copier paper.		x		Office supplies are necessary for general administration purposes.	

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237	1100023061000	83132-05	10/31/2004	PAPERMART INC.	\$ 1,568.00	\$ 1,568.00	Invoice indicates that expense was incurred on purchase of 40 cases of copier paper.		x		Office supplies are necessary for general administration purposes.	
238	11-000-219-600-00	83757-05	2/28/2005	PAPERMART INC.	\$ 1,568.00	\$ 1,568.00	Invoice indicates that expense was incurred on purchase of 40 cases of copier paper.		x		Office supplies are necessary for general administration purposes.	
239	1100023061000	81209-05	7/1/2004	PEARSON ED. MEASUREMEN	\$ 200.00	\$ 200.00	Req indicates that expense was incurred on purchase of Gepa 2004 data - cd rom version.		x		Office supplies are necessary for general administration purposes.	
240	1500024060005	52737-05	7/31/2004	PREMIER	\$ 2,736.00	\$ 2,736.00	Req indicates that expense was incurred on purchase of Premier Primar journal, elementary level agenda, options: home/school pouch, today pagefinders etc.		x		High School and Middle school students are given agendas, planners, home school pouch with books for children to read with their parents etc.	
241	1500022260009	91062-05	7/1/2004	PRESENTATION SYSTEMS I	\$ 3,587.00	\$ 3,587.00	Req indicates that expense was incurred on purchase of dual sided lamination, cartridge dual sided lamination, pro finish cold laminating system.		x		Lamination is used at schools very frequently to preserve the instructional documents and other reusable documents.	
242	1100025260000	82844-05	8/30/2004	PRESENTATION SYSTEMS I	\$ 540.00	\$ 540.00	Req indicates that the expense was incurred on the purchase of YMCKOK ribbons.		x		Lamination is used at schools very frequently to preserve the instructional documents and other reusable documents.	
243	1500022260007	74102-05	4/26/2005	PRESENTATION SYSTEMS I	\$ 255.37	\$ 255.37	Req indicates that the expense was incurred on purchase of dual sided lamination.		x		Lamination is used at schools very frequently to preserve the instructional documents and other reusable documents.	
244	1100025260000	81881-05	8/1/2004	PRINTMAKERS PLUS	\$ 885.00	\$ 885.00	Req indicates that the expense was incurred on purchase of inventory labels.		x		Inventory labels are necessary for replacing and re organizing the inventory.	

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245	1100021960000	81673-05	7/1/2004	PRO-ED	\$ 173.80	\$ 158.00	Req indicates that the purchase was incurred on Special Education complete kit, how to improve classroom behavior series, etc.		x		Special Educational material is essential for special education students. <u>Note:</u> The manual increase to the amount on the PO was not approved.	
246	1100021960000	81669-05	7/30/2004	PRO-ED	\$ 106.70	\$ 97.00	Req indicates that the purchase was incurred on 50 activities F/Teach Emot Intell_lv 1 ele, all about me, etc.		x		Special Educational material is essential for special education students. <u>Note:</u> The manual increase to the amount on the PO was not approved.	
247	1100021960000	81668-05	7/1/2004	PSYCHOLOGICAL CORP., T	\$ 602.60	\$ 570.00	Req indicates that the purchase was incurred on preschool record forms, school age record forms, quantitative reasoning booklets, etc.		x		Special Educational material is essential for special education students. <u>Note:</u> The manual increase to the amount on the PO was not approved.	
248	1500024060006	63990-05	4/6/2005	RAINBOWS, INC.	\$ 254.00	\$ 238.00	Req indicates that the expense was incurred on magnetic trading cards, family shield, etc.		x		Educational material is essential for students. <u>Note:</u> The manual increase to the amount on the PO was not approved.	
249	15-000-222-600-03	33738-05	2/28/2005	REGENT BOOK COMPANY	\$ 102.17	\$ 817.73	Req indicates that expense was incurred on purchase of regent book order.		x		Books are necessary for educational purposes.	
250	1100021960000	81676-05	8/1/2004	RIVERSIDE PUBLISHING C	\$ 2,685.62	\$ 2,531.00	Req indicates that expense was incurred on special services educational material such as tests of cognitive abilities test records, etc		x		Special Educational material is essential for special education students. <u>Note:</u> The manual increase to the amount on the PO was not approved.	
251	1100023061000	33805-05	3/9/2005	RIVERSIDE PUBLISHING C	\$ 385.39	\$ 394.24	Req indicates that expense was incurred on purchase of NJ 2005 test booklets for PS#3.		x		Test booklets are necessary for examination purposes.	

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252	1100023061000	13803-05	3/9/2005	RIVERSIDE PUBLISHING C	\$ 1,922.94	\$ 1,971.20	Req indicates that expense was incurred on purchase of NJ 2005 test booklets for PS#1.		x		Test booklets are necessary for examination purposes. Note: The manual increase to the amount on the PO was not approved	
253	1500024060007	72132-05	7/31/2004	ROYAL PRINTING SERVICE	\$ 2,154.99	\$ 2,154.99	Req indicates that the expense was incurred on supplies for MHS		x		School supplies are necessary for general school administration purposes.	
254	11-000-230-610-00	80394-05		ROYAL PRINTING SERVICE	\$ 1,319.99					x	Discussed with district. Missing all documentation.	
255	1100024060009	92124-05	7/31/2004	ROYAL PRINTING SERVICE	\$ 4,912.60	\$ 4,912.60	Requisition and supporting documentation indication purpose is various printing needs at the middle school.		x		This item is essential to performing administrative tasks at school.	
256	11-000-230-610-00	73440-05	1/20/2005	SANTILLANA U.S.A.	\$ 739.59	\$ 739.59	Invoice indicates purchase is for "Opening Doors" books and workbook for bilingual students.		x		This expense is necessary to ensure that bi-lingual students are given the appropriate attention to ensure that they are transitioned properly.	
257	1100023061000	83324-05	1/11/2005	SARDIS, ANASTASIA	\$ 127.16	\$ 127.16	Requisition indicates reimbursement for several food receipts.		x		Items purchased by teacher for cooking class at high school. This item is essential as it facilitates class work.	
258	1100024060009	90465-05	7/1/2004	SCHOOL HEALTH CORPORAT	\$ 7,168.99	\$ 7,168.99	Invoices indicate purpose is for medical supplies for the middle school.		x		This is essential to maintaining safety of the school grounds.	
259	11-000-230-610-00	1483-05	missing PO	SCHOOL SPECIALTY, CHAS	\$ 8.23	missing PO	Invoice indicates purchase is for "Positive Power Sticker Book."			x	This item was missing the PO and the requisition so a determination could not be made.	
260	1100022160000	13547-05	1/31/2005	SCHOOL SPECIALTY, CHAS	\$ 375.02	\$ 375.02	Invoice indicates purchase of toner cartridges, disks, rulers and hole punchers for PS#1.		x		This expense is necessary to facilitate administrative tasks at school.	

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261	1500024060006	63409-05	1/21/2005	SCHOOL SPECIALTY, CHAS	\$ 4,176.50	\$ 4,176.50	Invoice indicates purpose is for plastic chairs for 3rd grade classroom for Harry L. Bain.		x		This expense is necessary to facilitate administrative tasks at school.	
262	1100023061000	73954-05	3/24/2005	SECAUCUS HIGH SCHOOL	\$ 125.00	\$ 125.00	Invoice indicates registration fee for Meadowlands Art Expo.		x		This expense is necessary to ensure that students have outlet to promote art education.	
263	11-000-230-610-00	4655-05		SOPRIS WEST						x	Discussed with district. Missing all documentation.	
264	1100023061000	81654-05	7/1/2004	SOPRIS WEST	\$ 616.00	\$ 616.00	Invoice indicates purchase of benchmark books for K-3 grade.		x		Original PO approved for \$560; manually changed to \$616. This expense is necessary to ensure that bi-lingual students in Grades K-3 are given the appropriate attention to ensure that they are transitioned properly.	
265	1100022160000	33359-05	1/14/2005	STEPS TO LITERACY	\$ 219.99	\$ 219.99	Invoice indicates purchase of listening station for PS #3.		x		This item is essential to promotion of literacy.	
266	2027220060001C	13363-05		STEPS TO LITERACY						x	Discussed with district. Missing all documentation.	
267	2027220060001C	13362-05		STEPS TO LITERACY						x	Discussed with district. Missing all documentation.	
268	15-000-240-600-02	82721-05	11/9/2004	STEWART INDUSTRIES	\$ 8,825.00	\$ 8,825.00	Invoice states for annual maintenance contract at BOE			x	Through discussion with district, it was noted that duplicators are used for copies of 25+. There is further analysis necessary to determine the necessity of duplicators (as opposed to copiers) when cost is considered.	
269	1500024060005	51386-05	7/1/2004	STEWART INDUSTRIES	\$ 57.04	\$ 57.04	Invoice indicates purchase of shift tray for PS#3.		x		This item is essential to performing administrative tasks at school.	

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270	1100024060009	92255-05	7/31/2004	STEWART INDUSTRIES	\$ 1,677.60	\$ 1,677.60	Invoice indicates purchase of Ink and Masters for 3260 for Middle School.		x		This item is essential to performing administrative tasks at school.	
271	1500024060003	32302-05	7/31/2004	STEWART INDUSTRIES	\$ 1,168.80	\$ 1,168.80	Invoice indicates purchase of Ink and Masters for 3150e for PS #3.		x		This item is essential to performing administrative tasks at school.	
272	1100024060009	93021-05	8/30/2004	STEWART INDUSTRIES	\$ 3,232.80	\$ 3,232.80	Invoice indicates purchase of Ink and Masters for 3260 for Middle School.		x		PO originally approved for \$3658.08, but was manually changed to reflect lower price due to deduction of shipping costs. This item is essential to performing administrative tasks at school.	
273	15-000-222-600-07	73494-05	1/31/2005	STEWART INDUSTRIES	\$ 2,425.00	\$ 2,425.00	Invoice indicates purchase of Ink and Masters for 3150e for Memorial High School.		x		This item is essential to performing administrative tasks at school.	
274	1500024060006	64108-05	4/27/2005	STEWART INDUSTRIES	\$ 230.40	\$ 230.40	Invoice indicates purchase of 2 Master rolls for 3150E.		x		This item is essential to performing administrative tasks at school.	
275	1100023061000	12604-05	7/31/2004	TASA	\$ 3,614.22	\$ 3,614.22	Invoice indicates purchase of MAC II test manuals, coordinator instructions, test booklets, answer sheets and writing forms.		x		This item is necessary to facilitate required standardized testing.	
276	1100023061000	52603-05	7/31/2004	TASA	\$ 1,662.66	\$ 1,662.66	Invoice indicates purchase of MAC II test manuals, coordinator instructions, test booklets, answer sheets and writing forms.		x		This item is necessary to facilitate required standardized testing.	
277	1100023061000	82971-05	11/1/2004	TASA	\$ 3,700.43	\$ 3,700.43	Invoice indicates purchase of bilingual MAC II testing materials for PS# 5.		x		This item is necessary to facilitate required standardized testing.	
278	1100022160000	13852-05	3/11/2005	TASA	\$ 7,339.41	\$ 7,339.41	Invoice indicates purchase of MAC II testing materials for PS# 1.		x		This item is necessary to facilitate required standardized testing.	

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279	1100023061000	82423-05	7/31/2004	THOMPSON PUBL. GROUP	\$ 349.00	\$ 349.00	Invoice indicates purchase of renewal of Family Medical Leave Act Handbook.		x		Professional development is essential to ensuring teachers stay current with best practices.	
280	1100021960000	81959-05	7/31/2004	TOM CAINE & ASSOCIATES	\$ 372.00	\$ 372.00	Invoice indicates purchase of books for Special Education and software license.		x		Software is necessary to provide literacy assistance for special education program. PO was originally approved for \$363; manually changed to \$372.	
281	11-000-230-610-00	11989-05	7/31/2004	TRIUMPH LEARNING	\$ 1,094.50	\$ 1,094.50	Invoices indicate purchase of language arts and math literacy program.		x		Original PO's approved for \$995, manually changed and initialed. This expense is necessary to maintain literacy and math standards in district.	
282	1500024060003	33413-05	1/24/2005	VICTORS HOUSE OF MUSIC	\$ 41.85	\$ 41.85	Invoice indicates purchase of 3 neck straps.		x		This is essential to providing music program for students.	
283	1500024060002	20801-05	7/1/2004	VICTORY PADDLE COMPANY	\$ 85.95	\$ 85.95	Invoice indicates purchase of 12 dozen hall passes for PS#2.		x		The original PO amount was \$943.95 in error but was manually updated to \$85.95. This item is essential to performing administrative tasks at school.	
284	1500024060007	71367-05	7/8/2004	VICTORY PADDLE COMPANY	\$ 210.60	\$ 210.60	Invoice indicates purchase of 30 dozen hall passes for Memorial High School.		x		This item is essential to performing administrative tasks at school.	
285	15-000-222-600-09	91471-05	7/21/2004	WORLD BOOK ENCYCLOPEDI	\$ 27.00	\$ 27.00	Invoice indicates purchase of a dictionary for Middle School.		x		This expense is necessary to promote literacy at middle school.	
286	1100022160000	92622-05	7/31/2004	XEROX CORP	\$ 150.00	\$ 150.00	Invoice indicates purchase is for 2 boxes of staples for the Xerox Pro 55 copier.		x		Original invoice, requisition and PO all state purchase is \$172; however, PO was manually changed with a new invoice amount of \$150. No explanation provided.	

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287	1100022160000	83394-05	1/18/2005	XEROX CORP	\$ 311.41	\$ 311.41	Invoice indicates purchase is for 4 boxes of staples for the Xerox copier.		x		This expense is necessary to facilitate administrative tasks at school.	
288	1100023061000	82890-05	11/1/2003	YALE UNIVERSITY	\$ 1,000.00	\$ 1,000.00	Requisition states for SPD National Development at Yale, March 18-22, 2001 for Patrick Gagliardi		x		This item is essential for staff development.	
289	11-000-219-600-00	82371-06	7/30/2005	ABILITATIONS	\$ 370.00	\$ 327.47	Invoice states for slomo balls, physio balls, wedges and grabballs		x		Item is essential as physical therapy tools and equipment are needed as part of IEP for special ed students. Handwritten amount for \$42.57 without additional signatures on PO	
290	1100025260000	82344-06	7/30/2005	ACADEMIC SOFTWARE	\$ 3,627.00	\$ 3,627.00	Invoice says for 450 units of symantec anti-virus corp for desktops (1 yr maintenance renewal)		x		Essential as anti-virus software necessary to protect school computers.	
291	1100025260000	82489-06	7/30/2005	ACADEMIC SOFTWARE	\$ 5,743.00	\$ 5,743.00	Invoice states for upgrade of win servers, remote agent, file protection, exchange server, intelligent disaster recovery, MS SGL Server		x		Essential for upgrade of servers and disaster recovery for school IT functioning	
292	11-000-230-610-00	82753-06	8/30/2005	ACP DIRECT	\$ 427.30	\$ 427.30	Requisition states for projection lamp, wireless transmitter, wireless receiver		x		Essential IT equipment for "Our Lady of Libera School".	
293	1100021960000	82314-06	7/30/2005	AGS PUBLISHING	\$ 384.99	\$ 337.99	Requisition states for KTEA-11 Complete form B		x		Essential as Kaufman Test of Educational Achievement necessary to assess reading, math and language skills	
294	1100025260000	83698-06	2/1/2006	ALLIED OFFICE PRODUCTS	\$ 4,823.89	\$ 4,823.89	Requisition states for 66 men's short sleeve, 55 men's long sleeve, 50 women's shirts and 1 tape for new logo	x			Through discussion with IT, it was noted that superintendent wanted all 15 IT staff to wear West New York shirts. Not essential to education	Uniform shirts make the Information System staff easily identifiable as they work in different buildings. This assists in security.

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295	1100025260000	81504-06	7/20/2005	ASPECT 1 INTERNET SERV	\$ 481.50	\$ 481.50	Requisition states for domain pointing and paper invoice fee		x		Through discussion with IT supervisor, it was noted that domain pointing necessary to translate IP addresses. Essential for IT function at schools	
296	1100025260000	82664-06	7/30/2005	ASPECT 1 INTERNET SERV	\$ 481.50	\$ 481.50	Requisition states for domain pointing and paper invoice fee		x		Through discussion with IT supervisor, it was noted that domain pointing necessary to translate IP addresses. Essential for IT function at schools	
297	1500024060006	61402-06	7/12/2005	BENCHMARK EDUCATION	\$ 93.50	\$ 85.00	Invoice states for Spanish comprehension posters		x		Handwritten amount for \$8.50 without additional signature on PO. Essential for language learning purposes.	
298	1100023061000	84220-06	6/8/2006	BIZCHAIR	\$ 3,011.52	\$ 658.87	Invoice states for 6 mobile stands, 6 cartons of 30x42 clamps and 1 carton of 36x48 clamps	x			Through discussion with facilities supervisor it was noted that stands were purchased to hold blueprints. Non-essential to education. Costs appears excessive. Handwritten amount for \$2352.65 without additional signature on PO.	Necessary for the proper storage of construction drawings at the Board office
299	1500022260002	21988-06	7/30/2005	BRODART BOOK SERVICES	\$ 1,362.99	\$ 1,224.00	Requisition states for 1 video cassette cabinets and 1 audio disc file at PS 2			x	Necessary for storage of educational cassettes and discs, however amount appears high. Handwritten amount for 138.99 without additional signature on PO.	
300	1100025260000	82107-06	7/30/2005	CDWG	\$ 526.69	\$ 526.69	Invoice states for 2 Smart UPS 750VA		x		Essential as UPS batteries needed in data room for proper IT functioning	
301	15-000-222-600-07	70608-06	9/1/2005	CHAMPIONSHIP PRODUCTIO	\$ 158.70	\$ 159.80	Invoice states for TV coaching cross country, 800 meters, cross country training and coaching 1700 and 3200 meter runners	x			Sports improperly coded. Appears non essential purpose of coaching tapes.	videos are used for instruction purposes within the Health and Physical Education NJCCCS.

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302	1500024060006	60485-06	7/1/2005	CLASSROOM DIRECT COM	\$ 242.93	\$ 266.80	Invoice states for cariole crayon bins, douget sets, animal paper, treasure box and sharpie color packs		x		Essential for art education at PS 6	
303	11-000-219-600-00	81634-06		COMPNET, INC.						x	Discussed with district. Missing all documentation.	
304	11-000-230-610-00	82597-06	7/30/2005	CORNELL SURGICAL CO.	\$ 570.33	\$ 570.33	Invoice states for medical supplies (alcohol prep pads, Lysol liquid, Mylanta, bactine, ibuprofen, etc)		x		Essential for stocking supplies in school nurse office for health of employees and students	
305	1100021960000	82407-06	7/30/2005	COTTRELL GRAPHICS	\$ 56.20	\$ 51.20	Invoice states for NJ Admin Title 6a-Chapter 14 Code books, 6a Special Education Program		x		Handwritten amount for \$5.00 without additional signature on PO. Essential for special education administration	
306	1100023061000	13752-06	2/26/2006	CTB/MCGRAW HILL	\$ 3,635.95	\$ 3,817.00	Invoice states for test booklets and return envelopes for PS 1		x		Handwritten amount for \$181.05 without additional signature on PO. Essential for educational testing of students at PS 1	
307	1100023061000	14064-06	4/26/2006	CTB/MCGRAW HILL	\$ 6,269.18	\$ 7,649.54	Requisition states for 122 clarity scoring plan 1-grade K, and 299 plan 1 report generators for Grade 1 &2		x		Essential for educational purposes at PS 1	
308	11-000-230-610-00	82188-06	7/30/2005	DAY TIMERS INC	\$ 197.29	\$ 197.29	Requisition states for loose leaf folder out dividers, calendar pages		x		Essential for school administration purposes	
309	1100023061000	80816-06	7/1/2005	DELL COMPUTER	\$ 2,374.50	\$ 2,374.50	Invoice states for Latitude with computer memory, mouse, modems, batteries etc			x	Computer purchase essential for school administration at BOE. Amount appears high.	
310	1500022260007	71399-06	7/8/2005	DELL COMPUTER	\$ 6,235.08	\$ 6,235.08	Invoice states for type 11 TV contract, 3 dell lcd TVs, and 3 TV mounts at HS	x			3 TVs were purchased for hallways and cafeteria of the high school to announce school news and events. Cost appears excessive and purchase non-essential to education	These TV's are used as electronic bulletin boards in the high school, for announcing things like special events and schedule changes. It reduces the number of interruptions over the loudspeaker system.

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311	15-000-240-600-09	91383-06	7/8/2005	DELL COMPUTER	\$ 1,799.99	\$ 1,799.99	Invoice states for 20 Dell ink cartridges at MS		x		Essential for school administration purposes at middle school	
312	15-000-240-600-01	11917-06		DELL COMPUTER						x	Discussed with district. Missing all documentation.	
313	11-000-230-610-00	81969-06		DELL COMPUTER						x	Discussed with district. Missing all documentation.	
314	1100023061000	82479-06	7/30/2005	DELL COMPUTER	\$ 549.90	\$ 549.90	Invoice states for black, yellow, magenta and cyan toner cartridges for BOE		x		Computer supplies essential for BOE administration	
315	1100023061000	72360-06	7/30/2005	DELL COMPUTER	\$ 1,337.95	\$ 1,337.95	Requisition states for 1 desktop Pentium, 1 office pro win43 and 1 office pro English CD at BOE		x		Computer purchase essential for BOE administration	
316	1500024060007	72530-06	7/30/2005	DELL COMPUTER	\$ 4,013.85	\$ 4,013.85	Requisition states for purchase of 3 desktop computers, win32 and English CD at high school		x		Computer purchase essential for school administration at HS	
317	1500024060006	62708-06	7/30/2005	DELL COMPUTER	\$ 8,663.20	\$ 8,663.20	Requisition states for various computer supplies (keyboard, 512 MB, cd rom, sound cards, surge protectors, graphics cards, network adapters, etc) at PS 6		x		Computer parts necessary for school administration at PS 6	
318	1100023061000	83200-06	10/30/2005	DELL COMPUTER	\$ 167.98	\$ 167.98	Requisition states for 2 USB flash drives at BOE		x		Computer parts essential for BOE administration	
319	15-000-240-600-01	13395-06	12/30/2005	DELL COMPUTER	\$ 76.87	\$ 1,289.37	Invoice states for Office Pro Win32 and Office Pro English CD			x	Computer supplies essential for school administration however not noted for which school supplies are for.	
320	1500024060007	73378-06	12/30/2005	DELL COMPUTER	\$ 11,648.45	\$ 11,648.45	Requisition states for purchase of 9 desktop computers with Office Pro win32 and Office Pro cd for high school		x		Computer purchase essential for school administration at HS	
321	1500024060009	73837-06	2/26/2006	DELL COMPUTER	\$ 1,799.80	\$ 1,799.80	Requisition states for 20 toner cartridges at Middle School		x		Computer supplies essential for school administration	

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322	1500024060003	33867-06	2/26/2006	DELL COMPUTER	\$ 455.84	\$ 455.84	Requisition states for 8 black ink cartridges and 8 color ink cartridges at PS 3		x		Computer supplies essential for school administration	
323	1100023061000	33863-06	2/26/2006	DELL COMPUTER	\$ 4,263.20	\$ 4,263.20	Requisition states for 4 desktop computers at PS 3		x		Computer purchase essential for school administration	
324	1500022260003	30987-06	7/1/2005	DEMCO INC	\$ 78.98	\$ 79.01	Invoice states for label protectors, shelf markers, clear markers,		x		Essential at PS 3 for library administrative purposes	
325	1500022260003	30986-06	7/1/2005	EBSCO SUBSCRIPTION SER	\$ 324.19	\$ 301.19	Invoice states for various magazines such as children's Highlights Drama for Young People, Teachers Helpers, etc		x		Handwritten amount for \$23.00 without additional signature on PO. Essential educational periodical subscriptions at PS 3	
326	1500022260009	91547-06	7/12/2005	EBSCO SUBSCRIPTION SER	\$ 2,273.49	\$ 2,276.96	Invoice states for various magazines such as Career World, Computers, Consumer Reports, School Library Journal, Technology Teacher, Time		x		Essential educational periodical subscriptions at Middle School library	
327	1100021960000	82555-06	7/30/2005	ENABLING DEVICES	\$ 138.95	\$ 223.95	Req indicates that expense was incurred on purchase of twin and talk play.		x		Special Educational material is essential for special education students. <u>Note:</u> The manual increase to the amount on the PO was not approved.	
328	1500022260004	41398-06	7/1/2005	FOLLET LIBRARY RESOURC	\$ 5,497.99	\$ 5,500.00	Req and invoice indicates that expense was incurred on purchase books.		x		Books are necessary for library stock.	
329	15-000-222-600-02	21130-06	7/1/2005	FOLLET LIBRARY RESOURC	\$ 40.62	\$ 4,798.11	Req and invoice indicates that expense was incurred on purchase of Lion The Witch A (Read a Loud) Harpercol book.		x		Books are necessary for school administration purposes.	
330	1500022260007	70675-06	7/1/2005	GAYLORD BROS.	\$ 719.03	\$ 722.85	Req indicates that expense was incurred on purchase of binders, book jackets, staple, glue sticks, etc.		x		Office supplies are necessary for general administration purpose.	

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331	1500024060001	11989-06	7/30/2005	GBC	\$ 1,071.11	\$ 1,071.11	Req indicates that expense was incurred on purchase of laminating roll, etc.		x		Lamination is used at schools very frequently to preserve the instructional documents and other reusable documents.	
332	1500024060001	83818-06	2/26/2006	GBC	\$ 1,086.00	\$ 1,086.00	Req indicates that expense was incurred on purchase of renewal of laminators		x		Lamination is used at schools very frequently to preserve the instructional documents and other reusable documents.	
333	11-000-230-610-00	82896-06	10/30/2005	GGA ASSOCIATES	\$ 896.23	\$ 868.38	Req indicates that expense was incurred on purchase of year end tax forms, W-2 etc.		x		Office supplies are necessary for general administration purpose. <u>Note:</u> The manual increase to the amount on the PO was not approved.	
334	1100021960000	82624-06	7/30/2005	GLENCOE-MCGRAW HILL PU	\$ 809.37	\$ 752.67	Req indicates that expense was incurred on purchase of special education books such as listening and speaking activities, performance assessment, etc		x		Special Educational material is essential for special education students. <u>Note:</u> The manual increase to the amount on the PO was not approved.	
335	1100021960000	72927-06	10/30/2005	HACKENSACK UNIV.MEDICA	\$ 382.25	\$ 382.25	Req indicates that expense was incurred on microphone for phonic FM system for classified student JM and In service		x		Special Educational material is essential for special education students.	
336	1100021960000	71721-06	7/25/2005	HARCOURT ASSESSMENT IN	\$ 495.48	\$ 450.00	Req indicates that the expense was incurred on purchase of Wechler Intelligence scale of children (WISC) products.		x		The WISC products are used for Special Education testing to determine whether or not the student can be classified for special ed.	
337	1100021960000	71676-06	7/25/2005	HARCOURT ASSESSMENT IN	\$ 253.89	\$ 234.00	Req indicates that expense was incurred on purchase of ABAS school kit and Spanish parent form		x		The ABAS school kit is used for Special Education testing to determine whether or not the student can be classified for special ed.	

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338	1100021960000	71649-06	7/1/2005	HARCOURT INC	\$ 371.20	\$ 340.00	Req indicates that the expense was incurred on purchase of Wechler Intelligence scale of children (WISC) products.		x		The WISC products are used for Special Education testing to determine whether or not the student can be classified for special ed.	
339	1500024060006	61403-06	7/12/2005	HARCOURT INC	\$ 152.60	\$ 154.00	Req indicates that the expense was incurred on purchase of Spanish benchmark kit.		x		Benchmark kits are used for establishing the standards for curriculum and benchmarks	
340	15-000-240-600-06	94431-06		HERFF JONES						x	Discussed with district. Missing all documentation.	
341	15-000-240-600-09	94081-06	4/26/2006	HERFF JONES	\$ 1,075.76	\$ 3,514.56	Req indicates that the expense was incurred on purchase of 6x8 covers with etching and true text diplomas	x			The expense does not have an educational value.	these are covers for Middle School graduation diplomas.
342	1500024060005	53613-06	2/28/2006	HEWLETT PACKARD	\$ 878.00	\$ 885.00	Req indicates that expense was incurred on purchase of desktop color printer, print cartridge, USB cable, warranty etc.		x		Office supplies are necessary for general administration purposes.	
343	11-000-230-610-00	81944-06	7/30/2005	HEWLETT-PACKARD COMPAN	\$ 2,829.00	\$ 5,638.00	Req indicates that expense was incurred on purchase of hp color LaserJet 4650 printer, hp 3 yrs- next day onsite.		x		This is one printer installed for the Early Childhood School in the Teacher's lounge which is used by the entire school.	
344	1100023061000	94432-06	6/1/2006	JEANNETTE HERNANDEZ	\$ 370.98	\$ 370.98	Req indicates that the expense was incurred on replacement of cell phone of students.	x			The expense does not have an educational value.	
345	1500024060009	90100-06	7/1/2005	KURTZ BROS. SCHOOL SUP	\$ 253.20	\$ 253.20	Req indicates that expense was incurred on purchase of dixon reddimarkers, metal foil, Raffia Vari color		x		Art supplies are necessary for running art classes.	
346	1500024060006	60486-06	7/1/2005	KURTZ BROS. SCHOOL SUP	\$ 213.15	\$ 267.14	Req indicates that expense was incurred on purchase of plastic clips, crayons, chalk, rainbow paper, art materials etc.		x		Art Material supplies are necessary for conducting the art classes.	

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
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347	1100021960000	82373-06	7/30/2005	LAKESHORE LEARNING	\$ 2,818.64	\$ 2,380.00	Req indicates that expense was incurred on purchase of 4 Step on up toddler changing tables.		x		The changing tables are necessary for the Pre Kindergarten program which is run at ECS and AMVET where children are still very young and wear diapers.	
348	1100023061000	82079-06	7/30/2005	LEVY'S INC.	\$ 3,610.80	\$ 3,610.80	Req indicates that expense was incurred on purchase of t-shirts for grammar school, middle high school, etc.	x			The expense does not have an educational value.	Shirts were for new school uniform samples to be displayed at parent meetings across the district prior to the adoption of uniform policy.
349	1100023061000	82694-06	7/30/2005	LOSCHIAVO, RICHARD	\$ 370.71	\$ 370.71	Req indicates that expense was incurred on purchase of digital camera for central office.		x		The camera for the central office is necessary for taking pictures for the news letters and WNY website. It is housed at the board office.	
350	1500024060001	11354-06	7/6/2005	LOVE A TEACHER	\$ 594.00	\$ 605.00	Req indicates that expense was incurred on purchase of I am someone umbrellas to honor the teachers.	x			The expense does not have an educational value.	Purchase was for Teacher Appreciation week to maintain a positive work climate.
351	11-000-230-610-00	82550-06	7/30/2005	M BURR KEIM AGENCY	\$ 79.50	\$ 79.50	Req indicates that expense was incurred on a kit of ideal pocket seal, expiration stamp, affidavit stamp, official notaries register, etc		x		Office supplies are necessary for general administration purposes.	
352	11-000-230-610-00	80540-06	7/1/2005	MACO OFFICE SUPPLY	\$ 705.00	\$ 705.00	Req indicates that expense was incurred on purchase of 10 cases blue bar computer paper for the business office.		x		Blue Bar paper is necessary for specific printing of the reports from the accounting system or for the budget where each line item can be clearly read.	
353	11-000-230-610-00	80646-06	7/1/2005	MACO OFFICE SUPPLY	\$ 340.24	\$ 340.24	Req indicates that expense was incurred on purchase of drum kit and black cartridge for 4550N HP color Jet Printer for the board office		x		Drum kit is a part of the printer machine. The expense is necessary to keep the printer in working condition.	

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354	1500024060007	70849-06	7/1/2005	MACO OFFICE SUPPLY	\$ 307.56	\$ 307.56	Req indicates that expense was incurred on purchase of Stand, Mag Rac 23/PCT and Toner Cart ML 1510/171 for MHS.		x		Office furniture is necessary to store and display educational item.	
355	1100023061000	70539-06	7/1/2005	MACO OFFICE SUPPLY	\$ 436.10	\$ 436.10	Req indicates that expense was incurred on purchase of folder, scotch tape, binder clips, labels etc for the middle school.		x		Office supplies are necessary for general administration purposes.	
356	11-000 -230 -610 -00	80889-06	7/1/2005	MACO OFFICE SUPPLY	\$ 75.88	\$ 75.88	Req indicates that expense was incurred on purchase of ink cartridges for warehouse copier.			x	Office supplies are necessary for general administration purposes. Location not identified in the documents provided.	
357	1100021960000	81001-06	7/1/2005	MACO OFFICE SUPPLY	\$ 25.12	\$ 25.12	Req indicates that expense was incurred on purchase of acme united gloves for MHS.		x		Acme Latex gloves are necessary for medical purposes.	
358	1500024060007	71577-06	7/15/2005	MACO OFFICE SUPPLY	\$ 222.89	\$ 222.89	Invoice indicates that purchase was made for pens, binders, clips, fluid, pencils, calendars, pads, highlighters for MHS.		x		Office supplies are necessary for general administration purposes.	
359	11-000 -230 -610 -00	81497-06	7/19/2005	MACO OFFICE SUPPLY	\$ 121.69	\$ 121.69	Invoice indicates that purchase was made for manila folders, card guides, index etc for board office		x		Office supplies are necessary for general administration purposes.	
360	11-000 -230 -610 -00	81645-06	7/1/2005	MACO OFFICE SUPPLY	\$ 74.97	\$ 74.97	Invoice indicates that purchase was made for printing cartridge for business office.		x		Office supplies are necessary for general administration purposes. Location not identified in the documents provided.	
361	15-000 -240 -600 -01	11220-06	7/6/2005	MACO OFFICE SUPPLY		\$ 404.71	Req indicates that expense was incurred on general supplies at PS#1		x		Office supplies are necessary for school administration purposes.	
362	11-000 -230 -610 -00	81923-06	8/1/2005	MACO OFFICE SUPPLY	\$ 998.00	\$ 998.00	Req indicates that expense was incurred on purchase of 2 typewriters for board office.		x		Typewriters are necessary for processing hard copy forms, handwritten checks and pension forms which are not yet available online.	

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363	11-000-230-610-00	81873-06		MACO OFFICE SUPPLY						x	Discussed with district. Missing all documentation.	
364	11-000-230-610-00	70542-06		MACO OFFICE SUPPLY						x	Discussed with district. Missing all documentation.	
365	11-000-230-610-00	81725-06		MACO OFFICE SUPPLY						x	Discussed with district. Missing all documentation.	
366	11-000-230-610-00	80891-06	7/2/2005	MACO OFFICE SUPPLY	\$ 552.87	\$ 552.87	Invoice indicates that expense was incurred on general supplies such as, envelopes, files, pens for the board office.			x	Office supplies are necessary for general administration purposes.	
367	11-000-230-610-00	81897-06	7/30/2005	MACO OFFICE SUPPLY	\$ 476.55	\$ 476.55	Req indicates that expense was incurred on clasp manila envelopes for board office			x	Office supplies are necessary for general administration purposes.	
368	11-000-230-610-00	81868-06	7/31/2005	MACO OFFICE SUPPLY	\$ 170.74	\$ 170.74	Invoice indicates purchase of receipt books, hole punchers and markers.			x	Office supplies are essential for the facilitation of administrative tasks.	
369	1500024060007	70842-06	7/1/2005	MACO OFFICE SUPPLY	\$ 1,300.12	\$ 1,300.12	Invoice indicates purchase of supplies for Memorial High School.			x	School supplies are necessary for general school administration purposes.	
370	11-000-230-610-00	81951-06	7/30/2005	MACO OFFICE SUPPLY	\$ 544.30	\$ 544.30	Invoice indicates purchase of 10 cartons of Banker's Boxes for the Board of Ed office.			x	School supplies are necessary for general school administration purposes.	
371	11-000-230-610-00	71922-06	7/30/2005	MACO OFFICE SUPPLY	\$ 1,664.89	\$ 1,664.89	Invoice indicates purchase of toner for Sal Valenza.			x	School supplies are necessary for general school administration purposes.	
372	1100025260000	81925-06	7/30/2005	MACO OFFICE SUPPLY	\$ 719.94	\$ 719.94	Invoice indicates purchase of modems for the board office.			x	School supplies are necessary for general school administration purposes.	
373	1500024060001	11826-06	7/30/2005	MACO OFFICE SUPPLY	\$ 587.41	\$ 587.41	Invoice states for chairs, label protectors, address labels, wipes, mouse pads, desk calculator			x	Essential for general office supplies and furniture needed for school administration, however school not specified.	

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374	1100021960000	71688-06	7/30/2005	MACO OFFICE SUPPLY	\$ 633.16	\$ 633.16	Invoice states for 5 drw file, ink cart, and toners			x	Essential for general office supplies and furniture needed for school administration, however school not specified.	
375	1100023061000	82023-06	7/30/2005	MACO OFFICE SUPPLY	\$ 199.50	\$ 199.50	Invoice states for 4 drawer file cabinet		x		Office furniture purchase for BOE office needed as part of administrative duties	
376	1500024060002	21987-06	7/30/2005	MACO OFFICE SUPPLY	\$ 2,397.82	\$ 2,397.82	Invoice states for 12 toners, 26 ink carts, trays, organizers, desk pads, shelves, business card holders, paperclip holders; Requisition states for PS 2 technology			x	Supplies purchase for PS 2 appears excessive.	
377	1500024060005	51825-06	7/6/2005	MACO OFFICE SUPPLY	\$ 5,070.30	\$ 5,070.30	Requisition indicates purchase of folders, pads, pencil sharpeners, pencil sharpeners, calendars and printer ink for PS #5.		x		Office supplies are necessary for general administration purposes.	
378	1500024060009	91877-06	7/8/2005	MACO OFFICE SUPPLY	\$ 506.89	\$ 506.89	Invoice indicates purchase of supplies for Middle School.		x		Original PO approved for \$557.58 and manually adjusted to \$506.89. School supplies are necessary for general school administration purposes.	
379	11-000-230-610-00	82158-06	7/30/2005	MACO OFFICE SUPPLY	\$ 182.99	\$ 182.99	Invoice indicates purchase of supplies for Board Office.		x		School supplies are necessary for general school administration purposes.	
380	1500024060006	61401-06	7/12/2005	MACO OFFICE SUPPLY	\$ 232.00	\$ 232.00	Invoice indicates purchase of file cabinet for Harry L Bain.		x		School supplies are necessary for general school administration purposes.	
381	1500024060009	91878-06	7/8/2005	MACO OFFICE SUPPLY	\$ 430.50	\$ 430.50	Invoice indicates purchase of file cabinets for Middle School.		x		School supplies are necessary for general school administration purposes.	
382	1500022260009	92252-06	7/30/2005	MACO OFFICE SUPPLY	\$ 1,961.91	\$ 1,961.91	Invoice indicates purchase of printers and toner for Middle School		x		School supplies are necessary for general school administration purposes.	

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383	1500024060007	72394-06	7/30/2005	MACO OFFICE SUPPLY	\$ 86.97	\$ 86.97	Invoice indicates purchase of labels for Middle School		x		School supplies are necessary for general school administration purposes.	
384	11-000-230-610-00	82274-06	7/30/2005	MACO OFFICE SUPPLY	\$ 56.70	\$ 56.70	Invoice indicates purchase of USB cables and envelopes for the Board office.		x		School supplies are necessary for general school administration purposes.	
385	11-000-230-610-00	81324-06	missing PO	MACO OFFICE SUPPLY	\$ 36.06	missing PO	Invoice indicates purchase of supplies for Board Office.			x	Missing PO and appropriate approvals. School supplies are necessary for general school administration purposes.	
386	1100021960000	82486-06	7/30/2005	MACO OFFICE SUPPLY	\$ 389.88	\$ 389.88	Invoice states for 12 ink cartridges for BOE office		x		Essential for general office supplies as needed by BOE for administration	
387	1500024060005	52468-06	7/30/2005	MACO OFFICE SUPPLY	\$ 86.99	\$ 86.99	Invoice states for 1 HP color jet laser drum for PS 5		x		Essential for general office supplies needed for school administration at PS 5	
388	11-000-230-610-00	82593-06	7/30/2005	MACO OFFICE SUPPLY	\$ 44.00	\$ 44.00	Invoice states for keyboard drawer		x		Essential for general office supplies and furniture needed for school administration at BOE	
389	1500024060007	71562-06	7/14/2005	MACO OFFICE SUPPLY	\$ 1,522.34	\$ 1,522.34	Invoice states for binders, highlighters, calculators, pens, pencils, envelopes, folders, sharpeners, desk pads, tape, etc; Requisition states for High school			x	Purchase for school supplies for high school appears excessive	
390	1100023061000	52431-06	7/30/2005	MACO OFFICE SUPPLY	\$ 26.99	\$ 26.99	Invoice states for 1 headset		x		Essential as needed by world language department for PS 5 for language audio program on pc's	
391	1100023061000	82633-06	7/30/2005	MACO OFFICE SUPPLY	\$ 157.98	\$ 157.98	Invoice indicates that purchase was made for filters.			x	Office Supplies are necessary for general administration operations. Location not identified in the documents provided.	

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392	11-000-230-610-00	82681-06	7/30/2005	MACO OFFICE SUPPLY	\$ 62.98	\$ 67.98	Invoice indicates that purchase was made for backrest for board office.		x		Office Supplies are necessary for general administration operations. Location not identified in the documents provided.	
393	11-000-230-610-00	72632-06	7/30/2005	MACO OFFICE SUPPLY	\$ 86.97	\$ 86.97	Req indicates that purchase was made for labels for board office for MHS.		x		Office Supplies are necessary for general administration operations.	
394	1500024060003	32651-06	7/30/2005	MACO OFFICE SUPPLY	\$ 933.45	\$ 933.25	Invoice indicates purchase of supplies for PS#3.		x		School supplies are necessary for general school administration purposes.	
395	1500024060003	32546-06	7/30/2005	MACO OFFICE SUPPLY	\$ 384.86	\$ 384.86	Invoice indicates purchase of ink cartridges and toner.			x	School supplies are necessary for general school administration purposes; however there was no location specified on documentation.	
396	11-000-230-610-00	82725-06	9/30/2005	MACO OFFICE SUPPLY	\$ 749.90	\$ 749.90	Invoice indicates purchase of printer ribbons.			x	School supplies are necessary for general school administration purposes; however there was no location specified on documentation.	
397	1100021960000	83041-06	10/30/2005	MACO OFFICE SUPPLY	\$ 997.80	\$ 997.80	Invoice for storage cabinets, and 125 binders		x		Essential for office administration at MHS	
398	11-000-230-610-00	83016-06	10/30/2005	MACO OFFICE SUPPLY	\$ 145.32	\$ 145.32	Invoice states for miscellaneous office supplies (pens, highlighters, discs, tape, markers, etc)			x	Essential for office administration however, documentation does not indicate for which school	
399	1500024060007	73066-06	10/30/2005	MACO OFFICE SUPPLY	\$ 564.80	\$ 564.80	Invoice states for Xerox kit			x	Inquired with district , purpose of Xerox kit still unclear.	
400	1500024060007	73063-06	10/30/2005	MACO OFFICE SUPPLY	\$ 315.00	\$ 315.00	Invoice states for office chair for assistant principal at HS	x			Chair cost appears high.	Chair cost is not excessive or elaborate.
401	11-000-230-610-00	83093-06	10/30/2005	MACO OFFICE SUPPLY	\$ 99.96	\$ 99.96	Requisition states for 4 printer cartridges		x		Essential for office administration at BOE	

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402	11-000 -230 -610 -00	83054-06	10/30/2005	MACO OFFICE SUPPLY	\$ 705.00	\$ 705.00	Requisition states for 10 cartons of computer paper at \$70.50 each			x	Inquired with district as to reason for high cost of computer paper. Explanation still unclear and questionable.	
403	1500024060003	32747-06	8/30/2005	MACO OFFICE SUPPLY	\$ 179.99	\$ 179.99	Requisition states for purchase of color fax		x		Essential for office administration at PS 3	
404	1100023061000	73277-06	11/30/2005	MACO OFFICE SUPPLY	\$ 194.94	\$ 194.94	Requisition states for 6 ink cartridges for bilingual department at HS		x		Essential for office administration at HS	
405	1500024060003	33379-06	12/30/2005	MACO OFFICE SUPPLY	\$ 384.46	\$ 384.46	Requisition states for shredder, tape, clips at PS 3		x		Essential for office administration at PS 3	
406	1100023061000	73287-06	11/30/2005	MACO OFFICE SUPPLY	\$ 152.60	\$ 152.60	Requisition states for 2 drawer letter size at HS		x		Essential for office administration at HS	
407	1500024060007	73064-06	10/30/2005	MACO OFFICE SUPPLY	\$ 229.22	\$ 229.22	Requisition states for 8 file folders and 2 file boxes to HS		x		Essential for office administration at HS	
408	1500024060003	33705-06	2/26/2006	MACO OFFICE SUPPLY	\$ 89.10	\$ 89.10	Requisition states for 45 dozen pencils at PS 3		x		Essential for office administration at PS 3	
409	1500024060003	33679-06	2/26/2006	MACO OFFICE SUPPLY	\$ 141.10	\$ 141.10	Requisition states for 10 color ink cartridges for printers at PS 3		x		Essential for office administration at PS 3	
410	1500024060001	13633-06	2/28/2006	MACO OFFICE SUPPLY	\$ 75.94	\$ 75.94	Requisition states for trays, clip holders, racks, business card holders at PS 1		x		Essential for office administration at PS 1	
411	11-000 -230 -610 -00	83660-06	2/28/2006	MACO OFFICE SUPPLY	\$ 47.60	\$ 47.60	Invoice states for chair		x		Essential for general office supplies needed for school administration at BOE	
412	1100023061000	73862-06	4/28/2006	MACO OFFICE SUPPLY	\$ 155.59	\$ 155.59	Invoice states for print cart		x		Office furniture needed for general school administration at MHS	
413	11-000 -230 -610 -00	83968-06	4/26/2006	MACO OFFICE SUPPLY	\$ 144.95	\$ 144.95	Invoice states for 5 boxes of address labels		x		Essential for general office supplies needed for school administration at BOE	
414	11-000 -230 -610 -00	84019-06		MACO OFFICE SUPPLY						x	Discussed with district. Missing all documentation.	
415	11-000 -230 -610 -00	24141-06	4/26/2006	MACO OFFICE SUPPLY	\$ 351.95	\$ 351.93	Invoice states for 2 ink cartridges, 2 toners, and 1 ink cartridge		x		Essential for office administration at PS 2	
416	1100021960000	71661-06	7/22/2005	NASCO	\$ 20.59	\$ 20.59	Requisition states for photo flashcards for Special Services		x		Essential for special ed students education	

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417	1500024060007	72617-06	7/30/2005	NATIONAL PEN CORPORATI	\$ 304.87	\$ 304.87	Requisition states for 500 "you're special to us" clips	x			These are not essential to education	Clips were used as positive reinforcement awards to recognize student achievement.
418	11-000-219-600-00	73602-06	2/27/2006	NCS FORMS DIVISION	\$ 84.27	\$ 84.27	Requisition states for computer consulting group			x	Discussed with district however still unclear as to purpose.	
419	1100023061000	81939-06	7/30/2006	NEVCO SCOREBOARD	\$ 1,451.50	\$ 1,451.50	Invoice states for protective screens at \$521 each and FRT @ \$409.50	x			Inquired with district and it was noted that screens are to protect scoreboards at middle school. Cost appears high and purchase non-essential as not related to education	Scoreboard is used at athletic events. Covers are to protect scoreboard from damage.
420	11-000-230-610-00	82216-06	7/31/2005	NJA OF SCH. BUSINESS O	\$ 100.00	\$ 100.00	Invoice for review of financial planning of NJ pension systems for BA of WNY		x		Essential for CPE credits of BA and also to gain knowledge of pension system	
421	1100023061000	83801-06	2/26/2006	NOBLE DESKSTOP	\$ 1,710.00	\$ 1,710.00	Req indicates that expense was incurred on Adobe Photoshop training for two employees - Mario Montero and Wilson Carvajal		x		Both individuals are IS Computer Technicians and require this training.	
422	1500024060005	53039-06	10/30/2005	OFFICE EQUIPMENT CORP	\$ 189.00	\$ 189.00	Invoice indicates purchase of Brothers Drum model DR 200 for PS 5.		x		This item is necessary to facilitating administrative tasks for the district.	
423	1500024060004	43024-06	10/30/2005	OFFICE EQUIPMENT CORP	\$ 1,900.00	\$ 1,900.00	Requisition indicates purchase of GBC laminator for PS #4.		x		This item is necessary to facilitating administrative tasks for the district.	
424	15-000-240-600-07	73471-06		OFFICE EQUIPMENT CORP						x	Discussed with district. Missing all documentation.	
425	1500024060007	73795-06	2/26/2006	OFFICE EQUIPMENT CORP	\$ 500.00	\$ 500.00	Req indicates that expense was incurred on 2 canon copier service agreements (from 4/06 to 4/07) - one for Girls Gym P.E. Office and the second for attendance office 3rd floor - both for MHS.		x		Copier service agreements are necessary for copier maintenance.	

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426	11-000-230-610-00	84168-06	5/26/2006	OFFICE EQUIPMENT CORP	\$ 350.00	\$ 350.00	Invoice for fax machine for warehouse (for storage of supplies)		x		Essential for administration at warehouse	
427	11-000-252-600-00	82767-06	8/30/2005	ONEAC USA	\$ 185.00	\$ 198.77	Invoice for battery replacement for UPS		x		Essential for functioning of UPS for data rooms , extra \$13.77 that was manually added without approval signature.	
428	1100023061000	81980-06	7/30/2005	PAPERMART INC.	\$ 784.00	\$ 784.00	Invoices for 8.5x14 white copier paper (20 cases)			x	Essential for school administration however does not indicate for which school	
429	1100023061000	82380-06	7/30/2005	PAPERMART INC.	\$ 188.00	\$ 188.00	Invoice states for 5 cases of 8.5 x 11 paper			x	Essential for school administration however does not indicate for which school	
430	11-000-221-600-00	80882-06	7/1/2005	PAPERMART INC.	\$ 17,864.00	\$ 17,874.00	Invoice states for 880 cartons of copier paper for PS 1,3,5,6 and the HS (red, tan, different colors)			x	Purchase of copier paper for entire district. Cost appears high.	
431	11-000-221-600-00	83021-06	12/1/2005	PAPERMART INC.	\$ 9,680.00	\$ 9,680.00	Requisition states for 440 cartons of white 8.5x11 paper for various schools		x		Purchase of white copier paper for various schools. Essential for school administration	
432	1100023061000	84054-06	4/26/2006	PAPERMART INC.	\$ 3,037.20	\$ 3,037.20	Requisition states for 120 cartons of white copy paper 8.5x11		x		Purchase of white copier paper for various schools. Essential for school administration	
433	11-000-230-610-00	81413-06	7/12/2006	PITNEY BOWES DISTRICT	\$ 234.92	\$ 234.92	Invoice states for seal envelope , roll tape, red ink		x		Essential for school administration for the district.	
434	11-000-230-610-00	82900-06	10/30/2005	PITNEY BOWES DISTRICT	\$ 50.98	\$ 50.98	Invoice states for large meter cleaning kit for business office		x		Large meter kit used to clean postage machine at BOE. Essential for office administration	
435	1100025260000	81596-06	7/1/2005	PRESENTATION SYSTEMS I	\$ 2,544.95	\$ 2,544.95	Invoice states for Fargo cleaning kit, ribbons- fargo, flat woven lanyard		x		Through discussion with district it was noted that all staff and students at WNY district are required to have badges as part of security. Ribbons and lanyards used for badges, therefore are essential. Fargo cleaning kit used to clean machine used to make badges	

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436	11-000 -252 -600 -00	72365-06	7/30/2005	PRESENTATION SYSTEMS I	\$ 1,296.00	\$ -	Invoice states for computer parts		x		Items necessary for IT department for computer repairs, Invoice has handwritten amount for 1296 without signature next to this amount. Original cost was 0	
437	1100021960000	71685-06	7/20/2005	PRO-ED	\$ 861.30	\$ 1,119.99	Invoice states for oral and written language complete kit, how to improve classroom behavior series, examiner's manual, and comprehensive form a kit for special education		x		Items necessary for education of special education children	
438	1100021960000	71683-06	7/25/2005	PSYCHOLOGICAL CORP., T	\$ 1,434.78	\$ 1,381.50	Invoice states for assessment of children books, record forms for age 2-6, record forms for age 4-7, integrated upgrade kit, bayley scales of infant development, stop watch		x		Items necessary for education of special education children	
439	1100021960000	71682-06	7/25/2005	PUBLISHER INC.	\$ 37.50	\$ 37.50	Requisition states for assessment of children books		x		Items necessary for education of special education children	
440	11-000 -219 -600 -00	71675-06		PUBLISHING						x	Discussed with district. Missing all documentation.	
441	11-000 -230 -610 -00	83109-06		RIVERSIDE PUBLISHING C						x	Discussed with district. Missing all documentation.	
442	1100023061000	83306-06	12/30/2005	RIVERSIDE PUBLISHING C	\$ 7,479.85	\$ 7,590.00	Requisition states for math books, test books, scoring guides, etc.		x		Essential as books required for NJ state testing	
443	1500024060007	72997-06	10/30/2005	ROYAL PRINTING SERVICE	\$ 815.00	\$ 815.00	Requisition states for 1 box of #14 window envelopes	x			Cost of envelopes appears excessive	Special envelopes used for printed high school report cards.
444	1100023061000	84148-06	5/26/2006	ROYAL PRINTING SERVICE	\$ 920.00	\$ 920.00	Requisition states for 4 boxes of #10 window return address envelopes and 4 boxes of #9 return address envelopes		x		Essential for BOE office administration	
445	1500024060001	13371-06	12/30/2005	SAGEBRUSH CORPORATION	\$ 509.95	\$ 509.95	Invoice states for scanner bundle for PS 1		x		Scanners used to scan library books in and out. Essential for library administration	

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446	1100023061000	73119-06	10/30/2006	SARDIS, ANASTASIA	\$ 213.25	\$ 213.25	Invoice and receipts state for home economics classes in HS		x		Essential supplies for home economics class at high school	
447	15-000-240-600-09	90102-06	7/1/2005	SCHOOL SPECIALTY, CHAS	\$ 7,484.49	\$ 7,484.49	Invoice indicates purchase of art supplies for Middle School.		x		This expense is necessary to facilitate art classes at middle school.	
448	1500024060009	90104-06	7/1/2005	SCHOOL SPECIALTY, CHAS	\$ 309.49	\$ 309.49	PO indicates purchase of student supplies for Middle School. Notes W. NY Group Bid 02-06.		x		This expense is necessary to facilitate administrative tasks at school.	
449	1100023061000	71509-06	7/1/2005	SCHOOL SPECIALTY, CHAS	\$ 371.12	\$ 471.34	Req indicates that expense was incurred on general supplies such as heavy duty stapler, 3-hole punch, pencil sharpener, etc for MHS		x		Office supplies are necessary for general administration purposes.	
450	1100023061000	51510-06	7/1/2005	SCHOOL SPECIALTY, CHAS	\$ 163.88	\$ 207.88	Req indicates that expense was incurred on general supplies such as binder locking, ultra pagemarkers, pencil sharpener, etc for PS#5		x		Office supplies are necessary for general administration purposes.	
451	1100021960000	21927-06	7/30/2005	SHARON GOLUB	\$ 31.52	\$ 31.52	Invoice indicates that expenses were reimbursed for ESY program for Sharon Golub.		x		Craft supplies for the extended school year sessions.	
452	1500024060001	11831-06	7/30/2005	SMILE MAKERS INC.	\$ 104.94	\$ 108.90	Req indicates that expense was incurred on purchase of 20 principle paise assortment.	x			The expense is not related to children education.	
453	1100023061000	31642-06	7/27/2005	SOPRIS WEST	\$ 968.00	\$ 800.00	Req indicates that expense was incurred on purchase of benchmark books for kindergarten, first, second, and third grade.		x		Books are necessary for schools and children education. <u>Note:</u> The manual increase in the PO amount is not approved.	
454	11-000-230-610-00	73904-06		STAN'S SPORTS CENTER						x	Discussed with district. Missing all documentation.	
455	1100023061000	83725-06	1/30/2006	STECK VAUGHN	\$ 795.77	\$ 795.77	Invoice indicates that expense was incurred on connections series basic skills in writing, math, reading, science and social studies books.		x		Books are necessary for schools and children education.	

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456	1100021960000	81595-06	7/1/2005	STEWART INDUSTRIES	\$ 124.00	\$ 124.00	Invoice indicates that expense was incurred on general supplies like staple and toner.		x		Office supplies are necessary for general administration purposes.	
457	1500024060007	72471-06	7/30/2005	STEWART INDUSTRIES	\$ 2,639.00	\$ 2,636.00	Invoice indicates that expense was incurred on general supplies like ink and master rolls for MHS.		x		Office supplies are necessary for general administration purposes.	
458	1500024060003	32276-06	7/30/2005	STEWART INDUSTRIES	\$ 134.04	\$ 134.04	Invoice indicates that expense was incurred on toner supply unit for PS#3.		x		Office supplies are necessary for general administration purposes.	
459	15-000-240-600-07	73221-06	11/30/2005	STEWART INDUSTRIES	\$ 796.00	\$ 2,414.00	Invoice indicates that expense was incurred on ink.		x		Office supplies are necessary for general administration purposes.	
460	1500024060001	13062-06	10/30/2005	STEWART INDUSTRIES	\$ 3,037.20	\$ 3,037.20	Req indicates that expense was incurred on general supplies like ink and master rolls for PS#5.		x		Office supplies are necessary for general administration purposes.	
461	1500024060002	24140-06	5/31/2006	STEWART INDUSTRIES	\$ 728.00	\$ 779.20	Req indicates that expense was incurred on general supplies like ink and master rolls for PS#2.		x		Office supplies are necessary for general administration purposes.	
462	15-000-240-600-01	83789-06	N/A	STEWART INDUSTRIES INC	N/A	N/A	Voided transaction from SBAR from 6/30/06 for check for \$1638.	N/A	N/A	N/A	Check voided. PO cancelled	
463	1100021960000	71662-06	7/22/2005	SUPER DUPER SCHOOL CO.	N/A	\$ 102.80	Req indicates that expense was incurred on Sequencing Fund Deck, Basic sequencing, What comes first, Photo Feelings etc.		x		Special service supplies are necessary for the Special Education classes.	
464	1100021960000	71689-06	7/22/2005	SUPER DUPER SCHOOL CO.	N/A	\$ 593.74	Req indicates that expense was incurred on 432 Scented Yummy Value pack, hand talkers for grammar, tell me about today etc.		x		Special service supplies are necessary for the Special Education classes.	
465	1100021960000	71669-06	7/25/2005	SUPER DUPER SCHOOL CO.	N/A	\$ 417.66	Req indicates that expense was incurred on Ask and answer "WH" bingo, awesome artic fun sheets, artic practice stickers etc.		x		Special service supplies are necessary for the Special Education classes.	

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466	1100023061000	72297-06	10/4/2005	TASA	N/A	\$ 112.32	Req indicates that expense was incurred on tan forms - writing forms A5 for MHS.		x		Educational supplies are necessary for the schooling and education purposes.	
467	1100023061000	12685-06	11/7/2005	TASA	N/A	\$ 3,113.07	Req indicates that expense was incurred on scoring services such as basic fee totals, answer sheets, student rosters, student fee for research disk type, etc.		x		Scoring services are necessary for calculation of fee totals for test booklets, student rosters, student fee for research, etc.	
468	1100023061000	13851-06	2/26/2006	TASA	\$ 909.79	\$ 909.79	Req indicates that expense was incurred on package of 25 MAC II Purple Record forms.		x		MAC II purple record forms are for recording the results of the language proficiency tests.	
469	1500024060009	94080-06	4/26/2006	TAYLOR RENTAL CENTER	\$ 4,009.90	\$ 4,009.90	Invoice indicates that expense was incurred on stage section, stage stair, black table skirting, etc		x		This expense is necessary to conduct the graduation ceremony for honoring the district students.	
470	1100023061000	83211-06	11/30/2005	TROXELL COMMUNICATIONS	\$ 576.00	\$ 576.00	Invoice indicates that expense was incurred on camera digital cybershot, carry bag compact, memory stick and memory card.			x	Discussed with Assistant Superintendent but the purpose is still unclear. district said that cameras are bought from the grant money for the schools that get that grant for their professional development programs	
471	11-000-230-610-00	83328-06		VICTORS HOUSE OF MUSIC						x	Discussed with district. Missing all documentation.	
472	11-000-230-610-00	84042-06	5/1/2006	XEROX	\$ 1,623.99	\$ 1,623.99	Req indicates that expense was incurred on purchase of Phase 6350DP Color Laser printer.			x	There have been a lot of printer purchases. Discussed with district, unclear as to why there have been numerous printer purchases.	
473	1100025260000	80883-06	N/A	YONARKIS ESTEVEZ	N/A	N/A	Voided transaction from SBAR from 7/31/05 for check for \$411.98.	N/A	N/A	N/A	Check voided. PO cancelled	

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474	1100025260000	81619-06	7/1/2005	YONARKIS ESTEVEZ	\$ 134.47	\$ 134.47	Req indicates that expense was incurred on 2 sets of LGTVL-2 TCH: LGI Series		x		LGI series are books for special topics, such as minority issues, etc which is education material.	
475	1500024060006	60925-06	7/1/2005	ZZOUNDS	\$ 328.29	\$ 324.35	Req indicates that expense was incurred on overhead choir microphone, onstage tripod microphone stand, classic guitar strings		x		Music supplies are necessary for conducting music classes	
476	1100023089000	94420-05	6/21/2005	ARISTA: TROPHIES & AWA	\$ 112.00	\$ 112.00	Req indicates that expense was incurred on medal w/f-w-b ribbons.	x			Medal w/ ribbons are kept on hand to honor the students with exceptional results over the year. The expense does not have a educational value.	As stated, awards are used to motivate high student achievement.
477	1100025189000	83849-05	3/1/2005	BALLY'S PARK PLACE	\$ 375.00	\$ 375.00	Req and invoice indicate that expense was incurred on lodging of 2 individuals Edmund T. Bienkowski and Barbara Bienkowski.		x		BOE reimburses employees and their spouses for lodging when attending a conference.	
478	1100023089000	83235-05	12/30/2004	BERGEN COUNTY NURSES	\$ 240.00	\$ 240.00	Req indicates that expense was incurred on nurses training		x		Nurses require annual trainings to keep their certifications. <u>Note:</u> The PO was approved on a later date than the when the expense was incurred.	
479	11-000-251-890-00	82722-05	11/1/2004	BIENKOWSKI EDMUND T.	\$ 2,305.19	\$ 2,305.19	PO states for reimbursement for NJ School Boards Convention			x	Workshop appears essential however missing receipts. Only a photocopy of Credit card bill stating "Girsole" and "Caesars Atlantic City"	
480	1100023089000	82678-05	7/31/2004	BROWNSTONE PUBLISHERS	\$ 266.00	\$ 266.00	Req indicates that expense was incurred on renewal of school superintendents insider.		x		Publications for Superintendent professional development. <u>Note:</u> The PO was approved on a later date than the when the expense was incurred.	

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481	1100023089000	81188-05	7/1/2004	CAPALBOS	\$ 59.95	\$ 59.95	Req indicates that expense was incurred on purchase of natures on bounty	x			This purchase is non-essential to the educational goals of the district.	
482	1100023089000	82331-05	7/31/2004	CAPALBOS	\$ 60.95	\$ 60.95	Invoice indicates "Nature's Bounty" gift basket purchased for Douglas Neralich.	x			This purchase is non-essential to the educational goals of the district.	
483	1100023089000	82979-05	8/30/2004	CAPALBOS	\$ 119.90	\$ 119.00	Invoice indicates "Showstopper" gift basket for Mrs. Lodebole and Marcelino Basulto.	x			This purchase is non-essential to the educational goals of the district.	
484	1100023089000	83505-05	1/26/2005	CAPALBOS	\$ 117.90	\$ 117.90	Invoice indicates "Showstopper" gift basket for Gladys Gabriel and Family Desosio.	x			This purchase is non-essential to the educational goals of the district.	
485	1500024080009	92533-05	7/31/2004	CARMEN REYES	\$ 100.00	\$ 100.00	Requisition indicates purpose is for NJS Counselor Assoc. Conference.			x	PO is not signed and there is no invoice or proof of payment showing why this person is being reimbursed.	
486	1100023089000	83233-05	12/30/2004	CENTER FOR EDUCATION &	\$ 164.25	\$ 164.25	Invoice indicates purchase was for Deskbook Encyclopedia of American School Law.		x		This item is essential for the District to have a reference for school law.	
487	1100023089000	84439-05	6/29/2005	CHILD ASSAULT PREVENTI	\$ 2,557.00	\$ 2,557.00	Invoice indicates Child Assault Prevention workshops: 3 adult, 34 Kindergarten, 37 Elementary, 1 Preschool, and 1 special needs.		x		This expense is essential to ensure health and safety of students in district.	
488	1100023089000	81839-05	7/31/2004	CLARA BRITO-HERRERA	\$ 41.80	\$ 41.80	Invoice states 100 mile round trip for reassignment to NJPSA conference for Benchmark schools for Clara Brito	x			Principal reimbursed for benchmark school award ceremony (in Princeton). Not essential for education	Attendance at NJ Benchmark Award ceremony required by NJDOE. Reimbursement for travel to the ceremony.

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489	1100023089000	81883-05	8/1/2004	COMMAND RADIO	\$ 1,770.00	\$ 1,770.00	Invoice states for 5 channel scans, Requisition states for 2 way radios			x	Through discussion with facilities supervisor it was noted that 2 way radios are used in schools. Still unclear as to why channel scans were purchased for first time in this year, whether it was for replacement, or for new radios and why they were necessary	
490	1500024080002	23094-05	10/30/2004	CORNELL SURGICAL CO.	\$ 81.88	\$ 81.88	Invoice states for disposable wash cloths and latex gloves at PS 2		x		Essential for school nurse at PS 2 for health of students	
491	1100023089000	81019-05	7/1/2004	DOCTOR'S HOUSE	\$ 1,300.00	\$ 1,300.00	Requisition states for medical payments in reference to student involved in school accident at PS 1			x	Through discussion with district it was noted that there are no regular policies for reimbursing students for outside medical bills and reason for exception was unclear	
492	1100023089000	83983-05	4/5/2005	EDUCATION LAW CENTER	\$ 800.00	\$ 800.00	Requisition states for half page ad for Kids in Concert	x			Advertisement is courtesy to Education Law Center however is not-essential for education	
493	1100023089000	94478-05	6/30/2005	ESTHER DEL VALLE	\$ 530.00	\$ 530.00	Invoice states for "Generation Next Conference" Aug 7-9 2005, for Grade 7 Middle School teacher including travel and hotel			x	Missing receipts for hotel, parking, registration, tools and missing information about generation next conference.	
494	1500024080009	92683-05	7/31/2004	GANN LAW BOOKS	\$ 130.75	\$ 132.50	Invoice states for NJ Statutes Title 18a- Education and NJ Admin Code Tittles 6 & 6A for Education		x		Essential for school administrators to reference NJ education codes	
495	1100023089000	94457-05	6/30/2005	GEORGE P. EDLER	\$ 25.00	\$ 25.00	invoice states for workshop reimbursement for NJWA Grading-Practice and Theory		x		Essential as professional development endorsed by NJEA for writing teachers	
496	11-000 -230 -890 -00	4169-05		HERFF JONES						x	Discussed with district. Missing all documentation.	

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497	1100023089000	83764-05	2/28/2005	HUDSON COUNTY	\$ 200.00	\$ 200.00	Letter from Hudson county alliance states \$200 needed to cover costs of Hudson Country Alliance of Teen Artists Festival		x		Essential for art education students at HS to enter countywide festival	
498	1100023089000	82424-05	7/31/2004	HUDSON COUNTY PROFESIO	\$ 1,000.00	\$ 1,000.00	Requisition states for 2004-2005 annual consortium membership dues		x		Through discussion with asst superintendent it was noted that consortium offers workshops to teachers that are content based and on methodology. Annual fee is to belong to consortium, essential for staff development.	
499	1100023089000	84308-05	5/2/2005	JAMESON, ROBERT	\$ 325.80	\$ 325.80	Requisition states \$136.60 for candy and \$166.91 for brain and semi-automatic weed wacker heads			x	Through discussion with district it was noted that candy was for memorial day event, however questionable as to why employee is purchasing weed wackers, brain and candy and being reimbursed personally for it.	
500	1100023089000	13481-05	1/25/2005	JEANNETTE QUINTERO	\$ 50.00	\$ 50.00	Requisition states for workshop reimbursement		x		Essential for professional development to manage classroom to promote better learning environment	
501	11-000-230-890-00	83328-05	1/11/2005	JOSEPH R RIVERA	\$ 225.00	\$ 225.00	Invoice states for gas allowance from July to Dec 2004 for attendance officer		x		Through discussion with district it was noted that attendance officers use personal cars to drive to students' homes suspected of being out of district and attending WNY schools. Essential to ensure district covering education of only WNY residents.	

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502	1100023089000	84410-05	6/21/2005	JOSEPH R RIVERA	\$ 210.00	\$ 210.00	Invoice states for gas allowance from Jan to June 2004 for attendance officer		x		Through discussion with district it was noted that attendance officers use personal cars to drive to students' homes suspected of being out of district and attending WNY schools. Essential to ensure district covering education of only WNY residents.	
503	11-000-230-890-00	83297-05	1/1/2005	JUNE SAIN	\$ 399.60	\$ 799.20	PO states for 2004-2005 early retirement incentive reimbursement of Medicare deduction made in 2 equal payments of \$399.60		x		Essential as BOE is legally obligated to pay benefits as part of early retirement initiative	
504	1500024080007	74372-05	7/1/2004	K*LOG, INC.	\$ 489.00	\$ 418.00	Invoice states for credenza and hutch at HS for assistant principal		x		Handwritten amount for \$71 without additional signature on PO. Essential for school administration	
505	1100025280000	83585-05	1/31/2005	KAREN BRYAN	\$ 504.30	\$ 504.30	Invoice states for IS network coordinator to attend hotel and food reimbursement for Techspo conference		x		Essential as conference held for NJ School administrators, and necessary for professional development	
506	1100023089000	83979-05	4/5/2005	LOSCHIAVO, RICHARD	\$ 64.90	\$ 64.90	Invoice states for mileage reimbursement for assistant super-facilities to attend DOE meeting in Trenton		x		Essential for West New York attendance at DOE meeting	
507	1100023089000	81722-05	7/1/2004	LOSCHIAVO, RICHARD	\$ 82.25	\$ 82.25	Invoice states for mileage reimbursement for assistant super-facilities to attend SSC meeting in Lebanon, Hoboken and JC		x		Reimbursement for facilities supervisors to attend School corporations constructions meetings for state of NJ. Required and essential.	
508	15-000-240-800-07	72036-05		MACO OFFICE SUPPLY						x	Discussed with district. Missing all documentation.	

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509	1100023089000	84169-05	4/30/2005	MASTER TEACHER, THE	\$ 287.70	\$ 287.70	Invoice states for rosewood pen cases with engraving	x			Engraved pen sets not essential for education	Awards to recognize outstanding staff members and maintain positive work environment.
510	1500024080004	40985-05	7/1/2004	MOVIE LICENSING USA	\$ 350.00	\$ 371.00	Requisition states for annual copyright compliance renewal for site license number at PS 4	x			Through discussion with district it was noted that movie license purchase is more cost effective than purchasing films, however films are not essential for education.	Purchase of film license to show educational films.
511	1100023089000	81018-05	7/1/2004	N.J.A.S.A	\$ 1,100.00	\$ 1,100.00	Invoice state for NJ Association of School Administrators Seminar Series Subscription 2004-2005		x		Essential for professional development of school administrators	
512	1100023089000	83340-05	1/13/2005	N.J.A.S.A	\$ 290.00	\$ 290.00	Requisition states for 2 2005 facilities conference registrations		x		Essential for professional development of BOE administrators	
513	1100023089000	83520-05	1/31/2005	N.J.A.S.A	\$ 175.00	\$ 175.00	Requisition states for "Personnel Issues Workshop" 2/24/05 for HR Director		x		Essential for professional development of BOE administrators	
514	1100023089000	84045-05	4/14/2005	N.J.A.S.A	\$ 1,400.00	\$ 1,400.00	Requisition states for 2004-2005 dues for NJ Association of School Administrators for Supervisor of middle /Secondary Education		x		Essential for professional development of BOE administrators	
515	1100023089000	83399-05	1/26/2005	NATIONAL SEMINARS GROU	\$ 557.00	\$ 557.00	Order states for 'Managed Benefits' book, and software on "Policies" for the HR Director		x		Essential for professional development of HR administrators	
516	11-000 -251 -600 -00	82261-05		NJA OF SCH. BUSINESS O						x	Discussed with district. Missing all documentation.	
517	1500024080009	92682-05	7/31/2004	NMSA	\$ 199.00	\$ 199.00	Invoice states for dues for West NY middle school to belong to National Middle School Association		x		Essential for membership to national organization committed to educational needs of adolescents for middle school professionals	

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518	11-000-230-890-00	82416-05	6/21/2005	NU-WAY CONCESSIONAIRES	\$ 24.00	\$ 240.00	Requisition states for meetings at PS 2 on 5/11,5/18,5/25 for a total of 120ppl @ \$2.00pp	x			Catering non-essential for children's education	Catering service is used to provide minimal refreshments at meetings, award ceremonies, volunteer meetings, etc.
519	1100023089000	83622-05	1/31/2005	NU-WAY CONCESSIONAIRES	\$ 54.00	\$ 54.00	Requisition states for catering for board office meeting at 12ppl @ \$4.50 pp	x			Catering non-essential for children's education	Catering service is used to provide minimal refreshments at meetings, award ceremonies, volunteer meetings, etc.
520	1100023089000	84399-05	6/15/2005	NU-WAY CONCESSIONAIRES	\$ 626.70	\$ 626.70	Requisition states for \$533.70 for apples Teacher's Appreciation Day and \$75 and \$18 for breakfast at Board office	x			Catering non-essential for children's education	Catering service is used to provide minimal refreshments at meetings, award ceremonies, volunteer meetings, etc.
521	1100023089000	84220-05	5/12/2005	NU-WAY CONCESSIONAIRES	\$ 268.75	\$ 268.75	Requisition states for catering for meeting with teachers and supervisors for 25 ppl @ \$1.75 pp	x			Catering non-essential for children's education	Catering service is used to provide minimal refreshments at meetings, award ceremonies, volunteer meetings, etc.
522	11-000-230-890-00	94419-05		NU-WAY CONCESSIONAIRES						x	Discussed with district. Missing all documentation.	
523	1100023089000	82555-05	10/21/2004	PASSAIC COUNTY CMTY CO	\$ 85.00	\$ 85.00	Requisition states for "Transitions"- Reconfiguring the 12th grade experience		x		Essential as workshop is sponsored by the NJ DOE for professional development	
524	1100023089000	83385-05	1/17/2005	PASSAIC COUNTY CMTY CO	\$ 75.00	\$ 75.00	Requisition states for "restructuring the middle school classroom" workshop		x		Essential for professional development as workshop sponsored by Department of Education's Northern Region Office	

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525	1500024080004	43147-05	10/30/2004	POLY TUFF	\$ 493.89	\$ 493.89	Requisition states for 500 frames for PS 4	x			Frames not essential for education	Incentives for staff to maintain positive working environment.
526	1500024080001	13306-05	1/10/2005	POSITIVE PROMOTIONS	\$ 635.10	\$ 638.00	Requisition states for 100 teacher's swivel clocks	x			Swivel clocks not essential for education	Incentives for staff to maintain positive working environment.
527	11-000-230-890-00	81659-05	7/1/2004	PRENTICE HALL	\$ 6,869.68	\$ 6,702.90	Requisition states for economics, government, history and math textbooks for St Joseph of Palisades		x		Book purchase essential for education. Handwritten amount for \$166.78 without additional signatures on PO	
528	1100025280000	82048-05	7/31/2004	PRESENTATION SYSTEMS I	\$ 1,225.00	\$ 1,195.00	Invoice states for ribbons and lanyards at Board office		x		Through discussion with district it was noted that all staff and students at WNY district are required to have badges as part of security. Ribbons and lanyards used for badges, therefore are essential. Handwritten amount for \$166.78 without additional signature on PO	
529	1100023089000	82772-05	7/31/2004	PRESENTATION SYSTEMS I	\$ 680.38	\$ 740.38	Invoice states for ribbons and cleaning kits for IT		x		Through discussion with district it was noted that all staff and students at WNY district are required to have badges as part of security. Ribbons and lanyards used for badges therefore are essential. Cleaning kit used to clean machines for badges	
530	1100023089000	84110-05	4/26/2005	PROGRESSIVE BUS.COMPLI	\$ 249.25	\$ 249.25	Invoice states for Federal Compliance Posters		x		Essential as these posters are required by Federal government	

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531	1100023089000	84112-05	4/28/2005	ROCKER, DONALD	\$ 41.80	\$ 41.80	Invoice states for travel reimbursement to NJPSA professional development workshop 4/15/06 for school administrator		x		Essential as administrators require travel reimbursement for professional workshop at NJ Principal and Supervisor Association for staff development	
532	1100023089000	83244-05	12/31/2004	THE TAB GROUP	\$ 1,760.93	\$ 1,760.93	Invoice states for cubic feet in storage center and for file stray totally \$1745. 28, and \$15.65 for retrieval, re-file and search		x		Essential as Tab Group is professional records storage facility. File storage needed for school administration.	
533	1100023089000	83355-05	1/14/2005	THE TAB GROUP	\$ 21.80	\$ 21.80	Invoice states \$21,80 for retrieval and search		x		Essential as Tab Group is professional records storage facility. File storage and retrieval necessary for school administration	
534	1100023089000	83504-05	1/26/2005	THOMPSON PUBL. GROUP	\$ 389.00	\$ 389.00	Invoice states for Fair Labor Standard Handbook for HR Director		x		Essential for HR reference for school administration	
535	1100021980000	82521-05	7/31/2004	TOM E.C.SMITH	\$ 150.00	\$ 150.00	Requisition states for Director of Special Services to register for Section 504 workshop on Americans with Disabilities Act		x		Essential for staff development of director of special education to attend professional workshop on Disabilities Acts	
536	1100023089000	81745-05	7/1/2004	TOM REILLY	\$ 48.80	\$ 48.80	Requisition states for facilities supervisor travel reimbursement to PEOSHA conference		x		Essential for facilities personnel to attend professional conference as part of staff development	
537	1100023089000	94409-05	6/21/2005	TREASURER WEST NEW YOR	\$ 3,425.00	\$ 3,425.00	Invoice states for police officers @ \$50/hr to provide security at middle school concert, middle school talent show, early childhood fair, early childhood registration		x		Essential as security needed at school events to ensure safety of students and staff	

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538	11-000-219-800-00	82233-06	missing PO	AIDA GUTIERREZ	\$ 157.50	missing PO	Invoice indicates that expense was incurred on parent transportation of students to Fairlawn - CP Center		x		Aida Gutierrez is a special ed student who was having seizures at the time and the parent had requested a nurse to be provided on the bus. In the event when the school was unable to provide a nurse, the parent used their own transportation to bring the kid to school. The parent was reimbursed for the expenses they incurred.	
539	1100023089000	13445-06	1/24/2006	BARBARA DEITMARING	\$ 317.07	\$ 317.07	Invoices indicate that expense was incurred on Barbara Dietmaring's travel for workshops and meetings		x		The expense is necessary for professional staff development.	
540	1100023089000	72811-06	9/30/2005	BASILIO PEREZ	\$ 425.00	\$ 425.00	Invoice indicates that Basilio Perez was reimbursed for the low pressure boiler operation training program.		x		This expense is reasonable as employees require operations training.	
541	1100023089000	24003-06	4/26/2006	BEVERLY M. LAZZARA	\$ 22.00	\$ 22.00	Invoice indicates parking and mileage expenses paid to Beverly M. Lazzara for a trip to the court house.			x	Discussed with district, purpose of trip still unclear.	
542	11-000-251-890-00	82719-06	missing PO	BIENKOWSKI EDMUND T.	\$ 250.00	missing PO	Invoice does not have any details on the expense.	x			Employee was approved for \$250 petty cash, used for reimbursement for tolls, there were times when they didn't gas the tanks, and people had to get tank, and were reimbursed later. The expense is deemed inessential as no supporting evidence was available.	The maintaining of a District Petty Cash Fund has been eliminated and miscellaneous expense items are now reimbursed to specific individuals based on receipt documentation

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543	1100023089000	82596-06	7/30/2005	CONTENT PARTY RENTALS	\$ 235.00	\$ 210.00	Invoice indicates 30 6Ft Tables were rented.		x		The tables were rented for the high school college recruitment night. <u>Note:</u> The manual adjustment is not approved.	
544	1100023089000	83838-06	2/26/2006	EDUCATION LAW CENTER	\$ 800.00	\$ 800.00	Req indicates that expense was incurred on a journal ad for kids in concert			x	The kids in concert is a event where all the abbot kids gather and perform. The journal ad is placed every year at the same cost. The ad is placed more out of the support to the Education Law Center rather then a necessity.	
545	1100023089000	13802-06	2/26/2006	EILEEN CALDERONE/BSIP	\$ 432.90	\$ 432.90	Invoice indicates that Eileen Calderone was reimbursed for the travel for professional training and meetings.		x		This expense is reasonable for staff development for trainings such as Access training, DOE testing etc.	
546	1100025189000	83878-06	missing PO	GEORGE SPINA	\$ 131.50	missing PO	Invoice indicates that George Spina was reimbursed for the travel for School Business Administration meeting		x		The expense was necessary for the Internal auditor attended a School business administration meeting. But the PO is missing.	
547	1100023089000	82763-06	8/30/2005	HERIBRTO DIAZ	\$ 425.00	\$ 425.00	Invoice indicates that Herinrto Diaz was reimbursed for the low pressure boiler operation training program.		x		This expense is reasonable for staff development.	
548	1100023089000	92447-06	7/30/2005	HUDSON COUNTY PROFESIO	\$ 1,000.00	\$ 1,000.00	Invoice indicates annual consortium dues for 2005-2006.		x		The expense is necessary to remain a member of the Association.	
549	1100023089000	82364-06	7/30/2005	HUDSON COUNTY SCHOOL B	\$ 250.00	\$ 250.00	Invoice indicates annual dues for 2005-2006.		x		The expense is necessary to remain a member of the Association.	

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550	1100023089000	72781-06	8/30/2005	ISRAEL RODRIGUEZ	\$ 245.00	\$ 245.00	Invoice indicates \$35 plate dinner for 7 to honor Susan Connelly as an Every Day Heroe Sponsored by Jersey Journal at the High Hat Bayonne	x			The expense is non essential as it does not relate to any educational value.	
551	1100021980000	83722-06	2/26/2006	JOANNE WINTERS LSW	\$ 15.16	\$ 15.16	Invoice indicates purchase boxes and packaging tape to return NJAPA binders.		x		The expense is necessary for mailing out the binders.	
552	1100023089000	92969-06	10/30/2005	JOSE VALDES	\$ 425.00	\$ 425.00	Invoice indicates that Jose Valdes was reimbursed for the low pressure boiler operation training program.		x		This expense is reasonable as employees require operations training.	
553	1100023089000	84263-06	5/31/2006	JOYCE GLATZER	\$ 246.70	\$ 246.70	Invoice indicates that Joyce Glatzer was reimbursed for the professional travel and conferences attended		x		The expense is necessary as part of staff development. (Abbott Professional Planning Team meeting, Northern Jersey Math Supervisor Roundtable etc, Supervisor's conference, etc.)	
554	1100023089000	13078-06	10/30/2005	JOYCE GLATZER	\$ 423.33	\$ 423.33	Invoices indicate that Joyce Glatzer was reimbursed for the professional travel and conferences attended.	x			Joyce Glatzer is a Supervisor who requires to travel for professional conferences. Note: The out of state conference was not approved by the DOE.	
555	1100023089000	82989-06	10/30/2005	LENTINI, GARY	\$ 17.50	\$ 17.50	Invoice indicates that Gary Lentini was reimbursed for the travel.		x		The expense is necessary for staff development.	
556	1100023089000	84214-06	5/31/2006	LEVY'S INC.	\$ 120.00	\$ 120.00	Invoice indicates that expense was incurred on purchase of a plaque for Father Reinbold	x			The expense has no direct educational value.	
557	1100023089000	82674-06	7/30/2005	LOSCHIAVO, RICHARD	\$ 1,591.12	\$ 1,591.12	Invoice indicates that expense was incurred on reimbursement of dinner. Parking, breakfast expenses done on NJ school board association convention.			x	Through discussion with district, it was noted the convention attendance slips were missing and dinner cost appears excessive.	

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558	1100023089000	51506-06	7/1/2005	MACO OFFICE SUPPLY	\$ 163.84	\$ 163.84	Invoice indicates that expense was incurred on cushion, seat, liquicell, backrest, visco etc for PS#5		x		Office supplies are necessary for general administration purposes.	
559	11-000-219-800-00	71693-06		MACO OFFICE SUPPLY						x	Discussed with district. Missing all documentation.	
560	1100023089000	82688-06	7/30/2005	MACO OFFICE SUPPLY	\$ 156.72	\$ 156.72	Req indicates that expense was incurred on purchase of the screen protectors for Board Office.		x		Office supplies are necessary for general administration purposes.	
561	1100023089000	82092-06	7/30/2005	MACO OFFICE SUPPLY	\$ 349.80	\$ 349.80	Requisition states for office chair for receptionist at BOE		x		Essential as required office furniture for board of ed receptionist	
562	1100023089000	83922-06	3/26/2006	MACO OFFICE SUPPLY	\$ 98.40	\$ 98.40	Invoice states for 48 reports covers			x	Essential for general office supplies needed for school administration, however school not specified.	
563	1100023089000	82620-06	7/30/2005	MACO OFFICE SUPPLY	\$ 173.55	\$ 173.55	Invoice indicates that expense was incurred on purchase of pens, planner, desk trays, pads, calendar refill clips etc.			x	Office supplies are necessary for general administration purposes. Location not identified in the documents provided.	
564	1100021980000	83962-06	4/26/2006	MACO OFFICE SUPPLY	\$ 216.00	\$ 216.00	Invoice states for 8 boxes of folders			x	Essential for general office supplies needed for school administration, however school not specified.	
565	1100023089000	82485-06	7/3/2005	MACO OFFICE SUPPLY	\$ 303.96	\$ 303.96	Invoice states for 4 toner cartridges			x	Essential for general office supplies needed for school administration, however school not specified.	
566	1100023089000	84274-06	5/31/2006	MACO OFFICE SUPPLY	\$ 45.97	\$ 45.97	Invoice states for nameplates and business card holders, does not specify school			x	Office supplies needed for school administration, however school location receiving supplies, not specified	
567	1100023089000	84102-06	4/30/2006	MACO OFFICE SUPPLY	\$ 437.60	\$ 437.60	Invoice states for 10 boxes of self seal envelopes for BOE office		x		Essential for general office supplies needed for BOE administration	
568	1100021980000	84040-06	4/26/2006	MACO OFFICE SUPPLY	\$ 54.36	\$ 54.36	Invoice states for 4 boxes of portfolios for high school		x		Essential for general office supplies needed for HS administration	

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569	1100023089000	83956-06	4/24/2006	MACO OFFICE SUPPLY	\$ 96.06	\$ 96.06	Requisition states for pens, ink jets, staplers for warehouse			x	Office supplies needed for school administration, however school location receiving supplies, not specified	
570	1100021980000	81697-06	7/25/2006	MACO OFFICE SUPPLY	\$ 246.49	\$ 246.49	Invoice states for envelopes, pens, fluid correctors, folders, clips for the high school		x		Essential for general office supplies needed for school administration at HS	
571	1100023089000	83671-06	2/26/2006	MACO OFFICE SUPPLY	\$ 553.87	\$ 553.87	Invoice states for 4 boxes of 9x12 envelopes and 5 boxes of 10x13 envelopes, clock radios, staples, pens and pads for HR director at BOE		x		Essential for BOE office administration	
572	1100021980000	73785-06	2/26/2006	MACO OFFICE SUPPLY	\$ 477.15	\$ 477.15	Requisition states for pads, tape, envelopes, folders, binders, etc.			x	Essential for general office supplies needed for school administration, however school not specified.	
573	1100025280000	84253-06	5/31/2006	MARIO MONTERO	\$ 107.80	\$ 107.80	Invoice states for training on 5/31/-6/2/06 for 2 IT employees		x		Essential as staff training for IT is part of professional development	
574	1100023089000	62861-06	10/30/2005	MARTIN MINAYA	\$ 425.00	\$ 425.00	Invoice states for training of facilities staff for boiler training		x		Essential as staff training needed to operate Low Pressure Boilers for maintenance purposes at schools	
575	1100023089000	73077-06	10/30/2005	MATTHEW RICCELLI	\$ 87.84	\$ 87.84	Invoice states for reassignment to Philadelphia-reimbursement for travel expenses	x			BA stated that employee traveled to Philadelphia for Middle States Association Conference. No supporting documentation available. Out of state travel approval did not appear on NJDOE list of approved travel	
576	1100023089000	82358-06	7/30/2005	NJ DEPARTMENT OF EDUCA	\$ 75.00	\$ 75.00	Requisition states for conference "teacher recruitment and retention", 10/19/2005 for HR Director of West New York		x		Essential as the NJ DOE in its letter to BOE is alerting staff at WNY of this conference	

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577	1100023089000	83674-06	2/28/2006	NJ LABOR LAW POSTER SE	\$ 733.00	\$ 733.00	Requisition states for 1 set of fed and state NJ posters, and 14 sets for additional fed and state NJ posters		x		Essential as federal labor law mandates workplace posters for all NJ employers.	
578	1100025189000	83072-06	10/30/2005	NJA OF SCH. BUSINESS O	\$ 200.00	\$ 200.00	Requisition states for ASBO workshop for New Jersey Association of School Business Officials for BA and school admin official		x		Essential as workshop was for school business administrators sponsored by NJ Assoc. of School Business Officials	
579	1100021980000	71646-06	7/27/2005	NJAPSA	\$ 125.00	\$ 125.00	Invoice states for annual membership for 2005-2006 for NJ Association of Pupil Services Administrators		x		Essential as yearly memberships dues are required to belong to professional organization for school administrators.	
580	1100023089000	83817-06	2/26/2006	NU-WAY CONCESSIONAIRES	\$ 252.75	\$ 252.75	Req indicates that expense was incurred on catering for meetings at board office	x			The expense is not related to children education.	Catering service is used to provide minimal refreshments at meetings, award ceremonies, volunteer meetings, etc.
581	1100023089000	75318-06	6/29/2006	NU-WAY CONCESSIONAIRES	\$ 1,750.00	\$ 1,750.00	Invoice indicates purpose was Spring Sports Dinner for student athletes-250 people at \$7/person	x			This purchase is non-essential to the educational goals of the district.	Catering service is used to provide minimal refreshments at meetings, award ceremonies, volunteer meetings, etc.
582	1100023089000	82865-06	10/30/2005	NU-WAY CONCESSIONAIRES	\$ 1,966.25	\$ 1,966.25	Invoice and supporting documentation indicates purpose is for breakfasts across district for Professional Development Day.	x			This purchase is non-essential to the educational goals of the district.	Catering service is used to provide minimal refreshments at meetings, award ceremonies, volunteer meetings, etc.

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583	1100023089000	84150-06	5/26/2006	NU-WAY CONCESSIONAIRES	\$ 870.00	\$ 870.00	Invoice indicates purpose is for breakfast for 30 ppl at \$5/person and dinner for 60 ppl @ \$12/person	x			This purchase is non-essential to the educational goals of the district.	Catering service is used to provide minimal refreshments at meetings, award ceremonies, volunteer meetings, etc.
584	1100023089000	82517-06	7/30/2005	NU-WAY CONCESSIONAIRES	\$ 60.00	\$ 60.00	Invoice and supporting documentation indicates purpose is for coffee and cookies for meetings for 30 ppl.	x			This purchase is non-essential to the educational goals of the district.	Catering service is used to provide minimal refreshments at meetings, award ceremonies, volunteer meetings, etc.
585	1500024080001	12472-06	7/30/2005	NU-WAY CONCESSIONAIRES	\$ 206.25	\$ 206.25	Invoice and supporting documentation indicates purpose is for kindergarten tea for 75 ppl.	x			This purchase is non-essential to the educational goals of the district.	Catering service is used to provide minimal refreshments at meetings, award ceremonies, volunteer meetings, etc.
586	1100023089000	83478-06	1/30/2006	NU-WAY CONCESSIONAIRES	\$ 105.00	\$ 105.00	Invoice indicates purpose is for breakfast for 30 ppl at \$3/person on 1/12/2006.	x			This purchase is non-essential to the educational goals of the district.	Catering service is used to provide minimal refreshments at meetings, award ceremonies, volunteer meetings, etc.
587	1100023089000	81630-06	7/1/2005	PROVIDENT LIFE AND ACC	\$ 614.60	\$ 614.60	Supporting documentation indicates purpose is for insurance policy premium for district supervisor		x		Reviewed employment contract and this item is essential per the stipulation that District would pay for insurance premium.	
588	1500024080007	73791-06	2/25/2006	SCHOLASTIC INC	\$ 772.74	\$ 772.00	Invoice indicates purchase of 30 issues of Ahora, Bonjour, and Ca-Va.		x		This item is essential for promotion of literacy and growth of language skills	
589	11-402 -100 -600 -00	82981-06		ST.JOSEPH OF THE PALIS						x	Discussed with district. Missing all documentation.	

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590	1100023089000	82104-06	7/30/2005	STAFF DEVELOPMENT FOR	\$ 299.00	\$ 299.00	Invoice indicates conference 10/13-14/2005 for Anastasia Olivero		x		Professional development is essential to ensuring teachers stay current with best practices.	
591	1100023089000	74145-06	5/26/2006	STAN'S SPORTS CENTER	\$ 1,243.00	\$ 1,243.00	Invoice indicates purchase of 69 plaques.	x			This purchase is non-essential to the educational goals of the district.	
592	1100023089000	82808-06	9/30/2005	THOMPSON PUBL. GROUP	\$ 368.50	\$ 368.50	Invoice indicates purchase of Employer's Guide to HIPAA.		x		This item is essential for the District to have a reference for HIPAA regulation.	
593	1100023089000	81932-06	7/30/2005	TREASURER WEST NEW YOR	\$ 1,050.00	\$ 1,050.00	Invoice indicates purpose is 6 police officers for Middle School Graduation @\$50/hr for 4 hours.		x		This items is essential to ensure security of students at graduation service.	
594	11-000 -251 -600 -00	81512-06	7/1/2005	MACO OFFICE SUPPLY	\$ 326.40	\$ 326.40	Requisition states for 4 printer ribbons at BOE		x		Office supplies essential for BOE office administration	
595	1100023089000	92976-06	10/30/2005	VICTOR VEGA	\$ 425.00	\$ 425.00	Invoice indicates purpose is training program and books for low pressure boiler operation.		x		This is essential to maintaining safety of the school grounds.	
596	11-000 -251 -600 -00	92409-06	7/30/2006	NU-WAY CONCESSIONAIRES	\$ 1,190.00	\$ 1,190.00	Invoice indicates for snacks and refreshments at PS 5 on 6/29/05	x			Catering not directly related to children's education	Each school gets a certain amount in their School Based Budget for Miscellaneous Items which they may use as they deem fit
597	1100023089000	81928-06	7/30/2005	WEST NEW YORK FLORIST	\$ 106.00	\$ 106.00	Invoice indicates purchase of flowers for a funeral.	x			This purchase is non-essential to the educational goals of the district.	
598	1100023089000	82991-06	10/30/2005	WEST NEW YORK FLORIST	\$ 310.00	\$ 310.00	Invoice indicates purchase of flowers for several funerals.	x			This purchase is non-essential to the educational goals of the district.	
599	1100023089000	82909-06	10/30/2005	WEST NEW YORK MUNICIPA	\$ 19.00	\$ 19.00	Invoice and receipts indicate that expense was incurred on the payment of parking violation			x	Through discussion with district still unclear as to why BOE was paying for violation.	

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600	11-000 -230 -890 -00	83104-06	no date on PO	YANKOVICH, ANTHONY	\$ 650.00	\$ 55.00	Supporting documentation indicates mileage of 150 miles + tolls.			x	PO does not appear relevant to check attached. Discussed with district, however, still unclear as to why check paid was \$650 for an approved PO of \$55.	
601	11-000 -261 -420 -00	83238-05	missing PO	ABLE S.O.S.SEWER AND D	\$ 150.00	missing PO	Invoice indicated that the main bathroom sink line was snaked and cleared of the rust and buildup of about 20 Ft.In.			x	The expense is necessary to maintain the bathroom. It is an open PO. Discussed with district. Missing PO.	
602	1100026142000	83484-05	1/25/2005	ACCREDITED LOCK & SUPP	\$ 729.59	\$ 720.00	PO indicates that order was placed for 10 Rickson Offset Pivots			x	The rixson pivot is a special hanging device necessary for heavy-duty doors, used on doors swinging one way only . <u>Note:</u> Shipping cost of \$9.59 was not approved on the PO.	
603	1100026142000	82002-05	7/31/2004	ADI	\$ 55.00	\$ 55.00	Requisition indicates that order was placed for electronic door chimes.			x	This expense is necessary as the doors need chimes in the event there are visitors or someone is locked out.	
604	1100026142000	82566-05	7/31/2004	AIREDALE	\$ 3,767.59	\$ 3,755.70	Requisition indicates that order was placed for 9 208v speed controllers and 12 460v speed controllers.			x	The expense is necessary for keeping fans in working condition. <u>Note:</u> Freight cost of \$12 not approved on the PO.	
605	1100026142000	81089-05	7/1/2004	ALARMAX	\$ 1,000.00	\$ 1,000.00	Invoice indicates that order was placed for miscellaneous cabling materials such as fiberglass fish tapes, anchors, punchdown tool etc.			x	Cabling material is kept on hand for drops when they are required. AlARMAX is company IT company chooses to use on as-needed basis, IT purchases from Alarmax to buy products.	

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606	1100026142000	52663-05	7/31/2004	ALARMAX	\$ 796.30	\$ 796.30	Requisition indicates that order was placed for cabling & miscellaneous parts such as flat elbow, pan head screws, mounting box etc.		x		Cabling material is kept on hand for drops when they are required. ALARMAX is company IT company chooses to use on as-needed basis, IT purchases from Alarmax to buy products.	
607	11-000-230-332-00	83012-05	10/1/2004	ALBERT SAMMARTINO & CO	\$ 20,000.00	\$ 61,500.00	Invoice states for 2003-2004 annual audit		x		Annual audit fees for district as required .	
608	11-000-230-339-00	80363-05	7/1/2004	ALFONSO, DR. JESUS	\$ 1,498.00	\$ 14,980.00	Invoice states for school doctor for month of June 2004 at MHS		x		Essential for health of students at MHS	
609	1100021932000	80873-05	7/1/2004	ALISON PRINCE HAMMONDS	\$ 400.00	\$ 400.00	Requisition indicates purchase of 4 psychotherapy sessions for Mario Trujillo on 4/13/04, 4/24/04, 5/8/04 and 5/15/04.		x		This expense is necessary because the therapy is required by the Mario Trujillo's IEP.	
610	1100021932000	81664-05	7/1/2004	ALISON PRINCE HAMMONDS	\$ 200.00	\$ 200.00	Requisition indicates purchase of 2 psychotherapy sessions for Mario Trujillo on 6/15/04 and 6/16/04.		x		This expense is necessary because the therapy is required by the Mario Trujillo's IEP.	
611	1100023033100	81721-05	7/1/2004	ALLAN C ROTH	\$ 600.00	\$ 600.00	Requisition indicates that legal services fee paid for analysis and draft substitution of deposit of monies Motion filed by insurance company.			x	Discussed with district, purpose still unclear.	
612	1100023033100	82882-05	8/30/2004	ALLAN C ROTH	\$ 150.00	\$ 150.00	Requisition indicates that legal services fee paid to analyze rules and caselaw regarding motion to dismiss.			x	Discussed with district, purpose still unclear.	
613	1100023034000	81314-05	7/1/2004	ASPECT 1 INTERNET SERV	\$ 481.50	\$ 481.50	Requisition indicates that order was placed for 12 Z Domain Pointing devices		x		Z-Domain Pointing is a DNS device necessary for internet navigation.	
614	1100023059000	83941-05	3/24/2005	AVANCE	\$ 1,150.00	\$ 1,150.00	Requisition indicates that one advertisement was placed for Pre-K Program & Immunization in Avance Newspaper		x		This expense is necessary to make the public aware of the Pre-K program and immunization details.	
615	11-000-230-590-00	81825-05		AVANCE						x	Discussed with district. Missing all documentation.	

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
(as per District System)	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
616	11-000 -261 -420 -00	80355-05	missing PO	B & A SEWING MACHINE S	\$ 104.75	missing PO	Invoice indicates that expense was incurred on purchase of sewing machine parts.			x	The purchase is necessary for the art class. It is an open PO. Discussed with district missing PO.	
617	1100026142000	82657-05	7/31/2004	BARCIA BROTHERS FENCE	\$ 739.85	\$ 739.85	Requisition indicates that purchase was made for assorted fence items		x		Every school has a fence. Supplies are needed to be kept in stock because every school has different fence for vandalism or natural breakage purposes.	
618	11-000 -261 -420 -00	80357-05	7/1/2004	BELL ENVIRONMENTAL	\$ 800.00	\$ 9,600.00	Invoice indicates that expense was incurred on bird control.		x		This expense was necessary for pigeon control at two schools. Bell environmental is the company contracted to set monthly bird control traps. It is an open PO.	
619	1100026142000	84077-05	4/1/2005	BLOOMFIELD DRAPERY CO.	\$ 10,215.81	\$ 10,215.81	Requisition indicates that purchase was made for new stage settings - furnishing and fabrics, cleaning & Flame Proof Processing		x		One time installation of the flame proof new stage settings, which would last 5-10 years, at PS#1, 2, 3, 4, 5, MHS, and Bain School.	
620	11-000 -261 -420 -00	81824-05	missing PO	BOB'S GLASSWORKS	\$ 1,275.00	missing PO	Invoice indicates that expense was incurred on glass repair for a door.			x	The expense was necessary for repairing the door. Discussed with district missing PO.	
621	1100026142000	84150-05	4/30/2005	BOGUSH	\$ 12,200.00	\$ 12,200.00	Requisition indicates that purchase was made for new water heater to replace the old leaking one in the boiler room at School# 6		x		This is necessary expense because the old water heater is leaking.	
622	1500022332007	74117-05	4/27/2005	BRENDA GOULD	\$ 50.00	\$ 50.00	Requisition indicates that a fee was paid for Brenda Gould attending the Teacher workshop: Suicide Crisis		x		Brenda Gould is a Guidance Counselor and the Suicide crisis workshop would help her guide children.	

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623	11-000-230-339-00	80361-05	missing PO	BRUNO ASSOCIATES, INC.	\$ 5,416.67	missing PO	Bruno associates are hired as grant writers, they help with No Child Left Behind has different titles. These services are availed for the year at the rate of \$5416.67 per month.			x	The expense is necessary for the BOE grant writing etc. Discussed with district missing PO.	
624	1100023058500	82676-05	7/31/2004	CAPOZZI, MARIO	\$ 405.50	\$ 405.50	Invoice indicates that expense was reimbursed for Mario Cappozzi's travel to NJSBA conference;.		x		Employees are reimbursed for conferences attended. Refer to the receipts attached to the PO# 82017-05	
625	1100026142000	81171-05	7/1/2004	CARRIER PARTS	\$ 23.88	\$ 23.88	Requisition indicates that a purchase was made for the Window AC Thermostat switch		x		This expense is necessary for the window AC to work effectively.	
626	1100023034000	82894-05	8/30/2004	CENTURY CONSULTING	\$ 210.00	\$ 210.00	Requisition indicates that consulting services were availed for reinstalling 2003-2004 SBAR files for previous year lookup and for daily backup and system operations.		x		Century consulting is a contracted vendor to provide sophisticated services dealing with complicated issues with the BOE's accounting system. They are called only a couple of times a year.	
627	1100025133000	83754-05	2/28/2005	CENTURY CONSULTING	\$ 525.00	\$ 525.00	Requisition indicates that consulting services were availed for reinstalling payroll files and complete sys save.		x		Century consulting is a contracted vendor to provide sophisticated services dealing with complicated issues with the BOE's accounting system. They are called only a couple of times a year.	
628	1100026142000	81211-05	7/1/2004	CERULLO FIRE PROTECTIO	\$ 399.93	\$ 399.93	Requisition indicates that sprinkler was repaired.		x		This expense is necessary for repair and maintenance of the sprinkler.	
629	11-000-261-420-00	82557-05	missing PO	CERULLO FIRE PROTECTIO	\$ 350.00	missing PO	Invoice indicates that expense was incurred on annual inspection of 1 wet system.			x	The expense is necessary for keeping the wet system in working condition. Discussed with district missing PO.	

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630	1100026142000	81202-05	7/1/2004	CERULLO FIRE PROTECTIO	\$ 371.00	\$ 371.00	Invoice indicates that an emergency call for leak in classroom		x		This is necessary as an emergency had occurred	
631	11-000-261-420-00	1543-05	7/30/2004	COMPUTER CONSULTING GR	\$ 2,100.00	\$ 2,100.00	Invoice indicates that fee was paid for yearly maintenance plan - project special for school year 7/1/04 to 6/30/05. Includes phone support and software updates		x		This is necessary for yearly maintenance of schools.	
632	1100021932000	81312-05	7/1/2004	COMPUTER CONSULTING GR	\$ 297.00	\$ 297.00	Requisition indicates that 3 people were sent for the Project Special Training for 3 people at Rutgers university.		x		This expense is necessary for keeping the personnel up to date with current information.	
633	1100026142000	82674-05	7/31/2004	CONTROL SYSTEMS	\$ 332.50	\$ 332.50	Invoice indicates that labor was paid to troubleshoot and repair FAPD (Federal APD) gates getting stuck up.		x		The expense was necessary to repair BOE parking lot control alarm at the Board Office (6028 Broadway).	
634	1100021932000	72886-05	N/A	CURA, INC.	N/A	N/A	Voided transaction from SBAR from 6/1/05 for check for \$2240.00	N/A	N/A	N/A	Check voided. PO cancelled	
635	1100026142000	81493-05	7/1/2004	D & B ENGINEERING OF N	\$ 675.00	\$ 675.00	Invoice indicates that McQuay Microtech cable kit for AAF unit ventilators was purchased.		x		The expense is necessary for cabling the ventilators at West New York BOE.	
636	1100026142000	82567-05	7/31/2004	D & B PARTS	\$ 200.46	\$ 196.00	Requisition indicates that a motor to shaft coupling was purchased.		x		The expense is necessary for a connecting (like a clamp or vise) between motor and shaft for BOE. <u>Note:</u> Freight cost of \$4.46 not approved on the PO.	
637	1100026142000	83008-05	9/30/2004	D & G LANDSCAPING	\$ 415.00	\$ 415.00	Invoice indicates that the expense was incurred on the winterization of the sprinkler system.		x		This expense is necessary to ensure that sprinklers are winterized in preparation of the winter season.	
638	1100026142000	81319-05	7/1/2004	D & G LANDSCAPING	\$ 220.00	\$ 220.00	Invoice indicates that sprinklers at school# 5 and at the field were opened, tested and their heads were adjusted		x		This expense is necessary to ensure that sprinklers are in working condition.	

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639	11-000-262-520-00	82877-05		DANSKIN AGENCY						x	Discussed with district. Missing all documentation.	
640	1100026252000	83339-05	1/12/2005	DANSKIN AGENCY	\$ 233,019.00	\$ 233,019.00	Invoice indicates that expense was incurred on Insurance policy for NJ school BD Assoc Ins Grp Commercial property.		x		Insurance expense is necessary for safeguarding the school property. Danskin is a preferred state vendor.	
641	1500022332001	13251-05	12/31/2004	DAVE STREET	\$ 550.00	\$ 550.00	Requisition and invoice indicates that expense was incurred on character education assembly, topic - how to be good citizens conducted at PS#1.		x		Character Education assemblies are necessary for student awareness.	
642	1100025234000	73890-05	3/15/2005	DELL COMPUTER	\$ 7,507.69	\$ 7,507.69	Requisition indicates that the expense was incurred for Firebox X2500 and Watchguard Firebox X700 products for firewall & VPN, 1 yr Webblocker subscription, 1 yr live security gold upgrade		x		Upgrade to firewall, hardware, software and filters. IT head approves then assistant superintendent. BOE gets purchase order lists. No board approval specifically for this. The upgrade was done at MHS.	
643	1100021932000	83808-05	3/9/2005	DR. GELASIA MARQUEZ,PH	\$ 325.00	\$ 325.00	Requisition indicates that the expense was incurred for therapy sessions for Mario Trujillo in November, 04		x		This expense is necessary because the therapy is required by the Mario Trujillo's IEP.	
644	1100021932000	84328-05	5/28/2005	DR. GELASIA MARQUEZ,PH	\$ 75.00	\$ 75.00	Requisition indicates that the expense was incurred for therapy sessions for Mario Trujillo in May, 05		x		This expense is necessary because the therapy is required by the Mario Trujillo's IEP.	
645	11-000-230-339-00	80365-05	7/1/2004	DR. SILVIA VEGA	\$ 1,405.00	\$ 14,050.00	Invoice indicates for annual open PO 2004-2005 for school doctor services		x		The expense is necessary to keep a school doctor available for children and staff. This is an open PO.	
646	1100026142000	74203-05	5/12/2005	E.R. BARRETT INC.	\$ 630.00	\$ 630.00	Invoice indicates that expense was incurred to get the roof leak inspected and recommendation to cope with the leak.		x		The expense is necessary to get the leak repaired.	

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647	11-000 -230 -340 -00	83848-05	2/28/2005	EDWARDS ENGINEERING GR	\$ 7,950.00	\$ 21,800.00	Invoice states for grandstand site engineering	x			Grandstands non-essential for education. Fees should be in new construction/capital expense.	Engineering services related to the Memorial Field Grandstand Project
648	11-000 -230 -590 -00	80367-05	7/1/2004	EL ESPECIAL	\$ 400.00	\$ 8,700.00	Invoice indicates that expense was incurred on payments of newspaper ads.		x		Open PO. The BOE places newspaper ads in El Especial newspaper through the year.	
649	11-000 -262 -490 -00	80368-05	7/1/2004	ENVIRONMENTAL REMEDIATI	\$ 4,605.00	\$ 12,000.00	Invoice indicates that the expense was incurred for periodic surveillance site inspection conducting during August 04 district wide for asbestos management plan update.		x		Open PO. This expense is necessary to get the asbestos inspected for the district as it can be dangerous.	
650	1100026142000	81747-05	7/1/2004	F AND M EXTERMINATING	\$ 6,762.00	\$ 6,762.00	Invoice indicates that the expense was incurred on pest control of all WNY schools		x		This is a necessary expense to do pest control for all school properties through the year.	
651	11-000 -230 -530 -00	80372-05	7/1/2004	FEDERAL EXPRESS	\$ 251.05	\$ 4,000.00	Invoice indicates that expense was incurred on payment of FedEx delivery services		x		Open PO. The BOE contracts the Federal Express delivery services for the mails.	
652	1100023033100	83351-05	1/12/2005	FEINTUCH, PORTWICH, FE	\$ 4,068.75	\$ 4,068.75	Petition indicated that legal fees were paid for Jenny Abreu for her defense against the complaint of assaulting a student.		x		This expense is necessary as the case was dismissed and the teacher was found not guilty. N.J.S.A. 18A:16-6.1, the statute providing for indemnification in criminal actions, refers back to the section dealing with indemnification in civil actions. According to the statute, should any such charges be dismissed or result in final disposition in favor of such a person, the school board shall reimburse him for the cost of defending such proceeding.	

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653	11-000-261-420-00	82716-05		FLEET CAPITAL LEASING-						x	Discussed with district. Missing all documentation.	
654	1100026142000	82501-05	7/31/2004	FLEET CAPITAL LEASING-	\$ 956.18	\$ 956.18	Req indicates that copiers were bought out the lease for MHS and Business office		x		The expense is necessary to keep the copiers on hand instead of the ending of the lease agreement.	
655	1100026142000	84249-05	5/24/2005	FLEETWOOD FOOD SERVE	\$ 106.00	\$ 106.00	Invoice indicates that slicer was repaired - belt was replaced, adjusted sharpening, cleaned and lubricated slide bars.		x		This expense is necessary as the slicer is required to be in the working condition for food preparation.	
656	1100026142000	81428-05	7/21/2004	FLORIAN GLASS SERVICE	\$ 124.00	\$ 124.00	Requisition indicates the expense was incurred for replacing back door window and repairing side view mirror.		x		The expense is necessary for keeping the emergency door in effective working condition.	
657	1500024050007	70681-05	7/1/2004	GABRIEL MARTINEZ	N/A	N/A	Voided transaction from SBAR for \$150 on 7/20/04	N/A	N/A	N/A	Check voided. PO cancelled	
658	1500022332001	13733-05	2/28/2005	GAETANINA DEL DUCA	\$ 50.00	\$ 50.00	Invoice indicates that Gaetanina Tina DelDuca was reimbursed for attending "How to Handle the Hard to Handle Student" on 1/19/2005.		x		This expense is reasonable as teachers require this sort of training and the board reimbursed only part of the training fees.	
659	1100026142000	81877-05	7/31/2004	GALLERY CARPET	\$ 1,500.00	\$ 1,500.00	Req indicates that expense was incurred on carpet replacement at PS#5 for room 400B		x		The expense is necessary to replace the bad carpet in the schools for health and safety purposes.	
660	1100026142000	83636-05	2/11/2005	GARFIELD FENCE DISTRIB	\$ 110.00	\$ 110.00	Invoice indicates that the expense was incurred on purchasing fence supplies and materials for PS#5 & PS#2		x		Every school has a different type of fence. Supplies and maintenance items are kept on hand to do the repairs.	
661	1100026142000	83319-05	1/11/2005	GBC	\$ 175.00	\$ 175.00	Invoice indicates that the expense was incurred to purchase an educational laminator machine tune up.		x		This expense is necessary to keep the laminator in good working condition.	

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662	11-000-261-420-00	81524-05	7/21/2004	GLOBAL ELEVATOR TECHNO	\$ 1,224.00	\$ 7,334.00	Invoice indicates that the expenses for monthly maintenance of elevators and response to a trouble call at PS#1, 2, 4 and MHS.		x		Open PO. BOE contracts Global Elevator Technologies to maintain and repair their elevators.	
663	1100026142000	82723-05	7/31/2004	GLOBAL ELEVATOR TECHNO	\$ 9,000.00	\$ 9,000.00	Invoices indicate expenses were incurred for repairing deficiencies in elevators of Memorial High School and Elementary School# 5.		x		This expense is necessary to keep the elevators in good working condition.	
664	11-000-252-330-00	84159-05	4/30/2005	GLOBAL KNOWLEDGE	\$ 2,937.00	\$ 2,939.00	Requisition indicates that the expense was incurred on the purchase of training for 3 Nortel Meridian 1 and Communication Server 1000 @ 978 each		x		3 BOE people were trained in Nortell phone system. The rest of the staff were planned on being taught how to change phone numbers by these 3 trained individuals so as to save the expense of Nortell coming in and do the training for all.	
665	1100026142000	81831-05	7/31/2004	GLOBE ELEVATOR TECHNOL	\$ 5,069.00	\$ 5,069.00	Requisition indicates that the expense was incurred on repair and upgrade of the elevators and removing red tag conditions.		x		This expense is necessary to keep the elevators in good working condition.	
666	11-000-219-320-00	1553-05	7/28/2004	GOOD TALKING PEOPLE	\$ 3,200.00	\$ 3,200.00	Invoice indicates for speech/language therapy services for June.		x		This expense is necessary to uphold responsibility to disabled students.	
667	1100026142000	84093-05	4/21/2005	HAIG SERVICE CORPORATI	\$ 24,000.00	\$ 24,740.00	Invoice indicates replacement of fire alarms.		x		This expense is necessary to maintain fire alarms and ensure safety of students.	
668	11-000-262-490-00	82273-05		HARTFORD STEAM BOILER						x	Discussed with district. Missing all documentation.	
669	1100023033900	80377-05	7/1/2004	HUDSON COUNTY CHEST CL	\$ 831.00	\$ 3,000.00	Invoice and supporting documentation indicate open PO for chest exams.		x		This expense is necessary to uphold responsibility to disabled students per IEP.	

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670	15-000-223-320-02	24120-05		HUDSON COUNTY CHILD AB						x	Discussed with district. Missing all documentation.	
671	1100023033900	81192-05	7/1/2004	HUDSON COUNTY SCHOOL O	\$ 70.00	\$ 70.00	Invoice indicates random drug testing from North Hudson Drug and Alcohol Consortium for 2 CDL licensed drivers-Luisa Lazo and Gilberto Rivera		x		This expense is essential to ensuring safety of students that ride buses in school district.	
672	1100023034000	81805-05	8/1/2004	HUDSON COUNTY VISUAL A	\$ 14,364.00	\$ 14,364.00	Invoice indicates assessment of services for 6384 students at \$2.25/students.		x		This item is a fee charged for the use of audio-visual materials from a central database. This expense is necessary to allow a greater variety of educational material than can be housed at any single location.	
673	1100023034000	84189-05	4/30/2005	HUDSON ESSEX PASSAIC S	\$ 550.00	\$ 550.00	Invoice indicates application for Soil erosion certificate as required by Hudson Essex Passaic Soil Conservation District.		x		This item is necessary to maintain safety for the student in the district.	
674	1100026142000	83708-05	2/25/2005	HUDSON HEATING INC.	\$ 1,530.25	\$ 1,530.25	Invoice indicates burner replacement kit and 2 ignitions.		x		This item is essential to ensuring equipment is working properly.	
675	11-000-230-590-00	80379-05	missing PO	HUDSON REPORTER	missing PO	missing PO	Invoice indicates page advertisement in paper.		x		This item has no PO or approvals. Expense is necessary to advertise services.	
676	11-000-261-420-00	80381-05	missing PO	INSTITUTIONAL SYSTEMS	\$ 32.50	missing PO	Invoice indicates programming of all clocks in district to prepare for daylight savings time.			x	This items has no PO or approvals. Essential for proper functioning of clocks in schools for accurate class period times.	
677	1100026142000	82399-05	1/19/2005	J.SOSOWER & SON	\$ 71.25	\$ 71.25	Invoice indicates purchase of custom made shades.			x	Discussed item with district; however, there is still no clear indication as to purpose of expense.	
678	11-000-261-420-00	84135-05		JAMESON, ROBERT						x	Discussed with district. Missing all documentation.	

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679	11-000 -261 -420 -00	82868-05	9/30/2004	JAY-HILL REPAIRS	\$ 861.20	\$ 2,000.00	Invoice indicates repair of ovens for Early Childhood School and Memorial High School		x		Open PO. Necessary repair of ovens at schools for cafeteria operations	
680	1100021932000	82294-05		JERSEY CITY MEDICAL CE	N/A	N/A	Voided transaction from SBAR for \$589 on 8/30/04	N/A	N/A	N/A	Check voided. PO cancelled	
681	1100021932000	80874-05	7/1/2004	JERSEY CITY MEDICAL CE	\$ 322.40	\$ 322.40	Invoice indicates payment for hearing test conducted on 4/8/2004 for Matilde Fernandez.		x		This expense is necessary to uphold responsibility to disabled students per IEP.	
682	1100021932000	82975-05	8/30/2004	JERSEY CITY MEDICAL CE	\$ 266.60	\$ 266.60	Invoice indicates for typanometry for classified student at Memorial High.		x		This expense is necessary to uphold responsibility to disabled students per IEP.	
683	11-000 -230 -590 -00	80382-05	missing PO	JERSEY JOURNAL	\$ 37.60	missing PO	Invoice indicates purchase for posting of public notice in the Jersey Journal on 12/14/04.		x		This expense is necessary to alert public about school district business.	
684	15-190 -100 -320 -01	83308-05	1/19/2005	JIM HOSSICK, INC	\$ 2,100.00	\$ 2,100.00	Invoice indicates "Positively Fun" concert series for elementary schools in the district on March 3 and 4. Each school pays \$350.		x		This item is necessary to promote music awareness in schools in district.	
685	1100026142000	83878-05	missing PO	JOHN SCHEINER	\$ 82.30		Invoice indicates for gasoline reimbursement.		x		Item is for the use of a personal vehicle for school services.	
686	1100026142000	84076-05	4/20/2005	JOHNS MAIN TOWING	\$ 450.00	\$ 450.00	Invoice indicates purpose was for the towing of a trailer that had sunk into the pavement in the alley adjacent to PS 3.		x		This is essential to maintaining safety of the school grounds.	
687	1100023058500	82653-05	7/31/2004	JOYCE GLATZER	\$ 454.71	\$ 454.71	Invoice indicates reimbursement for NCTM Regional Conference in Baltimore, MD-hotel, parking, mileage and tolls.		x		Professional development is essential to ensuring teachers stay current with best practices.	
688	1100026142000	84437-05	6/30/2005	KEEHN POWER PRODUCTS	\$ 86.90	\$ 86.90	Invoices indicate purchases for pull cord and handle, blade sharpening, new belt and labor costs.		x		This is essential to maintaining safety of the school grounds.	

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689	1100021932000	84297-05	5/31/2005	KIDSCARE INSTITUTE, INC	\$ 5,976.00	\$ 5,976.00	Invoice indicates payment for physical/occupational therapy for the 2004/2005 school year.		x		This expense is necessary to uphold responsibility to disabled students per IEP.	
690	1100021932000	82828-05	8/30/2004	KIM JONES	\$ 450.00	\$ 450.00	Requisition and supporting documentation indicates payment for Speech and Language evaluation on October 27, 2004.		x		This expense is necessary to uphold responsibility to disabled students.	
691	1500024050007	74517-05	N/A	KUSH PATEL	N/A	N/A	Voided transaction from SBAR from 7/2/04 for check for \$150.00	N/A	N/A	N/A	Check voided. PO cancelled	
692	1100026142000	82283-05	7/31/2004	MACO OFFICE SUPPLY	\$ 18.00	\$ 18.00	Requisition indicates purchase of keys for the file cabinet.		x		This expense is essential for the daily operations of data management.	
693	1100026142000	82004-05	8/1/2005	MACO OFFICE SUPPLY	\$ 1,451.70	\$ 1,451.70	Invoice indicates purchase of clocks and batteries for PS1.		x		This expense is essential for the daily operations of data management.	
694	1100026142000	82039-05	7/31/2004	MANHATTAN WELDING CO, I	\$ 1,150.00	\$ 1,150.00	Invoice indicates repair of supply nipple and new boiler for PS 4.		x		This is essential to maintaining safety of the school grounds.	
695	1100021932000	81306-05	7/1/2004	MARY ANN PICONE, MD	\$ 375.00	\$ 375.00	Invoice and supporting documentation indicates payment for neurological consultation for Frank Alvarez from School #2.		x		This expense is necessary to uphold responsibility to disabled students.	
696	11-000-261-420-00	81900-05	missing PO	MAVERICK BLDG. SERVICE	\$ 425.00	missing PO	Invoice indicates payment for stripping and waxing floor of PS 2.		x		This item is missing a PO. This expense is necessary to maintain school grounds.	
697	11-000-261-420-00	81218-05	7/1/2004	METRO DOOR & HARDWARE,	\$ 1,485.00	\$ 1,485.00	Invoices indicate payment for 7 doors for PS 6, PS5, and MHS.		x		This expenditure is necessary to maintained school grounds.	
698	1100026142000	83483-05	1/25/2005	METRO DOOR & HARDWARE,	\$ 642.50	\$ 642.50	Invoice indicates purchase of 2 steel doors for MDS and MHS.		x		This expenditure is necessary to maintained school grounds.	
699	11-000-261-420-00	83010-05	missing PO	METRO FIRE & SAFETY EQ	\$ 64.75	missing PO	Invoice indicates purchase of bracket for doors in PS #		x		This is essential to maintaining safety of the school grounds.	
700	1100026142000	84202-05	missing PO	METRO FIRE & SAFETY EQ	\$ 3,567.15	\$ 3,567.15	Invoices and supporting documentation indicate purpose is service of fire extinguishers for all schools in the district.		x		This is essential to maintaining safety of the school grounds.	

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
(as per District System)	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
701	1500024030007	72927-05	8/30/2004	MIDDLE STATES ASSOCIAT	\$ 866.25	\$ 866.25	Requisition rates for \$885.26 for Middle States Association			x	Discussed item with district; however, there is still no clear indication as to purpose of expense.	
702	15-000-240-300-07	71022-05		NAT.COUNCIL FOR SOCIAL						x	Discussed with district. Missing all documentation.	
703	1100025234000	82942-05	8/30/2004	NCS PEARSON,INC.	\$ 731.52	\$ 731.52	Invoice indicates purpose is SASI XP renewal support for all elementary schools in district for Jan 28 2005 to Nov 22 2005.			x	This expense is necessary to facilitate administrative tasks at school.	
704	11-000-252-340-00	83449-05	1/20/2006	NCS PEARSON,INC.	\$ 22,404.80	\$ 22,404.80	Invoice indicates purpose is SASI XP state reporting renewal support for all elementary schools in district for Nov 23 2004 to Nov 22 2005.			x	This expense is necessary to facilitate administrative tasks at school.	
705	1100023034000	82517-05	7/31/2004	NETPROFITS INTERNET CO	\$ 1,500.00	\$ 1,500.00	Invoice indicates the creation of two HTML forms for teacher and employee application.			x	Essential because this cuts processing time by the Human Resource office.	
706	11-000-230-530-00	81884-05	missing PO	NEXTIRAONE	\$ 1,260.00	missing PO	Invoice indicates work on cable lines and phone lines.			x	Discussed with district, however still unclear as to why was the work was necessary for the cable/phone lines. No documentation to show that there had been problems was received. Item requires further review.	
707	1100026142000	82586-05	10/1/2004	NEXTIRAONE	\$ 4,776.42	\$ 6,872.40	Invoice indicates purchase of Nortel Succession 1000m telephone system.			x	This expense is necessary to facilitate administrative tasks at school.	
708	11-000-262-490-00	84035-05		NJ DEPT OF ENVIRONMENT						x	Discussed with district. Missing all documentation.	
709	1100026249000	83240-05	12/31/2004	NJ DIVISION OF FIRE SA	\$ 2,307.00	\$ 2,307.00	Invoice indicates purchase of annual life hazard use registration for District.			x	This item is necessary to ensure fire safety in district.	

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710	1100023058500	82017-05	8/1/2004	NJ SCHOOL BOARDS ASSOC	\$ 1,100.00	\$ 1,100.00	Invoice indicates registration for NJASA conference on October 20, 21, 22, 2004 for group registration for board, school administrator, school business official and district staff.		x		Professional development is essential to ensuring teachers stay current with best practices.	
711	1500024050004	42324-05	7/31/2004	NU-WAY CONCESSIONAIRES	\$ 150.00	\$ 150.00	Invoice indicates professional development breakfast on 3/18/2004 for 100 people.	x			This purchase is non-essential to the educational goals of the district.	Catering service is used to provide minimal refreshments at meetings, award ceremonies, volunteer meetings, etc.
712	1500024050007	72791-05	8/30/2004	NU-WAY CONCESSIONAIRES	\$ 50.00	\$ 50.00	Invoice indicates meal on 10/26/2004 for 20 people.	x			This purchase is non-essential to the educational goals of the district.	Catering service is used to provide minimal refreshments at meetings, award ceremonies, volunteer meetings, etc.
713	11-000-219-320-00	2159-05	missing PO	OCCUPATIONAL THERAPY C	\$ 2,986.00	\$ 2,986.00	Invoice indicates occupational therapy for students at PS #1, PS #2, and PS #3.		x		Invoice signed off indicating approval-no PO attached due to vendor having open PO. This expense is necessary to uphold responsibility to disabled students.	
714	1100026142000	83269-05	12/31/2004	OFFICE EQUIPMENT CORP	\$ 500.00	\$ 500.00	Invoice indicates purchase of service agreement for fax machine at Business Office and the Hudson Hall.		x		This expense is necessary to facilitate administrative tasks at school.	
715	1100026142000	82881-05	8/30/2004	OFFICE EQUIPMENT CORP	\$ 250.00	\$ 250.00	Invoice indicates purchase of service renewal for fax machine at Business Office and the Hudson Hall.		x		This expense is necessary to facilitate administrative tasks at school.	
716	1100026142000	81210-05	7/1/2004	OFFICE EQUIPMENT CORP	\$ 150.00	\$ 150.00	Invoice indicates purchase of service renewal for Acro-Print Time Stamp at Business Office.		x		This expense is necessary to facilitate administrative tasks at school.	

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717	1100026142000	82640-05	7/31/2004	OFFICE EQUIPMENT CORP	\$ 165.00	\$ 165.00	Invoice indicates purchase of drum replacement for copier at Memorial High School.		x		This expense is necessary to facilitate administrative tasks at school.	
718	1100026142000	82562-05	7/31/2004	OFFICE EQUIPMENT CORP	\$ 189.00	\$ 189.00	Invoice indicates repair to Canon Tabletop copier at PS#3.		x		This expense is necessary to facilitate administrative tasks at school.	
719	1100026142000	83272-05	12/31/2004	OFFICE EQUIPMENT CORP	\$ 200.00	\$ 200.00	Invoice indicates purchase of service renewal for Widmer numbering machine at Business Office.		x		This expense is necessary to facilitate administrative tasks at school.	
720	1100026142000	82213-05	7/31/2004	OFFICE EQUIPMENT CORP	\$ 150.00	\$ 150.00	Invoice indicates purchase of toner and repair to fax machine at Business Office.		x		This expense is necessary to facilitate administrative tasks at school.	
721	1100026142000	82965-05	8/30/2004	OPEN SYSTEMS	\$ 294.00	\$ 294.00	Invoice indicates response to call from staff about damage to intercom system to Harry L Bain due to lightening strike.		x		This is essential to maintaining safety of the school grounds.	
722	1100026142000	83977-05	4/18/2005	OPEN SYSTEMS	\$ 4,500.00	\$ 4,500.00	Invoice indicates repair of damage to intercom system to Harry L Bain due to lightening strike.		x		This is essential to maintaining safety of the school grounds.	
723	1100026142000	82011-05	7/31/2004	OPEN SYSTEMS	\$ 500.00	\$ 500.00	Invoice indicates purchase of training on Tele-Center intercom system.		x		This expense is essential for staff to become adept at operating new equipment.	
724	11-000-261-420-00	80388-05	7/2/2004	OTIS ELEVATOR COMPANY	\$ 630.00	\$ 11,520.00	PO states for 2004-2005 estimated elevator repairs		x		Open PO. Essential for proper functioning of elevators at schools .	
725	15-000-240-500-06	83665-05	2/1/2005	PAPERMART INC.	\$ 14,400.00	\$ 14,400.00	Invoice indicates purchase of 600 cartons of white copier paper delivered to warehouse.		x		This expense is necessary to facilitate administrative tasks at school.	
726	11-000-261-420-00	82247-05	7/31/2004	PATRIOT COMMERCIAL LEA	\$ 3,961.65	\$ 7,923.30	Invoice indicates lease of copier for board office for year 2004-2005.		x		This expense is necessary to conduct administrative duties in the board office.	
727	11-000-261-420-00	80389-05	missing PO	PAUL ROSCITT ELECTRIC,	\$ 34,264.45	\$ 34,264.45	Invoices indicate electrical work done a various school across the district.			x	Missing PO	

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728	1100023034000	80739-05	7/9/2004	PEARSON DIGITAL LEARNI	\$ 4,731.76	\$ 4,731.76	Invoice indicates purpose was for consultant Patrick Gamola-Mullin to provide training on SASI Roll-Over on 7/7-9/2004 and travel expenses.		x		Original PO approved for \$3900-manually changed to include traveling expenses of \$831.76. This expense is necessary for staff to become adept at operating new system.	
729	1100025233000	82129-05	9/10/2004	PEARSON DIGITAL LEARNI	\$ 198.00	\$ 198.00	Invoice indicates purpose is training for InteGrade Pro Software for Samir Shah and Maria Molina on 9/14/2004.		x		This expense is necessary for staff to become adept at operating new system.	
730	1100025234000	81874-05	8/1/2004	PEARSON DIGITAL LEARNI	\$ 2,551.92	\$ 2,551.92	Invoice indicates purpose was for consultant Patrick Gamola-Mullin to provide non-technical onsite assistance on 8/12/04 and 8/13/2004 plus travel expenses.		x		Original PO approved for \$1900-manually changed to include traveling expenses of \$652.92. No approval. This expense is necessary for staff to become adepts at operating new system.	
731	1100025234000	81875-05	8/1/2004	PEARSON DIGITAL LEARNI	\$ 4,913.57	\$ 4,913.57	Invoice indicates purpose was for consultant Patrick Gamola-Mullin to provide training on SASI Roll-Over on 2/15-17/2004 and travel expenses.		x		Original PO approved for \$3900-manually changed to include traveling expenses of \$1013.57. No approval. This expense is necessary for staff to become adept at operating new system.	
732	1100026142000	81808-05	7/1/2004	PEARSON NCS DATA MANAG	\$ 816.00	\$ 816.00	Invoice indicates renewal of service contract with NCS Pearson for 7/1/2004-6/30/2005.		x		This expense is necessary to facilitate administrative tasks at school.	
733	1100026142000	80390-05	7/1/2004	PENNETTA AND SONS	\$ 455.00	\$ 31,921.75	PO states for emergency boiler maintenance and services for 2004-2005		x		Essential for proper functioning and maintenance of boilers in school district	
734	11-000-230-530-00	80391-05	7/1/2004	PITNEY BOWES DISTRICT	\$ 597.00	\$ 7,200.00	Invoice from Pitney Bowes states for \$597 monthly charges on mailing system		x		Open PO. Postage meter necessary for mailings at BOE	

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735	11-000 -230 -340 -00	83981-05	4/5/2005	PMK GROUP, INC.	\$ 4,007.86	\$ 4,007.86	Invoice states for project engineer, field scientist, senior AutoCAD operator of PMK consulting & environmental engineers for \$4007.86 for grandstands			x	Grandstand cost of construction to be \$2.8 million. Proper approvals not provided. Cost of grandstands appears excessive	
736	1100026142000	82876-05	8/30/2004	PRIME UNIFORM	\$ 460.00	\$ 460.00	Requisition states for cleaning 23 large floor mats at \$20/piece		x		All schools have floor mats in doorways that require cleaning on annual basis before school year begins	
737	1100025234000	82296-05	7/31/2004	PROMEDIA	\$ 46,119.00	\$ 63,005.00	Invoice states WNY phone maintenance coverage from 8/30/04-8/29/05 for MHS			x	Through discussion with district it was noted that this is for annual maintenance of phones at HS however documentation not required. Cost appears high. district to provide further documentation	
738	1100025234000	82079-05	7/31/2004	PROMEDIA	\$ 1,732.50	\$ 2,545.00	Invoice states for engineering fees, open new veritos ticket, work w/incremental field job, begin deployment of agents, additional service packs			x	Through discussion with district it was noted that this is for annual maintenance of phones at HS however documentation not required. Cost appears high. district to provide further documentation	
739	1100026142000	81961-05	8/1/2004	PROMEDIA	\$ 16,886.00	\$ 63,005.00	Invoice states for 24 port switches			x	Through discussion with district it was noted that this is replacement of port switches at HLB due to lightning strike however no documentation was provided to support this.	
740	1100026142000	82609-05	7/31/2004	PROMEDIA	\$ 566.50	\$ 2,000.70	Invoice for cables, surface mount housing, snap in jack white			x	Through discussion with district it was noted that this is for inventory of cables to be kept. No documentation provided as to which school this was for.	

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741	11-000-261-420-00	83652-05	2/11/2005	PUBLIC SEWER SERVICE	\$ 175.00	\$ 175.00	Invoice for public sewer service to clean grease trap at HS		x		Grease traps in cafeteria to be cleaned on regular basis using public sewer service. Necessary for proper functioning of school cafeteria.	
742	1500022332002	22307-05	7/31/2004	RAINBOWS,INC.	\$ 175.00	\$ 175.00	Requisition states for 1 coordinator training @ \$35 and 2 facilitator training @ \$70 to help grieving youth		x		Essential as grief counseling necessary for students to facilitate learning	
743	1500022332003	33963-05	4/4/2005	RAINBOWS,INC.	\$ 26.00	\$ 26.00	Invoice states for journal sets		x		Journal sets part of Rainbow grief counseling for students	
744	11-000-261-420-00	81914-05	7/31/2004	REGENCY LIGHTING	\$ 2,202.46	\$ 5,000.00	PO states for estimated amounts for 2004-2005			x	Open PO. Unclear from invoice and PO what item is for.	
745	1100026142000	83651-05	2/11/2005	RELIABLE FIRE PROTECTION	\$ 107.50	\$ 107.50	Requisition states for single tank system service for Early Childhood School		x		Single tank fire suppression system at ECC required servicing	
746	1100023058500	82880-05	8/30/2004	RICHARD TEDESCO	\$ 405.50	\$ 405.50	Requisition states for NJ School Boards convention		x		Reimbursement of President/Trustee of WNY BOE to attend NJ School Boards convention. Essential for professional development	
747	1100021932000	81896-05	7/31/2004	RICKARD REHABILITATION	\$ 348.00	\$ 348.00	Requisition states for therapy services, 3 sessions of physical therapy for Domingues, Jonathan and 3 sessions of physical therapy for Portillo, Jennifer		x		Physical therapy necessary for students as part of IEP	
748	1500024030007	73811-05	2/28/2005	ROBERT GOTTFRIED	\$ 2,000.00	\$ 2,000.00	Requisition states \$2,000 for "Rob the drummer"			x	After discussion with district, still unclear as to who "Rob the Drummer is	
749	1500024030007	73921-05	5/12/2005	ROYAL PRINTING SERVICE	\$ 302.50	\$ 302.50	Invoice states for invitations w/blank envelopes for National Honor Society program		x		Essential as invitations for Honor Society to reward students that excel in education	
750	1500024030007	74175-05	5/6/2005	ROYAL PRINTING SERVICE	\$ 1,835.00	\$ 1,835.00	Invoice states for report cards at HS, \$1425, and window envelopes \$410		x		Essential for printing of report cards for students	

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751	1100023033900	81835-05	7/31/2004	RULLO, GLEESON	\$ 2,120.00	\$ 2,120.00	Invoice states for fall sports bid and asbestos removal-research firms			x	Service that reviews bids for the BOE. Cost appears excessive	
752	1100023033900	81898-05	7/31/2004	RULLO, GLEESON	\$ 10,700.00	\$ 12,200.00	Requisition states for written hazard communication, \$750, peosh hcs chemical inventory \$500, listing of hazardous products \$250		x		Essential as NJ public employee laws require hazard plans and chemical inventories	
753	1100023033900	82160-05	7/31/2004	RULLO, GLEESON	\$ 950.00	\$ 950.00	Requisition states for review of electrical specs, Invoice states for review of existing bid specs, preparation of changes, preparing advertising, attending bid opening, evaluation bid documents, preparing recommendation			x	Service that reviews bids for the BOE. Cost appears excessive	
754	1100025133000	82963-05	8/30/2004	RULLO, GLEESON	\$ 1,900.00	\$ 1,900.00	Requisition states for bidding process for winter/spring sports			x	Service that reviews bids for the BOE. Cost appears excessive	
755	1100025133000	84180-05	5/6/2005	RULLO, GLEESON	\$ 975.00	\$ 975.00	Requisition and invoice states for professional assistance for stage curtains for PS 1 to inspect stage, write specs, interview vendors, solicit bid prices, check credit rating on vendors, make recommendations			x	Service that reviews bids for the BOE. Cost appears excessive	
756	1100026142000	83296-05	4/7/2005	SCHOOL DUDE COM.	\$ 2,985.00	\$ 2,985.00	Requisition states for internet maintenance management systems, Invoice states for annual renewal of CommunityDirect, MaintenanceDirect and FSDirect thru 1/31/06		x		Essential as schooldude.com is provider of operations management for educational facilities, and invoice is for regular maintenance	
757	1100026252000	81921-05	7/31/2004	STATE OF N.J. DEPT.OF	\$ 4,868.00	\$ 4,868.00	Invoice states for taxable wages, from the State of NJ, department of Labor for 4868. Requisition states for medical malpractice insurance			x	Unclear as to why district requires medical malpractice insurance	

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758	11-000-261-420-00	82717-05	11/9/2004	STEWART INDUSTRIES	\$ 65,000.00	\$ 18,750.00	Invoice states for quarterly payment for Savin copiers, as per maintenance agreement for a totally of 6,250,00 copies including parts, labor and supplies for \$75,000 per year		x		District-wide servicing agreement for copiers. Essential for proper maintenance of copiers for school administration.	
759	11-000-261-420-00	82715-05		STEWART INDUSTRIES INC						x	Discussed with district. Missing all documentation.	
760	1100023034000	83760-05	2/28/2005	STORAGE ENGINE, INC.	\$ 3,500.00	\$ 6,280.00	Invoice states for \$3500 for laserfiche software, including installation, training and upgrades		x		Through discussion with BA, it was noted that laserfiche used at BOE for document retention (employee personnel records, manuals, bills). Software upgrade required.	
761	11-000-230-340-00	84020-05	4/11/2005	STORAGE ENGINE, INC.	\$ 10,435.00	\$ 10,435.00	Invoice states for \$10435 fro Laserfiche seat license, email plug in, scnconnect, quick fields, scanner replaces and laserfiche and scanner installation		x		Through discussion with BA, it was noted that laserfiche used at BOE for document retention (employee personnel records, manuals, bills). Software upgrade required.	
762	1100025234000	83761-05	2/28/2005	STORAGE ENGINE, INC.	\$ 2,780.00	\$ 6,280.00	Invoice states for \$2780 for full user priority, retrieval user priority, lf std priority, Laserfiche email LSAP priority, Laserfiche snapshot LSAP priority		x		Through discussion with BA, it was noted that laserfiche used at BOE for document retention (employee personnel records, manuals, bills). Software upgrade required.	
763	1100023033900	82318-05	7/31/2004	RATEGIC ENVIRONMENTAL SER	\$ 8,500.00	\$ 8,500.00	Invoice states for waste management services		x		Essential to remove hazardous materials from West New York School District	
764	1100023034000	82228-05	7/31/2004	RATEGIC ENVIRONMENTAL SER	\$ 400.00	\$ 400.00	Requisition states to identify hazardous material at \$50/hr to 8 hrs for \$400. Invoice states for site walk and inventory of chemicals			x	Through discussion with BA, it was noted that SES is used to inventory and dispose of chemicals. Location not noted in documentation	

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765	1500022332002	24620-05	5/31/2005	SUSAN HAAS	\$ 50.00	\$ 50.00	Invoice states for Susan Haas at PS2 for \$149 for attendance at seminar, "Winners! A Closer look at the year's Top-rated Children's Books", 5/7/04 @ Rutgers U.		x		Essential for teacher attendance at conference for children's books	
766	1500024050007	74016-05	4/11/2005	TAYLOR RENTAL CENTER	\$ 3,840.00	\$ 6,089.50	Invoice and Requisition states for shipment of chairs, pleated skirts, stairs, stage selections to Miller Stadium at Mad bet 57th and 59th		x		Equipment rental used for has graduation ceremonies.	
767	1100021932000	81887-05	7/31/2004	THERACARE	\$ 1,618.75	\$ 1,618.75	Invoice states for student, Akonor, Kweis, ABA and ABA1 para spec inst home @88 unites, rate of \$17.50 and 12 units for same price		x		Developmental services provided for student as part of IEP for special ed	
768	11-000-219-320-00	82829-05		THERACARE	\$ 1,015.00		Invoice states for "ABA Para Spec Inst Home"			x	Invoice appears to be for professional services as part of child's IEP, however Missing PO	
769	1500022332001	14764-05	5/23/2005	THOMAS CHEPLIC	\$ 50.00	\$ 50.00	Requisition states for Thomas Cheplic of PS 1 to attend Conference, "Music: The Heart of Education"		x		Essential for teacher attendance at music education conference	
770	1100023058500	83027-05	9/30/2004	TOM REILLY	\$ 115.72	\$ 115.72	Requisition states for reimbursement of travel expenses including parking and light rail			x	Unclear as for what purpose employee is being reimbursed for.	
771	1100026249000	83387-05	1/17/2005	TOWN OF WEST NEW YORK	\$ 186.00	\$ 186.00	Requisition states for elevator inspection at the Early Childhood Center		x		Essential as required for health and safety of school building	
772	1100023034000	83529-05	2/25/2005	TRANE COMPANY	\$ 592.00	\$ 592.00	Requisition for Tracer Summit for \$592			x	Cost of new microprocessor based control system appears excessive and not directly related to children's education	

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773	1100026142000	80403-05	7/1/2004	TRANE COMPANY	\$ 42,462.00	\$ 42,462.00	Letter from Traner in reference to maintenance Requirements for Trane Tracer system in PS 1,5,6			x	Cost of new microprocessor based control system appears excessive and not directly related to children's education	
774	1100026142000	64143-05	4/29/2005	TRANE COMPANY	\$ 7,621.00	\$ 7,621.00	Invoice states for programmable control modules at air handlers for \$7621, Requisition states to replace PCM at PS 3&4 damaged by lightning			x	Cost of new microprocessor based control system appears excessive and not directly related to children's education	
775	11-000-262-300-00	83057-05	8/1/2004	TREASURER WEST NEW YOR	\$ 51,680.00	\$ 540,000.00	Invoice states for WNY Police dept allocation for all schools in district for March 2005		x		Essential for safety of students. All schools in districts have on-site full-time police officers	
776	15-000-240-300-07	74101-05		TREASURER WEST NEW YOR						x	Discussed with district. Missing all documentation.	
777	1500024030007	72920-05	8/30/2004	TREASURER WEST NEW YOR	\$ 1,175.00	\$ 1,175.00	Requisition states for police services on 10/28/04 and 11/12/04 for Halloween Dance and Admin Fee at the high school		x		Essential for security of students at school-sponsored events	
778	1100026249000	81840-05	7/31/2004	EASURER,STATE OF NEW JERS	\$ 54.00	\$ 54.00	Requisition states for elevator registration fee for Middle School		x		All school elevators are required to be registered by NJ Construction Code law	
779	1100026142000	81915-05	7/31/2004	UNITED RENTALS NORTH A	\$ 1,731.00	\$ 1,731.00	Invoice states for Boom 60-64 ft and for fuel for rental totaling \$1731	x			Documentation not provided for boom rental purpose	Rental of boom necessary for the painting of the exterior of Memorial High School
780	1100026142000	82165-05	7/31/2004	UNITED VERTICAL BLINDS	\$ 150.00	\$ 150.00	Requisition states blinds for PS 5		x		Essential for physical environment to be conducive to learning	
781	11-000-262-490-00	80406-05	7/1/2004	UNITED WATER OF NEW JE	\$ 2,012.98	\$ 4,000.00	PO states for estimated water bill for 2004-2005		x		Open PO. Essential for payment of water bill for maintenance of district.	

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782	11-000 -230 -339 -00	80407-05	7/1/2004	TEMPORARY PERSONNEL	\$ 269.06	\$ 2,500.00	Invoice for admin support for 13.5 hrs at \$19.93/r		x		Open PO. Temporary Personnel necessary for administration at BOE office	
783	1100026142000	82608-05	8/30/2004	UNIVERSAL ELECTRIC MOT	\$ 675.00	\$ 675.00	Invoice for inspections, install new bearings, drill and tap, gaskets, seals, sand blast, revarnish winding, clean and paint			x	Through discussion with district it was noted that this services was for boilers however documentation not provided to support location of boilers in schools.	
784	11-000 -261 -420 -00	83329-05	1/31/2005	UNIVERSAL ELECTRIC MOT	\$ 683.00	\$ 683.00	Invoice for new bearings, new seal, sand blast, bronze sleeve			x	Through discussion with district it was noted that this services was for boilers however documentation not provided to support location of boilers in schools.	
785	1100026142000	83763-05	3/24/2005	UNIVERSAL ELECTRIC MOT	\$ 372.00	\$ 500.00	Requisition for emergency pump repair			x	Through discussion with district it was noted that this services was for boilers however documentation not provided to support location of boilers in schools.	
786	1100026142000	83855-05	3/26/2005	UNIVERSAL ELECTRIC MOT	\$ 128.28	\$ 500.00	Requisition for motor replacement			x	Through discussion with district it was noted that this services was for boilers however documentation not provided to support location of boilers in schools.	
787	1100026142000	81537-05	7/1/2004	VAN SPEAR	\$ 3,500.00	\$ 3,500.00	Invoice for removal, transport, disposal of non-friable asbestos containing material at HS in 2 rooms		x		Essential for health and safety of students to have asbestos removed from HS	

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788	11-000 -230 -339 -00	80362-05	7/1/2004	VANORE, FRANK	\$ 4,200.00	\$ 4,200.00	Invoice for school doctor at PS 1,3,5,6 for Sept 04		x		Amount on PO was changed from \$2100 to \$4200 by hand, without additional signatures. Essential as doctor visits are necessary for health of students	
789	11-000 -230 -530 -00	80408-05		VERIZON						x	Discussed with district. Missing all documentation.	
790	11-000 -230 -530 -00	80409-05		VERIZON NETWORK INTERG						x	Discussed with district. Missing all documentation.	
791	11-000 -230 -530 -00	80410-05		VERIZON SELECT SERVICE						x	Discussed with district. Missing all documentation.	
792	1100023058500	82900-05	8/30/2004	VICTOR BARRERA	\$ 405.50	\$ 405.50	Requisition states for reimbursement of travel expenses for NJ School Boards Convention		x		Essential for Trustee of BOE to attend conference for professional development	
793	1100026142000	83623-05	1/31/2005	VIDEO CORP. OF AMERICA	\$ 440.00	\$ 440.00	Requisition and invoice states for onsite service charge for speaker system, to evaluate and repair soundcraft, 4 hrs labor @ \$110 /hr at high school		x		Essential for servicing/repair of sound system in auditorium at high school used for assemblies and performances	
794	11-000 -219 -320 -00	82217-05	7/31/2004	VINCENT Z. RUIZ, MD.	\$ 2,500.00	\$ 5,000.00	Invoice states for separation anxiety disorder and mental retardation of 8 year old, for 2 sessions at \$75/hr by PhD therapist w/ license # and TIN		x		Open PO for year. Therapy services ordered by Child Study Team for child's IEP.	
795	11-000 -261 -420 -00	82974-05	2/24/2005	WEST NEW YORK LOCKSMITH	\$ 856.75	\$ 103.75	Invoice states for copies of keys at various schools for custodians			x	Incomplete backup documentation for remaining balance of \$753.	
796	11-000 -261 -420 -00	82275-05	7/31/2004	XEROX	\$ 278.00	\$ 278.00	Invoice states for service call charge for Xerox 5053 copier at HS		x		Essential as Xerox machines need to be serviced for proper administrative functioning at HS	
797	1100026142000	82668-05	10/1/2005	XEROX CORP	\$ 331.80	\$ 331.80	Requisition states for moving Xerox copier from Hudson Hall to Middle School for \$332		x		Essential as Xerox machine better utilized in Middle School.	

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798	15-000-223-320-01	83145-05	12/30/2004	Y.E.S.	\$ 3,000.00	\$ 3,000.00	Requisition states for SLC Team Building Training on Jan 7 at HS, MS, PS 3,4 and Jan 14th at PS 1,2,5 and HLB School		x		NJDOE approved character education services provider. Team building trainings promote healthier learning environment.	
799	1500022332002	23970-05	4/4/2005	Y.E.S.	\$ 1,000.00	\$ 1,000.00	Requisition states for full day of training on anti-bullying for HS and HLB school		x		NJDOE approved character education services provider. Team building trainings promote healthier learning environment.	
800	1100026142000	82626-05	7/31/2004	ZONES,INC.	\$ 3,708.80	\$ 3,708.80	Requisition states for 1 yr maintenance renewal SAV CE 9.0		x		Symantec anti virus renewals necessary for ongoing virus protection of computers	
801	11-000-252-340-00	84252-06	5/1/2006	A + MASONRY	\$ 8,950.00	\$ 17,500.00	Original proposal indicates A+ Masonry is to make opening for new door, demolish a room, and take out and replace concrete sidewalk. The total amount due for this work is \$20,000.		x		This is essential to maintaining safety of the school grounds. Original PO is for \$17,900 for the proposal amount, though the cost of the job was slightly less.	
802	11-000-252-340-00	83091-06	4/30/2006	A.P.C.	\$ 5,195.44	\$ 5,068.00	Invoice indicates that the expense was incurred on purchase of 2 UPS batteries, battery installation and old battery removal and disposal		x		A single UPS requires two batteries. Batteries are a necessary expense for keeping the UPS running.	
803	11-000-252-340-00	80728-06	7/2/2005	ABLE S.O.S.SEWER AND D	\$ 200.00	\$ 2,500.00	Invoice indicates that a fee was paid for clogged drain maintenance service call.		x		This expense is necessary to clean up the clogged drain. It is an open PO.	
804	1100025234000	83448-06	1/25/2006	ACADEMIC SOFTWARE	\$ 634.50	\$ 634.50	Invoice indicates purchase of Symantec Antivirus software for 47 workstations and 1 year maintenance renewal.		x		This expense is necessary to facilitate administrative tasks at school.	
805	11-000-252-340-00	83856-06	2/26/2006	ADVANCED PHOTO COPY	\$ 95.00	\$ 95.00	Invoice indicates that the reason for service is that faxes could not be sent and received		x		The expense is necessary to maintain the fax machine in working condition.	

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806	11-000-252-340-00	82022-06	7/30/2005	ALARMAX	\$ 1,034.70	\$ 1,034.70	Invoice indicates purchase of wiring materials and cameras for security system.		x		The expense is necessary for having a security system at the Board of Education and maintaining safety of the grounds.	
807	11-000-230-339-00	81499-06	7/2/2005	ALFONSO, DR. JESUS	\$ 7,867.00	\$ 14,980.00	Invoice indicates that the reason for fees is the medical visit to Memorial High School.		x		Dr Jesus Alfonso is one of the school doctors who is paid through the year. It is an open PO.	
808	1500024050003	33859-06	2/26/2006	ARTS HORIZON INC.	\$ 1,250.00	\$ 1,250.00	Invoice indicates purchase is for assembly at PS#3 on 5/18/2006 by Gary Wright entitled "100 years of Popular Song & Music"		x		This expense is necessary as the presentation promotes history.	
809	11-000-252-340-00	80710-06	7/2/2005	B & A SEWING MACHINE S	\$ 6.50	\$ 3,000.00	Invoice indicates that expense was incurred on purchase of a black stripping pad.		x		Sewing machine repair for home economics classes. Open PO approved for \$3,000 for 2005-06.	
810	11-000-252-340-00	83101-06	missing PO	BANK OF AMERICA	\$ 3,900.00	missing PO	Req indicates that expense was incurred on the lease of copiers.			x	Copier leasing is essential for office purposes. It is an open PO. Discussed with district missing PO.	
811	11-000-252-340-00	83033-06	10/30/2005	BARCIA BROTHERS FENCE	\$ 3,460.00	\$ 3,460.00	Invoice indicates purchase is for fence repair and gate installation for PS #1.		x		This is essential to maintaining safety of the school grounds.	
812	11-000-252-340-00	82342-06	7/30/2005	BARCIA BROTHERS FENCE	\$ 6,986.00	\$ 6,986.00	Invoice indicates supply and installation of fence for PS#1.		x		This is essential to maintaining safety of the school grounds.	
813	11-000-261-420-00	84583-05	6/1/2005	BELL BIRD CONTROL	\$ 16,346.00	\$ 16,346.00	Proposal indicated that bird control and cleaning of Memorial High School.		x		This expense is necessary to control the bird a serious health threat.	
814	11-000-252-340-00	82728-06	8/1/2005	BELL ENVIRONMENTAL	\$ 13,329.00	\$ 13,329.00	Proposal and supporting documentation indicates roof cleaning, pigeon net installation and air handling cleaning for Memorial High School.		x		This is essential to maintaining safety of the school grounds.	
815	11-000-252-340-00	80726-06	7/2/2005	BELL ENVIRONMENTAL	\$ 2,800.00	\$ 9,600.00	Invoices indicate that payment was made towards the cleaning services for months of February and November		x		Bell environmental is the company contracted to set monthly bird control traps. It is an open PO.	

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816	11-000-252-340-00	80725-06	7/2/2005	BERGER BROS	\$ 1,014.73	\$ 12,000.00	Open PO. PO approved for \$12,000 for 2005-06 for custodial/maintenance items.		x		PO approved for \$12,000 for 2005-06 for custodial/maintenance items.	
817	11-000-252-340-00	83661-06	2/16/2006	BLOOMFIELD DRAPERY CO.	\$ 200.00	\$ 200.00	Invoice indicates purchase was for stage curtains track repair.		x		This is essential to maintaining safety of the school grounds.	
818	11-000-230-339-00	81043-06	7/1/2005	BRUNO ASSOCIATES, INC.	\$ 18,750.00	\$ 75,000.00	Invoice indicates for \$18,750 in consulting services to Bruno Associates.		x		Bruno associates are hired as grant writers, they help with No Child Left Behind has different titles. These services are availed for the year at the rate of \$5416.67 per month. The expense is necessary for the BOE grant writing etc. It is an open PO.	
819	1100025133000	82738-06	8/30/2005	CENTURY CONSULTING	\$ 210.00	\$ 210.00	Invoice indicates that consulting services were availed to assist the District Board Office setup WR30 file transfer after PC reload and to modify users ids and review messages for printing.		x		Century consulting is a contracted vendor to provide sophisticated services dealing with complicated issues with the BOE's accounting system. They are called only a couple of times a year.	
820	1100025133000	83028-06	10/30/2005	CENTURY CONSULTING	\$ 420.00	\$ 420.00	Invoice indicates that consulting services were availed to test printing of W2s forms on laser printer. Reload 0405 SBAR and '97 & '98 Payroll files for previous yr lookup.		x		Century consulting is a contracted vendor to provide sophisticated services dealing with complicated issues with the BOE's accounting system. They are called only a couple of times a year.	
821	11-000-252-340-00	83426-06	12/30/2005	CERULLO FIRE PROTECTIO	\$ 4,970.00	\$ 4,970.00	Invoice indicates purchase is for inspection of PS#3.		x		This is essential to maintaining safety of the school grounds.	
822	11-000-252-340-00	43424-06	12/30/2005	CERULLO FIRE PROTECTIO	\$ 5,100.00	\$ 5,100.00	Invoice indicates purchase is for inspection of PS#4.		x		This is essential to maintaining safety of the school grounds.	
823	11-000-252-340-00	83297-06	11/30/2005	CERULLO FIRE PROTECTIO	\$ 2,820.00	\$ 2,820.00	Invoices indicate that annual inspection was conducted for 7 Wet Systems & 200lb Hydrotest at PS#4, PS#2 and PS#3.		x		This expense is necessary to keep the Wet Systems in good working condition.	

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824	11-000-252-340-00	84025-06	4/26/2006	CERULLO FIRE PROTECTIO	\$ 1,840.00	\$ 1,840.00	Invoices indicate that annual inspection was conducted for 3 Wet Systems & 200lb Hydrotest at PS#1 & PS#5.		x		This expense is necessary to keep the Wet Systems in good working condition.	
825	11-000-252-340-00	84095-06	4/1/2006	CHEMSEARCH	\$ 355.70	\$ 355.70	Invoice indicates the payment was incurred towards water treatment at the Middle School.		x		This expense is necessary to treat the water and keep it healthy.	
826	11-000-252-340-00	81705-06	7/27/2005	CITY ERECTORS	\$ 770.00	\$ 770.00	Invoice indicates that a crane was rented for R+R compressor for AC for 1st Floor Hudson Hall.		x		Crane was needed at Hudson hall to install an air conditioner.	
827	11-000-252-340-00	81940-06	7/30/2005	CJ VANDERBECK & SON, I	\$ 19,985.00	\$ 19,985.00	Invoice indicates replacement of sections of the boiler for Memorial High School.		x		This is essential to maintaining safety of the school grounds.	
828	11-000-252-340-00	83492-06	1/30/2006	CLEAN VENTURE	\$ 2,792.50	\$ 2,792.50	Invoices indicate that the neutralization tank at MHS was chemically treated, cleaned out, pressure washed, and limestone was replaced.		x		This expense is necessary to clean out the neutralization tank.	
829	11-000-252-340-00	82404-06	7/30/2005	CUMMINS METROPOWER	\$ 2,036.20	\$ 2,036.20	Invoice indicates repair for an inoperable digital board.		x		This is essential to maintaining safety of the school grounds.	
830	11-000-252-340-00	83246-06	11/30/2005	D & G LANDSCAPING	\$ 215.00	\$ 215.00	Invoice indicates winterizing sprinkler at Miller Stadium and Memorial High School		x		This is essential to maintaining safety of the school grounds.	
831	1100021932000	82520-06	7/31/2005	DANIEL M. CURCIO	\$ 650.00	\$ 650.00	Invoice indicates that fees was paid for David Lamela's 10 summer tutoring sessions		x		The expense was necessary as summer tutoring was specified in the student's IEP.	
832	11-000-262-490-00	82201-06	7/31/2005	DANSKIN AGENCY	\$ 506,189.00	\$ 506,189.00	Invoice indicates insurance coverages for 7/1/2005-7/1/2006.		x		This item is essential because district is required to have insurance coverage.	
833	11-000-252-340-00	82345-06	7/30/2005	DASHCO	\$ 420.07	\$ 420.07	Invoice indicates that maintenance parts were purchased			x	Parts listed for screens , person who made purchase no longer here. District doesn't know what it is for.	
834	11-000-252-340-00	84137-06	5/30/2006	DAVID PARKER ASSOCIATE	\$ 470.00	\$ 470.00	Invoice indicates that audiometer calibration service was performed for 10 devices at schools.		x		Audiometer calibration is used for testing hearing every year.	

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835	1100023033900	84278-06	5/31/2006	DAYTOP PREPARATORY SCH	\$ 8,232.00	\$ 8,232.00	Invoices indicate purpose for educational services for March, April and May 2006.		x		This item is a charge for tutoring for a student that was sent out of district for drug rehabilitation. This expense is essential as it ensures that student receives education while getting professional help for temporary disability.	
836	1100023033900	83918-06	3/26/2006	DAYTOP PREPARATORY SCH	\$ 686.00	\$ 686.00	Invoice indicates that educational services were rendered in the month of March			x	Through discussion with district still unclear as to what educational services were for.	
837	11-000-252-340-00	538-06	7/1/2005	DELL COMPUTER	\$ 9.95	\$ 9.95	Invoice indicate purchase of assembly fan.		x		This part is necessary to maintaining equipment purchase for the board office.	
838	11-000-252-340-00	83921-06	2/26/2006	DELL COMPUTER	\$ 2,941.94	\$ 2,941.94	Requisition indicates that the expense was incurred for Firebox X2500 and Watchguard Firebox X700 products for firewall & VPN, 1 yr Webblocker subscription and 1 yr live security gold upgrade for both X2500 and X700		x		Upgrade to firewall, hardware, software and filters. IT head approves then assistant superintendent. BOE gets purchase order lists. No board approval specifically for this.	
839	11-000-252-340-00	81977-06	7/30/2005	DELL COMPUTER	\$ 4,068.00	\$ 4,068.00	Requisition indicates that purchase was made for the service contracts for 3 Dell Power Edge products (PE 2500, PE 1400SC, PE1650).		x		Expense was incurred on Service Contract for PowerEdge 2500/1400sc/1650	
840	11-000-230-339-00	80745-06	missing PO	DOCTOR IS IN, THE	\$ 940.00	missing PO	Invoice indicates that drug screening examinations were conducted for bus drivers.			x	Drug screening is necessary bus drivers . It is an open PO. Discussed with district missing PO.	
841	11-000-230-339-00	81500-06	7/1/2005	DR. SILVIA VEGA	\$ 2,810.00	\$ 14,050.00	Invoice indicates that expense was incurred on payment to the school doctor Dr. Silvia Vega.		x		Dr Silvia Vega is a one of the schools doctor. It is an open PO. The original PO is approved for \$14050-\$1405/month. This expenditure is for 2 months.	

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842	11-000-252-340-00	81627-06	7/1/2005	E.R. BARRETT INC.	\$ 310.00	\$ 310.00	Invoice indicates purpose is to re-glaze skylight over stairwell.		x		This is essential to maintaining safety of the school grounds.	
843	11-000-252-340-00	81590-06	7/1/2005	E.R. BARRETT INC.	\$ 294.00	\$ 294.00	Invoice indicates purpose is to repair roof leak.		x		This is essential to maintaining safety of the school grounds.	
844	11-000-252-340-00	82990-06	10/30/2005	E.R. BARRETT INC.	\$ 2,235.00	\$ 2,235.00	Invoice and supporting documentation indicates removal of roofing and installation of support curbs.		x		This is essential to maintaining safety of the school grounds.	
845	11-000-252-340-00	81926-06	7/30/2005	E.R. BARRETT INC.	\$ 210.25	\$ 210.25	Invoice and supporting documentation indicates roof repair.		x		Original PO was for \$604; however manually changed to \$210.25. No signoff.	
846	11-000-252-340-00	83048-06	10/30/2005	E.R. BARRETT INC.	\$ 208.00	\$ 208.00	Invoice indicates that the expense was incurred on caulking open holes along window wall above gym in an attempt to stop leaks from damaging wooden gym floor.		x		This expense is necessary for repairing the leak.	
847	1100025234000	81516-06	7/14/2005	EDEL GONZALEZ	\$ 245.00	\$ 245.00	Requisition and supporting documentation indicate purpose is reimbursement for Microsoft calls made from home.		x		Technical support is essential to equipment operating effectively.	
848	11-000-230-590-00	80719-06	7/2/2005	EL ESPECIAL	\$ 800.00	\$ 8,000.00	Invoice indicates that the expense was incurred to place a newspaper sales ad		x		The BOE places newspaper ads in El Especial newspaper through the year (05-06). It is an open PO approved for \$8000 for year 2005-06.	
849	1500022332005	53416-06	1/30/2006	ENCORE PERFORMING ARTS	\$ 1,150.00	\$ 1,150.00	Agreement and supporting documentation indicates performance on 2/2/2006 at PS #5 entitled "Goowin's Balloowins"		x		This presentation teaches students history lessons through the use of balloons.	
850	1500024050007	73732-06	2/26/2006	FAIRVIEW PIANO CO.	\$ 145.00	\$ 145.00	Invoice indicate that the expense was incurred on Baldwin Grand Auditorium Piano tuning.		x		This expense is necessary because pianos need tuning.	

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851	11-000 -230 -530 -00	80716-06	7/2/2005	FEDERAL EXPRESS	\$ 171.38	\$ 3,500.00	Invoice indicates that the expenses were made on transportation, shipping and handling of packages.		x		The BOE contracts the Federal Express transportation, shipping and handling services for the mails. It is an open PO approved for \$3500 for year 2005-06.	
852	1100023033100	83089-06	10/30/2005	FEINTUCH, PORTWICH, FE	\$ 5,600.00	\$ 5,600.00	Statement indicates purpose was for the legal defense of a staff member of Middle School (L. Lambona) in a case brought by the mother of a student alleging assault. Per NJSA 18A:16-6, the School Board is required to pay fees when a staff member is found non-guilty.		x		This expenditure is required per NJ statute.	
853	11-000 -252 -340 -00	83825-06	2/26/2006	FISTED DOVE EXCAVATING	\$ 1,980.00	\$ 1,980.00	Requisition and supporting documentation indicate repairs to west entrance parking lot, entrance to driveways and repairs to trailer classroom at PS#2.		x		Original PO approved for \$600; manually changed to include additional repairs, however there is no approval.	
854	11-000 -252 -340 -00	80689-06	7/1/2005	FLEETWOOD FOOD SERV.EQ	\$ 119.00	\$ 119.00	Requisition indicates purchase is for slicer repair.		x		This is essential to maintaining safety of the school grounds.	
855	1500024050003	33860-06	2/28/2006	GELSEY BOOKS	\$ 950.00	\$ 950.00	Invoice indicates for an assembly for PS#3 entitled "Write Now" on June 6, 2006.		x		This presentation is necessary as it provides the students with writing instruction.	
856	1100025234000	81321-06	7/12/2005	GENEVALOGIC	\$ 2,874.00	\$ 2,874.00	Requisition indicates purchase of Vision renewal software for district.		x		Computer Software is necessary to keep computer systems current and complete administrative duties.	
857	11-000 -252 -340 -00	83238-06	12/30/2005	GLOBAL ELEVATOR TECHNO	\$ 1,900.00	\$ 1,900.00	Invoice indicates that the expense was incurred on installing 1 door safety edge at MHS.		x		Door safety edges are rubber parts of the elevators. This is a necessary expense to keep the elevator in a working condition.	

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858	11-000 -252 -340 -00	80715-06	7/1/2005	GLOBAL ELEVATOR TECHNO	\$ 7,871.00	\$ 20,000.00	Invoice indicates that the expense was incurred on 2 monthly maintenances of elevators of MHS, PS# 1, PS# 2, PS# 5 and replacing a damaged car door motor assembly.		x		These expenses are necessary as they are incurred towards monthly maintenance of elevators.	
859	11-000 -252 -340 -00	73238-06	N/A	GLOBAL ELEVATOR TECHNO	N/A	N/A	Voided transaction from SBAR from 2/25/06 for check for \$1900	N/A	N/A	N/A	Check voided. PO cancelled	
860	1100025133000	81594-06	7/1/2005	GLOUCESTER COUNTY SPEC	\$ 7,800.00	\$ 7,800.00	Requisition indicates license renewals for payroll, Sbar and Spinfo programs for 2005-06.		x		Computer Software is necessary to keep computer systems current and complete administrative duties.	
861	11-000 -252 -340 -00	82852-06	missing PO	GMF INDUSTRIES, INC.	\$ 1,188.00	missing PO	Invoice indicates that the expense was incurred on March Boiler Water Test at PS# 1,2,3,4,5,6, High School, 5201 Park Ave, 5204 Hudson St.			x	Boiler tests are necessary to ensure the correct water conditions are maintained at all times. Discussed with district. Missing PO.	
862	11-000 -219 -320 -00	80757-06	7/2/2005	GOOD TALKING PEOPLE	\$ 32,250.00	\$ 45,000.00	Invoice indicates that expense is incurred on speech/language therapy to special ed students		x		Special Ed students require speech/language therapy. This is item is an open PO-approved for \$45,000 for 2005-2006.	
863	1100021932000	71628-06	7/1/2005	GRANDMA'S PLACE	\$ 1,590.00	\$ 1,590.00	Invoice indicates purpose is extra hour of daycare services provided for Aaron Jones during summer.		x		This expense is necessary to uphold responsibility to disabled student per IEP.	
864	11-000 -252 -340 -00	83097-06	10/30/2005	HAIG SERVICE CORPORATION	\$ 1,240.00	\$ 1,240.00	Invoice indicates that expense was incurred on purchase of Central Station Digital monitor.			x	Discussed with district. Still unclear as to what monitor is used for.	
865	11-000 -252 -340 -00	84297-06	5/31/2006	HAIG SERVICE CORPORATION	\$ 1,172.00	\$ 1,172.00	Req & Invoices indicate that expense was incurred on service calls to check smoke detectors at WNY Board Office, PS#6, 3, 5 and Middle School		x		Smoke Detectors need to be checked every year.	
866	11-000 -252 -340 -00	83826-06		HAIG SERVICE CORPORATION						x	Discussed with district. Missing all documentation.	

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(as per District System)	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
867	11-000 -252 -340 -00	83710-06	2/6/2006	HAIG SERVICE CORPORATION	\$ 29,402.10	\$ 29,169.00	Invoice states for replacement of fire alarm and installation of additional detectors as part of alarm panel replacement		x		Essential as per maintenance/repair of fire alarms at PS 5 is necessary for safety of students	
868	11-000 -252 -340 -00	82229-06	7/30/2005	HAIG SERVICE CORPORATION	\$ 1,240.00	\$ 1,860.00	Requisition and invoice states for alarm monitoring for Aug, Sept, Oct 2005 @ 15 locations @ \$25 mo, burglar alarm @ 10 locations @ \$15.mo, and alarm net @ 10 locations @ \$12 mo		x		Essential as alarms in all schools must be monitored and maintained	
869	11-000 -252 -340 -00	82482-06	N/A	HAIG SERVICE CORPORATION	N/A	N/A	Voided transaction from SBAR from 9/30/05 for check for \$1776.	N/A	N/A	N/A	Check voided. PO cancelled	
870	11-000 -252 -340 -00	83567-06	2/6/2006	HAIG SERVICE CORPORATION	\$ 29,169.00	\$ 29,169.00	Invoice states for replacement of fire alarm and installation of additional detectors as part of alarm panel replacement at PS 5			x	Discussed with district and noted this was open po. Open PO not provided by district. Amounts appear excessive	
871	11-000 -252 -340 -00	82230-06	7/30/2005	HAIG SERVICE CORPORATION	\$ 7,639.06	\$ 7,639.06	Service tickets states for various service charges at all schools for miscellaneous items (check a/c, loose wires from transformers, , reset alarms, replace faulty motion sensors, replace smoke detectors, replacing pipes, etc)			x	Discussed with district and noted this was open po. Open PO not provided by district. Amounts appear excessive	
872	11-000 -252 -340 -00	83484-06	1/30/2006	HAIG SERVICE CORPORATION	\$ 650.00	\$ 650.00	Invoice states for central station digital monitoring			x	Discussed with district and noted this was open po. Open PO not provided by district. Amounts appear excessive	
873	11-000 -252 -340 -00	82483-06	N/A	HAIG SERVICE CORPORATION	N/A	N/A	Voided transaction from SBAR from 9/30/05 for check for \$13,820.	N/A	N/A	N/A	Check voided. PO cancelled	

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874	11-000 -252 -340 -00	82630-06	7/30/2005	HAIG SERVICE CORPORATION	\$ 6,657.60	\$ 6,731.60	Service ticket shows various repairs at schools for clearing alarms, troubleshooting ground faults, replacing heat detectors, bell circuits, etc			x	Discussed with district and noted this was open po. Open PO not provided by district. Amounts appear excessive	
875	1100026249000	84243-06	5/31/2006	HARTFORD STEAM BOILER	\$ 30.00	\$ 30.00	Requisition indicates boiler certificate renewal.		x		This is essential to maintaining safety of the school grounds.	
876	1100026249000	82232-06	7/30/2005	HARTFORD STEAM BOILER	\$ 780.00	\$ 780.00	Invoice indicates that expense was incurred on boiler inspection for PS#1,3,4,5,6, MHS, Middle School, board office and warehouse buildings.		x		Expense is necessary to keep the boilers in working condition.	
877	1100023033900	83047-06	10/30/2005	HED INTERNATIONAL	\$ 499.90	\$ 500.00	Req indicates that expense was incurred on KILN training for MHS		x		Kiln is used in art classes and teachers need to be trained in using it.	
878	1500024050006	63407-06	12/30/2005	HEWLETT PACKARD	\$ 299.00	\$ 299.00	Invoice states for purchase for HP Color LaserJet 2600n Printer for PS 6		x		Essential as schools need printers to carry out administrative tasks	
879	11-000 -230 -339 -00	80711-06	7/2/2005	HUDSON COUNTY CHEST CL	\$ 756.00	\$ 1,500.00	Letter from HC Chest Clinic states names of students for clinic fees and x-rays from all elementary, ECC, HS and middle schools		x		Through discussion with school administrator of special services, it was noted that students are tested for TB and sent for x-rays when TB test returns positive. The original PO was approved for \$1500 for year 2005-06.	
880	1100023033900	84229-06	5/31/2006	HUDSON COUNTY SCHOOL O	\$ 105.00	\$ 105.00	Invoice indicates payment for drug testing performed for 3 bus employees in District-J. Cardona, D. Carnatz, L. Lazo.		x		This expense is essential to ensuring safety of students that ride buses in school district.	

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881	1100023034000	80818-06	7/2/2005	HUDSON COUNTY VISUAL A	\$ 14,364.00	\$ 14,364.00	Invoice indicates assessment of services for 6384 students at \$2.25/students.		x		This item is a fee charged for the use of audio-visual materials from a central database. This expense is necessary to allow a greater variety of educational material than can be housed at any single location.	
882	11-000-230-590-00	80729-06	7/2/2005	HUDSON REPORTER	\$ 3,106.80	\$ 4,000.00	Full page ads attached from Hudson Reporter re: preschool registration for 3-4 year olds, elementary school and high school registration		x		The district uses newspaper ads to communicate with the local community. The original PO was approved for \$4000 for year 2005-06.	
883	11-000-252-340-00	82319-06	7/30/2005	IDS/INTRUDER DETECTION	\$ 421.38	\$ 421.38	Requisition states for closed circuit TV system, Invoice states for month of Nov, 214.53 (ECC school) and Dec 2005, 206.85 (HLB school)		x		TV system at ECC for security purposes. Essential for health and safety of students.	
884	11-000-252-340-00	82408-06	7/30/2005	IDS/INTRUDER DETECTION	\$ 580.00	\$ 580.00	Invoice states for service/replace 17" monitor and reprogram system at New Early Childhood center		x		TV system at PS 6 for security purposes. Essential for health and safety of students.	
885	11-000-252-340-00	82592-06	7/30/2005	INSTITUTIONAL SYSTEMS	\$ 1,011.50	\$ 1,011.50	Invoices indicate repair of clocks and PA system at Early Childhood Learning Center and PS #3.		x		This expense is necessary to facilitate administrative tasks at school.	
886	11-000-261-420-00	84586-05	missing PO	INSTITUTIONAL SYSTEMS	\$ 259,915.00	missing PO	Invoice for \$259,915 for clock repairs.			x	PO is missing. district stated that clocks needed to be replaced in schools however documentation not provided as to why. Amount appears excessive	

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887	1100023034000	83697-06	2/26/2006	INTERTECH ASSOCIATES	\$ 4,500.00	\$ 4,500.00	Proposal indicates assessment of security system at Memorial High School.		x		Due to changes in social climate at schools across the country, district management decided to upgrade security systems at high school. This expense is necessary to ensure safety of students.	
888	11-000-252-340-00	82742-06	missing PO	ISS CORPORATION	\$ 2,851.60	\$ 2,851.60	Invoice for \$2851.60 for clock repairs.			x	PO is missing. district stated that clocks needed to be replaced in schools however documentation not provided as to why. Amount appears excessive	
889	11-000-252-340-00	82481-06	7/30/2005	ISS CORPORATION	\$ 1,027.50	\$ 1,027.50	Requisition for bell repairs at schools for \$1,027.50			x	District stated that clocks/bells needed to be replaced in schools however documentation not provided as to why. Amount appears excessive	
890	11-000-252-340-00	81632-06	7/1/2005	J & H RADIO	\$ 205.00	\$ 205.00	Invoice indicates repair of a Motorola portable two-way device.		x		This expense is necessary to facilitate administrative tasks at school.	
891	11-000-230-590-00	80731-06	7/2/2005	JERSEY JOURNAL	\$ 740.00	\$ 5,000.00	Bills from Jersey Journal state for ads for PreSchool registration		x		The district uses newspaper ads to communicate with the local community. The original PO was approved for \$5000 for year 2005-06.	
892	11-000-252-340-00	64346-06	6/30/2006	JOSEPH KARG ENTERPRICE	\$ 470.00	\$ 470.00	Invoice indicates repair of laminating machine for Harry L Bain school		x		Repair is needed to ensure longevity of equipment.	
893	11-000-252-340-00	81414-06	7/1/2005	MATHUSEK CO.	\$ 175,000.00	\$ 175,000.00	Requisition states for refinishing work for various schools. Work summary details screening done at various rooms at Ps 1,2,3,4,5, HLB and HS		x		Through discussion with district it was noted that gymnasium floors at all schools require yearly sanding.	

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894	11-000-252-340-00	81588-06	7/1/2005	MAVERICK BLDG. SERVICE	\$ 72,642.00	\$ 31,860.00	Invoice states for janitorial/custodial services for all schools			x	Janitorial services are essential to maintaining cleanliness of schools; however, open PO approved for \$31,860 for year 2005-06. This expenditure exceeds the approved PO amount.	
895	1100023033900	85311-06	6/29/2006	MENTAL HEALTH ASSOCIAT	\$ 320.00	\$ 320.00	Invoice states for NJ CAP (Child assault prevention) bill for "no more bullies" workshop, 2 staff @\$200, 2 parent's @ \$200 and 12 children's @\$200		x		Essential expense for workshops to prevent bullying for healthy learning environment	
896	11-000-252-340-00	82743-06	missing PO	METRO FIRE & SAFETY EQ	\$ 279.90	\$ 279.90	Invoice for PS 1,3,4,6, BOE and HS fire and safety equipment			x	Discussed with district. Missing PO.	
897	1500022332005	22906-06	10/30/2005	MICHELLE VILLAFANE	\$ 187.83	\$ 187.83	Invoice and attached documentation indicates po is for reimbursement to Michelle Villafane for a hotel stay at Atlantic City Hilton during NJASK conference 3rd and 4th grades.		x		Professional development is essential to ensuring teachers stay current with best practices.	
898	1500024030007	70606-06	7/1/2005	MIDDLE STATES ASSOCIAT	\$ 825.00	\$ 825.00	Requisition indicates purchase is for annual dues.			x	This item was discussed with the district; however it is still unclear as to why the high school needs to be accredited with this organization.	
899	1500024030007	73529-06	2/1/2006	MIDDLE STATES ASSOCIAT	\$ 500.00	\$ 500.00	Requisition indicates purchase is for evaluation preparation.			x	This item was discussed with the district; however it is still unclear as to why the high school needs to be accredited with this organization.	
900	1500024050007	92599-06	7/30/2005	MIDDLE STATES ASSOCIAT	\$ 250.00	\$ 250.00	Requisition indicates purchase is for registration fees.			x	This item is for registration for a conference; however it is still unclear as to why the high school needs to be accredited with this organization.	

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901	11-000-252-340-00	81894-06	7/30/2005	MILLER AND CHITTY CO.,	\$ 176.52	\$ 176.52	Requisition states for boiler parts			x	Parts are needed for boilers in schools for proper heating however documentation does not indicate for which school	
902	11-000-252-340-00	83659-06	missing PO	MUNICIPAL CAPITAL CORP	\$ 4,739.22	missing PO	Invoice indicates that expense was incurred on copier rentals.			x	Discussed with district. Missing PO.	
903	11-000-252-330-00	82663-06	7/30/2005	NCS PEARSON	\$ 6,021.45	\$ 6,500.00	Req indicates that expense was incurred on site consulting - for Schedule Pro at High School.		x		Schedule Pro is a high school scheduling software used for maintaining student teacher schedules.	
904	1100025234000	82793-06	11/1/2005	NCS PEARSON	\$ 350.00	\$ 350.00	Invoice indicates purpose is web consulting provided by Mark Black; IG Pro installation.		x		This expense is necessary to keep computer systems current and complete administrative duties.	
905	1500024030009	93382-06	12/30/2005	NCS PEARSON INCORPORAT	\$ 2,500.00	\$ 2,500.00	Invoice indicates purchase of SASI XP-Renewal support for 1/28/06-1/27/07.		x		Computer Software is necessary to keep computer systems current and complete administrative duties.	
906	11-000-230-340-00	82105-06	7/31/2005	NCS PEARSON,INC.	\$ 23,997.25	\$ 23,997.25	Requisition states for annual SASI support contract		x		SASI system used by all schools (for student attendance and records). Deemed essential as system requires support per contract.	
907	11-000-230-530-00	80733-06	missing PO	NEXTIRAONE	\$ 2,423.40	missing PO	Invoice for \$2423.40 to Nextiraone for technology support services			x	Discussed with district. Missing PO	
908	11-000-252-340-00	83224-06	11/20/2005	NJ OVERHEAD DOOR	\$ 187.50	\$ 187.50	Invoice indicates purpose is repair of rolling steel door at Bus garage.		x		This is essential to maintaining safety of the school grounds.	
909	11-000-251-330-00	82850-06		NJA OF SCH. BUSINESS O						x	Discussed with district. Missing all documentation.	
910	1100023058500	82347-06	10/1/2005	NJSBA	\$ 1,200.00	\$ 1,200.00	Annual Workshop Registration form for 9 school officials for October 26-28 2005 conference		x		Essential as part of professional development for school board and district staff to attend NJ School Boards Association convention	

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911	11-000-262-490-00	80734-06	7/2/2005	NO HUDSON SEWERAGE AUT	\$ 11,712.00	\$ 44,000.00	Open PO approved for N Hudson Sewerage for \$44,000 for 2005-06		x		Discussed with district. Unclear as to which schools this is for	
912	11-000-230-590-00	80736-06	N/A	NORTH JERSEY MEDIA GRO	N/A	N/A	Voided transaction from SBAR from 7/31/05 for check for \$173.68.	N/A	N/A	N/A	Check voided. PO cancelled	
913	1100021932000	83869-06	2/26/2006	NUTRITIONAL MANAGEMENT	\$ 550.00	\$ 550.00	Invoice indicates assessment and report of student on a swallowing disorder (AG).		x		This item is necessary for Special Education services at Memorial High School.	
914	1100021932000	74197-06	5/31/2006	NUTRITIONAL MANAGEMENT	\$ 200.00	\$ 200.00	Invoice indicates assessment and report of student on a swallowing disorder (AG).		x		This item is necessary for Special Education services at Memorial High School.	
915	1500024050005	52469-06	7/30/2005	NU-WAY CONCESSIONAIRES	\$ 343.75	\$ 343.75	Invoice indicates breakfast a PS #5 for 125 ppl @ 2.75/person.	x			This purchase is non-essential to the educational goals of the district.	Catering service is used to provide minimal refreshments at meetings, award ceremonies, volunteer meetings, etc.
916	1500024050007	73985-06	4/26/2006	NU-WAY CONCESSIONAIRES	\$ 41.25	\$ 41.25	Invoice indicates breakfast at Memorial High School for 15 ppl @ 2.75/person.	x			This purchase is non-essential to the educational goals of the district.	Catering service is used to provide minimal refreshments at meetings, award ceremonies, volunteer meetings, etc.
917	1500024050007	73930-06	3/26/2006	NU-WAY CONCESSIONAIRES	\$ 75.00	\$ 75.00	Invoice indicates purpose is refreshments for military day 50 ppl @ \$1.50/person	x			This purchase is non-essential to the educational goals of the district.	Catering service is used to provide minimal refreshments at meetings, award ceremonies, volunteer meetings, etc.
918	1500024050007	73218-06	11/30/2005	NU-WAY CONCESSIONAIRES	\$ 43.75	\$ 43.75	Invoice indicates purpose is refreshments for military day 25 ppl @ \$1.75/person	x			This purchase is non-essential to the educational goals of the district.	Catering service is used to provide minimal refreshments at meetings, award ceremonies, volunteer meetings, etc.

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919	1500024050007	73058-06	10/30/2005	NU-WAY CONCESSIONAIRES	\$ 612.50	\$ 612.50	Requisition states for memorial showcase refreshments for \$612	x			Item non-essential as not directly related to children's education	Catering service is used to provide minimal refreshments at meetings, award ceremonies, volunteer meetings, etc.
920	1500024050007	72885-06	10/30/2005	NU-WAY CONCESSIONAIRES	\$ 480.00	\$ 480.00	Requisition states \$180 for college fair wraps, sand, coffee, cookies on 10/27/05, \$3000 for dinner OPR on 10/19/05	x			Item non-essential as not directly related to children's education	Catering service is used to provide minimal refreshments at meetings, award ceremonies, volunteer meetings, etc.
921	11-000 -219 -320 -00	82298-06	missing PO	OCCUPATIONAL THERAPY C	\$ 11,743.82		Invoice states for OT services from 9/28/05 - 10/14/05 for various therapists at rates of \$73.75 and \$210/hr			x	Discussed with district. Missing PO.	
922	11-000 -252 -340 -00	81318-06	7/12/2005	OFFICE EQUIPMENT CORP	\$ 850.00	\$ 850.00	Req indicates that expense was incurred on maintenance agreements for canon copier for Payroll and Warehouse, GBC Paper Shredder.		x		The expense is necessary for timely maintenance of the copiers and shredder in case of problems.	
923	11-000 -252 -340 -00	83114-06	10/30/2005	OFFICE EQUIPMENT CORP	\$ 1,275.00	\$ 1,275.00	Requisition & invoice state for servicing \$200 for numbering machine, \$250 for fax, \$250 for fax, \$350 for check signing machine, \$225 for fax machine		x		Item essential as per various servicing agreements for school office equipment at various schools	
924	11-000 -252 -340 -00	82587-06	7/30/2005	OFFICE EQUIPMENT CORP	\$ 350.00	\$ 350.00	Req indicates that expense was incurred on the maintenance service call for the HP 4550N printer		x		The expense is necessary to clean out the printer and keep it in working condition.	
925	11-000 -252 -340 -00	83094-06	10/30/2005	OFFICE EQUIPMENT CORP	\$ 255.00	\$ 255.00	Requisition states for HP printer 4550 repair and fuser kit		x		Item essential for repair and maintenance of office equipment	
926	11-000 -252 -340 -00	82830-06		OFFICE EQUIPMENT CORP						x	Discussed with district. Missing all documentation.	

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927	11-000 -252 -340 -00	83475-06	1/30/2005	OFFICE EQUIPMENT CORP	\$ 175.00	\$ 175.00	Invoice states for Acroprint Electronic Time Stamp at Board of Ed office		x		Item essential for renewal of service agreement for BOE office equipment	
928	11-000 -252 -340 -00	80758-06	missing PO	PAUL ROSCITT ELECTRIC,	\$ 19,369.00		Invoice states for various electrical jobs at schools (HS, MS, elementary schools) including replacing breakers, switches in basements, removal of overheated ext. cords, replace broken exit signs, etc.		x		Certified electricians necessary to various handle electrical repairs at schools as through discussion with BA, it was noted that WNY does not have electricians on staff. Missing PO.	
929	1100023033900	84221-06	6/8/2006	PEARSON DIGITAL LEARNI	\$ 1,339.59	\$ 1,050.00	Invoice states for Gery Mullady to train teachers on InteGrade pro on June 22, 2006.		x		Teacher require training on special products like InteGrade pro to impart education. <u>Note:</u> The manual increase of the amount on the PO is not approved	
930	1100025234000	81317-06	7/12/2005	PEARSON DIGITAL LEARNI	\$ 3,298.08	\$ 2,600.00	Invoice indicates that expense was incurred on SASI non technical onsite consulting.		x		SASI is the student attendance system and Pearson is the Vendor that provides training and consulting services for SASI. <u>Note:</u> The manual increase of the amount on the PO is not approved	
931	1100025234000	81315-06	7/12/2006	PEARSON DIGITAL LEARNI	\$ 1,137.78	\$ 950.00	Invoice indicates that expense was incurred on SASI non technical onsite consulting.		x		SASI is the student attendance system and Pearson is the Vendor that provides training and consulting services for SASI. <u>Note:</u> The manual increase of the amount on the PO is not approved	
932	11-000 -252 -340 -00	80692-06	7/1/2005	PEARSON DIGITAL LEARNI	\$ 525.00	\$ 1,400.00	Invoice indicates payment for IGPro Sever upgrade on July 19, 2005 provided by Mark Black.		x		This expense is necessary to facilitate administrative tasks at school.	

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933	1100025234000	80694-06	7/1/2005	PEARSON NCS DATA MANAG	\$ 852.00	\$ 825.00	Invoice indicates contract renewal from 7/1/2005 to 6/30/2006 for OP5 single refl read head scanner.		x		Expense necessary to maintain fixed assets.	
934	1100021932000	82366-06	7/30/2005	PEDIATRIC OCCUPATIONAL	\$ 366.00	\$ 378.00	Invoice indicates 3 occupational therapy sessions for Angelyn Gutierrez in August 2005 @ \$126/session.		x		This expense is necessary to uphold responsibility to disabled students.	
935	11-000-230-530-00	80737-06	7/2/2005	PITNEY BOWES DISTRICT	\$ 597.00	\$ 7,200.00	Invoice indicates purpose is monthly charges for equipment maintenance.		x		This expense is necessary to ensure property is on working order.. Open PO approved for \$7200 for 2005-06	
936	1100023033900	84089-06	4/1/2006	PMK GROUP, INC.	\$ 953.65	\$ 953.65	Invoice and supporting documentation indicates purpose is for April warehouse inspection.		x		This items is essential to ensuring that students in district have an outlet to promote art education.	
937	11-000-252-340-00	82379-06	7/30/2005	PMK GROUP, INC.	\$ 1,584.25	\$ 1,584.25	Req and Invoice indicates that the expense was incurred on repair of oil storage tank leak.		x		The expense is necessary too repair the oil leak that happened in Harry L. Bain School oil storage tank.	
938	11-000-252-340-00	80735-06	7/2/2005	PRIME PEST CONTROL	\$ 1,450.00	\$ 20,000.00	Invoice indicates monthly pest control services for schools and warehouse.		x		This item is an open PO approved for \$20000 for 2005-06.. The expense is necessary to ensure sanitary conditions and safety for students.	
939	11-000-261-420-00	84572-05	6/1/2005	PROMEDIA	\$ 21,399.00	\$ 21,399.00	Invoice indicates purchase of cabling material.		x		Computer hardware is necessary to ensure that systems are running properly.	
940	11-000-252-340-00	83858-06	2/26/2006	PUBLIC SERVICE ELECTRI	\$ 6,147.78	\$ 6,147.78	Req and Invoice indicates that the expense was incurred on relocation of 4kv circuit-work on façade			x	There is insufficient documentation to support reason for 4 kv circuit work on facade.	
941	11-000-252-340-00	82325-06	7/30/2005	PUBLIC SEWER SERVICE	\$ 175.00	\$ 175.00	Req and Invoice indicates that the expense was incurred on repair of the grease traps at MHS.		x		The expense is necessary to clean and repair the grease traps in the kitchen.	

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
(as per District System)	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
942	11-000-262-490-00	81591-06	7/1/2005	R.A.M. INSURANCE AGENC	\$ 5,243.00	\$ 5,243.00	Req indicates that expense was incurred on excess work compensation voluntary 2003-2004 Additional Premium		x		Adjusted premium paid to the insurance company for the difference between the actual and estimated amount of employee insurance paid by the insurance company.	
943	11-000-252-340-00	72675-06	missing PO	REGENCY FLOORING	\$ 5,000.00	missing PO	Invoice indicates \$9900 for rip-up and removal of old carpet and installation of new carpet.			x	This item is missing approved PO. There is no indication on the invoice the location of carpet installation.	
944	11-000-252-340-00	84281-06	6/30/2006	REGENCY FLOORING	\$ 600.00	\$ 600.00	Req indicates that the expense was incurred on repair of the carpet in the board office.		x		Office carpetings are necessary to be taken care off.	
945	11-000-252-340-00	82084-06		REGENCY FLOORING						x	Discussed with district. Missing all documentation.	
946	11-000-251-330-00	84043-06	4/26/2006	RULLO & GLEESON	\$ 1,400.00	\$ 1,400.00	Invoice indicates preparation of bid package for bus transportation-newspaper advertisements, attendance at bid opening, analysis of bid results, recommendations.		x		This expense was essential to replace 12 year old bus, and purchase 2 new ones for school district.	
947	1100023033900	81319-06	7/12/2005	RULLO & GLEESON	\$ 32,150.00	\$ 32,150.00	Req and invoice indicates that expense was incurred on printing, collating and sending right to know materials to various govt agencies and for cooperative purchasing services.		x		Rullo & Gleeson Associates, Inc. keeps WNY, public entity, up-to-date with New Jersey's complex Right To Know regulations. They keep schools, municipalities, housing authorities, and other public entities in compliance with the law.	

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
(as per District System)	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
948	1100023033900	82459-06	7/30/2005	RULLO & GLEESON	\$ 23,000.00	\$ 23,000.00	Req and invoice indicates that expense was incurred on complete asset accounting of all schools in district.		x		Rullo & Gleeson Associates, Inc. keeps WNY, public entity, up-to-date with New Jersey's complex Right To Know regulations. They keep schools, municipalities, housing authorities, and other public entities in compliance with the law.	
949	1100023033900	81620-06	7/1/2005	RULLO & GLEESON	\$ 650.00	\$ 650.00	Req and invoice indicates that expense was incurred on printing, collating and sending right to know materials to various govt agencies.		x		Rullo & Gleeson Associates, Inc. keeps WNY, public entity, up-to-date with New Jersey's complex Right To Know regulations. They keep schools, municipalities, housing authorities, and other public entities in compliance with the law.	
950	1100023033900	84098-06	4/1/2006	RULLO & GLEESON	\$ 9,300.00	\$ 9,300.00	Invoice and supporting documentation indicates consulting services that result in fact sheets for chemical inventories and material safety data sheets.		x		This is essential to maintaining safety of the school grounds.	
951	1100023034000	82918-06	10/30/2005	RULLO & GLEESON	\$ 2,200.00	\$ 2,200.00	Invoice indicates payment for PEOSH Hazard Communications training update sessions 12/27.		x		The New Jersey Department of Health and Senior Services Public Employees Occupational Safety and Health (PEOSH) Program is essential to maintaining workplace safety for the employees in the district.	
952	1100023034000	83961-06	4/24/2006	RULLO & GLEESON	\$ 875.00	\$ 875.00	Requisition indicates radon testing at middle school.		x		Radon gas testing is necessary for school safety.	
953	1100025133000	82655-06	7/30/2005	RULLO & GLEESON	\$ 300.00	\$ 300.00	Req indicates that expense was incurred on preparation of radon gas tests.		x		Radon gas testing is necessary for school safety.	

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			Comments	District Comments
(as per District System)	Account Number	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		
954	1100025133000	83305-06	11/30/2005	RULLO & GLEESON	\$ 450.00	\$ 450.00	Req indicates that expense was incurred on updating business registration certificates			x	NJ Dept of Revenue required WNY to provide the business registration certificates from all the vendors that they deal with. Rullo & Gleeson Associates, Inc. helped WNY organize the business registration certificates from all its vendors that they deal with. Unclear as to why this was necessary.	
955	1100026249000	82572-06	7/30/2005	RULLO & GLEESON	\$ 9,800.00	\$ 9,800.00	Req and invoice indicates that expense was incurred on 350 radon protocol tests of the schools @ \$28 per test		x		Radon gas testing is necessary for schools safety.	
956	15-000-240-300-01	83778-06	2/26/2006	SAGEBRUSH CORPORATION	\$ 4,515.00	\$ 4,515.00	Requisition states for technology support for schools in district.		x		This expense is necessary to facilitate administrative tasks at school.	
957	11-000-230-331-00	80741-06	missing PO	SCARINCI & HOLLENBECK	\$ 22,724.46	missing PO	Invoice for \$22724.46 for legal services for Scarinci & Hollenbeck			x	Discussed with client. Missing PO.	
958	1100023034000	81956-06	8/31/2005	SCHOOL LINK TECHNOLOGI	\$ 675.00	\$ 675.00	Invoice indicates purpose is for technology support for school in district for WIN snap.		x		This expense is necessary to facilitate administrative tasks at school.	
959	11-000-230-530-00	83169-06	missing PO	SHARED TECHNOLOGIES IN	\$ 1,659.27	missing PO	-			x	Advised district additional clarification is necessary- no PO, requisition and invoice is not clear about purpose.	
960	11-000-230-590-00	80746-06	7/2/2005	STAR LEDGER, THE	\$ 25.50	\$ 25,000.00	Invoice indicates purpose is for newspaper subscriptions.		x		This is an open PO approved for \$25000 for year 2005-06. This expense is necessary to promote literacy for students in the district.	
961	11-000-262-490-00	83949-06	4/18/2006	STATE OF N.J. DEPT.OF	\$ 4,944.00	\$ 4,944.00	Req indicates that expense was incurred on catastrophic illness , medical malpractice.		x		All NJ districts including NY are required to pay by state law for catastrophic illness , medical malpractice.	

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
(as per District System)	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
962	11-000-252-340-00	82722-06		STEWART INDUSTRIES						x	Discussed with district. Missing all documentation.	
963	1100023033900	81936-06	7/30/2005	STRATEGIC ENVIRONMENTA	\$ 315.00	\$ 315.00	Invoice indicates site walk and inventory for WNY schools.		x		This expense is necessary to ensure safety of schools.	
964	11-000-230-339-00	81106-06	7/12/2005	STRATEGIC MEDIA GROUP	\$ 3,280.42	\$ 30,000.00	Invoice indicates payment for monthly retainer and translation services.		x		Open PO approved for \$30000 for year 2005-06.	
965	11-000-219-320-00	82436-06	7/30/2005	STRULOWITZ & GARGIULO	\$ 3,037.50	\$ 3,037.50	Requisition indicates payment for therapy services.		x		This expense is necessary to uphold responsibility to disabled students per IEP.	
966	11-000-252-340-00	82736-06	missing PO	SUSQUEHANNA PATRIOT CO	\$ 396.17	missing PO	Invoice states for lens copier/duplicator			x	Copier parts are necessary for keeping the copier in working condition. Discussed with district Missing PO.	
967	11-000-252-340-00	82682-06		SUSQUEHANNA PATRIOT CO						x	Discussed with district. Missing all documentation.	
968	1100026249000	84262-06	5/31/2006	TOWN OF WEST NEW YORK	\$ 93.00	\$ 93.00	Invoice indicates for elevator inspection for PS 2.		x		This is essential to maintaining safety of the school grounds.	
969	1100026249000	81621-06	7/1/2005	TOWN OF WEST NEW YORK	\$ 93.00	\$ 93.00	Req indicates that the expense was incurred on elevator inspection.		x		Expense is necessary to keep the elevator in good working condition at PS#2.	
970	1100026249000	84279-06	5/31/2006	TOWN OF WEST NEW YORK	\$ 93.00	\$ 93.00	Invoice indicates for elevator inspection for PS2.		x		This is essential to maintaining safety of the school grounds.	
971	11-000-252-340-00	83855-06	2/26/2006	TRANE COMPANY	\$ 1,037.14	\$ 1,037.14	Req indicates that expense was incurred on bulk repairs at PS#2 and PS#6		x		WNY Schools are located in pretty old building and need repairs.	
972	11-000-252-340-00	84134-06	4/26/2006	TRANE COMPANY	\$ 2,903.68	\$ 2,903.68	Req indicates that expense was incurred on bulk repairs PS#6 such as repairs to condensing unit, replace liquid lien drier, etc.		x		WNY Schools are located in pretty old building and need repairs.	

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
(as per District System)	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
973	11-000-252-340-00	82337-06	7/30/2005	TRANE COMPANY	\$ 6,253.80	\$ 6,253.80	Invoices indicate that expenses were incurred on installing equipment rewire, hot water act w/linkage check operation in heat, replace fuse and follow up check electrical OP, etc		x		This is necessary to keep the building electrical infrastructure in working condition.	
974	11-000-252-340-00	83853-06	2/26/2006	TREASURER WEST NEW YOR	\$ 2,595.00	\$ 2,595.00	Invoice indicates that expense was incurred on payment to the security personnel for events at MHS and Middle school.		x		After school events require security and the BOE is required to pay these security personnel from their budget.	
975	11-000-252-340-00	83103-06	missing PO	TREASURER WEST NEW YOR	\$ 60,152.00	missing PO	Invoice indicates that payment was made for WNY Police Dept allocation at WNY schools.		x		The BOE is required to pay these security personnel from their budget. Discussed with district. Missing PO.	
976	1100026249000	83419-06	12/30/2005	TREASURER,STATE OF NJ	\$ 50.00	\$ 50.00	Invoice and Req indicate expense was incurred on hazardous waste manifest processing fee.		x		Expense is necessary to manifest the hazardous waste at the schools.	
977	11-000-252-340-00	84112-06	4/30/2006	TRIAD SECURITY SYSTEMS	\$ 455.00	\$ 455.00	Invoice indicates that expense was incurred for service call made for Middle School to check access system, replaced garage card reader out.		x		The expense is necessary to keep the access system secured.	
978	11-000-219-320-00	83676-06		UNION COUNTY EDUCA.SER						x	Discussed with district. Missing all documentation.	
979	11-000-230-530-00	80749-06	7/2/2005	UNITED STATES POSTAL S	\$ 3,000.01	\$ 20,000.00	Invoice indicates the expense was incurred on the postage meter.		x		Postage meter is a cost effective way to manage large mailings from the district. This item is an open PO approved for \$20,000 for 2005-06.	
980	11-000-262-490-00	80750-06	7/2/2005	UNITED WATER OF NEW JE	\$ 1,129.48	\$ 50,000.00	Invoice indicates that expense was incurred on water bills for 5 WNY bldg locations		x		Utilities are essential to operations of the district. This item is an open PO for \$50,000 for estimated usage for 2005-06.	
981	11-000-230-339-00	82073-06	missing PO	UNITEMP TEMPORAY PERSO	\$ 1,136.20	missing PO	Invoice indicates that expense was incurred on paying temp personnel.			x	Temp personnel are necessary for regular functioning of the office. Discussed with district. Missing PO.	

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(as per District System)	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
982	11-000-252-340-00	82618-06	10/30/2005	UNIVERSAL ELECTRIC MOT	\$ 4,245.00	\$ 5,155.00	Invoice and Req indicate expense was incurred on refurbishing ejector pump.		x		This expense is necessary to keep the ejector pump in working condition.	
983	11-000-252-340-00	83168-06	2/1/2006	UNIVERSAL ELECTRIC MOT	\$ 285.00	\$ 285.00	Invoice indicates that expense was incurred on repairing the Leroy-Somer Pump (inspection, install new bearings, drill and tap, install new seals and gaskets)			x	Discussed with district, still unclear as to purpose of pump.	
984	11-000-230-339-00	80881-06	7/1/2005	VANORE, FRANK	\$ 12,600.00	\$ 42,000.00	Invoice indicates that expense was incurred on fees for the school physician for the months of Nov 05, Dec 05 and Jan 06 @4200/month		x		This item is an open PO approved for \$42,000 for 2005-06. Medical services are essential to ensuring safety of students.	
985	11-000-230-530-00	80751-06	7/2/2005	VERIZON	\$ 17,637.89	\$ 50,000.00	Invoice indicates for bill for Account# 201 V62 0462 999 84Y		x		Phone service is essential to operations of district. Open PO approved for \$50,000 for estimated usage year 2005-06	
986	11-000-230-530-00	81582-06	missing PO	VERIZON	\$ 4,474.25	missing PO	Invoice indicates for bill for Account# 000131802667 96Y			x	Phone is necessary for office purposes. Discussed with district. Missing PO.	
987	11-000-230-530-00	80753-06	7/2/2005	VERIZON SELECT SERVICE	\$ 438.07	\$ 2,500.00	Invoice indicates that the expense was incurred on payment of summary invoice for Account# 0000015432		x		Phone service is essential to operations of district. Open PO approved for \$2,500 for estimated long distance usage year 2005-06	
988	11-000-230-530-00	80752-06	7/2/2005	VERIZON WIRELESS	\$ 7,347.64	\$ 50,000.00	Invoice indicates for bill for Account# 102013001		x		Phone service is essential to operations of district. Open PO approved for \$50,000 for estimated wireless usage year 2005-06	
989	11-000-252-340-00	13947-06	4/18/2006	VICTORS HOUSE OF MUSIC	\$ 75.00	\$ 75.00	Req indicates that expense was incurred on repair of a music instrument (Selmer SELFL300S Flute)		x		Music instruments need repairs for dents in head joint, bent keys, etc.	

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
(as per District System)	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
990	11-000 -219 -320 -00	81589-06	missing PO	VINCENT Z. RUIZ, MD.	\$ 1,175.00	missing PO	Invoice indicates for psychiatric services rendered on 3/29/2006		x		Psychiatric services are essential to upholding responsibility to students per IEP. This item is an open PO approved for \$12000 for estimated usage 2005-06.	
991	1100023033900	81817-06	7/28/2005	VITETTA	\$ 5,557.50	\$ 5,557.50	Req indicates that expense was incurred on long range facilities plan.			x	Discussed with district that the long range facilities plan is updated every 5 yrs. But it was unclear from explanation why there were so many transactions made under long range facilities plan.	
992	1100023033900	83045-06	10/30/2005	VITETTA	\$ 4,595.00	\$ 4,595.00	Req indicates that expense was incurred on long range facilities plan.			x	Discussed with district that the long range facilities plan is updated every 5 yrs. But it was unclear from explanation why there were so many transactions made under long range facilities plan.	
993	1100023033900	83499-06	1/30/2006	VITETTA	\$ 12,195.50	\$ 12,195.50	Req indicates that expense was incurred on long range facilities plan.			x	Discussed with district that the long range facilities plan is updated every 5 yrs. But it was unclear from explanation why there were so many transactions made under long range facilities plan.	
994	11-000 -230 -339 -00	81821-06		VITETTA						x	Discussed with district. Missing all documentation.	
995	1100023033900	84111-06	4/30/2006	VITETTA	\$ 237.05	\$ 237.05	Req indicates that expense was incurred on long range facilities plan			x	Discussed with district that the long range facilities plan is updated every 5 yrs. But it was unclear from explanation why there were so many transactions made under long range facilities plan.	

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(as per District System)	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
996	11-000-230-339-00	82010-06	missing PO	VITETTA	\$ 5,379.79	missing PO	Req indicates that expense was incurred on long range facilities plan			x	Discussed with district that the long range facilities plan is updated every 5 yrs. But it was unclear from explanation why there were so many transactions made under long range facilities plan.	
997	1100023033900	82320-06	7/30/2005	VITETTA	\$ 8,075.00	\$ 8,075.00	Req indicates that expense was incurred on long range facilities plan			x	Discussed with district that the long range facilities plan is updated every 5 yrs. But it was unclear from explanation why there were so many transactions made under long range facilities plan.	
998	11-000-252-340-00	82024-06	7/2/2006	XEROX	\$ 813.11	\$ 12,000.00	Invoice indicates that the expense was incurred on leasing copiers		x		Equipment is essential to facilitating administrative duties. This item is an open PO approved for \$8,500 for lease.	
999	11-000-252-340-00	81515-06	7/1/2005	YONARKIS ESTEVEZ	\$ 411.98	\$ 411.98	Req indicates that expense was incurred on harddrive for PS#3, bought in circuit city		x		2 DVR hard drives required replacing the hard drive that originally came with the DVR was too small in disk space.	
1000	11-000-252-340-00	85317-06	6/29/2006	YONARKIS ESTEVEZ	\$ 40.63	\$ 40.63	Invoice indicates that expense was incurred for purchase of Lowe's brackets for cameras at BOE.		x		The expense is necessary to store the cameras at BOE safely.	

NOTES

1. West New York has only 1 high school. This is referred to as "hs" or "MHS" which stands for Memorial High School
2. West New York has only 1 middle school. This is referred to as "MS" for Middle School
3. Harry L. Bain is the same as PS 6 (they are used interchangeably)
4. BOE refers to the Board of Education and its business office which is located in a separate building from all schools

There are 10 N/A's in this sample as they are voided transactions

Appendix C

West New York Subgroup Analysis

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
1	20281200320COIV	93904-05	3/17/2005	LISSETTE LOMBANA	\$ 405.00	\$ 405.00	Requisition indicates that Lissette Lombana was reimbursed for National Student Assistant conference under NCLB Carryover Title IV 200-320.		x		No Child Left Behind carryover Title IV funds can be used for safe and drug free community related conferences. This item is essential.	
2	20280P	73440-01	11/30/2000	JERRY CITRO	NA	NA	NA	NA	NA	NA	Through discussion with BA, we noted that this is a cancelled PO, so no documentation exists.	
3	1100029128000	81469-06	7/1/2005	RIOS, LIZANDRA	\$ 395.76	\$ 395.76	PO indicates that expense was incurred on tuition reimbursement for graduate credits for Lizandra Rios		x		Tuition reimbursements are essential to promote graduate studies for special ed teacher at HLB.	
4	1100010056600	81022-06	7/1/2005	BERGEN CENTER FOR	\$ 19,968.00	\$ 34,560.00	PO and invoices indicates expense was incurred on 2005-2006 tuition of Alacantara.		x		Certain special ed students who are seriously crippled or handicapped, for whom the WNY schools have the infrastructure to educate are sent to specialized schools like A Harry Moore, and the district is required to pay for their tuition	
5	20431P	24707-02	6/30/2002	STECK VAUGHN	NA	NA	NA	NA	NA	NA	Through discussion with BA, we noted that this is a cancelled PO, so no documentation exists.	
6	1100026161000	84326-05	5/18/2005	PRIME UNIFORM	\$ 679.75	\$ 679.75				x	Discussed with district. Missing all documentation.	
7	1519010061003	32988-05	7/31/2004	HARCOURT INC	\$ 584.46	\$ 659.79	Requisition indicates that expense was incurred on purchase of math books for PS#3.		x		Textbooks and Workbooks are necessary for the school education purposes.	

Appendix C

West New York Subgroup Analysis

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
8	2022310061000	84085-05	4/21/2005	LAKESHORE LEARNING	\$ 1,086.96	\$ 1,086.96	Requisition indicates that expense was incurred on purchase of write & wipe set of 10, markers, alphabet sound tub, Best of raffia, multicultural music, etc for ECS Kids World.		x		Educational supplies are necessary for learning of the students for the extended school year childhood program. Covered under NCLB Title I Grant	
9	202411006000III	51966-06	7/30/2005	HARCOURT ACHIEVE	\$ 10,341.92	\$ 10,341.92	Requisition states 2096 for OWE Gr. K,1,3,4,5 complete packages		x		Essential as necessary for education. Covered under NCLB Title II	
10	2023210060029	83583-06	2/28/2006	BEST COMPUTER SUPPLIES	\$ 235.29	\$ 235.29	Requisition indicates that expense was incurred on purchase of books from Title-I NCLB funds for Our Lady of Liberia private school.		x		WNY district is required to pay for certain items for private schools from the NCLB Title I grant funds allotted by NJDOE for these private schools.	
11	1519010061004	40593-06	7/1/2005	MCGRAW HILL DLM MATERIALS	\$ 1,880.12	\$ 1,880.12	Requisition states for books for PS 4 (Grammar, spelling, reading, health , social studies, phonics, handwriting)		x		Items appear essential as books are necessary for education	
12	1519010061007	70829-06	7/1/2005	MERIDIAN EDUCATION CORP.	\$ 97.95	\$ 97.95				x	Discussed with district. Missing all documentation.	
13	2022320089000	84232-06	5/31/2006	WILLIAM ALONZO	\$ 105.32	\$ 105.32				x	Discussed with district. Missing all documentation.	
14	2022320089000	83021-06	11/1/2005	PAPERMART INC.	\$ 378.00	\$ 9,680.00				x	Discussed with district. Missing all documentation.	
15	1519010061004	42134-05	7/31/2004	MACO OFFICE SUPPLY	\$ 1,964.32	\$ 1,964.32				x	Discussed with district. Missing all documentation.	

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
16	1119010061009	92861-05	8/31/2004	VICTORS HOUSE OF MUSIC	\$ 12,261.60	\$ 11,675.05	Requisition & Invoice indicates that expense was incurred on purchase of instruments for music class for middle school.		x		Instruments are necessary for music classes. <i>Note:</i> Excess payment amount was not approved.	
17	2022320060000	83695-06	2/26/2006	MACO OFFICE SUPPLY	\$ 429.11	\$ 429.11	Invoice indicates purchase of office supplies for BOE office.		x		This purchase is essential to facilitating administrative tasks at the school.	
18	2027220032000A	82414-05	7/31/2004	INSTITUTE FOR PREVENTION	NA	NA	NA	NA	NA	NA	Through discussion with BA, we noted that this is a cancelled PO, so no documentation exists.	
19	2022310061000	83801-05	2/28/2005	CHILDCRAFT (EARLY CHILDHOOD)	\$ 110.33	\$ 110.33	Invoice indicates purchase of 6 child safety helmets for Early Childhood Center.		x		This item is necessary to ensure students' safety.	
20	2025020050000	83017-06	10/30/2005	NJCIE, INC.	\$ 380.00	\$ 380.00	Invoice from NJ Coalition for Inclusive Education for 5 employees to attend "Making the Words Come Alive: Developing Literacy" classes for Special Services classes		x		Essential as workshop was for professional development of employees serving special education population.	
21	2022310061000	83128-05	10/30/2004	CHILDCRAFT 2002	\$ 98.97	\$ 98.97	Requisition indicates purchase of books for Jugando Aprendemos Child Care.		x		This school is part of the Early Childhood Education Program. The books are essential reading awareness for the students.	
22	1520410061009	90124-06	7/1/2005	SCHOOL SPECIALTY, CHASELLE DIV	\$ 321.89	\$ 321.89	Invoice indicates purchase of classroom supplies for Middle School Special Education Class.		x		This item is essential to the facilitation of classes.	

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
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23	2050140073129	08282-05	8/30/2004	LONG'S ELECTRONICS	\$ 2,294.00	\$ 2,394.00	Requisition indicates that expense was incurred on Week end mobile lighting system and 200 watt stereo wireless sound system for Our Lady of Liberia School. Amount to be taken from the Technology Initiative Grant.		x		WNY district is required to pay for certain items for private schools from the grant funds allotted by NJDOE for these private schools.	
24	1119010061000GT	42383-05	7/31/2004	NATURE WATCH	\$ 144.86	\$ 144.86	Invoice for owls book, guide to birds, Egyptian explorers, awesome ocean science at PS 4		x		Items appear essential as science learning aids necessary for education of students at PS 4	
25	1100026261000	80045-06	7/1/2005	E.A. MORSE & CO. INC	\$ 1,813.88	\$ 1,813.88	Requisition indicates that expense was incurred on purchase of janitorial supplies such as scrub brush, lobby dust pan black, metal dust pan, etc		x		Janitorial supplies are necessary for cleaning purposes.	
26	1100026161000	82080-06	7/30/2005	CARRIER PARTS	\$ 756.47	\$ 756.47				x	Discussed with district. Missing all documentation.	
27	1100026161000	80872-05	7/1/2004	PRIME UNIFORM	\$ 2,710.75	\$ 2,710.75				x	Discussed with district. Missing all documentation.	
28	1519010061001	13256-06	11/30/2005	ELLISON EDUCATIONAL EQUIPMENT	\$ 44.00	\$ 42.90	Requisition indicates that expense for standard cutting pad, prestige pro mylar shims, set of 3 for PS#1.			x	This Step Shim Assembly is to remain in the Prestige Pro cutting machine as it helps to properly distribute cutting pressure in the machine. The expense is necessary for crafting class. <u>Note:</u> No evidence of approval for the excess amount	

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29	1519010050007	73498-05	1/31/2005	NU-WAY CONCESSIONAIRES	\$ 85.00	\$ 85.00	Requisition states for pizza and drinks at MHS on 12/20/04	x			This expenditure is nonessential because it is not necessary for educational purposes.	
30	1519010061001	10010-06	7/1/2005	SAX ARTS & CRAFTS	\$ 258.29	\$ 258.29	Invoice and PO indicate purchase is for art supplies for PS#1.		x		This item is essential to facilitating art classes at PS#1.	
31	1519010061001	10000-05	7/1/2004	KURTZ BROS. SCHOOL SUPPLIES	\$ 4,066.42	\$ 4,066.42	Invoice indicates the purchase of art supplies for PS#1.		X		This purchase is essential to conducting art classes for students.	
32	1519010061006	60422-05	7/1/2004	LAKESHORE LEARNING	\$ 1,200.46	\$ 1,200.46	Requisition indicates that expense was incurred on purchase of cash registers, paint pump, color mixing, ink pads, alphabet activity carpet etc. for PS#6.		x		Art supplies are necessary for education purposes in the art classes.	
33	1519010061003	30762-06	7/1/2005	MODERN CURRICULUM PRESS	\$ 440.07	\$ 375.00	Requisition indicates that expense was incurred on purchase of phonics workbook level A for PS#3.		x		Books are necessary for education purposes. <u>Note:</u> No evidence of approval for excess amount.	
34	1519010064007	70851-06	7/1/2005	PEOPLE PUBLISHING GROUP, THE	\$ 9,040.46	\$ 9,040.46	Invoice indicates purchase of 130 copies of "La Langua Que Heredamos" for Memorial High School			x	Discussed item with district-although item would appear to be essential, the attached paperwork did not support the expenditure.	
35	2027920050000D	83618-05	1/31/2005	ROSEMARY ALESANDRO	\$ 835.28	\$ 835.28	BOE invoice states for professional travel reimbursement			x	Essential as travel-related expenses necessary for professional development however no policy regarding submission of attendees for dinner and for lodging	
36	2046020060000W	13776-06	2/26/2006	GOPROMOS.COM	\$ 512.33	\$ 558.05	Requisition states black leather decision maker, pens and imprints for PS1	x			Materials with logos not essential for education.	Materials were purchased for participants in a year-long professional development program for note-taking and pd logs.

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37	1519010061002	20570-06	7/1/2005	ESSENTIAL LEARNING PRODUCT CO.	\$ 696.32	\$ 633.02	Requisition indicates that expense was incurred on purchase of grammar simplified workbook and handwriting ski. Simpl. Level C workbooks for PS#2.		x		Textbooks and Workbooks are necessary for school educational purposes, <u>Note</u> : No evidence of approval for the excess amount	
38	2028220032000IV	72104-05	7/31/2004	CAMP LINWOOD MCDONALD	\$ 700.00	\$ 700.00	Requisition indicates overnight retreat at camp facility for 10 people on October 3-4, 2004.		x		This item is an expenditure for a peer mediation training for students. Approved by the board and under Title II for No Child Left Behind.	
39	2044410032000	84271-06	5/31/2006	CATAPULT LEARNING, LLC	\$ 50,424.92	\$ 50,424.92	Requisition indicates that expense was incurred on purchase of catapult learning services for the month of April for ECS.		x		Purchase was necessary for running the after and before school care mandated by the state for the Early Childhood program.	
40	2022310050000	82495-06	7/30/2005	TURTLEBACK ZOO	\$ 240.00	\$ 240.00				x	Discussed with district. Missing all documentation.	
41	20507P	83056-05	8/31/2004	ESSEX COUNTY EDUCATIONAL SVCS.	\$ 500.00	\$ 500.00				x	Discussed with district. Missing all documentation.	
42	2027220032000A	83247-05	1/19/2005	PROACTIVE EDUCATIONAL CONCEPTS	\$ 750.00	\$ 750.00	Requisition states for workshop "Diffusing Power Struggles with Your Most Difficult Students and Parents Workshop" for 5 professionals at middle school		x		Workshops are essential for staff development as covered under NCLB Title II	
43	1100026161000	84170-05	4/30/2005	REUTHER MATERIAL CO.	\$ 208.00	\$ 208.00	Requisition for 20 gravel mix and sand mix for maintenance storage			x	After discussion with district still not specified as to what the gravel and sand is for	
44	1519010061007	72528-06	7/30/2005	MUSIC THEATRE INTERNATIONAL	\$ 2,280.00	\$ 2,280.00				x	Discussed with district. Missing all documentation.	

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West New York Subgroup Analysis

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45	1519010061009	90446-05	7/1/2004	BUCKLE DOWN PUB. CO.	\$ 3,119.50	\$ 3,119.50	Invoice indicates purchase by K. Jameson at Middle School of 50 Mathematics workbooks and 20 teacher's guides.		x		This item is essential for the facilitation of math classes at the Middle School.	
46	1123010061000	53295-06	11/30/2005	CHILDCRAFT (EARLY CHILDHOOD)	\$ 49.43	\$ 47.28	Requisition indicates that expense was incurred on purchase of 250 pieces of pattern blocks and count a pig education material for PS#5		x		School supplies are necessary for school education purposes. <u>Note:</u> No evidence of approval for the excess amount	
47	1119010089000NB	82323-06	7/30/2005	MACO OFFICE SUPPLY	\$ 115.96	\$ 115.96	Invoice states for 1 cork bulletin board		x		Corkboard for MHS. Essential as part of school supplies for classroom	
48	1519010061006	60555-05	7/1/2004	MCGRAW HILL DLM MATERIALS	\$ 3,187.92	\$ 3,018.60	Requisition indicates that expense was incurred on purchase of grammar practice books, practice books, Tutankhamen journal of a young prince for PS#6		x		Textbooks are necessary for teaching purposes. <u>Note:</u> No evidence of approval for the excess amount.	
49	1119010089000	04422-05	7/30/2004	APPLE BOOKS	NA	NA	NA	NA	NA	NA	Through discussion with BA, we noted that this is a cancelled PO, so no documentation exists.	
50	1519010061003	30957-06	7/1/2005	MCGRAW HILL DLM MATERIALS	\$ 770.07	\$ 770.07	Requisition states for pupil education and practice book pupil editions for PS 3		x		Items appear essential as books are necessary for education	
51	15190P	12270-04	7/31/2003	STECK VAUGHN	NA	NA	NA	NA	NA	NA	Through discussion with BA, we noted that this is a cancelled PO, so no documentation exists.	

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52	2022310061000	61800-06	7/1/2005	KAPLAN	\$ 1,529.20	\$ 1,529.20	Invoice states items for early childhood such as Hispanic boy doll, Hispanic girl doll, seeing eye doll, wheelchair doll, puzzles, clocks, etc		x		Items essential to stock early childhood center under NCLB Title I grant	
53	1500029127001	81089-06	7/12/2005	N.J. STATE HEALTH BENEFITS	\$ 773,941.20	#####				x	Discussed with district. Missing all documentation.	
54	1519010061002	20695-06	7/1/2005	HARCOURT INC	\$ 2,000.08	\$ 2,000.08	Requisition states for 95 math books at \$19.50 each for PS 2		x		Essential as math books are necessary for education at PS 1	
55	20272P	73132-04	9/30/2003	SCHOOL SPECIALTY, CHASELLE DIV	NA	NA	NA	NA	NA	NA	Through discussion with BA, we noted that this is a cancelled PO, so no documentation exists.	
56	2061910060000	83418-05	1/19/2005	ZOILA ORTIZ	\$ 66.92	\$ 66.92	Requisition indicates expenditure is for reimbursement.		x		ESL program being run under grant for adults to learn to speak English. Purchases made for childcare provided for their children. Essential for facilitating program.	
57	20241P	74440-05	6/29/2005	BILINGUAL DICTIONARIES INC	\$ 576.40	\$ 576.40				x	Discussed with district. Missing all documentation.	
58	1100026161000	82693-06	10/30/2005	HED INTERNATIONAL	\$ 49.15	\$ 49.15	Invoice states for element, P/N 1445 (wall)			x	After discussion with district still unclear as to what purchase is for.	
59	2025010050000	82874-06	10/30/2005	FORT LEE EDUCATIONAL CENTER	\$ 35,065.37	\$ 50,064.43				x	Discussed with district. Missing all documentation.	
60	2028220032000IV	72103-05	7/31/2004	CAMP LINWOOD MCDONALD	\$ 1,040.00	\$ 1,040.00	Requisition indicates overnight retreat at camp facility for 20 people on October 17-18, 2004.			x	This item is an expenditure for a peer mediation training for students. Approved by the board and under Title II for No Child Left Behind.	

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West New York Subgroup Analysis

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
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61	1519010061004	40531-06	7/1/2005	SCOTT FORESMAN/ADDISON WESLEY	\$ 228.84	\$ 228.84	Requisition indicates purchase of 25 Discover the Wonders explorer activity guide for PS#4.		x		This item is essential to the facilitation of classes.	
62	2027920032000D	93830-05	2/28/2005	AMERICAN LABOR MUSEUM	\$ 200.00	\$ 200.00	Requisition indicates 7th grade assembly presentation for Middle School entitles "Child Labor, 1900 to present" on 2/25/2005.		x		Per board meeting minutes, this item was approved. It is essential for the facilitation of history classes.	
63	1519010061007	72604-06	7/30/2005	ROW LOFF PRODUCTIONS	\$ 36.00	\$ 36.00	This invoice indicates the purchase of 2 music scores for "Noises ON" for Memorial High School Band.		x		The band needs sheet music to learn and practice pieces for performance.	
64	11000P	94317-04	4/30/2004	RULLO & GLEESON	\$ 1,850.00	\$ 1,850.00				x	Discussed with district. Missing all documentation.	
65	1519010061006	60098-05	7/1/2004	KURTZ BROS. SCHOOL SUPPLIES	\$ 300.61	\$ 300.61	Invoice indicates the purchase of office supplies for the PS#6.		x		This purchase is essential to facilitating administrative tasks at the school.	
66	1519010061009	73541-06	2/1/2006	STEWART INDUSTRIES	\$ 398.00	\$ 398.00	Invoice indicates purchase of ink for 3260 replicator for Middle School.		x		Supplies are essential to the facilitation of administrative functions at the school.	
67	2023410060001	83639-05	2/11/2005	DELL COMPUTER	\$ 62,407.29	\$ 62,407.29	Invoice indicates purchase of 47 computers.		x		This item is on Yonarkis Estevez' 2005 PO Order report; computers were purchased by the Board office and then distributed to schools across the district. Approved under Title I of No Child Left Behind.	
68	2036110060000	72701-05	7/31/2004	DELL COMPUTER	\$ 2,995.40	\$ 2,995.40				x	Discussed with district. Missing all documentation.	

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69	202411006000III	54412-06	6/30/2006	BARNES & NOBLE	\$ 907.20	\$ 907.20	Requisition indicates that expense was incurred on purchase of field trip to Barnes & noble with beam students and parents for Beam students of PS#5		x		BEAM is a program for immigrant children with limited English proficiency. The field trip was for the children and parents from NCLB Title II grant money.	
70	1519010061009	92304-05	7/31/2004	MACO OFFICE SUPPLY	\$ 2,976.08	\$ 3,273.68	Requisition indicates that expense was incurred on general office supplies (calendars, chairmat, notebooks, stapler, files, pens, trimmers, tapes, labels, diskettes, etc) for Middle school		x		Office supplies are necessary for general school administration purposes,	
71	1520410061009	90690-05	7/1/2004	ATTAINMENT AND IEP RESOURCES	\$ 287.70	\$ 287.70	Requisition indicates purchase of health and math book for Middle School.		x		This item is essential to the facilitation of classes.	
72	1519010061009	92925-05	8/30/2004	PITSCO INC.	\$ 570.10	\$ 570.10	Requisition states for bottle rockets, mousetrap vehicles, magnetic levitation, solar vehicles, frigits deluxe at MS		x		Items purchased were for technology education of the middle school industrial arts program which includes robotics. Essential for children's education	
73	2046110060000RF	84275-05	5/23/2005	CTB/MCGRAW HILL	\$ 4,241.33	\$ 5,028.34	Invoice indicates purchase of CTB testing materials for PS#5.		x		This purchase is essential to facilitating required testing for the school.	
74	2022310061000	81773-06	7/19/2005	CHILDCRAFT (EARLY CHILDHOOD)	\$ 17.98	\$ 17.98	Requisition indicates that expense was incurred on purchase of low odor dry erase markers for Little Angels program at the ECS by Rita Mendez (District Supervisor -ECS)		x		Little Angels Program is day care program that is supported by the district as mandated by the Abbott Early Childhood. Run under NCLB Title I grant money.	

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75	11230P	11489-04	7/14/2003	LEARNING RESOURCES	NA	NA	NA	NA	NA	NA	Through discussion with BA, we noted that this is a cancelled PO, so no documentation exists.	
76	1519010061009	70097-06	7/1/2005	SCHOOL SPECIALTY, CHASELLE DIV	\$ 1,608.57	\$ 1,799.37	Invoice indicates purchase of classroom supplies for Memorial High School World Language Class.		x		This item is essential to the facilitation of classes.	
77	1119010061000	70454-06	7/1/2005	K*LOG, INC.	\$ 1,133.30	\$ 1,133.30	Requisition states for 2 vertical files and 2 dry erase boards			x	Furniture purchase for middle school appears high	
78	2022310061000	81797-06	7/7/2005	LAKESHORE LEARNING	\$ 219.04	\$ 219.04	Requisition states for puzzles, critter counters, teddy bear counters, geometric foam, magnetic board and shapes		x		Learning materials for counting and shape recognition essential for preschool education. Covered under NCLB Title I. Note: handwritten amount for \$14.96 without additional signature.	
79	11000P	92344-04	7/31/2003	VERIZON SELECT SERVICES,INC.	\$ 551.11	\$ 551.11				x	Discussed with district. Missing all documentation.	
80	15190P	24173-04	5/26/2004	ROYAL PRINTING SERVICES	\$ 685.00	\$ 685.00				x	Discussed with district. Missing all documentation.	
81	1100026161000	83262-05	12/31/2004	JOHN A. EARL, INC.	\$ 1,503.84	\$ 1,503.84	Requisition indicates that expense was incurred on purchase of cleaning supplies such as, wetmops, wetmop handles, latex gloves, toilet brushes etc. for Warehouse stock.		x		Cleaning supplies are necessary to keep the district schools and office clean and sanitized.	
82	1519010061002	20601-05	7/1/2004	ESSENTIAL LEARNING PRODUCT CO.	\$ 2,284.48	\$ 2,284.48	Requisition indicates purchase of math practice guides for PS #2.		x		This item is essential to facilitating math classes.	

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83	2026210060029V	84199-05	5/10/2005	UNIVERSAL PUBLISHING	\$ 395.80	\$ 395.80	Requisition states for cursive writing books and communication books at Our Lady of Liberia Elementary School		x		Essential as books necessary for education and under NCLB Title VI. Books being purchase at end of the school year as this elementary school runs programs in the summer.	
84	11000P	83017-05	9/30/2004	XEROX CORP	\$ 300.00	\$ 300.00				x	Discussed with district. Missing all documentation.	
85	2027220032000A	93563-05	1/31/2005	KERI DUNN	\$ 1,000.00	\$ 1,000.00	Requisition indicates that expense was incurred on professional development full day workshop for kindergarten aides - 1/17/05.		x		Expense is necessary to provide appropriate training to update the aide skills so they can function effectively and covered under NCLB Title II.	
86	2022320060000	82044-05	7/31/2004	MACO OFFICE SUPPLY	\$ 1,817.00	\$ 1,817.00	Invoice indicates purchase of office supplies for Early Childhood Education.		x		This purchase is essential to facilitating administrative tasks at the school.	
87	1519010061009	92640-06	7/30/2005	MACO OFFICE SUPPLY	\$ 1,113.21	\$ 1,113.21	Invoice indicates purchase of 9 bulletin boards for the Middle School.		x		This purchase is essential to facilitating administrative tasks at the school.	
88	2022310061000	81864-06	7/30/2005	ABC CLASSROOM SUPPLY	\$ 1,041.18	\$ 1,028.02	Requisition indicates that expense was incurred on purchase of supplies for ECS of items such as student thermometers, color coded judy clock, white tag board, traffic signs, etc.		x		Educational supplies are necessary for school teaching purposes and covered under NCLB Title I	
89	1119010061000GT	11996-05	7/31/2004	DARLY LION PUBLICATONS	\$ 75.57	\$ 75.57	Invoice indicates purchase of 6 books for PS #5.		x		This item is essential to the facilitation of classes.	
90	2024120030000III	73345-06	12/30/2005	TECHNOLOGY TRAINING SOLUTIONS	\$ 750.00	\$ 750.00				x	Discussed with district. Missing all documentation.	

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91	20279200600COD	13902-06	3/26/2006	E SEND INC	\$ 219.95	\$ 219.95	Requisition indicates that expense was incurred on purchase of san disk photo album for PS#1 under Title II-D		x		Title II-D of NCLB is for enhancing education with technology. As such San Disk Photo album purchase is necessary.	
92	1100029128000	81474-06	7/1/2005	GONZALO SANCHEZ	\$ 395.76	\$ 395.76	Purchase order states for WNY reimbursement for Graduate Credits form 3 credits of historical Cultural Backgroup of LEP and Introduction to Bilingual & Multicultural		x		Essential for Grade 4 teacher at PS 1 for professional development	
93	1519010061009	92145-06	7/30/2005	GENERAL MUSIC STORE	\$ 169.92	\$ 169.92	Requisition indicates that expense was incurred on purchase of books such as - set of 24 individual rhythmic sticks, the knight the castle rocked, castanets etc for Middle school.		x		Textbooks and Workbooks are necessary for school educational purposes.	
94	1519010061003	32108-05	7/31/2004	ZANER-BLOSER	\$ 313.60	\$ 313.60	Requisition states for handwriting manuals at PS 3		x		Books essential for education at PS 3I. NOTE Amount for 31.90 handwritten on PO without additional signatures	
95	2022320089000	82200-06	7/30/2005	ROYAL PRINTING SERVICES	\$ 1,405.76	\$ 1,405.76	Invoice indicates purchase of miscellaneous forms, visitor passes, report card, and time cards for ECC>		x		These items are essential to performing administrative tasks.	
96	1519010061009	91527-06	7/8/2005	SCHOOL SPECIALTY, CHASELLE DIV	\$ 6,788.44	\$ 6,788.44	Invoice indicates purchase of tripod screens, 8 folding tables, 100 folding chairs, and 2 chair caddys for Middle School		x		Furniture is essential to the facilitation of administrative functions at the school.	

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97	1519010061006	63763-06	2/26/2006	SCHOOL SPECIALTY, CHASELLE DIV	\$ 2,239.10	\$ 2,239.10	Invoice indicates purchase of 10 cartons of calculators for PS #6.		x		The calculators are essential to facilitating math classes for students.	
98	20241P	84658-04	6/30/2004	ESTHER DEL VALLE	\$ 27.61	\$ 27.61				x	Discussed with district. Missing all documentation.	
99	1519010061001	11094-05	7/1/2004	INSECT LORE	\$ 85.70	\$ 78.92	Requisition indicates that expense was incurred on purchase of butterfly garden, erupting volcano, assorted slides insects, assorted slides- plants, assorted slides -bees for PS#1.		x		Expenses are necessary fro science class projects.	
100	2024110060027III	82816-05	8/30/2004	DELL COMPUTER	\$ 1,124.65	\$ 1,124.65	Requisition indicates that Dell GX280 small desktop Pentium 4 W/DVD player.		x		School districts get funds for non public schools for text books and technology and St Joseph's High School is one of the non public schools that is funded from NCLB Title III grant money allotted to WNY district by the state.	
101	1519010061004	41377-05	7/8/2004	HARCOURT INC	\$ 417.60	\$ 453.05	Requisition indicates that expense was incurred on purchase of kinder vocab cards, 1st vocab cards, 2nd vocab cds for PS#4.		x		Educational material is necessary for the school administration purposes.	
102	1100026161000	82309-05	7/31/2004	REUTHER MATERIAL CO.	\$ 84.85	\$ 84.85	Invoice states for mortar mix, Marshalltown slicker, brick jointers			x	After discussion with district still not specified as to what the gravel and sand is for	
103	2027220032000A	14120-06	4/30/2006	THE MISSION INN	\$ 2,370.00	\$ 2,370.00	Requisition indicates deposit for Elite Conference (July 25-28, 2006) lodging for Rosemary Alesandro, Stacy Olivero, Barbara Deitmaring		x		Professional development is essential to ensuring teachers stay current with best practices.	

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104	1119010061000AS	20463-06	7/2/2005	LAKESHORE LEARNING	\$ 487.40	\$ 922.40	Invoice states for match journals, word activities, geometric shapes, math classroom kit, mapping resources		x		Essential for educational materials for learning at PS 2	
105	11000P	83595-05	1/31/2005	NJ DEPT.OF COMMUNITY AFFAIRS	\$ 54.00	\$ 54.00	Requisition for elevator fee			x	Elevator registration is essential as required by law, however fees related to late payment is questionable	
106	1519010061004	42525-06	7/30/2005	MCGRAW HILL DLM MATERIALS	\$ 580.58	\$ 524.70	Requisition indicates that expense was incurred on purchase of Challenge Leveled Books Deluxe Grade 3 Books for PS#4		x		Books are necessary for educational purposes. <u>Note:</u> No evidence of approval for the excess amount.	
107	2022320059000	82019-05	7/31/2004	GISELLA FERRER	\$ 624.69	\$ 624.69	Requisition indicates that Gisela Ferrer was reimbursed for the mileage for the round trips from Sparta to Saddle River, to Atlantic Coty and back; lodging and breakfast expenses Aug 2,3,4 2004 - 3 days literacy conference.		x		Gisela Ferrer is a District Supervisor for the ECS. The conference is arranged by the NJDOE which includes Workshops, Professional Standards, Teacher Leaders & Mentorship and is under NCLB Title I	
108	1519010061007	70894-05	7/1/2004	SAX ARTS & CRAFTS	\$ 11,369.10	\$ 11,369.10	Requisition states art supplies for MHS- scissors, mats, inks, glue guns, watercolors, brushes, drying racks, etc.		x		Essential as supplies and materials necessary for art education at MHS	
109	11000P	80409-05	7/1/2004	VERIZON NETWORK INTERGRATION	NA	NA	NA	NA	NA	NA	Through discussion with BA, we noted that this is a cancelled PO, so no documentation exists.	
110	1519010061002	20859-06	7/1/2005	RALLY EDUCATION	\$ 229.90	\$ 229.90	Invoice indicates purchase of essential skills reading pack for PS#2.		x		This item is essential to the facilitation of a language arts classes at PS #2.	

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
111	20431P	14380-01	4/30/2001	DELL COMPUTER	NA	NA	NA	NA	NA	NA	Through discussion with BA, we noted that this is a cancelled PO, so no documentation exists.	
112	2046110060000RF	52341-05	7/31/2004	CHILDCRAFT 2002	\$ 753.68	\$ 753.68	Requisition indicates purchase of books for PS #5.		x		Supplies are essential to the facilitation of administrative functions at the school.	
113	20461P	24493-04	5/30/2004	MACMILLAN/MCGRAW HILL	\$ 645.63	\$ 645.63				x	Discussed with district. Missing all documentation.	
114	1119010089000AS	20885-06	7/1/2005	CLASSROOM DIRECT COM	\$ 259.98	\$ 259.98	Requisition indicates that expense was incurred for purchase of animal vegetables & mineral/slide set and microscope for PS#2.		x		Expense is necessary for educational purposes.	
115	1524010064004	72543-06	7/30/2005	LEARNING CONNECTIONS, THE	\$ 239.00	\$ 239.00	Requisition states for 1 textbooks "World of Nature: Caterpillars to Butterflies" in Spanish at PS 4 for World Language class		x		Item appears essential as Spanish book being used for educational purposes in world language class at PS 4	
116	1100026161000	82827-06	10/30/2005	AIREDALE	\$ 4,195.23	\$ 4,195.23	Invoice indicates that expense was incurred on purchase of water temp sensor, fan speed controller, blower for Maintenance		x		Supplies are necessary for maintenance of schools in the WNY district.	
117	1100026261000	83789-05	2/28/2005	JOHN A. EARL, INC.	\$ 388.40	\$ 388.40	Requisition indicates that expense was incurred on purchase of pine disinfectant.		x		Cleaning supplies are necessary to keep the district schools and office clean and sanitized.	
118	1519010064007	70622-05	7/1/2004	PERMA BOUND BOOKS	\$ 5,495.44	\$ 5,495.44	Invoice states for books for HS such as "amazing grace" "lovely bones" "twelfth night" and "don't know much about history"		x		Items appear essential as books are necessary for education	

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
119	1524010080002	20502-06	7/1/2005	EDUCATORS PUBLISHING SERVICE	\$ 97.02	\$ 88.20	Invoice indicates that expense was incurred on purchase of Explode the Code books for PS#2		x		Explode the books introduce the consonant letters, comprise a three-book series of primers. Books are necessary for educational purposes. Note: No evidence of approval for the excess amount	
120	1519010061009	93133-05	10/30/2004	QUEQUE, INC.	\$ 386.37	\$ 386.37	Requisition states for 15 language arts, reading comprehension and math books at middle school		x		Books essential for educational purposes. Purchase made mid-year as books were for middle school extended day program for state assessment in the Spring	
121	1100026161000	81888-06	7/30/2005	JOHN SCHEINER	\$ 20.52	\$ 20.52	Invoice states for maintenance supply reimbursement			x	Missing PO. Purchase is for specific type of wrench	
122	1520410061009	91462-05	7/30/2004	MACO OFFICE SUPPLY	\$ 81.63	\$ 81.63	Requisition indicates that expense was incurred on general office supplies (hole punch, clips, staple remover, staples, tape dispenser etc) for Middle school		x		Office supplies are necessary for general school administration purposes,	
123	1100029128000	81483-06	7/1/2005	STACEY TEOBALD VITALE	\$ 791.52	\$ 791.52	PO indicates that expense was incurred on tuition reimbursement for graduate credits for Stacey Teobald Vitale.		x		Tuition reimbursements are essential to promote graduate studies in Grade 2 teacher at PS 5	
124	2022320089000	83964-06	4/26/2006	SCHOOL MASTERS SAFETY	\$ 167.65	\$ 167.65	Invoice indicates purchase of 10 crossing guard signs for the district		x		This item is essential to ensuring the safety of students walking to school.	

Appendix C

West New York Subgroup Analysis

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
125	2024110080000III	53423-06	12/30/2005	DELSY SOTO	\$ 5.00	\$ 5.00	Requisition indicates that expense was incurred on reimbursement of books of breakfast club for claimant Delsy Soto (Reading Specialist) of PS#5 under Title III.		x		Books are necessary for educational purposes and is covered under NCLB Title III.	
126	1119010064000	91542-06	7/11/2005	FAIRFIELD LANGUAGE TECHNOLOGIE	\$ 4,434.95	\$ 4,434.95	Requisition indicates that expense was incurred on purchase of French and Italian level textbooks for Middle school.		x		Textbooks and Workbooks and Workbooks are necessary for school educational purposes.	
127	1519010061009	71703-06	7/19/2005	GLENCOE-MCGRAW HILL PUB	\$ 7,737.24	\$ 7,737.24	Requisition indicates that expense was incurred on purchase of 500 French workbooks and audio activities and 2 workbook answer key for Middle school.		x		Textbooks and Workbooks are necessary for school educational purposes.	
128	1519010061007	70116-05	7/1/2004	KURTZ BROS. SCHOOL SUPPLIES	\$ 1,304.73	\$ 1,304.73	Invoice indicates the purchase of office supplies for the High School.		x		This purchase is essential to facilitating administrative tasks at the school.	
129	1000010056X00	81889-05	7/31/2004	HOBOKEN CHARTER SCHOOL	\$ 6,123.63	\$ 27,782.00	Requisition indicates that expense was incurred on 2004-2005 Hoboken charter school payment.		x		The district supports two charter schools both in Hoboken. And parents have the option of sending the children to the charter schools. The state pays for the transfer of charter school.	
130	11000P	24200-05	5/10/2005	TELE-MEASUREMENTS, INC.	\$ 1,657.00	\$ 3,457.00				x	Discussed with district. Missing all documentation.	
131	20279200600COD	13803-06	2/26/2006	K*LOG, INC.	\$ 3,027.96	\$ 3,027.96	Invoice states for 6 computer tables at PS 2		x		Furniture for computers under NCLB Title II grant.	
132	1519010061003	32537-06	7/30/2005	LEARNING CONNECTIONS, THE	\$ 514.69	\$ 514.69				x	Discussed with district. Missing all documentation.	

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
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133	2025010050000	81025-06	7/1/2005	A. HARRY MOORE SCHOOL	\$ 112,009.40	\$ 143,532.00	PO and invoices indicates expense was incurred on 2005-2006 tuition of Eddie Castillo, Barbara Lopez, Anayeli Silva, Jeisy Alvarez, Jesus Espada.		x		Certain special ed students who are seriously crippled or handicapped, for whom the WNY schools have the infrastructure to educate are sent to specialized schools like A Harry Moore, and the district is required to pay for their tuition	
134	2023410060006	83639-05	2/11/2005	DELL COMPUTER	\$ 62,407.29	\$ 62,407.29	Invoice indicates purchase of 47 computers.		x		This item is on Yonarkis Estevez' 2005 PO Order report; computers were purchased by the Board office and then distributed to schools across the district. Approved under Title I of No Child Left Behind.	
135	1519010061009	91229-06	7/7/2005	LOSER'S MUSIC	\$ 334.25	\$ 334.25	Invoice states for essential elements for 4 flutes, clarinet, trumpet, alto sax, tenor sax, trombone, baritone, clarinet, and 2 drums		x		Items are essential for educational purposes at music classes at PS 5	
136	2022320060000	84438-05	6/29/2005	GISELLA FERRER	\$ 100.71	\$ 100.71	Requisition indicates that Gisella Ferrer was reimbursed for purchases made at Staples and Foto Arte Amelia Navarro for ECS. The purchase of goldfish, crickets, small animal, etc was made from the Foto Arte Amelia Navarro store.		x		The purchase was necessary for the ECS nature center. It aids in the education of little kids. The purchase was made from NCLB Title I grant money.	
137	2023410080000	84047-05	4/15/2005	ACHIEVE 3000	\$ 5,000.00	\$ 6,700.00				x	Discussed with district. Missing all documentation.	

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138	1524010061006	61218-06	7/6/2005	LAKESHORE LEARNING	\$ 320.85	\$ 320.85	Invoice indicates purchase of All-Purpose Teaching Easel delivered to the warehouse.		x		This item is essential because it is necessary to facilitate classes.	
139	1123010061000	22971-06	10/30/2005	CLASSROOM DIRECT COM	\$ 86.66	\$ 80.50	Requisition indicates that expense was incurred on purchase of glue sticks, alphabet big book, low odor organizer, Expo cleaner, pencils, etc for PS#2		x		School supplies are necessary for school education purposes. Note: No evidence of approval for the excess amount	
140	1519010061007	70124-05	7/1/2004	KURTZ BROS. SCHOOL SUPPLIES	\$ 3,229.65	\$ 3,229.65	Invoice indicates the purchase of classroom supplies for Memorial High School Special Education.		x		This item is essential because it is necessary to facilitate classes.	
141	1100029123200	82298-05	7/31/2004	STATE OF NEW JERSEY/TREASURY	\$ 58,899.00	\$ 320,446.00	Requisition indicates that expense was incurred on paying accrued liability for teacher's pension.		x		Expense is required as the district has to pay for the teacher's pension.	
142	1519010061003	33462-05	1/24/2005	STENHOUSE PUBLISHERS	\$ 84.80	\$ 84.80	Invoice states for 4 "Guided Reading Basics" at PS 3			x	Books essential for education, however purchase in mid-year appears questionable	
143	2022310061000	81778-05	7/30/2004	NASCO	\$ 118.46	\$ 166.02	Requisition indicates that expense was incurred on purchase of animal track slip on, stethoscope, splash of color classroom kit, water jelly classroom kit, etc for ECS.		x		Learning material is necessary for educating early childhood students and is covered under NCLB Title I.	
144	1119010061000TQ	54460-06	6/30/2006	ELAYZA BATISTA	\$ 295.00	\$ 295.00	Invoice indicates that expense was incurred on reimbursement of mentoring fees for teacher Elayza Batista at PS#5		x		NJDOE has put the mentoring reimbursement for provisional teachers. Elayza Batista is a provisional teacher.	
145	1524010064005	51333-06	7/2/2005	HARCOURT INC	\$ 687.50	\$ 687.50	Requisition states for 25 1st grade students math books for PS 5		x		Essential as math books are necessary for education at PS 5	

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
146	20279200600COD	63357-05	1/14/2005	STEPS TO LITERACY	\$ 219.99	\$ 219.99				x	Discussed with district. Missing all documentation.	
147	2022310061000	81758-06	7/26/2005	ABC & DRAGO NEWTON	\$ 523.62	\$ 523.62	Requisition indicates that expense was incurred on purchase of school supplies such as grouping circles, magnet strip, bugs puzzle, match the numbers etc for Jugando Aprendizo. for class#2.		x		School Supplies are necessary for education purposes at the school and is covered under NCLB Title I.	
148	20461P	84663-04	6/30/2004	TREASURER, STATE OF NJ GRANTS	NA	NA	NA	NA	NA	NA	P in the object code stands for Prior Year. This PO is carried over from the prior year and paid through in the new year. Through discussion with BA, we noted that this is a cancelled PO, so no documentation exists.	
149	1519010061009	90151-05	7/1/2004	KURTZ BROS. SCHOOL SUPPLIES	\$ 434.77	\$ 434.77	Invoice indicates the purchase of office supplies for the Middle School.		x		This purchase is essential to facilitating administrative tasks at the school.	
150	1519010061005	50038-06	7/1/2005	SCHOOL SPECIALTY, CHASELLE DIV	\$ 67.46	\$ 67.46	Invoice indicates purchase of classroom supplies for PS#5 Kindergarten class.		x		This item is essential to the facilitation of classes.	
151	2024110060000III	73686-05	2/22/2005	THOMSON DISTRIBUTION CENTER	\$ 6,651.01	\$ 6,651.01	Requisition states for "Launch into Reading" students versions and Teacher's Editions for Levels 1 & 2 at MHS for Bilingual classes		x		Essential reading books for bilingual education at MHS covered under NCLB Title III.	
152	2023210080000	04442-05	7/30/2004	OPTIONS PUBLISHING INC.	\$ 34.75	\$ 34.75				x	Discussed with district. Missing all documentation.	
153	1519010061005	51204-06	7/6/2005	PEOPLE PUBLISHING GROUP, THE	\$ 255.30	\$ 255.30	Invoice indicates purchase of 4th grade classroom pack for PS#5.		x		Supplies are necessary for the facilitation of administrative tasks at the school.	

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
154	2024110060000III	12672-06	7/30/2005	EAI	\$ 77.45	\$ 77.45	Requisition indicates that the expense is incurred on purchase of stacking counters set, counting pocket chart, cash pack money learning materials, second grade math for PS#1		x		Education material is necessary for school teaching purposes and is covered under NCLB Title III.	
155	1519010061002	20597-05	7/1/2004	NATIONAL GEOGRAPHIC SOCIETY	\$ 345.06	\$ 345.06				x	Discussed with district. Missing all documentation.	
156	2023220060000	63014-06	10/30/2005	STEPS TO LITERACY	\$ 132.91	\$ 132.91	Invoice indicates purchase of reading workbooks.		x		This item was purchased by the reading superintendent and distributed to all schools across district. Reading books are essential to promote literacy advancement.	
157	1100029129000999	83877-06	3/26/2006	WASHINGTON NATIONAL INSURANCE	\$ 13,500.00	\$ 13,500.00	Invoice indicates that expense was incurred on deducting 60 sick days from Geraldine Stangl's sick day bank to depositing it in Geraldine's Washington Insurance Account.			x	After discussion with district, it was still not clear the purpose or policy around this expense.	
158	1519010080007	71366-05	7/8/2004	BALL CHAIN MANUFACTURING	\$ 412.41	\$ 412.41	Requisition indicates purchase of 3 boxes of aluminum neck chain for Memorial High School for student IDs.		x		Supplies are necessary for the facilitation of administrative tasks at the school.	
159	2024120020000III	81089-06	7/12/2005	N.J. STATE HEALTH BENEFITS	\$ 4,667.00	#####				x	Discussed with district. Missing all documentation.	
160	1119010089000NB	74284-06	5/31/2006	SHARON JOHNSON	\$ 60.00	\$ 60.00				x	Discussed with district. Missing all documentation.	
161	1100027060000	82787-06	8/1/2005	E-Z PASS CUSTOMER SERVICE CTR.	\$ 1,830.65	\$ 1,830.65				x	Discussed with district. Missing all documentation.	

Appendix C

West New York Subgroup Analysis

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
162	2022320089000	81194-05	7/1/2004	CURRICULUM ASSOCIATES INC.	\$ 495.00	\$ 495.00	Invoice indicates purchase of 3 year and 4 year data packs.		x		This item is used to gather data to determine if a student should be placed on a specialized learning plan.	
163	11000P	93945-04	3/12/2004	INSTITUTIONAL SYSTEMS SERVICES	NA	NA	NA	NA	NA	NA	P in the object code stands for Prior Year. This PO is carried over from the prior year and paid through in the new year. Through discussion with BA, we noted that this is a cancelled PO, so no documentation exists.	
164	1519010061005	51077-05	7/1/2004	CLASSROOM DIRECT COM	\$ 95.83	\$ 95.83	Requisition indicates purchase of pencil sharpener, correction tape, pencil, fraction game, chart pads for PS #5.		x		Supplies are essential to the facilitation of administrative functions at the school.	
165	1100026161000	82415-06	7/31/2005	THERMCO	\$ 611.80	\$ 611.80	Invoice indicates purchase of maintenance kits, initiator removal tool, burner flange gasket and burner flange release gasket.		x		This item was purchased by the facilities department and distributed to all schools across district on an as-needed basis. Maintenance is essential to ensuring district equipment is in working order.	
166	1519010080003	33393-05	1/19/2005	NU-WAY CONCESSIONAIRES	\$ 120.00	\$ 120.00	Invoice indicates breakfast for 40 people at PS 3 on 9/17/04	x			This expenditure is nonessential because it is not necessary for educational purposes.	Catering service is used to provide minimal refreshments at meetings, award ceremonies, volunteer meetings, etc.

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
167	2027220058000A	93443-06	1/30/2006	WILLA WHITE	\$ 342.57	\$ 342.57	Invoice indicates that expense was incurred on reimbursement of lodging, breakfast lunch and dinner for Willa White of Middle school under Title II A			x	Employee attended the Techspo but through discussion with BA it was noted that BOE does not have a policy of submitting the proof of attendance with the expense reimbursement.	
168	2027220060000A	13517-06	1/30/2006	OPTIONS PUBLISHING INC.	\$ 355.41	\$ 355.41	Invoice indicates purchase of 9 math workbooks for grades 5 and 6.		x		This expense is necessary to promote math awareness in school.	
169	1500029127007	81091-06	7/12/2005	HORIZON BC/BS OF NJ	x	\$ 853,031.77	Invoice for dental coverage for month of November 2005 for \$71,079.36, health benefits for sep 2005 for \$70214, health benefits for fib 2006 for \$71540, health benefits for April 2006 for \$71108, health benefits for may 2006 for \$71538, health benefits for June 2006 for \$71155, health benefits for august 2005 for \$69727, health benefits for July 2006 for \$70809, dental coverage for march 2006 for \$71224		x		Health benefits are required per the Collective Bargaining Agreement for all employees. This item is missing the PO.	
170	1100029128000	81444-06	7/1/2005	MERCEDES JIMENEZ-HART	\$ 593.64	\$ 593.64	PO indicates that expense was incurred on tuition reimbursement for graduate credits for Mercedes Jimenez-Hart		x		Tuition reimbursements are essential to promote graduate studies in kindergarten teacher at PS 4	

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
171	1520410064001	14133-05	4/28/2005	MCGRAW HILL DLM MATERIALS	\$ 86.84	\$ 77.04	Requisition indicates that expense was incurred on purchase of Grade 6 Phonics Ted, Grade 6 reteaching blackline masters, GRADE 6 assess Ted, grade 6 selection assess for PS#1		x		Educational material is necessary for school purposes.	
172	1100027060000	83790-06	2/26/2006	NJ DIVISION OF MOTOR VEHICLES	\$ 45.00	\$ 45.00				x	Discussed with district. Missing all documentation.	
173	1100026161000	83042-06	12/30/2005	RAND MATERIALS HANDLING	\$ 899.55	\$ 899.55				x	Discussed with district. Missing all documentation.	
174	1500021360001	11567-06	7/22/2005	CORNELL SURGICAL CO.	\$ 3,072.77	\$ 3,075.57	Invoice indicates that expense was incurred on purchase of medicines and first aid items for PS#1		x		Medicines and first aid items are kept on hand to treat accidents and emergencies.	
175	20272P	92847-04	7/1/2003	WEST NEW YORK B O E -WSR	NA	NA	NA	NA	NA	NA	P in the object code stands for Prior Year. This PO is carried over from the prior year and paid through in the new year. Through discussion with BA, we noted that this is a cancelled PO, so no documentation exists.	
176	1519010061001	13156-05	10/30/2004	ACADEMIC SOFTWARE	\$ 144.95	\$ 144.95	Invoice indicates the purchase of PrintShop Deluxe Educational version for PS#1.		x		Software is essential to facilitating administrative tasks.	
177	1519010064001	11115-05	7/7/2004	MCGRAW HILL DLM MATERIALS	\$ 477.57	\$ 433.12	Invoice indicates that expense was incurred on purchase of 25 grade K pupil anthology National edition textbooks for PS#1		x		Textbooks are necessary for teaching purposes. <u>Note:</u> No evidence of approval for the excess amount.	

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
178	1519010061006	60816-05	7/1/2004	MCGRAW HILL DLM MATERIALS	\$ 1,059.75	\$ 1,059.75	Requisition indicates that expense was incurred on purchase of handwriting slant workbook and TE slant handwriting for PS#6		x		Educational material is necessary for school purposes.	
179	2022310061000	81918-05	7/31/2004	CHILDCRAFT EDUCATIONAL CORP.	\$ 2,006.20	\$ 2,006.20	Invoice indicates purchase of supplies for PS #4.		x		Supplies are essential to the facilitation of administrative functions at the school.	
180	1519010061006	60823-05	7/1/2004	LINGUI SYSTEMS, INC	\$ 359.62	\$ 359.62	Requisition indicates that expense was incurred on purchase of 8 book set writing basics series, 5 book set comprehension quickies, 100% grammar, 125 ways to be a better reader, 100% reading book set, timed math drills for PS#6		x		Educational supplies are necessary for learning of the students.	
181	2022320060000	81827-05	7/31/2004	MACO OFFICE SUPPLY	\$ 2,708.40	\$ 2,708.40	Requisition indicates that expense was incurred on purchase of black/colored ink and drum for printers at ECS.		x		Office supplies are necessary for school administration purposes and are covered under NCLB Title I.	
182	1519010061002	20966-06	7/1/2005	GALE GROUP, THE	\$ 19.45	\$ 16.95	Requisition indicates that expense was incurred on purchase of M is for Melody: A music alpha book for PS#2.		x		Textbooks and Workbooks are necessary for school educational purposes. <u>Note:</u> No evidence of approval for the excess amount	

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
183	2023210060000	84023-05	4/11/2005	MASON CREST PUBLISHERS	\$ 182.55	\$ 182.55	Requisition indicates that expense was incurred on purchase of Christmas and Santa Claus folklore, techniques of cheerleading, cheerleading stars, competitive cheerleading etc. for Our Lady of Liberia school		x		WNY district is required to pay for certain items for private schools from the NCLB Title I grant funds allotted by NJDOE for these private schools.	
184	2022320089000	83493-06	1/30/2006	NU-WAY CONCESSIONAIRES	\$ 300.00	\$ 300.00	Invoice indicates purpose is Breakfast for 100 ppl @ \$3/person on 1/17/2006 at Early Childhood Education.	x			This purchase is non-essential to the educational goals of the district.	Catering service is used to provide minimal refreshments at meetings, award ceremonies, volunteer meetings, etc.
185	1100026161000	83384-06	12/30/2005	CARRIER PARTS	\$ 308.26	\$ 308.26	Requisition indicates that expense was incurred on purchase of solenoid coil and motor master.		x		Air conditioning parts for units at the Board office buildings.. Expense is necessary to keep the AC in working condition.	
186	1100029128000	81638-05	7/28/2004	VILLAVERDE-KOCIALSKI, MARIA	\$ 806.40	\$ 806.40	PO indicates for WNY reimbursement for Graduate Credits form-3 credits of "Succeeding with Difficult Student, Teaching Students to Get Along"		x		Essential for staff development of educators at MHS.	
187	1520410061009	91474-05	7/30/2004	MACO OFFICE SUPPLY	\$ 521.02	\$ 521.02	Requisition indicates that expense was incurred on purchase of general supplies (clips, diskettes, Organizers, folders, sharpener, pencil, paper, pen, note, highlighter, marker etc) for Middle School.		x		Office supplies are necessary for school administration purposes.	

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
188	2022320060000	84091-06	4/1/2006	MACO OFFICE SUPPLY	\$ 383.15	\$ 383.15	Invoice indicates purchase of office supplies for Early Childhood Education and AMVETS.		x		This purchase is essential to facilitating administrative tasks at the school.	
189	1500021360006	62539-06	7/30/2005	PALOS SPORTS	\$ 648.20	\$ 648.20				x	Discussed with district. Missing all documentation.	
190	1519010061004	40517-06	7/1/2005	HARCOURT INC	\$ 505.40	\$ 505.40	Requisition states for 25 math books for kindergarten at PS 4 at \$19.50 each		x		Essential as math books are necessary for education at PS 4	
191	2046110060000RF	84231-05	5/16/2005	UNIVERSITY OF OREGON	\$ 2,240.00	\$ 2,240.00	Invoice states for DIBELS Data System for PS 1,2,3,4,5 and HLB		x		DIBELS is diagnostic screening that measures literacy for children K-3. Screening a requirement of Reading First Grant money to further children's literacy, therefore essential for education.	
192	1519010061009	91534-06	7/11/2005	NASCO	\$ 650.72	\$ 777.24	Requisition indicates that expense was incurred on purchase of supplies such as color and paint sets, glue gun, palette paper, paint quarts etc for Middle School.		x		Art supplies are necessary for conducting art classes.	
193	1519010061001	11131-05	7/1/2004	TRIUMPH LEARNING	\$ 700.48	\$ 700.48	Requisition states for ASK math and language arts for PS 1		x		Essential as books for are necessary for education at PS. NOTE: 127.68 handwritten adjustment with no signature, PO originally for 572.80	
194	2027220080000A	94346-05	5/31/2005	BARBARA DEITMARING	\$ 770.67	\$ 770.67				x	Discussed with district. Missing all documentation.	

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
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195	1519010061007	70897-05	7/1/2004	MACO OFFICE SUPPLY	\$ 397.59	\$ 397.59	Requisition indicates that expense was incurred on standard D-ring binders, general purpose masking tape, and 11 sheet hole punch for MHS.		x		Office supplies are necessary for the school administration purposes.	
196	20279200600COD	93364-05	1/14/2005	DELL COMPUTER	\$ 1,196.00	\$ 1,196.00				x	Discussed with district. Missing all documentation.	
197	1519010064009	91560-06	7/13/2005	FRIENDSHIP HOUSE	\$ 1,692.90	\$ 1,692.90	Requisition indicates that expense was incurred on purchase of music theory & history workbook, teacher's book level 2, music history activity books for Middle school		x		Textbooks and Workbooks are necessary for school educational purposes.	
198	1519010061006	60552-05	7/1/2004	ADDISON WESLEY LONGMAN	\$ 952.48	\$ 952.48	Requisition indicates expense incurred on purchase of Gr. 4 practice books, daily review, and assessment sourcebooks for PS #6.		x		Textbooks and Workbooks are necessary for school educational purposes.	
199	20223P	94555-04	6/18/2004	SCHOLASTIC INC	\$ 10.58	\$ 10.58				x	Discussed with district. Missing all documentation.	
200	1524010064006	60755-05	7/1/2004	ADDISON WESLEY LONGMAN	\$ 3,393.48	\$ 3,393.48	Requisition indicates expense incurred on purchase of Gr. 3 textbooks for PS #6.		x		Textbooks and Workbooks are necessary for school educational purposes.	
201	1519010061009	92911-05	8/30/2004	RAINBOWS,INC.	\$ 1,189.00	\$ 1,189.00				x	Discussed with district. Missing all documentation.	
202	2022320089000	82854-06	10/30/2005	NU-WAY CONCESSIONAIRES	\$ 180.00	\$ 180.00	Invoice indicates purpose is Breakfast for 45 ppl @ \$3/person on 9/12/2005.	x			This purchase is non-essential to the educational goals of the district.	Catering service is used to provide minimal refreshments at meetings, award ceremonies, volunteer meetings, etc.

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
203	2022320032900	82413-05	7/31/2004	NATIONAL SEMINARS GROUP	\$ 199.00	\$ 199.00				x	Discussed with district. Missing all documentation.	
204	1519010061002	20605-05	7/1/2004	TEACHERS VIDEO COMPANY	\$ 212.50	\$ 212.50	Invoice states for books, "Earth's Curst, "Weathering and Erosion" "The Human Body" at PS 2		x		Essential books for science education at PS 2	
205	1519010061004	40590-06	7/1/2005	MCGRAW HILL DLM MATERIALS	\$ 991.95	\$ 969.57	Requisition indicates that expense was incurred on purchase of reading practice books, grammar practice book, spelling practice books, etc for PS#4		x		Books are a necessary expense for school education purposes. <u>Note:</u> The manual increase in the PO is not approved separately.	
206	2027220032000A	83809-05	3/15/2005	BUREAU OF EDUC. & RESEARCH	\$ 165.00	\$ 165.00	Requisition indicates workshop in Newark on 4/4/05 for Priya Prashad.			x	No indication of conference attendance attached. Discussed with district and they were unable to provide.	
207	2022310061000	81749-06	7/25/2005	ABC CLASSROOM SUPPLY	\$ 775.60	\$ 775.60	Requisition indicates that expense was incurred on purchase of school supplies such as paper roll white, color diffusing paper, glitter confetti, assorted feathers etc . by Luisa Cruz .		x		School Supplies are necessary for education purposes at the school at the day care program supported from NCLB Title I grant money.	
208	1519010061003	30959-06	7/30/2005	MCGRAW HILL DLM MATERIALS	\$ 494.08	\$ 494.08				x	Discussed with district. Missing all documentation.	
209	1119010064000AS	72661-06	7/30/2005	ADDISON WESLEY LONGMAN	\$ 586.87	\$ 673.00	Requisition indicates that expense was incurred on purchase of a book named "World History for a global age" and Teacher's Edition Complete for Israel Rodriguez at MHS.		x		Israel Rodriguez is a principal at MHS and books are necessary for education purposes.	

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
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210	2022320033000	82209-06	7/30/2005	BRIGHT BEGINNINGS TOO	\$ 675.00	\$ 675.00				x	Discussed with district. Missing all documentation.	
211	1500021360005	52016-05	7/31/2004	CORNELL SURGICAL CO.	\$ 2,607.26	\$ 2,607.26	Invoice indicates that expense was incurred on purchase of medicines and first aid items for PS#5.		x		Medicines and first aid items are kept on hand to treat accidents and emergencies.	
212	1500022332005	22906-06	10/30/2005	MICHELLE VILLAFANE	\$ 187.83	\$ 187.83				x	Discussed with district. Missing all documentation.	
213	1519010061005	51115-06	7/1/2005	SRA/MCGRAW-HILL	\$ 1,401.20	\$ 1,401.20	Invoice indicates purchase of workbooks for PS#5-reading practice, phonics awareness, spelling practice, grammar practice, community adventures and health practice.		x		This item is essential to the facilitation of classes.	
214	20252100600CO	83233-06	11/30/2005	ACADEMIC SOFTWARE	\$ 897.00	\$ 897.00	Requisition indicates that expense was incurred on purchase of boardmaker windows for MHS Special Services.		x		Boardmaker is a graphics database containing over 3,000 Picture Communication Symbols for teaching purposes.	
215	2028210060000IV	74300-06	5/31/2006	LEVY'S INC.	\$ 1,485.00	\$ 1,485.00	Invoice states for 55 sweatshirts with logos and hoods	x			Items are non-essential to education.	Sweatshirts were for the Peer Mediation conflict Resolution students. They wear them to be easily identified to other students who need their assistance.
216	1519010061007	73497-05	2/10/2005	DELL COMPUTER	\$ 1,254.25	\$ 1,254.25				x	Discussed with district. Missing all documentation.	

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
217	2027220032000A	72450-06	7/30/2005	NJAFPA C/O MRS. ROSALIE MORAN	\$ 240.00	\$ 240.00	Requisition states "No One Left Behind" workshop 12/9/05 at middle school, Eileen Calderone/Barbara Deitmaring		x		Essential as this workshop was sponsored by NJ DOE for professional development under NCLB Title II.	
218	11000P	92176-04	7/31/2003	NEXTIRAONE	\$ 46,119.00	\$ 46,119.00				x	Discussed with district. Missing all documentation.	
219	1519010061005	51197-06	7/5/2005	PEOPLE PUBLISHING GROUP, THE	\$ 255.30	\$ 255.30	Invoice indicates purchase of 6th grade classroom pack for PS#5.		x		Supplies are necessary for the facilitation of administrative tasks at the school.	
220	1119010061000TQ	84546-05	6/30/2005	SANDRA SANTIAGO	\$ 347.00	\$ 347.00				x	Discussed with district. Missing all documentation.	
221	1519010061004	43139-06	10/30/2005	DELL COMPUTER	\$ 4,458.15	\$ 4,458.15	Requisition indicates that expense was incurred on 40 GB hard drive, 512MB module, 128MB module etc, for PS#4		x		Computer supplies are necessary for school administration purposes.	
222	1100026161000	83586-05	1/31/2005	D & B PARTS	\$ 294.33	\$ 294.33	Invoice indicates purchase of AC coupling for the BOE office.		x		This is essential to maintaining safety of the district grounds.	
223	1100010056600	81847-06	7/30/2005	MOUNTAIN LAKES BOARD OF ED	\$ 9,700.00	\$ 9,700.00	Invoice indicates that expense was incurred on purchase of Lake Drive Summer School program for 2 special education students Rosa Rosas and Kimberly Laveriano at 4500 each.		x		The summer program is requirement in the IEP of the two special ed students. Through discussion with BA, it was noted that the PO is missing.	
224	1520410061007	71037-05	7/1/2004	ETA CUISENAIRE	\$ 549.95	\$ 549.95	Invoice indicates purchase of magnetic reading center at MHS.		x		This item is essential to promoting literacy advancement for students in Special Education program at Memorial High School.	

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
225	1100026161000	84052-06	4/30/2006	LOWES	\$ 1,281.23	\$ 1,281.23	Requisition for 656.62 states 24 clear plastics and 3 wood connectors for maintenance. Receipt from Lowe's for 340.89 states concrete mix, turf builder, clear latching, guard connector, deck w/bag for miller stadium			x	Missing PO for 656.62. Does not reconcile with PO amount. PO included for \$476.60. Items for Miller stadium which is used by MHS football and baseball team. After discussion with district still unclear as to specific use.	
226	2023210060000	52585-06	7/30/2005	INSTITUTE FOR MULTI SENSORY	\$ 1,682.34	\$ 1,682.34	Invoice states for blending boards, plastic screens, sand trays, starting comp phonetically 1-6		x		Phonetics and writing materials essential for education at PS 5 as covered under NCLB Title I.	
227	1519010061001	10408-06	7/1/2005	MODERN CURRICULUM PRESS	\$ 1,270.81	\$ 1,188.00	Requisition indicates that expense was incurred on purchase of 144 phonics workbook level B for PS#1		x		Books are necessary for teaching purposes. Note: No evidence of the approval for excess amount.	
228	1519010061001	12127-06	7/30/2005	SCHOOL SPECIALTY, CHASELLE DIV	\$ 1,087.00	\$ 1,087.00	Invoice indicates purchase of 25 stacking chairs for PS#1.		x		Furniture is essential to the facilitation of administrative functions at the school.	
229	1519010061009	93279-05	1/7/2005	DICK BLICK COMPANY	\$ 855.47	\$ 855.47	Invoice indicates purchase of supplies for Middle School.		x		Supplies are essential to the facilitation of administrative functions at the school.	
230	1100029128000	81445-06	7/1/2005	ANITA L. KOBER	\$ 989.40	\$ 989.40	PO indicates that expense was incurred on tuition reimbursement for graduate credits for Anita L Kober.		x		Tuition reimbursements are essential to promote graduate studies in computer teacher at PS 1	
231	2027220060004C	44232-05	5/15/2005	MACO OFFICE SUPPLY	\$ 1,083.41	\$ 1,083.41	Requisition indicates that expense was incurred on the toners, drums, ribbons for PS#4		x		Office supplies are necessary for the school administration purposes and are covered under NCLB Title II.	

Appendix C

West New York Subgroup Analysis

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
232	2023210080000	14314-06	6/29/2006	EILEEN CALDERONE/BSIP	\$ 9,000.00	\$ 9,000.00	Requisition indicates that expense was incurred on reimbursement for purchase of 900 \$10 congratulation gift cards to Eileen Calderone of PS#1	x			The expense has no educational value.	Gift cards were given to students who completed summer reading program as an incentive.
233	1519010061001	12166-06	7/30/2005	DELL COMPUTER	\$ 856.10	\$ 856.10	Requisition indicates that expense was incurred on purchase of 128 mob ddr memory for a Dell gx270, standard classroom printers-inkjet 962, replacement for a keyboard for dell gx280, type 11 contract printer for PS#1		x		Computer supplies are necessary for school administration purposes.	
234	1524010061005	51202-06	7/5/2005	PEOPLE PUBLISHING GROUP, THE	\$ 255.30	\$ 255.30	Invoice indicates purchase of 6th grade classroom pack for PS#5.		x		Supplies are necessary for the facilitation of administrative tasks at the school.	
235	1519010061006	61033-05	7/1/2004	MCGRAW HILL DLM MATERIALS	\$ 177.99	\$ 177.99	Requisition indicates that expense was incurred on teachers backline, practice books and student edition for PS#6.		x		Educational material is necessary for school purposes.	
236	2022310061000	81189-05	7/1/2004	CHILDCRAFT EDUCATIONAL CORP.	\$ 1,675.80	\$ 1,675.80	Invoice indicated purchase of 84 mats for Early Childhood Education Center.		x		Supplies are essential to the facilitation of administrative functions at the school.	
237	1519010061005	51164-06	7/1/2005	SRA/MCGRAW-HILL	\$ 269.40	\$ 269.40	Invoice indicates purchase of Grade K reading practice workbooks for PS#5.		x		This item is essential to the facilitation of classes.	

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
238	20224P	73151-02	11/30/2001	TREASURER WEST NEW YORK	NA	NA	NA	NA	NA	NA	P in the object code stands for Prior Year. This PO is carried over from the prior year and paid through in the new year. Through discussion with BA, we noted that this is a cancelled PO, so no documentation exists.	
239	1520410061009	91465-05	7/21/2004	SCHOOL SPECIALTY, CHASELLE DIV	\$ 307.01	\$ 307.01	Requisition states for label sheets, file folders and sticky back strips for PS 5		x		Essential as supplies needed for administration of school at PS 5	
240	1519010061007	73635-06	2/28/2006	ORIENTAL TRADING	\$ 378.69	\$ 378.69	Requisition indicates purchase of supplies for Middle School.		x		This expense is essential for promotion of math awareness.	
241	1524010061004	40537-06	7/1/2005	MODERN CURRICULUM PRESS	\$ 171.20	\$ 150.00	Requisition indicates that expense was incurred on purchase of MCP phonics w/bk level B for PS#4		x		Books are a necessary expense for school education purposes. <u>Note:</u> The manual increase in the PO is not approved separately.	
242	1519010061007	73311-05	1/13/2005	MACO OFFICE SUPPLY	\$ 1,170.99	\$ 1,212.09	Requisition indicates that expense incurred on purchase of general supplies (wall clocks, reinforcement, pens, marker, punch, portfolio, tape, sharpener, board, etc) for MHS		x		Office supplies are necessary for school administration purposes.	
243	11190P	00478-05	1/31/2005	SIMON & SCHUSTER	NA	NA	NA	NA	NA	NA	P in the object code stands for Prior Year. This PO is carried over from the prior year and paid through in the new year. Through discussion with BA, we noted that this is a cancelled PO, so no documentation exists.	
244	1519010061003	30063-05	7/1/2004	KURTZ BROS. SCHOOL SUPPLIES	\$ 133.99	\$ 133.99	Invoice indicates the purchase of classroom supplies for PS#3.		X		This item is essential because it is necessary to facilitate classes.	

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
245	1519010061002	20939-05	7/1/2004	MCGRAW HILL DLM MATERIALS	\$ 1,096.58	\$ 942.00	Requisition indicates that expense was incurred on purchase of 125 books which include McGraw ill read workbooks, spelling workbooks, grammar practice. Workbooks, soc studies people together wk and bowmar noble handwriting workbooks at PS#2.		x		Books are a necessary expense for school education purposes. <u>Note:</u> The manual increase in the PO is not approved separately.	
246	1519010061005	53367-05	1/19/2005	VICTORS HOUSE OF MUSIC	\$ 75.00	\$ 75.00	Invoice states for replacing pads, corks and keys in Selmer Flute at PS 5		x		Essential for proper functioning of musical instruments for music class at PS 5	
247	1521210061002	20698-06	7/1/2005	EDUCATORS PUBLISHING SERVICE	\$ 111.10	\$ 101.00	Requisition indicates that expense was incurred on purchase of American Geo Journey, My Community, my guide state, Use, Guide to weather, ocean etc for PS#2.		x		Educational material is necessary for teaching purposes. <u>Note:</u> No evidence of approval for the excess amount.	
248	1519010064007	71398-05	7/1/2004	NATIONAL GEOGRAPHIC SOCIETY	\$ 266.71	\$ 345.95	Requisition indicates that expense was incurred on purchase of looking at ecosystems practice pack, a struggle for survival, the living ocean etc for MHS.		x		Educational material is necessary for school purposes.	
249	2046120050000RF	22897-05	8/30/2004	BUREAU OF EDUC. & RESEARCH	\$ 350.00	\$ 350.00	Requisition indicates workshop in Newark on Fluency and Reading Comprehension on 1/10/05 for Nicole Kovar and Jennifer Ridolfo.		x		Professional development is essential to ensuring teachers stay current with best practices.	

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
250	1119010089000	04169-05	7/30/2004	HERFF JONES	NA	NA	NA	NA	NA	NA	Through discussion with BA, we noted that this is a cancelled PO, so no documentation exists.	
251	2022310061000	54515-05	6/30/2005	DR. JEAN AND FRIENDS	\$ 700.00	\$ 700.00	Invoice indicates purchase of 20 "Silly Song" Cds and 20 "Nursery Rhyme" Cds		x		This item is essential for maintaining Early Child program.	
252	2022310061000	82580-06	7/30/2005	LAKESHORE LEARNING	\$ 1,792.36	\$ 1,792.36	Invoice states for play dolls, puzzles, dough cutter buckets, story kits for Amvets (early childhood center)			x	Through discussion with BA, it was noted that purchase was for 3 classrooms, perhaps more. Cost appears high.	
253	2027220032000A	92777-06	8/30/2005	TECHNOLOGY TRAINING SOLUTIONS	\$ 3,000.00	\$ 3,000.00				x	Discussed with district. Missing all documentation.	
254	1119010061000GT	42032-06	7/30/2005	KURTZ BROS. SCHOOL SUPPLIES	\$ 236.51	\$ 236.51	Invoice indicates the purchase of art supplies for PS#3.		x		This purchase is essential to conducting art classes for students.	
255	2023210060000	83907-05	3/17/2005	SCHOLASTIC INC	\$ 1,555.43	\$ 2,093.89	Requisition states for "Scholastic Momentum Library" books for grades 1-6		x		Essential books for education at Our Lady of Liberia school that are covered under NCLB Title I.	
256	1519010050007	73861-06	2/26/2006	VICTORS HOUSE OF MUSIC	\$ 147.00	\$ 147.00				x	Discussed with district. Missing all documentation.	
257	2022320089000	83528-05	1/31/2005	JESSICA APONTE-RODRIGUEZ	\$ 65.66	\$ 65.66	Invoice indicates that expense was incurred on purchase of rabbit food, rabbit water bottle, yesterday's new litter, aspen bedding, bulk goldfish and crickets by Jessica Aponte-Rodriguez (Educational Aide) of ECS		x		The purchase was necessary for the ECS nature center. It aids in the education of little kids. The purchase was made from NCLB Title I grant money.	

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
258	1119010050000GT	92114-06	7/30/2005	MONMOUTH MUSEUM	\$ 385.00	\$ 500.00	Requisition indicates that expense was incurred on field trip to the museum for the Gifted & Talented/Middle School.		x		The field trip to the museum is helpful in reinforcing the classroom knowledge.	
259	1100029128000	81424-06	7/1/2005	ANA PAULA CERILHAS	\$ 659.60	\$ 659.60	PO indicates that expense was incurred on tuition reimbursement for graduate credits for Ana Paula Cavilhas.		x		Tuition reimbursements are essential to promote graduate studies in early childhood teacher at ECC	
260	2027220060000A	82418-05	7/31/2004	EDUCATIONAL TESTING SERVICES	\$ 1,178.92	\$ 1,178.92	Invoice indicates purchase of Parapro study guides.		x		This item is essential to the facilitation of classes.	
261	20223P	82463-05	7/31/2004	ANTONIO CASOLA FARMS	NA	NA	NA	NA	NA	NA	P in the object code stands for Prior Year. This PO is carried over from the prior year and paid through in the new year. Through discussion with BA, we noted that this is a cancelled PO, so no documentation exists.	
262	1519010064007	73892-05	3/18/2005	DIANA STEDMAN	\$ 149.00	\$ 149.00	Requisition indicates reimbursement for textbook replacements.			x	No indication of payment. Discussed with district control weakness.	
263	1100026161000	84245-05	5/15/2005	SID HARVEY INDUSTRIES, INC.	\$ 64.32	\$ 64.32	Invoice states for 12 cans of odor neutralizer	x			Not essential for education	Needed to dispel odor in PS #6 caused by oil leak in basement oil tank
264	1519010061009	91224-06	7/7/2005	VICTORS HOUSE OF MUSIC	\$ 502.00	\$ 502.00				x	Discussed with district. Missing all documentation.	
265	1524010061003	31350-05	7/8/2004	SRA/MCGRAW-HILL	\$ 185.04	\$ 185.04	Requisition states for 75 editions of "Scoring high on the Terranova" at PS 3		x		Essential for test preparation and education at PS 3	

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Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
266	2027220032000A	92775-06	8/30/2005	N.J. HISTORICAL SOCIETY	\$ 815.00	\$ 815.00	Requisition indicates that expense was incurred on professional development WNY school. Visually Thinking in the Social Studies for Middle school under Title II-A.		x		The expense is reasonable under title II which is teacher development and is covered under NCLB Title II.	
267	2022310061000	81728-06	7/25/2005	CHILDCRAFT (EARLY CHILDHOOD)	\$ 399.79	\$ 399.79	Requisition indicates that expense was incurred on purchase of school supplies such as magnetic match ups, clay stampers, plumage feathers, life cycle book set etc. for Children First.		x		Expense is necessary for the day care program supported by NCLB Title I grant money.	
268	1519010064007	72201-05	7/31/2004	PRENTICE HALL	\$ 6,144.55	\$ 6,144.55	Requisition states for history and literature books at MHS			x	Through discussion with assistant superintendent it was noted that sometimes books are purchase in January as samples. Unclear as to why samples are purchased and high cost	
269	1519010061007	73765-06	2/26/2006	CDW-G	\$ 277.98	\$ 277.98	Requisition indicates that expense was incurred on purchase of maintenance kit for HP laserjet 4300 printer.		x		Maintenance kit is necessary for regular printer maintenance.	
270	1119010061000AS	72813-06	9/30/2005	MACO OFFICE SUPPLY	\$ 74.97	\$ 74.97	Requisition indicates expense was incurred on print cartridge for Brother Fax Intellifax 1270 at MHS		x		The cartridge is necessary for the use of the fax machine.	

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
271	1519010061004	40678-06	7/1/2005	EDUCATORS PUBLISHING SERVICE	\$ 82.50	\$ 47.40	Invoice indicates that expense was incurred on purchase of books such as - Get Ready for the Code Book-A, GO For the Code Book C, Vocabulary Mini Catalog, Sounds Sensible brochure, etc for PS#4.		x		Get Ready for The Code, Get Set for The Code, and Go for The Code, which all introduce the consonant letters, comprise a three-book series of primers for the Explode The Code series. Books are necessary for educational purposes. Note: PO not approved.	
272	1119010064000AS	20490-05	7/1/2004	WIESER EDUCATIONAL	\$ 203.39	\$ 184.90	Requisition states for RAS books, Teacher's Guide, Project Achievement Book 8 at PS 2			x	Books essential for education at PS 2. NOTE: PO amount less than check amount. Difference appears due to shipping costs, however not noted on PO	
273	1519010061007	70925-05	7/1/2004	MACO OFFICE SUPPLY	\$ 731.00	\$ 731.00				x	Discussed with district. Missing all documentation.	
274	2025020030000	84248-05	4/30/2005	CROSS COUNTRY UNIVERSITY	\$ 387.00	\$ 387.00	Requisition indicates registration fee for "Anger Control Made Easy" seminar on 6/15/05 attended by Lilliana Pumpido, Peter Cosgrove, Mary Ann Santiago.		x		Professional development is essential to ensuring teachers stay current with best practices.	
275	1519010061003	31348-05	7/8/2004	MODERN CURRICULUM PRESS	\$ 45.08	\$ 37.50	Requisition indicates that expense was incurred on purchase of modern curriculum press, modern curriculum press (level A) Teacher's guide for PS#3		x		Educational material is necessary for school purposes.	
276	1119010061000AS	70452-06	7/1/2005	HOUGHTON MIFFLIN	\$ 1,404.17	\$ 1,404.17	Requisition states 24 Vocabulary worksheets and 24 Independent worksheets		x		Worksheets necessary for education at MHS	

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
277	11000P	91911-04	7/31/2003	PEARSON DIGITAL LEARNING	NA	NA	NA	NA	NA	NA	P in the object code stands for Prior Year. This PO is carried over from the prior year and paid through in the new year. Through discussion with BA, we noted that this is a cancelled PO, so no documentation exists.	
278	1119010061000GT	21932-05	7/31/2004	BLICK ART MATERIALS	\$ 39.48	\$ 93.55	Requisition indicates that expense was incurred on purchase of cultural masks, seascapes in watercolor, faces & features and paper edger set for PS#2 G&T class.		x		Art supplies are necessary for art class purposes.	
279	1519010061005	51163-06	7/1/2005	SRA/MCGRAW-HILL	\$ 709.67	\$ 709.67	Invoice indicates purchase of phonics workbooks for PS#5.		x		This item is essential to the facilitation of classes.	
280	2046010060000W	32432-06	7/30/2005	K*LOG, INC.	\$ 5,083.69	\$ 5,083.69	Requisition states for 8 presentation carts and 8 work tables		x		Purchase of worktables for computers and presentation carts for led projectors under Star W grant for teachers of grades 3,4,5 to use technology to improve language arts	
281	5091031087000	82952-05	7/1/2004	NU-WAY CONCESSIONAIRES	\$ 2,165,777.30	#####				x	Discussed with district. Missing all documentation.	
282	1519010064007	72099-06	7/30/2005	AMSCO SCHOOL PUBLISHERS	\$ 1,239.64	\$ 1,195.00	Requisition indicates that expense was incurred on purchase of 100 Vocab & Comp Book III Workbook for MHS.		x		Textbooks and Workbooks are necessary for school education purposes. The manual increase of the PO amount was approved.	

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
283	1100026161000	82760-06	9/30/2005	RADIO SHACK	\$ 87.50	\$ 87.50	Invoice indicates purchase of surge protector and batteries for district.		x		This item was purchased by the facilities department and distributed to all schools across district on an as-needed basis. Maintenance is essential to ensuring district equipment is in working order.	
284	2027920050000D	73877-05	3/10/2005	YONARKIS ESTEVEZ	\$ 217.92	\$ 217.92	Requisition states for reimbursement for expenses for head of IT to attend Techspo conference Jan 26-28, 2005 for 217.92		x		Essential for reimbursement of travel expenses for professional development conference under NCLB Title II.	
285	1519010061007	72121-06	7/30/2005	STEWART INDUSTRIES	\$ 409.06	\$ 409.06	Invoice indicates purchase of ink and masters for 3260 replicator at Memorial High School.		x		Supplies are essential to the facilitation of administrative functions at the school.	
286	1519010064007	72052-05	7/31/2004	GOODHEART WILCOX PUBLISHER	\$ 7,717.26	\$ 7,492.50	Requisition indicates that expense was incurred on purchase of textbooks such as text from school to work, student activity guide, teacher's annotated edition, teacher's resource portfolio etc. for MHS.		x		Textbooks and Workbooks are necessary for the school education purposes. <u>Note:</u> No evidence for approval of excess amount.	
287	2046310060000LIB	92362-06	7/31/2005	MAXSKILL SOFTWARE CO.	\$ 3,468.00	\$ 3,468.00				x	Discussed with district. Missing all documentation.	
288	1519010061003	30777-06	7/1/2005	HARCOURT INC	\$ 505.74	\$ 505.74	Requisition states for 25 math books at PS 3 at \$19.30 each		x		Essential as math books are necessary for education at PS 3	
289	1520410061009	91469-05	7/21/2004	CLASSROOM DIRECT COM	\$ 262.40	\$ 262.40	Requisition indicates purchase of supplies for Middle School.		x		Supplies are essential to the facilitation of administrative functions at the school.	

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
290	1519010061006	61034-05	7/1/2004	PEARSON LEARNING	\$ 713.04	\$ 713.04	Requisitions states for books for PS 6- skills for writers grades 3-5, math warm ups grades 2-3, vocabulary works		x		Essential as books are necessary for education	
291	1100026261000	84038-06	4/26/2006	JOHN A. EARL, INC.	\$ 2,016.00	\$ 2,016.00	Requisition states for 50 cases of toilet tissues, 96 rolls per case		x		Toilet paper purchased and stored at district warehouse for distribution to 10 district schools. Necessary for custodial supplies at schools	
292	2022320060000	80915-06	7/1/2005	MACO OFFICE SUPPLY	\$ 539.66	\$ 539.66	Invoice indicates purchase of supplies for Early Childhood School.		x		This purchase is essential to facilitating administrative tasks at the school.	
293	1119010061000TQ	84548-05	6/30/2005	FERNANDO ABASCAL	\$ 662.00	\$ 662.00				x	Discussed with district. Missing all documentation.	
294	1519010061007	70106-05	7/1/2004	KURTZ BROS. SCHOOL SUPPLIES	\$ 3,099.35	\$ 3,099.35	Invoice indicates purchase of classroom supplies for Memorial High School Business Education Class.		x		This item is essential because it is necessary to facilitate classes.	
295	2027220032027A	82770-06	8/30/2005	KEYBOARD CONSULTANTS INC	\$ 5,447.00	\$ 5,447.00	Requisition states for "SMART" workshop 11/11/05 at St Josephs HS		x		Item for training of teachers to use SMART board, an interactive white board used with computer under NCLB Title IIA. Essential for education	
296	1119010061000AS	70450-06	7/1/2005	PRENTICE HALL	\$ 149.55	\$ 149.55	Invoice indicates the purchase of NJ Language arts test workbook for Memorial High School.		x		This item is necessary to facilitate required standardized testing.	
297	1519010061003	30775-06	7/1/2005	MCGRAW HILL DLM MATERIALS	\$ 763.25	\$ 763.25	Requisition indicates that expense was incurred on purchase of pupil edition of McGraw Hill Reading Consumable Text and McGraw Hill pupil practice workbook for PS#3.		x		Books are necessary for educational purposes.	

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
298	20241200600COIII	53513-05	1/28/2005	LONGMAN ESL	\$ 278.91	\$ 278.91	Requisition indicates expense incurred on purchase of 12 Teaching English Language Learners for PS#5.		x		Educational material is a necessary expense for school purposes and this item is covered under NCLB Title III.	
299	1100026161000	81222-05	7/1/2004	CITY CARTING INC.	\$ 550.00	\$ 550.00	Invoice indicates purchase of 20yd. No additional information.		x		This item was used to haul building materials away from school site. It is essential to maintaining safety for students.	
300	11000P	94149-04	4/21/2004	GOVERNMENT FINANCE OFFI ASSN.	\$ 168.00	\$ 168.00				x	Discussed with district. Missing all documentation.	
301	1119010061000TQ	84547-05	6/30/2005	SUSAN GARCIA	\$ 662.00	\$ 662.00				x	Discussed with district. Missing all documentation.	
302	2023210060000	62584-06	7/30/2005	INSTITUTE FOR MULTI SENSORY	\$ 1,209.67	\$ 1,209.67				x	Discussed with district. Missing all documentation.	
303	1100027042000	83868-06	2/26/2006	EDDY'S AUTO REPAIR & RADIATOR	\$ 80.00	\$ 80.00	Requisition indicates that the expense is incurred on replacement of the alternator belt of the 2001 green transportation van used by the school maintenance staff.			x	Through discussion with BA, noted that the van is doge caravan used for mail distribution and sometimes for transportation of kids to school. Still unclear of the purpose of this expense as how handicapped children can be transported to schools on ad hoc basis.	
304	1119010061000GT	42448-06	7/30/2005	THREE RIVERS OF BROOKSVILLE	\$ 80.50	\$ 80.50	Invoice indicates purchase of teacher's life cycle kit, stage 2 food and water crystals for PS #4.		x		These items are essential to life science classes at elementary school.	
305	2022310061000	81811-06	7/1/2005	CHILDCRAFT (EARLY CHILDHOOD)	\$ 359.10	\$ 399.00	Requisition indicates that expense was incurred on purchase of 24x48 - 4 fold 2" mat for ECS.		x		Floor mats are necessary for little children activities at the ECS school and is covered under NCLB Title I.	

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
306	1519010061002	20019-05	7/1/2004	KURTZ BROS. SCHOOL SUPPLIES	\$ 273.94	\$ 273.94	Requisition indicates that expense was incurred on purchase of art supplies such as for PS#2		x		Art supplies are necessary for conducting the art classes.	
307	1524010061006	61126-06	7/1/2005	PEOPLE PUBLISHING GROUP, THE	\$ 2,415.00	\$ 2,415.00	Requisition indicates purchase of mathematics classroom pack and language arts literacy classroom pack for Grade 5 ordered by Robert Reiman for PS#6.		x		Books are essential to facilitating learning in classroom.	
308	1519010061002	23311-05	1/10/2005	MCGRAW HILL DLM MATERIALS	\$ 100.50	\$ 100.50	Invoice indicates that expense was incurred on purchase of Grade 3 social studies assessment and social studies map transparencies for PS#2.		x		Educational material is necessary for school purposes.	
309	2046110060000RF	62337-05	7/31/2004	MCGRAW HILL DLM MATERIALS	\$ 1,403.70	\$ 1,603.55	Requisition indicates that expense was incurred for the purchase of grade K teacher's edition, phonics picture cards, vocabulary cards, listening library (audio cassettes), kindergarten independent leveled readers for HLB school.		x		Educational material is necessary for school purposes.	
310	1519010061001	11160-05	7/7/2004	ADDISON WESLEY LONGMAN	\$ 406.34	\$ 406.34	Requisition indicates expense incurred on purchase of math practice books for PS #1.		x		Textbooks and Workbooks are necessary for school educational purposes.	

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
311	2028220060000IV	74441-05	6/29/2005	LUNA PIZZERIA	\$ 154.00	\$ 154.00	Requisition indicates that expense was incurred on supplies and materials (food, drinks, cups, plates etc.) for end of the year parent meeting allocated from the Title IV NCLB grant under 200-600 activity#87.		x		Expense is covered under the Title IV NCLB grant.	As part of Safe and Drug Free Schools program, the Substance Awareness Counselor involves parents in prevention activities. For the parents who participated all year, the last meeting provided refreshments as a reward.
312	1100026161000	83390-06	12/30/2005	JOHN A. EARL, INC.	\$ 536.40	\$ 536.40	Requisition states for 60 liquid gravity feed soap dispensers at 8.94 each		x		Soap dispensers housed at district warehouse, distributed to various schools as needed.	
313	1519010061003	32107-05	7/31/2004	MCGRAW HILL DLM MATERIALS	\$ 1,381.52	\$ 1,232.10	Requisition indicates that expense was incurred on purchase of grammar workbook, spelling practice book, practice workbook, practice activity book We Live together, reteach workbook for PS#3		x		Textbooks are necessary for teaching purposes. <u>Note:</u> No evidence of approval for the excess amount.	
314	2027220032028A	82561-06	7/30/2005	INSYNC OUTSOURCING	\$ 23,700.00	\$ 25,181.00	Requisition states for Title II at St. Joseph elementary. Invoice states for teacher seminars, predator watch, web-site construction, laptop tools and training for teaching and web-site training		x		Essential for technology/educational purposes at St. Joseph's School and is covered under NCLB Title II.	
315	2050110064027	81659-05	7/1/2004	PRENTICE HALL	\$ 6,869.68	\$ 6,702.90	Requisition states for economics, government, history and math textbooks for St Joseph of Palisades		x		Book purchase essential for education. Handwritten amount for \$166.78 without additional signatures on PO	

Appendix C

West New York Subgroup Analysis

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	District Comments
316	2022320060000	83665-05	2/1/2005	PAPERMART INC.	\$ 14,400.00	\$ 14,400.00	Invoice indicates purchase of 600 cartons of white copier paper delivered to warehouse.		x		This expense is necessary to facilitate administrative tasks at school.	
317	2025010050000	82875-06	10/31/2005	HOLMSTEAD SCHOOL	\$ 33,350.80	\$ 33,350.80				x	Discussed with district. Missing all documentation.	
318	20461P	84655-04	6/30/2004	SOPRIS WEST	\$ 400.00	\$ 400.00				x	Discussed with district. Missing all documentation.	

NOTES

1. West New York has only 1 high school. This is referred to as "HS" or "MHS" which stands for Memorial High School
2. West New York has only 1 middle school. This is referred to as "MS" for Middle School
3. Harry L. Bain is the same as PS 6 (they are used interchangeably)
4. BOE refers to the Board of Education and its business office which is located in a separate building from all schools