



State of New Jersey
Department of
Education

Performance Audit of
Burlington City School
District

April 9, 2008

ADVISORY



KPMG LLP
345 Park Avenue
New York, NY 10154

April 9, 2008

Department of Education
State of New Jersey

This report presents the results of our performance audit (audit) of the Burlington City 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, results of the analysis of historical expenditures and review of purchase orders were presented to District management as well as the Department and are included in this report. Again, the results of the audit are provided for informational purposes to assist the Department in understanding the District's operations and do not set policy or present final determinations on District expenditures or protocols.
Management Response	See State of New Jersey Department of Education response on following pages.

KPMG LLP



State of New Jersey

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JON S. CORZINE
Governor

LUCILLE E. DAVY
Commissioner

Department of Education Response to Performance Audits

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

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

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

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

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

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

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

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

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

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



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Executive Summary

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

Historical Expenditure Analysis

In accordance with the original Request for Qualifications (RFQ), KPMG began with the historical expenditure analysis, which considered the '04-'05 and '05-'06 years and involved the following:

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

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

Purchase Order Review

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

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

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

Account Subgroup	Number of Transactions/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>	1,930	\$3,102,556	500	\$1,679,309
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	996	\$2,285,406	206	\$1,117,710
2. Noninstructional Miscellaneous Purchases	287	\$191,383	63	\$138,175
3. Noninstructional Supplies and Materials	527	\$319,054	175	\$145,288
4. Regular Instructional Purchased Professional Educational Services	45	\$39,743	25	\$29,287
5. School-Sponsored Athletic Supplies and Materials	69	\$64,378	29	\$54,111
6. Capital Outlay	6	\$202,592	2	\$194,738
Statistical Sample of Remaining Accounts	3,132	\$19,440,767	306	\$3,907,773
Total PO Review	5,062	\$22,543,323	806	\$5,587,082

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

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

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

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

Appears Reasonable

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

Examples of purchases identified as appearing reasonable included purchases of materials or services for repairs to District buildings, registration fees and mileage for workshops attended by District staff in which supporting documentation such as approval for attendance and location of the event was provided, and ads in newspapers advertising open positions at the school.

Discretionary

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

Examples of discretionary purchases identified included the purchase of catered food and beverage for the teachers on orientation day, donation for a full-page ad in a Kids In Concert ad book, and the rental of trolley cars for high school graduation.

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 or documentation was missing proper approval
- 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 fees for a consultant to facilitate a staff retreat, fees for the recovery of a hard drive on a District computer, and fees for bus transportation for a Music Department bus trip. For purchases identified in this category, further analysis and discussion between the Department and the District is required.

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

Account Subgroup	Appears Reasonable		Discretionary		Inconclusive	
	Number of POs/ Transactions	Dollar Value	Number of POs/ Transactions	Dollar Value	Number of POs/ Transactions	Dollar Value
Subgroup Analysis <i>(Total for Subgroups 1–6 Presented Below)</i>	290	\$940,880	31	\$37,733	179	\$700,696
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	121	\$483,203	14	\$24,204	71	\$234,808
2. Noninstructional Miscellaneous Purchases	41	\$160,118	2	\$806	20	\$31,498
3. Noninstructional Supplies and Materials	95	\$260,158	15	\$12,723	65	\$227,732
4. Regular Instructional Purchased Professional Educational Services	12	\$5,121	–	–	13	\$6,448
5. School-Sponsored Athletic Supplies and Materials	20	\$29,041	–	–	9	\$8,711
6. Capital Outlay	1	\$3,239	–	–	1	\$191,499
Statistical Sample of Remaining Accounts	153	\$3,398,588	9	\$10,125	144	\$499,060
Total PO Review	443	\$4,339,468	40	\$47,858	323	\$1,199,756

13 Point Analysis

In accordance with the RFQ, we analyzed salary and nonsalary disbursements for the '04-'05 and '05-'06 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 from Follow-up Procedures and Recommendations
Payroll	1. Possible Questionable Employees – <i>Incomplete Employee Profile</i>	65	–	Based on the procedures performed, we were able to obtain sufficient documentation or explanation as to why the employees had missing information in the Employee Projected Annual Salary, Employee Daily Rate, Employee Hourly Rate and Date of Hire fields. However, we recommend the District consider reviewing all employee records and populating any required missing fields.
	2. Possible Questionable Payroll Payments – <i>No Benefits Deducted from Paycheck</i>	166	20	Based on the procedures performed, we were able to obtain sufficient documentation or explanation as to why employees were receiving pay without any benefit-related deductions. For each sample selected, we examined evidence to support the employee's job titles as substitute teacher, part-time contracted worker, or adult education teacher. None of these positions are eligible for benefits and therefore are not exceptions, and no further analysis is necessary. Adult education is a subsidized program for the District in '06-'07 school year. We noted that the personnel files for these teachers are not currently maintained in the Human Resources Department. These are maintained with the director of adult education in her office or at her house. We recommend that all employee-related information be maintained in a central location with limited access to protect confidential information. With the exception of the recommendation noted above, no further procedures are deemed necessary.
	3. Possible Questionable Payments – <i>Payments made to Potential Ghost Employees</i>	4	4	Based on the procedures performed, we were able to obtain sufficient documentation or explanation as to why three employees listed received payroll checks after date of death. However, we noted one employee record which reflected a date of hire that was after the date of death. There was no physical personnel file present as the District explained he had applied as a substitute teacher and had never worked for the District. Files for substitutes who have not worked are generally not retained by the District. Testing confirmed there were no paychecks issued to this employee or their Social Security Number and the District claims this was a keying error. We recommend additional care be taken when keying personnel information in the system. With the exception noted above, no further procedures are deemed necessary.
	4. Possible Questionable Payments – <i>Payments Made to Employees after Termination Date</i>	5	5	Based on the procedures performed, we were able to obtain sufficient documentation or explanation as to why the five employees were terminated within 30 days of their hire date. No further procedures deemed necessary.

Type	Query	Number of Occurrences	Number of Items Selected for Follow-Up	Results from Follow-up Procedures and Recommendations
	5. Possible Questionable Payments – <i>Payments Made to Employees Greater than 30 Days after Termination Date</i>	12	10	Based on the procedures performed, we were able to obtain sufficient documentation or explanation as to why the 10 employees received payments after their date of termination. Payments to employees included salary in arrears for days worked, vacation payouts, summer pay payments and in one case the employee was rehired. No further procedures are deemed necessary.
	6. Payroll Payments Analyses – <i>Anomalies in Number of Paychecks Received</i>	167	19	Based on the procedures performed, we were able to obtain sufficient documentation or explanation as to why employees would have received more than 52 paychecks in a given school year. Through discussions with payroll secretary and business administrator, we understand that it was common practice during the '04-'05 and '05-'06 school years to produce more than one paycheck for an employee for a given pay period. Each check would represent a different type of pay, for instance, an employee would receive one check for their base pay, another for stipends or overtime payments. This practice was discontinued at the end of the '05-'06 school year and employees receive only one pay check per pay cycle. No further procedures deemed necessary.
	7. Possible Questionable Employees/Payments – <i>Large Gross Pay Increase</i>	57	20	Based on the procedures performed, we were able to obtain sufficient documentation or explanation as to why employee's total gross pay would have increased by more than \$7,500 in a year. Increases were attributed to: <ul style="list-style-type: none"> • Promotions • Step Increases • Receipt of a Stipend or Sixth Period Pay • Or an employee was on a leave for one of the testing years. As a result of our test work, we noted that for one employee the District cannot provide the details to support the change of \$19,239 in gross pay from year to year. Through discussions we understand there were several payroll status changes in the year such as promotion, maternity leave, and an error in pay rate that required a retroactive adjustment. We are unable to conclude if the increase is appropriate for one employee. Therefore, we recommend the District conduct additional analysis to confirm if the increase was appropriate.
	8. Possible Questionable Employees/Payments – <i>Large Salary Increase</i>	23	20	Based on the procedures performed, we were able to obtain sufficient documentation or explanation as to why employee's salary would have increased by more than \$7,500 in a year. No further procedures are deemed necessary.

Type	Query	Number of Occurrences	Number of Items Selected for Follow-Up	Results from Follow-up Procedures and Recommendations
	9. Possible Questionable Employees/Payments – <i>Large Portion of Gross Pay in Stipends</i>	326	–	<p>As a result of discussions with the payroll secretary, we determined no testing could be performed in this area that would substantiate a reasonable explanation for the results of the analysis.</p> <p>The District uses the "Other Pay" category for multiple types of pay categories such as overtime, stipend payments, honorariums, base pay for additional job duties performed. Without the individual timesheets to support the different pay categories, we are unable to segregate the other pay category into enough detail to be able to select a representative sample to apply the testing procedures to employees who have received greater than 10% of their base salary in stipends.</p> <p>We recommend the District consider separating the pay categories using Systems 3000, if possible. This may aid in identifying anomalies as the reports would be more detailed and allow for analytical detective controls.</p> <p>Based on inability to complete testing, further procedures are necessary. See related observation under Payroll in the Assessment of Internal Controls Section of this report.</p>
	10. Possible Questionable Employees/Payments – <i>Large Portion of Gross Pay in Overtime</i>	–	–	<p>As a result of discussions with the payroll secretary, we determined no testing could be performed in this area that would substantiate a reasonable explanation for the results of the analysis.</p> <p>See the Results from Follow-up Procedures and Recommendation for Test #9 above.</p>
Vendor Disbursements	11. Possible Questionable Payments – <i>Invoices Paid in Excess of Purchase Order</i>	166	50	<p>Of the 50 purchase orders, we noted that 31 purchase orders were adjusted to the exact amount of the payments. Of the remaining 19, we noted:</p> <ul style="list-style-type: none"> • Eighteen of the purchase orders selected for testing were paid in excess of the original and the adjusted amount. Payments in excess ranged from \$1 to \$1,004. • One of the purchase orders was adjusted to accommodate a duplicate payment of \$5,916 that was subsequently voided and not readjusted. See related observation under Payroll in the Assessment of Internal Controls section of this report. <p>As part of our testing, we reviewed of the Purchasing Manual dated 2002–2003, which does not contain a specific procedure or policy for the approval of or adjustment to purchase orders.</p> <p>We recommend revising the Purchasing Manual to include policies and procedures that address adjustments to purchase orders to ensure adjustments are made consistently and with the proper level of approval.</p> <p>Based on the findings, the District is inconsistent in the process of making adjustments to purchase orders. We recommend the District review and revise their procedure for adjusting purchase orders to ensure all payments that will be in excess of the original purchase order amount are properly approved and adjusted prior to payment.</p>

Type	Query	Number of Occurrences	Number of Items Selected for Follow-Up	Results from Follow-up Procedures and Recommendations
	12. Possible Questionable Payments – <i>Invoice date prior to Purchase Order date</i>	–	–	<p>Information provided in the District’s system does not include invoice dates, and we were therefore not able to analyze the section of data.</p> <ul style="list-style-type: none"> Although specific analysis was not completed here, it was noted that there are cases (as part of the purchase order review) where the invoice date preceded the purchase order. <p>The District policy requires all purchases of goods or services be approved prior to the good or service being received except for emergency services required to remove a hazard.</p> <p>The lack of the invoice date or invoice number in the system limits the District’s ability to review historical payments, prepare an aging of payables, and prevent duplicate payments. See related observation under Purchasing in the Assessment of Internal Controls section of this report.</p>
	13. Possible Questionable Vendors – <i>Post Office Mail Drop Box Addresses</i>	14	10	<p>Based on the procedures performed, we were able to obtain sufficient documentation supporting the validity of each vendor through verification via the Internet or through a copy of the business certification on file at the District.</p> <p>We noted that the District does not have historical files on all vendors including their W-9 or business certificate. We recommend the District consider a review of their current master file to clean up any old or inactive vendors and update the correlating vendor file accordingly.</p>

Assessment of Internal Controls

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

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

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

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

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

We suggest that the District first consider those recommendations that can be implemented in the short term (e.g., within six months) that would have the highest impact. Concurrently, the District management should also consider 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/Fixed Assets 3 observations 3 long term 2 medium risk 1 low risk	Asset Reconciliation	√			√	
	Periodic Physical Inventory of Assets	√			√	
	Manual Fixed Asset Tracking	√				√
Facilities Management 3 observations 1 short term 2 long term 3 low risk	Overtime Approval		√			√
	Proper Controls Over Supplies/Inventory, Security and Monitoring	√				√
	Building Repair Request Forms	√				√
Purchasing/Accounts Payable 11 observations 1 long term 10 short term 4 high risk 7 medium risk	Proper Segregation of Duties – Purchasing/Accounts Payable		√	√		
	Sufficient Documentation of Educational Value for Purchases		√	√		
	Purchase Requisition/Purchase Order Approval After Invoice Is Received		√	√		
	Failure to Retain Approved Purchase Requisitions		√	√		
	Check Signature Requirements and Stamp Security		√		√	
	Purchase Orders Adjustments Approvals		√		√	
	Failure to Adjust Purchase Orders for Shipping and Handling Charges		√		√	
	Duplicate Payment Prevention		√		√	
	Blank Check Stock		√		√	
	Vendor Master File Change Review	√			√	
Failure to Sign Receiving Slip in a Timely Manner		√		√		

Section	Area	Timing		Potential Risk		
		Long Term	Short Term	High	Med	Low
Human Resources/Payroll 9 observations 6 short term 3 long term 3 high risk 4 medium risk 2 low risk	Segregation of Duties – Human Resources/Payroll		√	√		
	Manual Payroll Processing		√	√		
	Human Resource/Payroll Records		√	√		
	Blank Check Stock		√		√	
	Signature Stamps		√		√	
	Timesheet Approval		√		√	
	Formal Employee Action and Termination Forms	√			√	
	Multiple Timesheets per Pay Period	√				√
	Keying Errors and Incomplete System Personnel Files	√				√
General Operations/Accounting 4 observations 4 short term 1 high risk 3 medium risk	Systems 3000 – Formal User Access Review		√	√		
	Manual Journal Entry Forms		√		√	
	Variance Analysis Documentation		√		√	
	Bank Account Reconciliation Preparation and Review		√		√	
Food Services 2 observations 2 short term 2 high risk	Segregation of Duties – Food Services		√	√		
	Food Services Cash Controls		√	√		

Section	Area	Timing		Potential Risk		
		Long Term	Short Term	High	Med	Low
Technology 7 observations 4 long term 3 short term 3 high risk 4 medium risk	Backup Media/Data Restores Are Not Performed on a Periodic Basis		√	√		
	Password Requirements for Network and Key Applications		√	√		
	Evidence of the Creation, Modification, or Deletion of User Accounts		√	√		
	Change Management	√			√	
	Software Inventory Process	√			√	
	Information Technology Security Policy	√			√	
	Acceptable Usage Policy	√			√	
Student Activities 2 observations 2 short term 2 high risk	Segregation of Duties – Athletics		√	√		
	Unreconciled Difference in High School Student Activities and Athletics Checking Accounts		√	√		





Project Overview

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

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

Project Planning

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

Department Kickoff Meeting – During the kickoff meeting, we:

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

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

Internal Control Questionnaire – The project team developed a project-specific 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 on March 15, 2007 with the School Business Administrator and Superintendent. This meeting set the tone for the audit and established a project schedule within the framework of management's normal work routines. During this meeting, we introduced members of the KPMG project team; reviewed the previously submitted request of documents for review and analysis; addressed District questions or concerns related to the audit; and confirmed timing of audit fieldwork and availability of pertinent District staff.

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

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

This array of techniques is described in the sections 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 24 interviews were conducted with District employees responsible for supervising the business processes included in the scope of our audit. The interviews followed a structured agenda, but also allowed for open-ended discussion. KPMG conducted interviews with the following key process owners:

District Personnel Interviewed	
Superintendent	Director of Information Technology
Business Administrator	Administrative Assistant to Business Administrator
Manager of Facilities	Confidential Secretary
Director of Food Services	Bookkeeper
Facilities Secretary	Director of Child Study Team
Payroll Secretary	Athletic Director
Assistant Business Administrator	Treasurer of Student Activities
Administrative Assistant to Superintendent	Selected School Teachers, Administrators, and Principals as part of Certified Staff Review

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 operated 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 were 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 the framing questions developed in conjunction with the Department to categorize the expenditure in one of these categories. These three categories, which are further described in the body of the report, were as follows:

- Appears Reasonable
- Discretionary
- Inconclusive

Certified Staff Review – We selected a sample of teaching and nonteaching certified staff throughout the District from District's position control log. 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 building administrator correctly identified the job functions of the certified staff employed by the District to assess if certified staff were performing the job function for which he/she was coded.

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

Validation and Reporting

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

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

discretionary or inconclusive with District management. The District was then provided an opportunity to provide additional supporting documentation. We also met with the Department to discuss preliminary observations and project status throughout the duration of the fieldwork.

- **Draft Report** – We prepared a preliminary report to communicate the results of the fieldwork performed and shared this with the District and the Department.
- **Final Report** – Based upon the agreed process, results, and outcome of discussions with the District and the Department, the project team finalized and issued this report to the Department.

Organization of the Report

The remainder of this report is organized as follows:

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

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



Historical Expenditure Analysis





Historical Expenditure Analysis

Overview

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

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

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

The Department issued the data request document to each of the 27 schools under review on March 6th. The Department requested the districts to provide KPMG with the requested data by March 9, 2007.

Description of Data Review Process

Upon receipt of the data from the District, KPMG loaded the data into a quality assurance environment. The District's data was imported into a unique Microsoft SQL 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. These tests included:

- Summing all checks by purchase order number and comparing the amount from the check register to the accounts payable file.
- Verifying 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.
- Verified that all vendors that received payments in the check register existed in the vendor master file.
- Verified that all vendors had a unique vendor ID.

- Verified that the sum of payroll check amounts matched the payroll summary files.
- Verified that all employee IDs receiving checks existed in the HR master file.
- Verified that all duplicate records were 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 they used to extract the date. The code 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 SQL database of common fields was created at the inception of the project. As KPMG received data from each District, we mapped each field from the original District files to our common database. A mapping document was created for each school 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 each District's data into our common model. After the data is imported, we performed summary level checks as an initial test to verify that the records were inserted properly. These tests compared the original data to the

newly inserted common data and they included the following comparisons:

AP Data

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

HR Data

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

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

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

Specific Assumptions Relative to Burlington City School District

Accounts Payable/Purchase Order Files

- General information related to the purchase order (i.e., date, original, and adjusted amounts) were derived from two separate data files. The purchase order number and purchase order date were pulled from the purchase order summary file.
- Based on a review of the data files, we utilized the District's purchase order audit file/history file to calculate the purchase order original amount and adjusted amounts.
 - As a general rule the following transaction codes ('10', '700', '701', '703', '100', '200', '300', '400') were considered when determining the original amount which represent either Purchase Order commitments or Prior year rolled over amounts. In addition to the transactions code, the transaction date was considered.
 - For any given purchase order, the first transaction date containing one of the various codes listed above was taken into consideration to determine the original amount. Subsequent purchase order amounts identified thereafter were considered to be adjustments to the original purchase order amounts.
- The purchase order description information was derived from the PO Print file.

Human Resources/Payroll Files

- The following coding rules in the "Definition Deduction Code" field were followed in order to compute each paychecks individual components from the pay detail file:
 - 1010 and 1012 determined gross regular pay
 - 2xxx determined imputed income
 - 3xxx determined other additions. Based on the codes utilized by the District, we could not determine the different types of additional pay
 - 7xxx determined deductions
 - 8xxx determined taxes
 - Payments where the Check Status = 19 were considered as voided checks

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

- The AP system allows for purchase orders to be assigned to a generic vendor named "Various Vendors," which was not readily used based on the data files provided by the District. We were informed that this was utilized in order to submit a payment for a child who was receiving payment from the District's scholarship account. Furthermore, the payment is derived from a scholarship fund and does not affect an expense account.
- 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.

- In the original purchase order summary file, there were several amount columns presented, namely “Original Amount” and “Current Amount.” An adjusted purchase order amount column was not present. Upon further review, we noted that “Original Amount” does not necessarily reflect the purchase order original amount, but rather the final adjusted amount.

Purchase Order Review

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

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

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

Account Subgroup	Number of 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>	1,930	\$3,102,556	500	\$1,679,309
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	996	\$2,285,406	206	\$1,117,710
2. Noninstructional Miscellaneous Purchases	287	\$191,383	63	\$138,175
3. Noninstructional Supplies and Materials	527	\$319,054	175	\$145,288
4. Regular Instructional Purchased Professional Educational Services	45	\$39,743	25	\$29,287
5. School-Sponsored Athletic Supplies and Materials	69	\$64,378	29	\$54,111
6. Capital Outlay	6	\$202,592	2	\$194,738
Statistical Sample of Remaining Accounts	3,132	\$19,440,767	306	\$3,907,773
Total PO Review	5,062	\$ 22,543,323	806	\$ 5,587,082

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

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

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

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

Account Type	Appears Reasonable		Discretionary		Inconclusive	
	Number of POs/ Transactions	Dollar Value	Number of POs/ Transactions	Dollar Value	Number of POs/ Transactions	Dollar Value
Subgroup Analysis <i>(Total for Subgroups 1–6 Presented Below)</i>	290	\$940,880	31	\$37,733	179	\$700,696
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	121	\$483,203	14	\$24,204	71	\$234,808
2. Noninstructional Miscellaneous Purchases	41	\$160,118	2	\$806	20	\$31,498
3. Noninstructional Supplies and Materials	95	\$260,158	15	\$12,723	65	\$227,732
4. Regular Instructional Purchased Professional Educational Services	12	\$5,121	-	-	13	\$6,448
5. School-Sponsored Athletic Supplies and Materials	20	\$29,041	-	-	9	\$8,711
6. Capital Outlay	1	\$3,239	-	-	1	\$191,499
Statistical Sample of Remaining Accounts	153	\$3,398,588	9	\$10,125	144	\$499,060
Total PO Review	443	\$4,339,468	40	\$47,858	323	\$1,199,756

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

During the course of our testing, we identified 75 items totaling \$549,061 that were selected during the sampling process that were charged to a Fund 20 account number. Fund 20 account numbers relate to accounting for Grant spending and as such, we did not test for compliance to the Grant agreement. All of these items have been classified as inconclusive. We understand Grants may be audited separately by the Grantor and/or the District’s independent auditor for compliance to the agreement. For discretionary and inconclusive purchases, we identified common themes for the purchases. As indicated above, some of these themes may appear reasonable based on the face value alone, but consistent with our audit procedures, insufficient supporting documentation or excessive purchasing habits may have caused the assessment for these purchases to be changed to either inconclusive or

discretionary. Seven unique themes were identified for the purchases reviewed as follows. Please refer to Appendices B and C for the sample of transactions as well as the results of our analysis.

- *Expenditures for Students* – include items such as graduation supplies, testing supplies and advanced placement grading services. In summary, we identified nine transactions with a dollar value of \$8,769 that were discretionary and 22 transactions with a dollar value of \$25,287 that were inconclusive. For example:
 - \$1,350 for pool rental fee at the local YMCA
 - \$531 for a photographer at graduation
 - \$2,100 for the rental of Trolley's for graduation

- *Repairs and Maintenance* – include items such as electrical repair, asbestos removal and repair for the gym floor, painting and other general maintenance services. We noted that there were a number of invoices for both goods and services that were received prior to the purchase order being submitted and approved. For emergency type repairs, this would typically be reasonable. In summary, we identified 38 transactions with a dollar value of \$303,293 that were inconclusive because the purchase order was approved after the good or service was received.

- *Administrative* – includes items such as postage, professional auditing and legal services, purchase of reference material for New Jersey State Law, and archiving of old student records. In summary, we identified one transaction with a dollar value of \$290 that was discretionary and 24 transactions with a dollar value of \$71,924 that were inconclusive. For example:
 - \$7,502 for expenses related to the School Board election
 - \$171 for the purchase of the NJ Legislative book on CD-ROM

- *Technology* – includes desktops/laptops, networking equipment, District-wide telephone and Internet service, software and replacement hardware such as printers and computer mouses. In summary, we identified 23 transactions with a dollar value of \$139,526 that were inconclusive. For example:
 - \$2,500 for professional services to review Certified Staff survey and reporting
 - \$596 for a software package titled "Final Cut" for the Audio Visual Department
 - \$941 for services relating to the recovery of a hard drive for a teacher

- *Professional Services* – includes services relating to bedside instruction, security services, specialized technical services such as network engineer and psychological evaluations. In summary, we identified 21 transactions with a dollar value of \$93,156 that were inconclusive. For example:
 - \$9,267 for a policy alert system
 - \$750 for a consultant fee relating to a school staff retreat

- **Workshops and Training** – includes items such as registration fees for workshops and training and any mileage or meal reimbursements incurred as a result of the event that either lack supporting documentation (such as state approval for out-of-state workshops) or memberships in organizations. In summary, we identified 17 transactions with a dollar value of \$14,120 that were inconclusive because the workshop or registration was dated before the purchase order was approved.
 - \$8,550 for catered breakfast and lunch for all staff in-service at the beginning of the school year

- **Staff Expenditures** – includes mileage related to District events, clothing purchased for staff, drinking water services, and personalized incentive gifts for teachers. In summary, we identified eight transactions with a dollar value of \$16,701 that were discretionary and eight transactions with a dollar value of \$3,925 that were inconclusive. For example:
 - \$5,092 for catered refreshments for any school staff throughout the year
 - \$812 for “Committed to Excellence” marbled apples and banners for the teachers at Lawrence Elementary School

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

Area	No. of Instances
Missing Proper Approvals – Either a Purchase Requisition, Vendor Invoice, or Purchase Order (PO) 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.	152
Improperly Coded – The transaction was coded to an incorrect Account Code.	5

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 '04-'05 and '05-'06 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 ‘04–’05 and ‘05–’06 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 ‘04–’05 and ‘05–’06 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 ‘04–’05 and ‘05–’06 school years.
9. **Possible Questionable Employees/Payments – Large Portion of Gross Pay in Stipends** – Identified employees that received greater than 10% of base salary in stipends.
10. **Possible Questionable Employees/Payments – Large Portion of Gross Pay in Overtime** – Identified employees that received greater than 25% of base salary in overtime.

Vendor Disbursements

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

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

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
1.	Analyzed payroll records to identify incomplete or missing hire date, birth date, status, address information and other key data elements	<p>We noted 65 employees whose system maintained Payroll/HR file was incomplete or missing data elements. These employee's dates of hire are September 2002 and prior. Of the # employees:</p> <ul style="list-style-type: none"> • 59 did not have a birth date recorded within the system. • 65 were not populated with Employee Projected Annual Salary, Employee Daily Rate and Employee Hourly Rate. 	<ul style="list-style-type: none"> • Conducted interviews with HR/Payroll personnel to ascertain why the anomalies would exist. 	<p>Based on the procedures performed, we were able to obtain sufficient documentation or explanation as to why the employees had missing information in the Employee Projected Annual Salary, Employee Daily Rate, Employee Hourly Rate and Date of Hire fields.</p> <p>Based on discussions with the payroll secretary, these fields are not utilized because gross payroll for each employee is currently calculated manually and entered as a lump sum. (See related weakness in the Assessment of Internal Controls - Payroll section) Based on discussions with the payroll secretary, these records were populated prior to September 2002.</p> <p>We recommend the District consider reviewing all employee records and populating any required missing fields.</p>
2.	Employees that do not have the applicable benefits deductions	<p>We noted 163 instances where an employee received a paycheck without any benefit-related payroll deductions. The total amount paid to these employees was \$744,436. Of the 163 instances:</p> <ul style="list-style-type: none"> • 147 were under \$10,000 • 14 were greater than \$10,000 and less than \$50,000 • 2 were more than \$50,000. 	<ul style="list-style-type: none"> • Ascertained through interview of the payroll personnel the reason for payroll disbursements without any benefit-related deductions. • Selected a sample of 20 from the listing of employees who received a payroll disbursement without any benefits-related deduction. • For each sample item, we: <ul style="list-style-type: none"> – Requested supporting documentation to determine the nature of the check (i.e., payroll, reimbursement, pension) • Identified the employee's: <ul style="list-style-type: none"> – Job title – Salaried or hourly – Full-time or part-time – Requested the employee's personnel file and reviewed the W-4. 	<p>Based on the procedures performed, we were able to obtain sufficient documentation or explanation as to why employees were receiving pay without any benefit-related deductions. For each sample selected, we examined evidence to support the employee's job titles as substitute teacher, part-time contracted worker, or adult education teacher. None of these positions are eligible for benefits and therefore are not exceptions, and no further analysis is necessary.</p> <p>Adult Education is a subsidized program for the District in '06-'07 school year. We noted that the personnel files for these teachers are not currently maintained in the Human Resources Department. These are maintained with the director of adult education in her office or at her house.</p> <p>We recommend that all employee-related information be maintained in a central location with limited access to protect confidential information.</p> <p>With the exception of the recommendation noted above, no further procedures are deemed necessary.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
3.	Employee matches to the Social Security Administration death master file	<p>We noted four employees whose termination date was after their date of death as recorded in the Social Security Administration's death master file.</p> <ul style="list-style-type: none"> ● 1 employee had a hire date in the system after their date of death. ● 1 employee whose Social Security Number matches the death master file received gross compensation after their recorded date of death totaling \$11,000. ● 2 of these employees received pension contribution adjustments after date of death. Pension contribution refunds are paid via a payroll check. However, these calculations are not managed by the District. 	<ul style="list-style-type: none"> ● Conducted interviews with the HR personnel to ascertain why the anomalies would exist. ● Selected a sample of all four from the listing of employees noted in the results column. For each sample item, we: <ul style="list-style-type: none"> – Attempted to verify that the date of the termination agreed to the supporting documentation per the personnel file. – Compared the Social Security Number per the system to the number listed on the copy of the Social Security card or other supporting documentation in the personnel file if HR did not have a copy of the Social Security card (i.e., I-9 form). 	<p>Based on the procedures performed, we were able to obtain sufficient documentation or explanation as to why three employees listed received payroll checks after date of death. However, we noted one employee record which reflected a date of hire that was after the date of death. There was no physical personnel file present as the District explained he had applied as a substitute teacher and had never worked for the District. Files for substitutes who have not worked are generally not retained by the District. Testing confirmed there were no paychecks issued to this employee or his Social Security Number and the District claims this was a keying error.</p> <p>We recommend additional care be taken when keying personnel information in the system.</p> <p>With the exception noted above, no further procedures are deemed necessary.</p>
4.	Employees that have been hired and terminated within a short period of time (e.g., one month) and paid after their termination date	<p>We noted five employees that were terminated within 90 days of their hire date and received pay after their termination date. Of the five instances:</p> <ul style="list-style-type: none"> ● 3 employees received pay between 0 and 30 days after termination for a total of \$308 ● 2 employees received pay between 30 and 90 days after termination for a total of \$1,773. 	<ul style="list-style-type: none"> ● Ascertained through interview of HR personnel examples of when employees are terminated within 90 days of their hire date and are paid after their termination date. ● Selected all five from the results column. For each sample item selected, we: <ul style="list-style-type: none"> – Reviewed HR personnel files to confirm the actual termination dates, hire dates and rehire dates where applicable. 	<p>Based on the procedures performed, we were able to obtain sufficient documentation or explanation as to why the five employees were terminated within 30 days of their hire date.</p> <p>No further procedures deemed necessary.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
5.	Employees paid greater than 30 days after their termination date	<p>We noted 12 employees that were terminated within 30 days of their hire date and received pay after their termination date totaling \$17,051. The breakdown is as follows:</p> <ul style="list-style-type: none"> ● 6 employees were paid between 1 and 30 days after termination totaling \$4,042. ● 5 employees were paid between 31 and 90 days after termination totaling \$12,784. ● 1 employee was paid greater than 365 days after termination totaling \$225. 	<ul style="list-style-type: none"> ● Ascertained through interview of HR personnel examples of when employees may receive pay after termination. <ul style="list-style-type: none"> – Selected a sample of 10 from the results column. For each sample item selected, we: – Reviewed HR personnel files to confirm the actual termination dates, hire dates, and rehire dates where applicable. – Inquired about potential settlement payments owed to the employee. 	<p>Based on the procedures performed, we were able to obtain sufficient documentation or explanation as to why the 10 employees received payments after their date of termination. Payments to employees included salary in arrears for days worked, vacation payouts, Summer Pay payments, and in one case the employee was rehired.</p> <p>Summery Pay is a program in the District that allows 10 month employees to withhold 10% of their pay, after tax, to be held in an escrow account and paid back to them at the beginning of the summer. This payment occurs in June regardless of the employee's termination date.</p> <p>No further procedures are deemed necessary.</p>
6.	Employees who received greater than 52 checks within 2004–2005 and 2005–2006	<p>We noted 167 employees that received greater than 52 checks in the two-year period covering '04-'05 and '05-'06 totaling \$9,992,488 in gross pay. The breakdown is as follows:</p> <ul style="list-style-type: none"> ● 90 employees received between 53 and 59 checks totaling \$5,958,180 in gross pay. ● 67 employees received between 60 and 79 checks totaling \$3,520,849 in gross pay. ● 10 employees received greater than 79 checks totaling \$513,459 in gross pay. 	<ul style="list-style-type: none"> ● Ascertained through interview of the payroll personnel why an employee may receive greater than 52 checks over the span of two fiscal years (i.e., overtime, stipends and expense reimbursement). ● Selected a sample of 19 from the listing of employees who received more than five checks in a given month. ● For each sample item, the engagement team 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>Based on the procedures performed, we were able to obtain sufficient documentation or explanation as to why employees would have received more than 52 paychecks in a given school year. Through discussions with payroll secretary and business administrator, we understand that it was common practice during the '04-'05 and '05-'06 school years to produce more than one paycheck for an employee for a given pay period. Each check would represent a different type of pay, for instance, an employee would receive one check for their base pay, another for stipends or overtime payments. This practice was discontinued at the end of the '05-'06 school year and employees receive only one paycheck per pay cycle.</p> <p>No further procedures deemed necessary.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
7.	Employees whose gross pay increased by greater than \$7,500 from 2004–2005 to 2005–2006	<p>We noted 40 employees that received gross pay increases greater than \$7,500. The total gross amount of increase for these employees was \$632,873. The breakdown is as follows:</p> <ul style="list-style-type: none"> • 21 employees received a gross pay increase between \$7,501 and \$12,500. • 14 employees received a gross pay increase between \$12,501 and \$25,000. • 5 employees received a gross pay increase greater than \$25,001. 	<ul style="list-style-type: none"> • Ascertained through interview of the payroll personnel the salary increases by job grade/sixth period class/stipend. • Considered Board Resolution for percentage increases. • Selected a sample of 20 employees receiving high gross pay increase to further understand the salary increase. For the sample selected, we reviewed the personnel file for: <ul style="list-style-type: none"> – Indication of a promotion – Indication of sick/vacation days cashed in – Indication that the employee performed an additional job function requiring a stipend – Overtime approval forms – Other documentation supporting a large gross pay increase. 	<p>Based on the procedures performed, we were able to obtain sufficient documentation or explanation as to why employee’s total gross pay would have increased by more than \$7,500 in a year. Except for the one item listed below, increases were attributed to:</p> <ul style="list-style-type: none"> • Promotions • Step Increases • Receipt of a Stipend or sixth Period Pay • Or an employee was on a leave for one of the testing years. <p>Of the 20 employees files we reviewed, we noted the following:</p> <ul style="list-style-type: none"> • Three employees’ gross pay increases were related to payment received for teaching a sixth period class in one year and not the other. • Three employees’ gross pay increases were attributable to a change in primary job duties (i.e., ed assistant or long-term substitute to a full-time teacher). • Two employees’ gross pay increases were attributable to the contractual rate of pay increase. • Four employees’ gross pay increases were attributable to a prorated pay for one of the years due to a leave of absence. • One employee’s gross pay increase was attributable to overtime received in one year. Per the business administrator, the District was short a custodian so there was more overtime in this year. • Three employees’ gross pay increases were due to the number of hours worked as they were either a part-time worker or a substitute or worked in the Summer School program. • Three employees’ gross pay increases were related to payment received for earned and accrued vacation time, because they either retired or resigned from their position. One employee is also entitled to a contractual vacation buy back arrangement. <p>There is one employee that the District cannot provide the details to support the change of \$19,239 in gross pay from year to year. Through discussions, we understand there were several payroll status changes in the year such as promotion, maternity leave, and an error in pay rate that required a retroactive adjustment.</p> <p>We are unable to conclude if the increase is appropriate for one employee. Therefore, we recommend the District conduct additional analysis to confirm if the increase was appropriate.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
8.	Employees whose salary increased by an amount greater than \$7,500 from 2004–2005 to 2005–2006	<p>We noted 22 employees that received gross pay increases greater than \$7,500. The total gross amount of increase for these employees was \$339,163. The breakdown is as follows:</p> <ul style="list-style-type: none"> • 14 employees received a gross pay increase between \$7,501 and \$12,500. • 6 employees received a gross pay increase between \$12,501 and \$25,000. • 2 employees received a gross pay increase greater than \$25,001. 	<ul style="list-style-type: none"> • Ascertained through interview of the payroll personnel the salary increases by job grade. • Considered Board Resolution for percentage increases. • Selected a sample of employees receiving high salary increase to further understand the salary increase. For the sample selected, we reviewed the personnel file for: <ul style="list-style-type: none"> – Indication of a promotion – Indication that the employee performed an additional job function with an agreed-upon salary increase – Other documentation supporting a large salary increase. 	<p>Based on the procedures performed, we were able to obtain sufficient documentation or explanation as to why employee's salary would have increased by more than \$7,500 in a year.</p> <p>Of the 20 employees files we reviewed, we noted the following:</p> <ul style="list-style-type: none"> • Four employees' base salary increases were attributable to the salary received for teaching a sixth period class. This is included in the teacher's annual contract with the District. • Five employees' base salary increases were directly attributable to the rate increases in the teacher's collective bargaining agreement or contracted rate of payment. • Four employees' base salary increases were attributable to the employee being on leave of absence for one of the years. In addition, one of the four also received a step increase. • Two employees' base salary increases were hired mid-year and therefore did not receive a full school year pay. • One employee's base salary increase was due to military time served increase. • Four employees' base salary increases were related to changes in their job duties, specifically, part-time to full-time position, promotion to principal and an ed assistant to a full-time teaching position. <p>No further procedures are deemed necessary.</p>
9.	Employees who received greater than 10% of base salary in stipends	<p>We noted 326 employees whose "Other Pay" category was greater than 10% of their base pay.</p> <p>The total amount of Other Pay paid in the 2004–2005 and 2005–2006 school years amounted to \$749,638 on a total base salary paid of \$1,365,029.</p>	<p>Ascertained through discussions with the payroll secretary the categories of pay that fall into the "Other Pay" category.</p>	<p>As a result of discussions with the payroll secretary, we determined no testing could be performed in this area that would substantiate a reasonable explanation for the results of the analysis.</p> <p>The District uses the "Other Pay" category for multiple types of pay categories such as overtime, stipend payments, honorariums, base pay for additional job duties performed. Without the individual timesheets to support the different pay categories, we are unable to segregate the other pay category into enough detail to be able to select a representative sample to apply the testing procedures to employees who have received greater than 10% of their base salary in stipends.</p> <p>We recommend the District consider separating the pay categories using Systems 3000, if possible. This may aid in identifying anomalies as the reports would be more detailed and allow for analytical detective controls.</p> <p>Based on inability to complete testing, further procedures are necessary. See related observation under Payroll in the Assessment of Internal Controls section of this report.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
10.	Employees who received greater than 25% of base salary in overtime	Due to the electronic data structure, we were unable to isolate the stipend pay. See the comments in the Results of Analysis section for Test #9 above.	Ascertained through discussions with the payroll secretary the categories of pay that fall into the "Other Pay" category.	<p>As a result of discussions with the payroll secretary, we determined no testing could be performed in this area that would substantiate a reasonable explanation for the results of the analysis.</p> <p>See the Results from Follow-up Procedures and Recommendation for Test #9 above.</p>
11.	Payments that exceed the original purchase order amount	<p>We noted 166 purchase orders with payments totaling \$133,718 in excess of the original purchase order amount. The breakdown is as follows::</p> <ul style="list-style-type: none"> ● 43 purchases made where the payment amount exceeded the original purchase order amount by between 5% and 10% totaling \$1,988 in excess. ● 25 purchases made where the payment amount exceeded the original purchase order amount by between 10% and 25% totaling \$4,006 in excess. ● 98 purchases made where the payment amount exceeded the original purchase order amount by greater than 25% totaling \$127,725 in excess. 	<ul style="list-style-type: none"> ● Ascertained through interview of the purchasing and accounts payable personnel why certain disbursements would be processed in excess of the PO. ● Inquired as to why new POs are not issued when an increase is required. ● Selected a sample of 50 items from the listing of disbursements that exceeded the PO amount. For each sample item, the engagement team: <ul style="list-style-type: none"> – Traced and agreed the disbursement to supporting documentation (e.g., contract, vendor invoice, purchase requisition, etc.) to assess if the disbursement was properly approved and processed – Noted if the increased amount caused the purchase to exceed a bid or quote threshold. 	<p>Of the 50 purchase orders, we noted that 31 purchase orders were adjusted to the exact amount of the payments. Of the remaining 19, we noted:</p> <ul style="list-style-type: none"> ● Eighteen of the purchase orders selected for testing were paid in excess of the original and the adjusted amount. Payments in excess ranged from less than \$1 to \$1,004. ● One of the purchase orders was adjusted to accommodate a duplicate payment of \$5,916 that was subsequently voided and not readjusted. See related observation under Payroll in the Assessment of Internal Controls section of this report. <p>As part of our testing, we reviewed the Purchasing Manual dated 2002–2003, which does not contain a specific procedure or policy for the approval of or adjustment to purchase orders.</p> <p>We recommend revising the Purchasing Manual to include policies and procedures that address adjustments to purchase orders to ensure adjustments are made consistently and with the proper level of approval.</p> <p>Based on the findings, the District is inconsistent in the adjustments to purchase orders. We recommend the District review and revise their procedure for adjusting purchase orders to ensure all payments that will be in excess of the original purchase order amount is properly approved and adjusted prior to payment.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
12.	Invoice dates that are prior to purchase order dates.	District data does not include invoice dates, and we were therefore not able to analyze this section of data. No testing or further analysis completed.	None.	<p>Although specific analysis was not completed here, it was noted as part of the subgroup analysis that there are cases where the invoice date preceded the purchase order.</p> <p>The District policy requires all purchases of goods or services be approved prior to the good or service being received except for emergency services required to remove a hazard.</p> <p>The lack of the invoice date or invoice number in the system limits the District's ability to review historical payments, prepare an aging of payables, and prevent duplicate payments. See related observation under Purchasing in the Assessment of Internal Controls section of this report.</p>
13.	Vendors paid at known mail drops (e.g., P.O. box, commercial mail receiving agencies, etc.)	We noted 13 vendors that receive payment at known mail-drop locations.	<ul style="list-style-type: none"> • Selected a sample of 10 vendors who receive payment at mail-drop locations. • Requested business certification forms for the vendor to confirm the address and compared to list. • Requested evidence that the vendor was included within the vendor master file. • Through the use of the Internet, obtained evidence that business appears to exist at address listed. 	<p>Based on the procedures performed, we were able to obtain sufficient documentation supporting the validity of each vendor through verification via the Internet or through a copy of the business certification on file at the District.</p> <p>We noted that the District does not have historical files on all vendors including their W-9 or business certificate. We recommend the District consider a review of their current master file to clean up any old or inactive vendors and update the correlating vendor file accordingly.</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 its assistant business administrator complete a Microsoft® Excel spreadsheet (referred to as Form C) that identifies all certified staff employed and their respective job title and function.

We selected a sample of 100 certified staff to review. Our selection included 86 certified teachers and 14 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	Preschool	7
	Elementary School (K-3)	21
	Intermediate School (4-6)	14
	Middle School (7-8)	12
	High School (9-12)	26
	District	6
Nonteaching Certified Staff	Principals and Vice Principals	5
	Guidance Counselors	3
	Supervisors	1
	Other	5

We performed the following for each employee (sample item):

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

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

Based on 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/Fixed Assets
- 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 and 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, up to 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 inventory/fixed assets functions are supported by the administrative assistant to the business administrator and an outside vendor, American Appraisal Associates. American Appraisal Associates is responsible for the annual calculation of useful lives for capital and depreciable assets.

The fixed assets log is used to provide an inventory of and a control over depreciable assets and other assets such as furniture, computers and automobiles. Fixed assets generally include buildings, buses, cars, trucks, computers, desks, and chairs located at each of the five individual schools in the District. Assets with an acquisition value of greater than \$2,000, a threshold set in the State of New Jersey Department of Education standards, are capitalized and depreciated. The total value of all capital assets for the year ending 2006 is \$11,892,235 and \$11,911,118 in 2005.

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:

- Receipt and Distribution Process
- Fixed Asset Tagging
- Safeguarding of Assets
- Disposal Process
- Annual Fixed Asset Log Review

We identified key controls within the inventory functions based on interviews with the business process owners for each of the subprocesses. We considered the following to select a sample of nine 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:

- Fixed assets log is sent to the five schools on an annual basis for review.
- Verify that the Calculations (provided by report from American Appraisal Associates for the 2005–2006 school year) are accurately recorded to the general ledger.
- Fixed asset log for the '05–'06 school year agrees to the total to the general ledger.
- Existence of selected items on the log.

Summary of Observations and Recommendations

On the following pages, we present a summary of observations and recommendations related to the inventory functions. The observations were identified as a result of the Internal Controls Questionnaire 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.

Asset Reconciliation

The District does not periodically perform a reconciliation between the fixed asset log and general ledger to assure completeness and accuracy of the asset information. The fixed asset log is maintained centrally by the administrative assistant to the business administrator. Assets on the log are reviewed for completeness and accuracy by the school secretaries on an annual basis. The external auditors review fixed assets as part of the Comprehensive Annual Financial Report preparation process.

We recommend that the District consider implementing a periodic reconciliation between the capital assets listed on the fixed assets log and the general ledger.

Physical Inventory of Assets

The District does not currently inventory all fixed assets on a periodic basis. A periodic inventory of assets will help ensure the existence of District assets. If assets are not inventoried, the potential for asset misappropriation/theft increases.

We recommend the District conduct a periodic physical inventory of assets and reconcile to the fixed asset log to verify the existence of fixed assets.

Manual Fixed Asset Tracking

Systems 3000 is the primary software package utilized by the District for its financial management activities. The District has contracted with an outside vendor, American Appraisal Associates, to calculate annual depreciation and to produce Capital Assets Reports.

Systems 3000 has the ability to track fixed assets; however, the District is not currently utilizing this module. Automating the fixed asset inventory and accounting process may increase productivity and accuracy.

We recommend the District consider utilizing Systems 3000 to track all fixed assets. In addition, the District may investigate the ability of Systems 3000 to calculate depreciation, as this may reduce the need to use an outside vendor's services.

Facilities Management

Overview

The District Facilities Department has two primary functions: maintenance and custodial services. The department includes a facilities manager, a secretary of facilities, 17 full-time custodians, one part-time custodian, four maintenance workers and two field-men. Although the District employees perform a majority of the work, contractors are utilized for tasks outside department's expertise and for seasonal

repairs and maintenance tasks (i.e., heating, plumbing, and electrical) in the event the department's work force is not properly trained to complete the work required.

The District reported spending approximately \$916,415 per year for maintenance and custodial needs. This includes \$814,100 in personnel services (excluding overtime) and \$90,515 in overtime costs. The department also reports owning four pick-up trucks, two tractors, two food service vans and one steak body truck.

The Facilities Department oversees the maintenance of approximately 316,000 square feet, which includes five school buildings. The department is temporarily located in the Ferry Building.

As part of our procedures, we developed a high-level understanding of the facilities management process. The Facilities Department functions include the following sub-processes:

- Facilities Purchasing Policies
- Facilities Budgeting
- Inventory
- Logging and Tracking of Maintenance
- Overtime Approval
- Provisions for Maintenance/Custodial Staff
- District Insurance Coverage
- Disaster Recovery
- Construction

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 12 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:

- Verify that overtime timesheet submissions are signed by the facilities manager.
- Verify that maintenance logs are maintained to appropriately document requests and that they are signed by the head custodian.
- Verify that maintenance and custodial staff attended Occupational Safety and Health Administration training sessions.

Summary of Observations and Recommendations

Below we present a summary of observations and recommendations related to the Facilities Department. The observations were identified as a result of the Internal Control Questionnaire 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.

Overtime Approval

Testing revealed that the Facilities Manager is not consistently approving employee overtime, as is required by District policy. Failure to consistently review and approve overtime-related timesheets may result in inappropriate payments to department employees. As a result, this employee did not receive pay for these hours worked. Upon notification, the District corrected the error.

We recommend that Facilities Department employees' overtime be reviewed and approved by the Facilities Manager prior to submission to payroll for processing.

Proper Controls over Supplies/Inventory Security and Monitoring

There does not appear to be any system or controls in place to secure and monitor supplies/inventory (i.e., small tools and materials used in repairs). Without proper controls over the physical access to supplies/inventory, there is an increased risk for undetected intentional or unintentional error or irregularities.

We recommend the District consider centralizing supplies/inventory and restricting access to appropriate personnel. Alternatively, we understand the District has the ability to implement Schooldude.com, which has automated purchasing and inventory management functionality.

Building Repair Request Forms

The Building Repair Request Form currently used by the District is not prepared or completed in accordance with the instructions preprinted on the document. The form instructs the employee requesting the work to be performed to fill out the request and the custodian to initial and date the request acknowledging the work has been completed.

However, currently the custodian is most often contacted by the principal/teacher and the custodian fills out the entire Building Repair Request Form themselves after the work has been completed.

We recommend the District review and confirm the intent of the form and modify accordingly. Alternatively, we understand the District has the ability to implement Schooldude.com which has automated work order functionality.

Purchasing/Accounts Payable

Overview

The purchasing function involves the administrative assistant to the business administrator, bookkeeper, assistant business administrator and business administrator. The administrative assistant to the business administrator,

transportation/facilities secretary and athletics director are responsible for the purchasing of goods and services for the schools, transportation/facilities and athletics, respectively.

Purchase requisitions are initiated by teachers and approved by the principal. Once approved, they are entered into Systems 3000 by the school secretaries and sent electronically to the Business Office for approval by the assistant business administrator, for printing and purchase order creation. Purchase orders are reviewed and approved by the business administrator.

The District uses the purchasing and payables modules in Systems 3000 to manage purchase requisitions, purchase orders, and for invoice processing.

The payment of invoices is centralized in the Business Office. The bookkeeper prepares the check for payment. Checks are processed on the fourth Monday of every month and coincide with the Board of Education meeting. A Bill List is presented for approval to the business administrator and Board of Education each month. Checks require three signatures for all dollar amounts.

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

- Approving and Entering Vendors in Vendor Master File
- Purchase Requisition Process
- Purchase Order Process
- Request for Proposal
- Edits and Changes to a Purchase Order
- Payment of Invoices
- Tracking/Monitoring of Open Purchase Orders

We identified key controls within the purchasing/accounts payable process based on interviews with business process owners for each of the subprocesses. We considered the following to select a sample of 21 items to test as a cross-sectional representation of key controls over the purchasing/accounts payable process:

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

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

- Approval of purchase requisition by school principal or appropriate supervisor
- Approval of purchase requisitions by the assistant business administrator
- Three-way match is performed prior to payment

- Adherence to state bid law requirements, where appropriate
- Adherence to District requirements surrounding quotes for goods and/or services, where appropriate
- Approval by business administrator for manual checks

Summary of Observations and Recommendations

On the following pages, we present a summary of observations and recommendations related to the purchasing/accounts payable functions. The observations were identified as a result of the Internal Control Questionnaire responses, business process interviews conducted, historical expenditure analysis testing, 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.

Proper Segregation of Duties – Purchasing/Accounts Payable

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

The business administrator, assistant business administrator, and bookkeeper have the system authority to enter new vendors, to generate and approve purchase requisitions, to generate and approve purchase orders and to approve invoices for payment. Additionally, these employees have the ability to print checks and have access to the three signature stamps required on all checks. Finally, the bookkeeper occasionally reconciles the monthly checking account statement as part of the preparation of the monthly Report of the Secretary.

While the system is currently set up to functionally allow for these incompatible responsibilities, the District has assigned each employee primary responsibilities that attempt to properly mitigate the risk for the misappropriation of funds. Regardless, the functional capability to execute these interrelated activities could result in an undetected intentional or unintentional error or irregularity.

We recommend that the District consider restricting the system access that allows for the above incompatible responsibilities to further ensure these duties are properly segregated and limit exposure to intentional or unintentional errors or irregularities.

Sufficient Documentation of Educational Value for Purchases

In most instances, the accounts payable voucher package failed to sufficiently document the reason for each purchase.

We recommend the District consider documenting in each purchase requisition/purchase order, the curriculum, class, school, students or other descriptive information that more clearly explains the education value of the purchase, where applicable.

Purchase Requisition/Purchase Order Approval After Invoice Is Received

Testing revealed numerous instances where purchase orders were created after the receipt of an invoice for goods/services was received. The policy as listed in the Purchasing Manual requires approval for all purchases prior to incurring the actual expense. Failure to follow the purchase requisition/purchase order process may result in unauthorized purchases and is in violation of District policy.

When a good/service is required for an emergency (i.e., emergency snow removal, plumbing and heating) the purchase order will be processed after receipt of the goods/services. The instances noted in testing related to both emergency and nonemergency goods/services.

We recommend the District reinforce the policy that requires the issuance of purchase requisitions/purchase orders in advance of the purchase of a good or service, when applicable.

Failure to Retain Approved Purchase Requisitions

Current practice requires principal/supervisor approval of purchase requisitions prior to submission to the Business Office. The District is not consistently retaining approved purchase requisitions or evidencing approval. Additionally, evidence of the facilities manager's approval for purchase requisitions is not being consistently evidenced on each purchase requisition.

We recommend the District require employees to evidence their approval of purchase requisitions on the actual requisition and that all approved purchase requisitions be retained. Additionally, we recommend the District consider retaining approved purchase requisitions as part of the accounts payable voucher package.

Check Signature Requirements and Signature Stamp Security

Checks processed through accounts payable are currently printed, stamped with the signatures of the School Board president and the business administrator by the bookkeeper, and sent to the treasurer of school monies for a live signature. The treasurer does not compare invoices to checks prior to signing.

Manual checks processed through accounts payable are currently presented to the business administrator for a live signature and stamped with the signatures of the School Board president and the treasurer of school monies by the bookkeeper. The business administrator does compare invoices to checks prior to signing.

Finally, we noted that the three signature stamps used to sign accounts payable, manual checks, and payroll checks are not consistently stored in a secure location.

We recommend the District consider a requirement to compare invoices to the live check for all invoices and that the District restricts access to all signature stamps to authorized personnel and locked.

Purchase Order Adjustments Approvals

Before an invoice is paid, it is compared to the purchase order that has been established and approved. In the event the amount of the invoice exceeds the

amount of the purchase order, testing revealed that the District is not consistently documenting the original requisitioner's approval to pay the revised invoice or the reason for the overage.

Additionally, through testing in the 13 Point Analysis, we noted that purchase orders are not consistently modified to reflect the final cost. See related observation in the 13 Point Analysis section of this report.

We recommend that the District consider implementing a requirement to obtain and document the requisitioner's approval to pay an invoice that exceeds the purchase order amount. Additionally, the purchase order should be adjusted accordingly. This will strengthen the controls over preventing improper payment of invoices.

Failure to Adjust Purchase Orders for Shipping and Handling Charges

Shipping and handling charges are initially estimated at the time the purchase requisition is generated. The invoice received should detail the actual shipping and handling charges. We observed several instances where there was a difference between the purchase order and the invoice amount paid because the estimated shipping and handling charges were either not included or they were different than the actual amount charged.

We recommend that the District confirm shipping and handling charges with the vendor prior to the issuance of the purchase order, when possible. This practice will help in reducing the need for adjusting purchase orders to actual amounts.

Duplicate Payment Prevention

The District currently enters invoice numbers into the system in the Memo field, instead of the Invoice Number field. The Memo field prints in the remittance portion of the check. Additionally, there is no requirement to pay from original invoices. Invoices can be paid from copies, faxes or statements. As a result, the risk of the District paying the same invoice more than once is increased.

One instance of a duplicate payment was identified in the 13 Point Analysis section above. See related observation in the 13 Point Analysis section of this report. However, it should be noted that this instance was identified and corrected by the District.

Additionally, the District does not record the invoice date in the system either. This decreases the ability to perform analytical reviews as part of a preventative control or prepare aging analyses as part of a management review control.

We recommend that the District investigate whether the system has the capability to notify the user when a duplicate invoice number has been entered for payment. Additionally, we recommend the District consider payment of invoices only from original documents. The implementation of one or both of these automated/manual controls should reduce the opportunity for the same invoice to be paid multiple times.

Blank Check Stock

Prenumbered and blank accounts payable and payroll check stock is currently maintained in the business administrator's office inside an unlocked walk-in safe.

We recommend the District restrict access to all check stock to only authorized personnel and consider implementing a log to control the receipt and use of blank accounts payable and payroll check stock.

Vendor Master File Change Review

Multiple District employees have the ability to add vendors into the system and/or modify vendor master information. The new or updated information entered into the vendor master file is not independently reviewed for accuracy or validity. The ability to execute these vendor additions/changes without independent verification could result in an undetected intentional or unintentional error or irregularity.

Additionally, we noted the system Vendor Master File is extensive and may contain vendors that are no longer active.

We recommend the District investigate the possibility of generating a periodic Systems 3000 report that details all additions/changes made to the vendor master file for a period of time (i.e., day, week, month, quarter). Additionally, a procedure should be implemented that requires an employee, independent of the employee entering/changing the vendor master information, to agree the vendor master information from the report to the original source documentation on a periodic basis. As a result of this change in procedure, the District may consider a one-time review of all vendors in the file and retain only active and properly documented vendors.

Failure to Sign Receiving Slip in a Timely Manner

According to the Purchasing Manual, policy requires the school principal/office supervisor to sign the receiving copy of the multipart purchase order and send it with the signed packing slip to the Business Office indicating receipt of good/service.

Testing revealed instances where the receiving slips were not signed at the time the good/services were received (both before and after) in violation of policy.

We recommend the District consider reinforcing the policy, as stated above, requiring signature at the time the good/service is received. Enforcement of this policy may reduce the risk of paying for a good/service before received/rendered.

Human Resources/Payroll

Overview

The human resources function requires that prior to starting a work assignment all new hires must be approved by the Board and documented in the Board meeting minutes. Upon Board approval of the new hire, the payroll secretary inputs all payroll information into the system and creates a new employee file. A new hire checklist is prepared and is initialed by the confidential secretary, the bookkeeper, payroll secretary, and the administrative assistant to the superintendent when tasks have been completed.

The payroll function consists of payroll secretary, bookkeeper and the confidential secretary. The District utilizes the payroll module within Systems 3000 to track District employees, changes to payroll, payroll disbursement options, and printing checks.

Check runs are completed every other Friday and approximately 400 checks are processed each pay cycle. The District's payroll account is with Farmers & Mechanic's Bank. Each month, the payroll balance is reconciled to the bank statement by the treasurer of school monies.

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

- New Hire Process
- Timesheets
- Check Runs
- Overtime Policy and Procedures
- Returns
- Substitute Teachers
- Stipends
- Buy-Backs
- Termination Payments
- Employee Benefits

We identified key controls within the payroll and human resources processes based on interviews with business process owners for each of the subprocesses. We considered the following to select a sample of 28 items to test as a cross-sectional representation of key controls over the payroll and human resources 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:

- Approved employee start date and salary in Board of Education minutes.
- New Hire Checklist is completed.
- Employee salaries agree to payroll registers.
- Employee timesheets agree to payroll registers.
- Payroll balancing spreadsheet agrees to the approved payroll register.
- Check disbursement log sheet is appropriately signed by the school secretaries.
- Buy-backs are calculated based on a per diem rate and are permitted based on each administrator's employment contract.

Summary of Observations and Recommendations

On the following pages, we present a summary of observations and recommendations related to the human resources/payroll process. The observations were identified as a result of the Internal Control Questionnaire 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.

Our review and testing of the general human resources/payroll functions resulted in several observations and recommendations.

Segregation of Duties – Human Resources/Payroll

The payroll secretary has the authority create a new employee file in the system. She also manually calculates, inputs, processes, prints, distributes payroll checks, enters direct deposit elections, stamps checks with the authorized signature stamp, and orders stop payments on checks.

Because of the acknowledged segregation of duties issues in the payroll function, the District plans to cross-train additional Business Office personnel in the District's payroll duties. Once employees have been properly trained, we recommend that the District ensure that the responsibilities for the creation, input and reconciliation of payroll be segregated. Finally, we recommend that the District restrict the payroll system access that allows a single employee the above incompatible responsibilities.

Manual Payroll Processing

The payroll secretary manually calculates each employee's biweekly gross payroll amount and is not utilizing the Systems 3000 payroll module capability to automate this process. The manual payroll processes currently in place are slow, cumbersome and prone to error. Testing revealed two instances where an employee's payroll amount was incorrect due to the manual nature of the process.

Note that by not segregating the types of pay an employee receives, it limits the District's ability to perform an efficient and thorough review of payroll prior to payment and to provide useful management reports to detect errors and irregularities.

We recommend the District investigate the possibility of utilizing the Systems 3000 payroll system to automate the payroll process and improve efficiency and accuracy.

Human Resources/Payroll Records

District employee payroll information is currently maintained in unsecured boxes in the Business Office. The Business Office houses eight members of the administrative team and is segregated from other buildings in the District and locked nightly.

Additionally, testing revealed that many of the adult education employee human resource files were being stored in the director of adult education's home.

We recommend the District restrict access to all employee human resource/payroll-related information to only authorized personnel and properly secured.

Blank Check Stock

Blank payroll check stock is currently maintained in the business administrator's office inside an unlocked walk-in safe. See related recommendation in the above purchasing/accounts payable issue titled "Unsecured Blank Check Stock."

Signature Stamps

The signature stamps used to sign payroll checks are not consistently restricted or stored in a secure location. See related recommendation in the above purchasing/accounts payable issue titled "Check Signature Requirements and Signature Stamp Security."

Timesheet Approval

Electronic and manual timesheets require review and approval by the employee's principal/supervisor, payroll secretary, and superintendent. Testing revealed two instances:

1. One timesheet was not approved by the employee's principal/supervisor and by the payroll secretary.
2. One timesheet was not approved by the superintendent. Through discussions with the business administrator and superintendent, we noted that informal approval was given by the business administrator and not superintendent. Additionally, there was no documentation in the file to support the approval by the business administrator.

We recommend the District reinforce the policy requiring timesheets to be approved by the employee's principal/supervisor, payroll secretary, and Superintendent or document the reason for the management override.

Formal Employee Action and Termination Forms

The District currently requires and maintains e-mail notifications for changes to employee human resources/payroll-related information. The District does not currently utilize a standard form that (1) details the human resources/payroll-related information to be changed, (2) contains the signature/date of the employee or supervisor to authorize the change, and (3) contains a space for human resources/payroll employees to sign off/date indicating that changes have indeed been made.

Additionally, the process the District follows when an employee is terminated is not documented formally. The District does not currently utilize a standardized form that (1) details the steps to be completed for each termination (i.e., terminate system access, obtain District identification badge, return keys to facilities, processing final paycheck) and (2) contains the signature/date of the employee or supervisor who completes each step in the termination process.

The District does maintain record of all human resource/payroll changes in the payroll package for each pay period.

We recommend the District consider implementing the use of Employee Action and Employee Termination Forms to help ensure that human resource changes, payroll changes, and terminations are documented and performed consistently and timely. This recommendation is similar to the New Hire Checklist procedure currently in place.

Multiple Timesheets per Pay Period

District employees can and do currently submit multiple timesheets per pay period, which coupled with the manual nature of the current payroll process, causes increased workloads and opportunity for error. Currently, there is no District policy requiring each employee to submit a single timesheet for each pay period.

We recommend the District implement a policy that requires employees to submit only one timesheet per pay period for each pay category/activity to decrease the workload and the opportunity for error.

Keying Errors and Incomplete System Personnel Files

Through the procedures performed in the 13 Point Analysis portion of the audit, we noted one instance where the date of termination entered into the system was incorrect. The date was after the individual's date of death. (See related observation in the 13 Point Analysis section of this report.)

We also noted that several fields in the personnel files maintained on the system were not populated. These system files dated back to 2002 but appear never to have been updated.

System files should be accurate and mirror the hard copy personnel files maintained for each employee. We recommend that the District consider reviewing the system data for accuracy and missing information and take appropriate action. In addition, the District should consider implementing a review of data after it has been entered into the system for accuracy.

General Operations/Accounting

Overview

The accounting function consists of the business administrator, assistant business administrator, and bookkeeper. The District uses Systems 3000 as its general ledger package. The District uses Fund Accounting, a modified accrual method of accounting. The District segregates transactions related to certain District functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance with New Jersey Department of Education requirements.

As part of our procedures, we developed a high-level understanding of the general operations/accounting process. At the District, the general operations/accounting processes include the following subprocesses:

- Financial Close
- Budget
- Budgetary Transfers

- Manual Journal Entry
- Grants Management
- Investment Accounts
- Joint Insurance Fund
- Petty Cash Fund

We identified key controls within the general operations based on interviews with business process owners for each of the subprocesses. We considered the following to select a sample of 12 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:

- Approval of Report of the Secretary
- System access controls for posting purchase orders in excess of budgeted amount
- Timely reconciliations of bank statements
- Current approved budget is in Systems 3000

Summary of Observations and Recommendations

On the following pages, we present a summary of observations and recommendations related to the general operations/accounting function. The observations were identified as a result of the Internal Control Questionnaire 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.

Systems 3000 – Formal User Access Review

It appears that full read/write access rights to Systems 3000 have been granted to the superintendent, business administrator, assistant business administrator, and the bookkeeper. These users do not require this level of access to perform their job functions.

Access at this level would include abilities such as both creating and paying a vendor, creating, processing and approving purchase orders, and potentially the ability to erase any audit trail created by the system. Given that the individuals noted above have responsibilities for reviewing and approving purchase orders and payments to vendors the current level of access rights is a violation of proper segregation of duties.

With an element of understanding of the limited size and resources available with the District, we recommend that the District remove this level of access from those users who do not require it to perform their job functions and perform a segregation of duties analysis within their current functions.

Manual Journal Entries Form

Testing revealed that the District is not currently utilizing a standardized form for manual journal entries that would document the preparer, reviewer, or individual who posted the journal entry to the general ledger which increases the risk those journal entries could be posted to the general ledger without the appropriate approval.

We recommend the District implement a procedure requiring the use of a manual journal entry form to properly evidence review and approval of all manual journal entries.

Formal Variance Analysis Documentation

Based on the response from the District to the Internal Control Questionnaire, it appears the assistant business administrator investigates budget to actual variances of greater than 10% on a monthly basis. However, explanations for the identified variances are not documented.

We recommend the District begin to formally document variances between budget and actual.

Bank Account Reconciliation Preparation and Review

Testing in accounting, food services, athletics and student activities revealed the District does not evidence who prepares and reviews bank reconciliations. Additionally, not all reconciliations are independently reviewed upon completion.

Currently, there is no District policy requiring preparers and reviewers to sign and date reconciliations.

We recommend the District implement a policy that requires preparers and reviewers to sign and date all reconciliations. Review of signatures and dates promotes accountability.

Food Services

Overview

The food services process for the District is managed by the Food Services Director. The Food Services Director has a staff of twenty District employees. There are five schools within the District and all are serviced by the District cafeterias.

Approximately 1,700 students are serviced by the cafeterias on a daily basis. There is one centralized kitchen located at the Burlington City High School. The meals are prepared at the high school and are transported to the other schools by a District employee. The meals are transported via a District-owned refurbished school bus.

It should be noted that the Food Services Director went out on disability beginning April 16, 2007. An outside vendor, Nutriserv, is currently responsible for the Food Services Directors' role.

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

- Ordering and Receiving
- School Inventory
- Free and Reduced Meal Program
- Prepayment of Meals
- Ticket Controls
- Cash Collections and Deposits

We identified key controls within the food services process based on interviews with business process owners for each of the subprocesses. We considered the following to select a sample of 21 items to test as a cross-sectional representation of key controls over the food services process:

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

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

- Bank reconciliations are prepared on a monthly basis by payroll secretary and reviewed by the assistant business administrator.
- Nutriserv reports are prepared on a monthly basis and review is evidenced by the Business Administrator or Assistant Business Administrator.
- Food Services Director prepares an Edit Check Worksheet with certified food counts on a monthly basis.
- Cash counts are performed on a daily basis prior to deposit.

Summary of Observations and Recommendations

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

Segregation of Duties – Food Services

Historically, the Food Services Director was responsible for receiving and depositing all cafeteria funds without an independent review. Prior to the change in Food Services Director as a result of medical leave, the individual school cafeterias would

send the cash to the high school for deposit. Currently, each school prepares a locked bank bag with the cash deposit for each day.

There continues to be no independent reconciliation performed of cafeteria monies received with the actual deposit slip.

We recommend that the District consider a reconciliation between the individual cafeteria's cash count sheets and the validated deposit slip in order to ensure that all funds collected were in fact deposited.

Food Services Cash Controls

Multiple District employees are involved in the cash flow from cafeteria food sales; teachers, cafeteria workers, the Food Services Director, and a security driver who takes the deposit to the bank. The transfer of funds from employee to employee is not currently documented and this increases the risk for the misappropriation of funds.

We recommend the District consider implementing the use of a form that each employee involved in the process would sign to evidence the cash amounts transferred from employee to employee.

Transportation

Overview

The District is considered a "nonbusing" District; busing is only provided for extracurricular activities, sports field trips, and targeted instruction programs (i.e., Burlington City Institute of Technology). Transportation is also provided to homeless students and students with Individualized Education Programs (IEP) that require transportation as determined by the Child Study Team.

The transportation function within facilities consists of a manager of transportation, secretary of transportation, five full-time bus drivers, and one part-time bus driver. The District owns five small and three large school buses. Due to the limited transportation needs, a software system to plan bus routes, maintain student information, or run reports is not needed.

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

- Bus Services
- Special Education and Inter-District Bus Routes
- Bus Passes
- Maintenance
- Hiring Bus Drivers
- Monitoring of Complaints

We identified key controls within the transportation function based on interviews with business process owners for each of the subprocesses. We considered the following

to select a sample of two items to test as a representation of key controls over the transportation function:

- 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 orders and invoices related to the quarterly State mandated bus inspections.
- Vehicle identification numbers of the buses inspected match the vehicle identification numbers contained on the District's fixed asset log.

Summary of Observations and Recommendations

None.

Technology

Overview

The District's Technology Department is responsible for maintaining and supporting the IT needs of instructional and administrative operations. The District has seven buildings and each building itself is a local area network. The seven buildings are connected to each other, which constitutes a wide area network for the District. The Technology Department supports software, hardware, and network infrastructure for more than 780 computers approximately 500 of which are Macintosh computers and the remaining are PCs. The IT Department is supported by two staff members, a District technology coordinator and a District technical specialist. The District does not have a reliable IT environment and experiences frequent downtime primarily due to poor infrastructure.

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

- System 3000 – this application is a package solution that is used by the District to manage business functions like accounting, payroll, and personnel. This application is hosted internally and is used by approximately 25 staff members.
- Starbase School Suite V3e – this application is used by the District to manage all student information. This application is hosted internally, and there are approximately 2,150 users out of which 1,900 are students.
- Manage Engine Service Desk – this is software used by the District for help desk functions. This system is used by two staff members.

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

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

Summary of Observations and Recommendations

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

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

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

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

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

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

Password Requirements for Network and Key Applications

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

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

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

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

Evidence of the Creation, Modification, or Deletion of User Accounts

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

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

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

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

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

Change Management

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

There are no current applications that require maintenance by the technology staff.

Change management refers to the process by which required changes are identified, approved, tested, implemented, and verified. The District does not have any applications for which they own the code or that require application level change management procedures and documentation. However, the District does not have a formal procedure to address IT desktop and laptop configurations change management, including procedures for physically relocating machines and related infrastructure.

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

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

Software Inventory Process

Testing revealed numerous purchases of software. The District does not currently have any tracking mechanism or tool in place that provides an inventory of the software purchased. If an inventory of software is not maintained, the District runs the risk of purchasing excessive or duplicative software packages.

District has recently restricted the ability to install software. All installations are handled by the technology coordinator.

We recommend the District consider implementing a mechanism or tool that would track and maintain an inventory of software purchased.

Information Technology Security Policy

An IT security policy is a document that sets the direction of information security for an organization. This policy may include specifics relating to security such as how accounts and passwords are created, along with acceptable usage statements for users' use of network and e-mail accounts. This policy helps align the expectations of management and users.

Our discussions revealed that the District does not have a formally documented IT security policy. It is currently in development.

Without documented policies, the users of the network may have inappropriate and inconsistent expectations of what is considered appropriate when using the network.

It is recommended that the District create an IT security policy and ensure its availability to staff who use the network. This policy should be approved by the Board before distribution to the network users.

Acceptable Usage Policy

An acceptable usage policy is used by many organizations to outline the acceptable use of the organization's information technology infrastructure. This policy is predominantly focused around the use of electronic mail and the Internet. The District currently uses an acceptable use policy to communicate expectations to students.

Our discussions with the District revealed that staff members are not required to sign this document.

Without policies being communicated to staff members, the users of the network may have inappropriate expectations of what is considered appropriate when using the network.

It is recommended that the District be communicated to the staff within the District. All staff members should sign that they will act in accordance with this policy.

Student Activities

Overview

The District employees involved in the student activities function are the athletic director, assistant business administrator and treasurer of student activities. The student activities function at the elementary schools is overseen by the assistant business administrator while the student activities function at the high school is overseen by the treasurer of student activities.

Other District employees involved in athletics are two individuals that are responsible for maintaining the athletic fields and report to the facilities manager. The athletic director has had several other job responsibilities including interim vice principal at the junior school and department chair in the Health/Physical Education Department.

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

- Hiring Process (Coaches)
- Fundraisers and Booster Clubs
- Budget and Financial Overview
- Equipment
- Gate Receipts from Athletic Events
- Purchasing
- Student Activities at the Elementary Schools
- Student Activities at the High School

We identified key controls within the student activities and athletics areas based on interviews with the business process owners for each of the subprocesses. We considered the following to select a sample of 11 items to test as a cross-sectional representation of key controls over the student activities and athletics areas:

- 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:

- Athletic account reconciliations are performed on a monthly basis by the athletic director.
- Counter account reconciliation is performed by the assistant business administrator on an annual basis.
- Fundraisers have been approved by the District in advance of the date performed.
- Student Activities – Elementary account reconciliations are performed on a monthly basis by the Assistant Business Administrator.
- High school account reconciliations are performed on a monthly basis by the treasurer of student activities.

Summary of Observations and Recommendations

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

Segregation of Duties – Athletics

The athletic director has the following incompatible job responsibilities: control over tickets for athletic events, control over cash collected at athletic events, bank account deposits, checks writing authority, and bank account reconciliation. The ability to execute these interrelated activities could result in undetected intentional or unintentional errors or irregularities.

We recommend that the District consider modifying job responsibilities so that the above incompatible responsibilities are properly segregated.

Unreconciled Difference in High School Student Activities and Athletic Checking Accounts

Testing revealed the following reconciliation-related issues:

Athletic Checking Account

- For the months of September 2006, December 2006, and April 2007, we were unable to agree the beginning balances from the reconciliation to the bank statement. There was a difference of \$18 on each that was not specifically identified as a reconciling item.
- Detail for the unreconciled transactions was not provided for December 2006.

High School Student Activities

- For the month of September 2006, we were unable to agree the beginning balance and related monthly activity to the bank statement.
- No reconciliations were provided for the months of December 2006 and April 2007, only a trial balance and bank statement showing activities.

Without a properly completed reconciliation that can be agreed to bank account balances and a listing of reconciling items, there is an increased risk for unintentional or intentional errors or irregularities.

We recommend that the athletic director and treasurer of student activities completely and accurately prepare bank reconciliations on a monthly basis. Also, see related observation in the General Operations/Accounting section titled "Bank Account Reconciliation Preparation and Review."





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



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KPMG LLP
345 Park Avenue
New York, New York 10154

Attention: Anthony Monaco, Partner

RE: AUDIT

Dear Mr. Monaco:

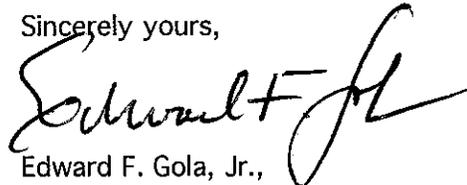
The following is a summary of our observations and responses to the four-month audit of the Burlington City School District conducted by your firm. During that period of time, a number of our staff members were involved in providing information to your team. We received your report on July 11, 2007 requiring a response from the district within 10 to 15 business days from the date of your letter (July 9, 2007). It was not our understanding that the district must prepare a Corrective Action Plan regarding each observation and recommendation contained in the audit document. That directive should be provided by the NJ Department of Education. We have elected to provide general observations followed by a more detailed listing of our reactions to your recommendations and findings. This document is not be construed as the district's Corrective Action Plan. It satisfies the reporting requirement as specified in your correspondence of July 9, 2007.

I. DISTRICT OBSERVATIONS

- At our exit interview, a question was posed by the administration regarding the character and integrity of the school district. It was acknowledged by audit team members that Burlington City is an honest school district. This statement was very important to us.
- A significant challenge for district personnel involved the frequency of explaining school practices to the auditing team. The team lacked experience in New Jersey school law, school business administration and school practices and procedures. Much time was spent providing background information to the auditing team. This is not a criticism of team members, but rather a statement of fact.
- The same explanation was offered on multiple occasions for a singular issue. This was not time efficient.

- We determined that findings and recommendations contained in the report to reflect one incident rather than a pattern of occurrence. Examples contained in the recommendations and findings section were based on an arbitrary selection. We suggest that you refer the reader to Appendix B or C for a full description of supporting documentation for the recommendation. Citing one incident leads to sensationalism and dramatic effect.
- There was no attempt to interview our auditors, INVERSO AND STEWART. To the best of our knowledge, none of their records were reviewed. Perhaps time and money could have been saved if the KPMG auditing team had interfaced with district auditors.
- Work schedules of central office staff were suspended when questions were posed by auditors. The process involved more than scheduled meetings. There were many spontaneous inquiries.

Sincerely yours,



Edward F. Gola, Jr.,
Superintendent of Schools



Craig Wilkie
Business Administrator

EFG:CW:jds
Encl.

II. DISTRICT RESPONSE TO RECOMMENDATIONS CONTAINED IN THE
AUDIT REPORT

EXECUTIVE SUMMARY

Discretionary

Page 4

Catered food and beverage for teachers on orientation day

Approximately 400 staff, not just teaching staff, were provided refreshments for breakfast and lunch. The district determined this to be a cost effective technique instead of approving staff for out of district in-service, which would include registration, mileage, food, etc. Cost per person was approximately \$15 to \$20 for a full-day program.

Donation for a full page ad in a Kids In Concert ad book

This donation was to support a statewide performing arts program, which featured students from the Abbott school districts.

Rental of trolley cars for high school graduation

The trolleys provided transportation for our students from the high school to the riverfront for their commencement ceremony. Transportation is provided to our students as a safety issue (the crossing of a major highway, Route 130). Students should be discouraged from using private vehicles the evening of commencement. Parking would also be an issue if students were allowed to drive their own cars. Trolleys transported the students back to the high school following commencement for a post-graduation activity. Cost was approximately \$12 per student. To provide bussing would have cost approximately \$1200.

Inconclusive

Fees for a consultant to facilitate a staff retreat

This was an 8-hour retreat for 30 employees of Lawrence School to develop school objectives for the coming school year. It was also a time for staff members to share with the principal issues involving interpersonal relations. The retreat was facilitated by a former school superintendent at minimal cost. It was a summer retreat so there was no need for substitute teachers.

City of Burlington Public School District

Fees for the recovery of a hard drive on a district computer

A vice principal/athletic director's hard drive crashed prior to the winter recess and district staff were unable to resolve the problem. During the break, the athletic director had the hard drive repaired so it was up and running for the opening of school in January. A purchase order was generated in January, which was deemed an emergency.

Bus transportation for a music department bus trip

Bus transportation for summer music camp was necessary to support our band program.

Page 7.

#1. Incomplete employee profile

Recommend district review all employee records and populating any required missing fields.

Although some employee information was missing in some fields of the software package, that information was complete and available on our employee hard copy personnel files. Prior to 2002, we were not utilizing a computerized personnel system.

#2. No Benefits Deducted from Paycheck

Recommend all employee related information be maintained in a central location with limited access to protect confidential information (No benefits deducted from paycheck)

Recommendation accepted. All ADULT EDUCATION PROGRAM employee-related information has been maintained in a central location with limited access to protect confidential information during the 06-07 school year. Vendor files will be retained by the Director of Adult Education.

Page 8.

#3. Recommend additional care be taken when keying personnel

information in the system (Payments made to potential ghost employees)
Recommendation accepted.

Page 9.

#7. Large gross pay increase.

Accept. We will implement a more specific tracking system and make the appropriate notation in the personnel file.

Page 10.

#9 Large portion of Gross Pay in Stipends

Recommend district consider separating the pay categories using Systems 3000, if possible.

We believe our business practices are acceptable; however, we will research the recommendation.

Page 11.

#11. Invoices paid in excess of purchase order.

Recommend revising the Purchasing Manual to include policies and procedures that address adjustments to purchase orders to ensure adjustments are made consistently and with the proper level of approval. We question the validity and interpretation of electronic data to arrive at this recommendation based on the interpretation by the KPMG technical team to arrive at this recommendation.

Page 12.

#12. Invoice date prior to purchase order date.

The lack of the invoice date or invoice number in the system, limits the district's ability to review historical payments, prepare an aging of payables and prevent duplicate payments. The district disagrees with this recommendation since the invoice number is included in the payment history.

#13. Possible questionable vendors – post office mail drop box addresses.

Recommend the district consider a review of their current Master file to clean up any old or inactive vendors and update the correlating vendor file accordingly.

The district disagrees. Regulation is not required for all vendors based on dollar threshold.

Page 23.

HISTORICAL EXPENDITURE ANALYSIS

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

The department issued the data request document to each of the 27 schools under review on March 6th. The Department requested the districts to provide KPMG with the requested data by March 9th. The district provided "clean" or "usable" electronic data on April 16th. Information was provided by the district vendor, Systems 3000, on schedule. However, KPMG kept changing the format of the requested information.

Page 31.

**Expenditures for Students*

-\$1,350 for pool rental fee at the local YMCA

We are a riverfront community and feel our students should receive swimming experience at the YMCA.

-\$531 for a photographer at graduation

We provided a photograph for each student receiving his or her diploma from the Board President. Approximate cost was \$4 per student.

-\$2,100 for rental of trolleys for graduation

Please refer to Executive Summary listing Page 4, third item, which explains the reason and cost for trolleys.

City of Burlington Public School District

*Repairs & Maintenance – Removal, repair & maintenance of gym floor
We would refer the reader to Appendix B or C of this report for a full description of this section. The gym floor sustained water damage and had to be replaced. Our insurance company funded all but the \$500 deductible.

*Administrative

-*\$7,502 for expenses related to the School Board election*

Required by law.

-*\$171 for purchase of the NJ Legislative book on CD-ROM*

Statistical data needed for budget preparation, explanation and staff negotiations.

*Technology

-*\$2,500 for professional services to review certified staff survey ad reporting*

Required for state-mandated report; component of two-year operational plan for Abbott School districts.

-*\$596 for a software package titled "Final Cut" for the Audio Visual Department*

Student productions and student learning.

-*\$941 for services relating to the recovery of a hard drive for a teacher*

See Executive Summary, Page 4 (Inconclusive) Item #2

Page 32

*Professional Services

-*\$9,267 for a policy alert system*

Updated policy and regulation services for district which are required by QSAC monitoring.

-*\$750 for a consultant fee relating to a school staff retreat*

Refer to Executive Summary Page 4 Inconclusive item 1

*Workshops & Training

-*\$14,120 workshops or registration was dated before purchase order was approved*

This has already been addressed in our Board policy wherein all Abbott professional workshops are approved at Board meetings in advance of attendance by district staff.

*Staff Expenditures

-*\$8,550 for catered breakfast and lunch for all staff inservice at the beginning of the school year*

See Executive Summary – Discretionary Purchases – Page 4 Item 1

City of Burlington Public School District

-\$5,092 for a catered breakfast for all school staff throughout the year
Refreshments are provided by all schools at various times throughout the school year and frequently are provided by our district cafeteria operation.

-\$812 for "Committed to Excellence" marbleized apples and banners for the teachers at Lawrence School
These were provided in recognition of Teacher Appreciation Week.

- Page 35. #1. Analyze payroll records for missing information.
Recommend District consider reviewing all employee records and populating any required missing fields.
Since 2002, all employee files are being populated in the software package.
- Page 36. #2. Employees that do not have applicable benefits deductions.
Recommend all employee related information be maintained in a central location with limited access to protect confidential information.
Our Adult Education Program has already been addressed.
- Page 37. #3. Employee matches to the Social Security Administration death master file.
Recommend additional care be taken when keying personnel information in the system.
So noted.
- Page 41. #7. Employees whose gross pay increased by greater than \$7500 from 04/05 to 05/06.
District has already addressed this problem and file has been so noted.
- Page 43. #9. Employees who received greater than 10% of base salary in stipends.
Recommend District consider separating the pay categories using Systems 3000 if possible. This may aid in identifying anomalies, as the reports would be more detailed and allow for analytical detective controls.
We follow general school practice. We will follow up with Systems 3000 to see if this is done in other districts. This is a duplication of services. It is already indicated in the budget process.
- Page 44. #10. Employees who received greater than 25% of base salary in overtime.
We follow general school practice. We will follow up with Systems 3000 to see if this is done in other districts. This is a duplication of services. It is already indicated in the budget process.

City of Burlington Public School District

Page 45. #11. Payments that exceed the original purchase order amount.
Recommend revising Purchasing Manual to include policies and procedures that address adjustments to purchase orders to ensure adjustments are made consistently and with the proper level of approval.
We will review our Purchasing Manual during 07-08 school year with implementation in 2008-2009.

Page 46. #12. Invoice dates that are prior to purchase order dates.
We will review our Purchasing Manual during 07-08 school year with implementation in 2008-2009.

ASSESSMENT OF INTERNAL CONTROLS

Page 51. Inventory/Fixed Assets
We comply with state law regarding fixed assets of over \$2000. The KPMG Auditing Firm recommendation is inconsistent with state law

Page 52. Lack of Periodic Physical Inventory of Assets
We recommend the district conduct a periodic physical inventory of assets and reconcile to the fixed asset log to verify the existence of fixed assets.
We agree.

Page 53. Manual Fixed Asset Tracking
We recommend the district consider utilizing Systems 3000 to track all fixed assets. In addition, the district may investigate the ability of Systems 3000 to calculate depreciation, as this may reduce the need to use an outside vendor's services.
We disagree. Our current system is cost effective. Decision to continue with an outside vendor is valid.

Page 55. Summary of Observations and Recommendations
Inconsistent Overtime Approval
Recommend that Facilities department employees' overtime be reviewed and approved by the Facilities Manager prior to submission to payroll for processing.
This recommendation was made on the basis of one timesheet that was misfiled. No employee was overpaid. In fact, he was underpaid. This was an isolated incident.

Page 56. Lack of Proper Controls over supplies/inventory security and monitoring
Recommend district consider centralizing supplies/inventory and restricting access to appropriate personnel. Alternatively, we understand the district has the ability to implement Schooldude.com, which has automated purchasing and inventory management functionality.

City of Burlington Public School District

Due to construction, the Central Maintenance building was demolished. A new facility has not been built. When the new maintenance building is completed, inventory will be moved to the new location.

Building Repair Request Forms

Recommend the district review and confirm the intent of the form and modify accordingly.

District accepts. We will review the form.

Page 58.

Lack of Proper Segregation of Duties-Purchasing/Accounts Payable

Recommend district consider restricting system access that allows for the above incompatible responsibilities to further ensure these duties are properly segregated and limit exposure to intentional or unintentional errors or irregularities.

We have developed a system of checks and balances that are in place to ensure that violations do not occur. However, we will review this finding as a short-term recommendation.

Page 59

Lack of Sufficient Documentation of Educational Value for Purchases

Recommend the District consider documenting in each purchase requisition/purchase order, the curriculum, class, school, students or other descriptive information that more clearly explains the education value of the purchase, where applicable.

We will request that requisitions/purchase orders be aligned to the New Jersey Core Curriculum Content Standards.

Purchase Requisition/Purchase Order Approval after Invoice is Received

Recommend the district reinforce the policy that requires the issuance of purchase requisitions/purchase orders in advance of the purchase of a good or service, when applicable.

District agrees.

Page 60.

Failure to Retain Approved Purchase Requisitions

Recommend district require employees to evidence their approval of purchase requisitions on the actual requisition and that all approved purchase requisitions be retained. Additionally, recommend district consider retaining approved purchase requisitions as part of the accounts payable voucher package.

District agrees and will ask Systems 3000 to see how this can be done.

Check Signature Requirements and Signature Stamp Security

Recommend district consider a requirement to compare invoices to the live check for all invoices and that the district restricts access to all signature stamps to authorized personnel and locked.

District agrees.

City of Burlington Public School District

Page 61. Failure to Adjust Purchase Orders for Shipping & Handling Charges
Recommend district confirm shipping and handling charges with the vendor prior to issuance of the purchase order, when possible. This practice will help in reducing the need for adjusting purchase orders to actual amounts.

District disagrees.

Duplicate Payment Prevention

Recommend the district investigate whether the system has the capability to notify the user when a duplicate invoice number has been entered for payment. Additionally, recommend district consider payment of invoices only from original documents. The implementation of one or both of these automated/manual controls should reduce the opportunity for the same invoice to be paid multiple times.

District disagrees with this recommendation. Our system is far superior and we reject this recommendation.

Page 62. Unsecured Blank Check Stock

Recommend district restrict access to all check stock to only authorized personnel and consider implementing a log to control the receipt and use of blank accounts payable and payroll check stock.

District agrees.

Lack of Vendor Master File Change Review

Recommend district investigate possibility of generating a periodic Systems 3000 report that details all additions/changes made to the vendor master file for a period of time (i.e. day, week, month, quarter). Additionally, a procedure should be implemented that requires an employee, independent of the employee entering/changing the vendor master information, to agree the vendor master information from the report to the original source documentation on a periodic basis. As a result, the district may consider a one-time review of all vendors in the file and retain only active and properly documented vendors.

District disagrees based on the historical knowledge that will be lost.

Failure to Sign Receiving Slip in a Timely Manner

Recommend district consider reinforcing the policy as stated above, requiring signature at the time the good/service is received. Enforcement of this policy may reduce the risk of paying for a good/service before received/rendered.

District agrees.

Page 65 Lack of Proper Segregation of Duties - Human Resources/Payroll

Recommend the district ensure that the responsibilities for the creation, input and reconciliation of payroll be segregated. Also recommend the district restrict the payroll system access that allows a single employee the above incompatible responsibilities.

City of Burlington Public School District

District agrees with the recommendation. New employees will be inputted into the system by the superintendent's office. Reconciliation will be done by members of the business office staff conducting a random sample of payroll.

Manual Payroll Processing

Recommend the district investigate the possibility of utilizing the Systems 3000 payroll system to automate the payroll process and improve efficiency and accuracy.

District will research this recommendation.

Unsecured Human Resources/Payroll Records

Recommend the district restrict access to all employee human resource/payroll related information to only authorized personnel and properly secured.

District agrees with this recommendation.

Page 66

Unsecured Blank Check Stock

And

Unsecured Signature Stamps

District restricts access to these items to authorized personnel. Blank check stock and signature stamps are stored in a secure location in the central office.

Inconsistent Timesheet Approval

- One timesheet was not approved by the employee's principal/supervisor and by the payroll secretary.

- One timesheet was not approved by the superintendent. Through discussions with the business administrator and superintendent, we noted that informal approval was given by the business administrator and not superintendent. Additionally, there was no documentation in the file to support the approval by the business administrator.

Recommend district reinforce the policy requiring timesheets to be approved by the employee's principal/supervisor, payroll secretary, and superintendent of document the reason for the management override.

District disagrees with both of the above findings. As suggested in our letter, the reader should be referred to Appendix B or C for a full description of supporting documentation for this recommendation. Citing one incident only leads to sensationalism and dramatic effect.

Lack of Formal Employee Action and Termination Forms

Recommend district consider implementing the use of Employee Action and Employee Termination Forms to help ensure that human resource changes, payroll changes and terminations are documented and

City of Burlington Public School District

performed consistently and timely. This recommendation is similar to the New Hire Checklist procedure currently in place.

District will explore these options.

Page 68.

Multiple Timesheets per Pay Period

Recommend district implement a policy that requires employees to submit only one timesheet per pay period for each pay category/activity to decrease the workload and the opportunity for error.

District agrees.

Keying Errors and Incomplete System Personnel Files

Recommend district consider reviewing the system data for accuracy and missing information and take appropriate action. In addition, district should consider implementing a review of data after it has been entered into the system for accuracy.

District agrees; there will be a double check.

Page 70.

Systems 3000 Lack of Formal User Access Review

Recommend district remove level of access from those users who do not require it to perform their job functions, perform a segregation of duties analysis within their current functions.

District will review its options. We can limit and restrict users. The superintendent is not a super user.

Lack of Formal Manual Journal Entries Form

Recommend the district implement a procedure requiring the use of a manual journal entry form to properly evidence review and approval of all manual journal entries.

District disagrees. We have an automated system currently, which is superior.

Page 71.

Lack of Formal Variance Analysis Documentation

Recommend district begin to formally document variances between budget and actual.

District disagrees. This is reported to the Board of Education at each meeting. The district utilizes a standard form required by the State of New Jersey.

Bank Account Reconciliation Preparation and Review

Recommend district implement a policy that requires preparers and reviewers to sign and date all reconciliations. Reviews signatures and dates promote accountability.

District agrees. The district's Treasurer of School Monies signs a monthly report of reconciliations.

City of Burlington Public School District

Page 73. **FOOD SERVICES**

Lack of Proper Segregation of Duties – Food Services

Recommend district consider a reconciliation between the individual cafeteria's cash count sheets and the validated deposit slip in order to ensure that all funds collected were, in fact, deposited.

District agrees.

Page 74. **Lack of Formal Food Services Cash Controls**

Recommend the district consider implementing the use of a form that each employee involved in the process would sign to evidence the cash amounts transferred from employee to employee.

District agrees.

Page 78. **TECHNOLOGY**

Backup Media-Data Restores are not Performed on a Periodic Basis

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

District agrees.

Password Requirements for Network and Key Applications

Recommend the district investigate the use of system-forced password expiration and complexity for the network and key applications.

District agrees.

Page 79. **Evidence of the Creation, Modification, or Deletion of User Accounts**

Recommend the process for creating, modifying and deleting user accounts on the network and key applications be modified to include the use of user access request forms. All requests for financial applications should be approved and specified by the business administrator, while network access should be granted by the head of the Technology Coordinator.

District agrees.

Page 80. **Change Management**

Recommend district formally create a Change Management process and that all changes be implemented using this process. In addition, this document should outline the process to be followed in the case of an emergency.

District agrees.

City of Burlington Public School District

Lack of Formal Software Inventory Process

Recommend district consider implementing a mechanism or tool that would track and maintain an inventory of software purchased.

District agrees.

Page 81.

Formal Information Technology Security Policy

Recommend the district create an IT Security Policy and ensure its availability to staff who use the network. This policy should be approved by the Board before distribution to the network users.

District agrees.

Acceptable Usage Policy

Recommend the district be communicated to the staff within the district. All staff members should sign that they will act in accordance with this policy.

District disagrees. This is already covered by the employee's signature on his or her contract.

Page 82.

STUDENT ACTIVITIES

Page 83.

Lack of Proper Segregation of Duties – Athletics

Recommend district consider modifying job responsibilities so that the above incompatible responsibilities are properly segregated.

District agrees. District has a ticket control log; however the district will conduct further investigation into this recommendation.

Page 84.

High School Student Activities

Recommend the athletic director and Treasurer of Student Activities completely and accurately prepare bank reconciliations on a monthly basis. Also, see related observation in the general operations/accounting title "Bank Account Reconciliation Preparation and Review."

District agrees.

EFG:CW:jds

Appendix B
 Burlington City School District
 Subgroup Analysis

Control Number	Transaction Detail (as per District system)							Analysis Performed			Results of Analysis		Burlington City School District Comments
	Account Number	Account Name	Purchase Order Number	Purchase Order Date	Vendor Name	Amount Paid Against Purchase Order	Original Purchase Order Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	
1	11000261420504306	Cleaning, Repair & Maintenance Services	05-01187	9/13/2004	A&A Painting	\$22,400.00	\$22,400.00	The purpose of the purchase order is to repair plaster and paint schools. The P.O. Date is 9/13/04. The Invoice date is 8/31/04.			✓	The expenditure is for repairing plaster and painting schools. The Invoice was received before P.O. was approved.	
2	15000240500506408	Other Purchased Services	05-02341	3/24/2005	A-2-Z Emblems	\$1,481.31	\$1,481.31	The purpose of the purchase order is to buy 235 shirts for physical education day. P.O. Date is 3/24/05. Invoice date is 5/16/05.		✓		The expenditure is for 235 shirts for Physical Education day for Lawrence Elementary School. There are 225 students at the school and 14 facility.	
3	15000218500505330	Other Purchased Services	05-00817	7/1/2004	ACT	\$1,150.00	\$1,150.00	The purpose of the purchase order is to buy a computer program "Discover". P.O. Date is 7/1/04. Invoice date is 9/23/04.			✓	The expenditure is for a computer program, "Discover". It is for the guidance department. The wrong piece of invoice was detached and could not be located.	
4	11000262420504306	Cleaning, Repair & Maintenance Services	05-00733	7/1/2004	AFA PROTECTIVE SYSTEMS	\$1,023.00	\$1,023.00	The purpose of the purchase order is to install fire alarm services at BCHS. P.O. Date is 7/1/04. Invoice date is 7/5/04.			✓	The expenditure is to install fire alarms for the high school. The expenditure was deemed inconclusive due to Contract # 0598370 not provided but requested on March 26th.	Contract is the same as the one below. Control #5. This is for the monitoring of the system. The SCC supplied the district new alarms system but we had to add the monitoring cost.
5	11000262420504306	Cleaning, Repair & Maintenance Services	05-01057	8/19/2004	AFA PROTECTIVE SYSTEMS	\$6,031.00	\$8,150.00	The purpose of the purchase order is to install fire alarm services at BCHS, Boudinot & Wilbur Watts. The P.O. date is 8/19/04. Invoice Date is 10/5/04.		✓		The expenditure is to install fire alarms for three of the district schools.	
6	11000262300504306	Purchased Professional & Technical Services	05-02520	4/29/2005	Air Consulting Services LLC	\$1,060.00	\$1,060.00	The purpose of the purchase order is an air quality inspection. P.O. Date is 4/29/05. Invoice Date is 5/11/05.		✓		The expenditure is an air quality inspection that was performed at the Smith elementary school. Per discussion with Business Administrator, this type of inspection occurs when there is a complaint received and therefore is a reactionary expense. This type of inspection is not a planned expenditure.	
7	11000219500502304	Other Purchased Services	05-01091	8/25/2004	ALLISTER BUSINESS SYSTEMS INC	\$2,325.00	\$2,325.00	The purpose of the purchase order is copy machine maintenance. P.O. Date is 8/25/04. Invoice Date is 8/13/04.			✓	The expenditure is copy machine maintenance. Invoice was received before P.O. was approved. Service of \$2,325 was for the entire year.	
8	11000230590508801	Miscellaneous Purchased Services	05-02114	1/25/2005	Alpha Systems	\$686.78	\$686.78	The purpose of the purchase order is microfiching of inactive personnel files. Microfiching is scanning of paper files onto film. P.O. Date is 1/25/05. Invoice Date is 1/4/05.			✓	The expenditure is for microfiching of inactive personnel files. Microfiching is scanning of paper files onto film. Invoice was received before P.O. was approved	
9	11000251330501202	Other Purchased Professional Services	05-00530	7/1/2004	American Appraisal Associates	\$800.00	\$800.00	The purpose of the P.O. is for property record services for the FY 2004.			✓	The expenditure is for property record services for FY 2004. Vendor invoice was not available and could not locate the approval of the contract for American Appraisal Associates in the 4-25-04 board meeting minutes. Appears that this payment was for services rendered in the prior school year.	

Appendix B
Burlington City School District
Subgroup Analysis

Control Number	Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			Burlington City School District Comments	
	Account Number	Account Name	Purchase Order Number	Purchase Order Date	Vendor Name	Amount Paid Against Purchase Order	Original Purchase Order Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
10	11000251340501202	Purchased Technical Services	05-02618	5/23/2005	American Appraisal Associates	\$850.00	\$850.00	The purpose of the P.O. is Property Record Outsourcing Services for FY '04. The P.O. date is 5/23/05. The Invoice date is 5/31/05.			✓	The expenditure is for property record outsourcing services for FY 2004. The expenditure was deemed inconclusive because the approval of the contract could not be located.	
11	11000261420504306	Cleaning, Repair & Maintenance Services	05-00876	7/26/2004	AMERICAN INDUSTRIAL ELECTRICAL	\$7,196.94	\$7,196.94	The purpose of the purchase order is an electrical contract for the Boudinot School. The P.O. Date is 7/26/04. The Invoice Date is 8/10/04.		✓		The expenditure is for an Electrical Contract for Boudinot elementary school. Installation of new dedicated circuits at Boudinot elementary school, installation of six air conditioning units in Boudinot elementary school.	
12	11000261420500430	Cleaning, Repair & Maintenance Services	05-01900	12/22/2004	AMERICAN INDUSTRIAL ELECTRICAL	\$8,267.34	\$8,267.34	The purpose of the purchase order is district electrical repairs. The P.O. Date is 12/22/04. The Invoice Date is 12/22/04.		✓		The expenditure is for district electrical repairs at BCHS. The work performed was electrical work at the Auto Shop-BCHS (Two new air lifts were installed).	
13	11000261420504306	Cleaning, Repair & Maintenance Services	05-01502	10/25/2004	AN INDUSTRIAL ELE	\$9,168.00	\$ 9,168.00	The purpose of the purchase order is electrical repairs. The P.O. Date is 10/25/04. The Invoice Date is 10/4/04.			✓	The Invoice was received before the P.O. was approved. The expenditure was for electrical repairs at BCHS & Boudinot elementary school.	
14	11000230530501202	Other Purchased Property Services	05-00516	7/1/2004	AT&T	\$4,926.44	\$4,967.08	The purpose of the purchase order is district wide phone charges. The P.O. date is 7/1/04. The Invoice Date is 8/1/04.			✓	The expenditure is district wide long distance phone charges for the month of July (\$800). The charges appear reasonable. Detail of invoice is not available so verification of the charges cannot be documented.	
15	P1000262300504306	Purchased Professional & Technical Services	04-02687	5/27/2004	ATC Associates Inc.	\$3,000.00	\$3,000.00	The purpose of the purchase order is medical waste generator reports for 5 schools. The P.O. Date is 5/27/04. The Invoice Date is 6/24/04.		✓		Quote not necessary for Professional Services. This is required reporting as per the division of Solid & Hazardous Waste.	
16	11000291260600402	Insurance	05-00008	7/1/2004	BCIP JIF	\$78,311.00	\$504,538.00	The purpose of the purchase order is an Insurance Contribution. The P.O. Date is 7/1/04. The Invoice Date is 6/1/04.		✓		The Invoice was received before the P.O. was approved due to renewal of insurance premium in June and P.O. created the first day of the new Fiscal Year (7/1/04). The expenditure appears reasonable. Coverage in the JIF includes: General Liability, Automotive Liability, Educator's Legal Liability, Property, Fidelity & Performance, Boiler & Machinery & Workers Compensation.	
17	P1000262300504306	Purchased Professional & Technical Services	04-02830	6/28/2004	Bevan Security Systems Inc.	\$725.00	\$725.00	The purpose of the P.O. is emergency fire alarm repairs. The P.O. date is 6/28/04. The Invoice date is 6/14/04.		✓		The Invoice was received before the P.O. was approved because of an emergency issue with the Fire Alarms. The Fire Alarm repairs appear reasonable.	
18	11000262420504306	Cleaning, Repair & Maintenance Services	05-01058	8/19/2004	Bevan Security Systems Inc.	\$4,300.60	\$4,435.60	The purpose of the P.O. is fire alarm repairs. The P.O. date is 5/31/05. The Invoice date is 5/9/05.		✓		The Invoice was received before the P.O. was approved due to emergency fire alarm repairs and therefore is not an exception.	

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	Account Number	Account Name	Purchase Order Number	Purchase Order Date	Vendor Name	Amount Paid Against Purchase Order	Original Purchase Order Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
19	11000230590508801	Miscellaneous Purchased Services	05-00975	7/30/2004	BOLLINGER, INC.	\$16,438.80	\$16,438.80	The purpose of the purchase order is student accident insurance. The P.O. date is 7/30/04. The Invoice Date is 8/2/04. JIF is not authorized to issue this type of insurance.		✓		The expenditure is student accident insurance. The JIF (Joint Insurance Fund) is not authorized to offer this type of insurance.	
20	11000230331501202	Legal Services	05-01501	10/25/2004	BOYER DAVID W., ESQ.	\$3,798.25	\$3,798.25	The purpose of the purchase order is legal services. The P.O. date is 10/25/04. The Invoice Date is 10/8/04.			✓	The expenditure is for legal services. The Invoice was received before the P.O. was approved. Services for this expenditure were provided in 2002 & 2003. The vendor did not bill the district until 10/8/04.	
21	11000230590508801	Miscellaneous Purchased Services	05-02273	3/9/2005	BURLINGTON COUNTY TREASURER	\$7,502.17	\$7,502.17				✓	Documentation was not located for Expenditure.	
22	11000251592501202	Miscellaneous Purchased Services (400-Other Purchased Services Series Other Than Residential Costs)	05-02268	3/8/2005	Burlington Press	\$682.44	\$682.44	The purpose of the P.O. is copying of 2500 pages of policies and regulations for Board Members.		✓		Copies of the policies & regulations were made and provided to all school board members.	
23	15000222300506310	Purchased Technical Services	05-00511	11/30/2004	CAMDEN COMPUTERS INC	\$225.00	\$10,200.00	The purpose of the purchase order is Computer maintenance. The P.O. date is 7/1/04. The Invoice Date is 8/2/04.			✓	The expenditure is for appropriate computer maintenance repairs for apple ibook and pc's. P.O. notes two quotes, but they were not available. Master P.O. was for \$12,000 however original P.O. column lists \$10,200	
24	15000218500505330	Other Purchased Services	05-00969	7/30/2004	Canon Business Solutions	\$576.00	\$576.00	The purpose of the purchase order is Service Program. The Invoice Date is 5/20/05.			✓	The expenditure is for an annual maintenance agreement for a district copier in the Board of Education Building. Master P.O. was not located	
25	15000240500506409	Other Purchased Services	05-01291	9/23/2004	Canon Financial Services, Inc.	\$1,730.61	\$1,879.67	The purpose of the P.O. is for a copy machine. The Invoice date is 1/13/05.			✓	The expenditure is for maintenance of a copy machine in the Smith elementary school. Master P.O. was not located	
26	15000218320505310	Purchased Professional - Educational Services	05-01514	10/26/2004	Center for Family Services/CAP	\$1,000.00	\$1,000.00	The purpose of the P.O. is for a class presentation on "No more Bullies". The P.O. date is 10/26/04. The Invoice date is 10/15/04			✓	The expenditure is for a class presentation, "No More Bullies". The Invoice was received before the P.O. was approved.	
27	15000222340502530	Purchased Technical Services	05-00541	7/1/2004	CENTURY CONSULTANTS LTD	\$20,700.00	\$20,700.00	The purpose of the P.O. is Annual Software Support for Oracle, Star Insight and Star Student. The P.O. Date is 7/1/04. The Invoice Date is 5/12/04			✓	Invoice was received before P.O. was approved because this is annual software support which is not processed until the beginning of the next fiscal year (7/1/04).	
28	11000219320502304	Purchased Professional - Educational Services	05-00948	8/3/2004	Charles J. Trigiani, DO	\$6,500.00	\$9,000.00	The purpose of the P.O. is for psychological evaluations. The P.O. date is 6/20/05. The Invoice date is 12/15/04.			✓	Invoice was received before P.O. was approved. The expenditure is for the psychological evaluations for students.	

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29	11000230590508801	Miscellaneous Purchased Services	05-02274	3/9/2005	CITY OF BURLINGTON	\$573.11	\$873.11	The purpose of the P.O. is for school board election costs. The P.O. date is 3/9/05. The Invoice date is 4/22/05.		✓		Costs are associated with 4/19/05 School Board Election. The employees paid for working the night of the election are city employees, not district employees per discussion with the Business Administrator. This expenditure is required by the State. Thus, the coding would not be a payroll expense.	
30	P1000218390505310	Other Purchased Professional and Technical Services	04-02670	5/25/2004	CTB/MCGRAW HILL	\$4,744.84	\$4,744.84	The purpose of the P.O. is to grade assessment plans. The P.O. date is 5/25/04. The Invoice date is 6/28/04.		✓		This expenditure was for the grading of examinations performed in May and was not paid until July due to a delay in billing by the vendor.	
31	15000218390505308	Other Purchased Professional and Technical Services	05-02244	2/28/2005	CURRICULUM ASSOCIATES INC.	\$847.00	\$847.00	The purpose of the P.O. is test ready preparation materials. The P.O. Date is 2/28/05. The Invoice Date is 3/9/05.		✓		Purchased 190 student "Test Ready" Math and Reading Books, levels 1 through 3 and 5 accompanying teacher guides for the Lawrence elementary school.	
32	11000261420500430	Cleaning, Repair & Maintenance Services	05-02070	1/19/2005	Degler-Whiting Inc.	\$3,915.23	\$5,630.00	The purpose of the P.O. is facility repair in large gym. The P.O. Date is 1/19/05. The Invoice Date is 2/10/05.			✓	Per the Business Administrator the only quote received was from Degler-Whiting, however the quote detail is not available for review. The expenditure was for facility repair of school gym. Repair was deemed inconclusive as there was no evidence that the district obtained quotes as required.	This the only company that was willing to service the room divider.
33	11000261420504306	Cleaning, Repair & Maintenance Services	05-01354	9/30/2004	Duckett Plumbing, LLC	\$11,329.18	\$11,329.18	The purpose of the P.O. is District Plumbing Repairs. The P.O. Date is 9/30/04. The Invoice Date is 9/24/04			✓	Quotes were provided for 2004-2005. The Invoice was received before the P.O. was approved because of emergency plumbing repairs at BCHS.	
34	11000261420504306	Cleaning, Repair & Maintenance Services	05-01795	12/7/2004	Duckett Plumbing, LLC	\$3,632.65	\$3,632.65	The purpose of the P.O. is District Plumbing Repairs. The P.O. Date is 12/7/04. The Invoice Date is 11/12/04.			✓	The expenditure is for district plumbing repairs. The Invoice was received before the P.O. was approved. Quotes were provided for the 2004-2005 school year. The expenditure was not an emergency, it was the installation of a new grease trap.	
35	11000261420504306	Cleaning, Repair & Maintenance Services	05-01306	9/23/2004	Duckett Plumbing, LLC	\$4,469.02	\$4,469.02	The purpose of the P.O. is District Plumbing Repairs. The P.O. Date is 9/23/04. The Invoice Date is 8/27/04			✓	Quotes were provided for the 2004-2005 school year. The Invoice was received before the P.O. was assembled since the plumbing repairs were deemed as an emergency.	
36	11000261420504306	Cleaning, Repair & Maintenance Services	05-01088	8/24/2004	Dugan Contractors Inc.	\$2,100.00	\$2,100.00	The purpose of the P.O. is Concrete Repair at Boudinot. The P.O. Date is 8/24/04. The Invoice Date is 8/26/04.		✓		The expenditure is to repair concrete at Boudinot elementary school. The repair appears reasonable.	

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37	11000230590508801	Miscellaneous Purchased Services	05-02351	4/4/2005	EDUCATION LAW CENTER INC.	\$1,500.00	\$1,500.00	The purpose of the P.O. is a full page ad for "kids in concert". The P.O. date is 4/4/05. The invoice date is 3/29/05	✓			A full Page AD for the "kids in concert" is a fundraiser supported by Burlington City. The Invoice was received before the P.O. was approved. There is no evidence of educational value for the expenditure.	Program supports children is a statewide concert. Although are students were not participating they could in the future.
38	11000230339501202	Other Purchased Professional Services	05-00506	7/1/2004	EDUCATIONAL DATA SERVICES INC.	\$10,920.00	\$13,270.00	The purpose of the P.O. is an educational partnership contract which includes group bids. The P.O. date is 7/1/04. The Invoice date is 6/20/04.		✓		The expenditure is for an educational partnership which is responsible for handling group bids for the district to receive the best possible prices.	
39	11000219320502304	Purchased Professional - Educational Services	05-00902	7/29/2004	Educational Services Unit	\$1,462.00	\$1,462.00	The purpose of the P.O. is a district fee for participation in the Burlington County Inclusion Project. This project was started six years ago and the district is required to contribute to the fund on an annual basis. It involves special education inclusion. The P.O. date is 7/29/04. The Invoice date is 6/15/04.		✓		The expenditure is a district fee for participation in the Burlington County Inclusion Project which involves mainstreaming of special education students in regular education classes.	
40	11000219320502304	Purchased Professional - Educational Services	05-00942	8/3/2004	ELIZABETH B. CUSACK	\$3,500.00	\$5,650.00	The purpose of the P.O. is for psychological evaluations. The P.O. date is 8/3/04.			✓	The expenditure is for psychological evaluations of students. Invoice not located.	
41	15000240300506430	Purchased Professional & Technical Services	05-02621	5/23/2005	EMRG PHY ASSOC OF S JERSEY PC	\$840.00	\$840.00	The purpose of the P.O. is emergency room drug testing of students. The P.O. date is 5/23/05. The Invoice date is 6/23/05.		✓		The expenditure is emergency room drug testing of students. Per discussion with the Assistant Business Administrator the majority of students for these tests would include students in the alternative education program. At the teachers discretion if they deem it appropriate they can send a child to the emergency room for drug testing.	
42	15000222340502530	Purchased Technical Services	05-00540	7/1/2004	ePlus Technology Inc.	\$1,281.25	\$3,750.00	The purpose of the P.O. is technology support. The P.O. date is 5/9/05. The Invoice Date is 4/27/05.			✓	The Invoice was received before the P.O. was approved. The expenditure was for technology support onsite.	
43	15000240500506410	Other Purchased Services	05-02579	5/12/2005	Family Y" of Burlington Co."	\$675.00	\$1,350.00	The purpose of the P.O. is pool rental fees for an incentive program. The student needs to have an average of 70, no suspensions, 2 or less detentions or have perfect attendance to be eligible for the incentive. The P.O. date is 5/12/05. The Invoice date is 12/1/04.			✓	The expenditure is pool rental fees for an incentive program for students. To be eligible for this program students need to pass the following criteria: have an average of 70, no suspensions, have two or less detentions or have perfect attendance for the time period.	

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44	11000262441504306	Rental of Land & Buildings	05-00999	7/30/2004	Ferry, John J. Enterprises Inc	\$13,200.00	\$13,200.00	The purpose of the P.O. is monthly rental costs for Ferry Building used by Facilities Manager & Secretary. The P.O. date is 7/30/04. The Invoice Date is 8/10/04.		✓		\$1,100 monthly rental costs for Ferry Building for the Facilities Manager & Secretary. The extra space was required during the construction for the facilities department because the construction was not completed on time. Per the Business Administrator, this expense is supposed to be paid for by the state. There is no evidence that the district has received a reimbursement from the state.	
45	15000240500506407	Other Purchased Services	05-00605	7/1/2004	FOUNDATION FOR Ed Adm.	\$506.32	\$723.32	The purpose of the P.O. is hotel accommodations for a workshop (New Jersey Elite Summer Institutes). The P.O. Date is 7/1/04. The Invoice Date is 6/30/04.			✓	The principal of Smith Elementary School and the principal of the Boudinot Elementary School attended the conference (New Jersey Elite Summer Institutes). The Invoice was received before the P.O. was approved due to the P.O. not being created until the new fiscal year began the conference date was 7/17 to 7/22.	
46	11000251592501202	Miscellaneous Purchased Services (400-Other Purchased Services Series Other Than Residential Costs)	05-01690	11/23/2004	FRANCIS C. MEETEER DO	\$550.00	\$550.00	The purpose of the P.O. is fitness for duty exam. The P.O. Date is 11/23/04. The Invoice Date is 10/26/04			✓	Invoice was received before P.O. was approved. This expenditure is a fitness for duty exam administered by the district doctor for an employee who is being tested for a workers compensation claim.	
47	15000240500506409	Other Purchased Services	05-02298	2/28/2005	GENERAL BINDING CORPORATION	\$574.00	\$574.00	The purpose of the P.O. is a maintenance contract for a laminator. The P.O. Date is 2/28/05. The Invoice Date is 3/3/05.		✓		The expenditure is a maintenance contract for a laminator machine in the Smith elementary school.	
48	11000251592BREK02	Miscellaneous Purchased Services (400-Other Purchased Services Series Other Than Residential Costs)	05-01331	9/28/2004	Good Impression Printing	\$1,900.00	\$2,670.00	The purpose of the P.O. is printing school newsletter. The P.O. Date is 9/28/04. The Invoice Date is 12/31/04.		✓		The expenditure is for 7,594 copies of the school newsletter. Appears to be a quarterly newsletter mailed to people in the district.	
49	11000251592501202	Miscellaneous Purchased Services (400-Other Purchased Services Series Other Than Residential Costs)	05-00841	7/1/2004	Good Impression Printing	\$2,245.00	\$2,245.00	The purpose of the P.O. is printing of calendars for the district. The Invoice Date is 8/30/04. The P.O. date is 7/1/04.			✓	4,000 calendars were printed and per the Business Administrator they are printed on an annual basis and distributed to the families of district students to note all school related events for the school year.	In addition to events it also provides important information to the parents including phone numbers, e-mail addresses, school times including emergency closing procedures, etc.
50	11000261420504306	Cleaning, Repair & Maintenance Services	05-01092	8/25/2004	HARRIS FENCE CORP.	\$2,080.00	\$2,080.00	The purpose of the P.O. is for fence repairs at Boudinot School. The P.O. Date is 8/25/04. The Invoice Date is 10/15/04		✓		The expenditure is for necessary fence repairs at Boudinot elementary school.	

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51	11000261420504306	Cleaning, Repair & Maintenance Services	05-00930	7/29/2004	HECHT TRAILER RENTAL	\$13,386.88	\$13,386.88	The purpose of the P.O. is refrigerated one step. This item was necessary due to the construction process taking place in the cafeteria. This item was used to put all refrigerated foods inside it. The P.O. date is 7/29/04. The Invoice Date is 8/16/04.		✓		The expenditure was for a refrigerated one step, a type of container and is due to the construction process taking place in the cafeteria. It appeared appropriate.	
52	11000262420504306	Cleaning, Repair & Maintenance Services	05-01588	11/10/2004	HMC Inc.	\$3,500.00	\$3,500.00	The purpose of the P.O. is a written program for the hazard communication standard. The P.O. date is 11/10/04. The Invoice date is 11/19/04.		✓		The expenditure is a Written Program for Hazard Communication Standard. This is required to be completed on an annual basis by the state of New Jersey. It is part of the Right to Know Program. It is for the creation of a safety protocol book to list all hazardous materials in areas such as chemistry classes, biology classes, etc.	
53	P1000261420504306	Cleaning, Repair & Maintenance Services	04-02836	6/30/2004	HONEYWELL	\$1,530.68	\$1,530.68	The purpose of the P.O. is maintenance repairs at Smith School. The P.O. date is 6/30/04. The Invoice date is 6/22/04			✓	The expenditure is for maintenance repairs at Smith elementary school. The repairs appear appropriate. The Invoice was received before the P.O. was approved.	
54	11000261420504306	Cleaning, Repair & Maintenance Services	05-01583	11/10/2004	HONEYWELL	\$7,815.95	\$7,815.95	The purpose of the P.O. is to repair the heating system. The P.O. date is 11/10/04. The Invoice date is 10/25/04.			✓	The expenditure is for repairing the heating system. The repair appears appropriate. The Invoice was received before the P.O. was approved.	
55	11000262300504306	Purchased Professional & Technical Services	05-02253	2/28/2005	Horizon Environmental Group In	\$2,100.00	\$2,100.00	The purpose of the P.O. is indoor air quality testing services at Smith School. The Invoice date is 4/19/05.		✓		The indoor air quality testing appeared appropriate due to mold found in the early childhood classroom area at the Smith elementary School.	Prior to 2006-2007 the state did not require quotations for professional service. Auditing is a professional service.
56	P1000230590508801	Miscellaneous Purchased Services	04-02697	5/31/2004	HRH of Southern New Jersey	\$720.00	\$720.00	The purpose of the P.O. is a Public Official Bond for 2004-2005. The P.O. date is 5/31/04. The Invoice date is 6/30/04.		✓		The expenditure is for a public official bond for the treasurer for the 2004-2005 school year. The district is required to obtain a bond on the treasurer each year.	
57	11000230331501202	Legal Services	05-01662	11/19/2004	HULSE & GERMANO, ESQ., LLC	\$7,315.50	\$10,586.50	The purpose of the P.O. is for legal services. The P.O. date is 11/19/04. The Invoice Date is 12/31/04.		✓		The expenditure is for legal services in connection with "BOE Work" for the 2004-2005 school year.	
58	11000230332501202	Audit Fees	05-01553	10/31/2004	INVERSO & STEWART LLC	\$13,300.00	\$13,300.00	The purpose of the P.O. is for Audit Fees 2004. The P.O. date is 10/31/04. The Invoice date is 10/29/04.			✓	The expenditure is for Audit Fees for the 2004-2005 school year. The Fees appear appropriate. The Invoice was received before the P.O. was approved. Per discussion with the Business Administrator, Audit Fees were not subject to quote process in 2004-2005.	

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59	11000262420504306	Cleaning, Repair & Maintenance Services	05-00737	7/1/2004	ISS Corporation	\$1,000.00	\$1,000.00	The purpose of the P.O. is a preventative maintenance agreement for the PA system. The P.O. date is 7/1/04. The Invoice date is 7/1/04.			✓	The expenditure is a preventative maintenance agreement for the PA system in BCHS. The P.O. date & Invoice date are the same due to P.O. not being issued until the beginning of the new fiscal year (7/1/04).	
60	15000240300506430	Purchased Professional & Technical Services	05-02232	2/24/2005	J. JOYCE C. PAYNE	\$8,500.00	\$9,750.00	The purpose of the P.O. is for professional services for interim vice principal at BCJS. The Invoice date is 5/3/05.		✓		The coding for this expenditure is appropriate (purchased professional services as opposed to payroll) due to the employee being paid for 34 days and not being added to the payroll. We understand a Form 1099 would have been issued.	
61	11000230585501202	Board of Education (BOE) Other Purchased Services	05-02754	6/23/2005	KIM LAW-JACKSON	\$521.18	\$521.18	The purpose of the P.O. is reimbursement from National School Boards Convention. The P.O. date is 6/23/05. The Invoice date is 4/14/05.			✓	The expenditure is for reimbursement for school board member from National School Boards Convention. The Invoice was received before the P.O. was approved because of reimbursement to school board member. No evidence of state approval prior to conference.	State approval and travel regulations were not required by the state until 2005-2006
62	11000251330501202	Other Purchased Professional Services	05-01336	9/29/2004	KINEMATIC CONSULTANTS INC	\$800.00	\$800.00	The purpose of the P.O. is for a functional capacity evaluation for an employee. The P.O. Date is 9/29/04. The Invoice date is 10/15/04.		✓		The expenditure is for a functional capacity evaluation for an employee.	
63	11000261420504306	Cleaning, Repair & Maintenance Services	05-01303	9/23/2004	LAWN & GOLF SUPPLY CO INC	\$1,823.43	\$1,823.43	The purpose of the P.O. is to repair field equipment (SmithCo Top Liner-used to rake dirt for baseball field). The P.O. Date is 9/23/04. The Invoice date is 10/14/04.			✓	The expenditure is to repair field equipment. The repairs appear appropriate. Invoice amount is \$23 greater than P.O. amount. Approval of additional \$23 was not noted on the purchase order.	
64	15000240580506430	Travel	05-01468	10/20/2004	Lorman Education Services	\$269.00	\$807.00	The purpose of the P.O. is for a seminar for student discipline issues. The P.O. date is 10/20/04. The invoice date is 10/20/04		✓		One day seminar attended by High School Principal, school solicitor and another facility member in Cherry Hill, NJ. Seminar for student discipline issues was approved by Superintendent per discussion with the Business Administrator.	
65	P1000218390505307	Other Purchased Professional and Technical Services	04-02676	5/26/2004	MACMILLAN/MCGR AW HILL	\$1,300.00	\$5,839.14	The purpose of the P.O. is for test booklets for Terra Nova Scoring. The P.O. date is 5/26/04. The Invoice date is 6/28/04.		✓		The expenditure is for test booklets for Terra Nova Scoring. This expenditure was for the grading of examinations performed in May and was not paid until July due to a delay in billing by the vendor. This expenditure was included on the open purchase order report provided by the Business Administrator. There are a combined 2,000 students in the five schools in the district.	

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66	11000219320502304	Purchased Professional - Educational Services	05-01433	10/14/2004	Mary L. Thompson	\$1,556.25	\$1,500.00	The purpose of the P.O. is Sign Language Services for 2004-2005 school year. The P.O. date is 10/14/04.		✓		Sign language services were approved at the 9-27-04 school board meeting. Observation of board minutes was noted.	
67	11000261420500430	Cleaning, Repair & Maintenance Services	05-00967	7/30/2004	Mathusek	\$13,959.00	\$13,959.00	The purpose of the P.O. is to refinish the gym floor at BCHS. The P.O. date is 7/30/04. The Invoice date is 7/23/04.			✓	The expenditure is to refinish the gym floor at the High School. The procedure appeared appropriate. Unable to verify the quote documentation.	
68	P1000222340502530 & 15000222340502530	Purchased Technical Services	05-01554	10/31/2004	Metz Security Consulting, LLC	\$3,000.00	\$6,000.00	The purpose of the P.O. is to develop a district wide network security policy. The P.O. date is 10/31/04. The Invoice date is 12/1/04.		✓		The expenditure is to develop a district wide network security policy. Half of the P.O. was paid in 2004-2005. The remaining \$3,000 was rolled over into 2005-2006 due to the remaining part of the services rendered in 2005-2006.	
69	15000222340502530	Purchased Technical Services	05-00505	7/1/2004	Metz Security Consulting, LLC	\$14,400.00	\$14,400.00	The purpose of the P.O. is for network assistance and security monitoring services. The P.O. date is 7/1/04. The invoice date is 6/9/04.			✓	The Invoice was received before the P.O. was approved. The expenditure is for providing network assistance and security monitoring services across the district on a consulting basis.	
70	11000230339501202	Other Purchased Professional Services	05-02313	3/16/2005	MMA Architects, PC	\$14,500.00	\$14,500.00	The purpose of the P.O. is for architectural services. The P.O. date is 3/16/05. The invoice date is 3/7/05			✓	The expenditure is for architectural services. They appear appropriate. The invoice was received before the P.O. was approved and therefore is categorized as Inconclusive. MMA needed to readjust the Boudinot model to reflect a new Early Childhood Center.	
71	11000219320502304	Purchased Professional - Educational Services	05-00947	8/3/2004	Molly S. Mihocko	\$7,333.75	\$7,333.75	The purpose of the P.O. is for Vocational Counseling Services. The P.O. date is 8/3/04. The Invoice date is 11/11/04.		✓		The expenditure is for Vocational Counseling Services for the 2004-2005 school year. Per discussion with the ABA, the work study coordinator is contracted with the District to administer the internship program. The program is used by students to find work that fits into their student schedules and is applicable to their future employment goals.	
72	P1000222340502530	Purchased Technical Services	04-02163	2/29/2004	National Business Ed Alliance	\$2,500.00	\$2,500.00	The purpose of the P.O. is to develop and analyze technology survey for Certified Staff in five schools. The P.O. date is 2/29/04. The invoice date is 3/9/04.			✓	The expenditure is a set up fee for access to the technology survey for certified staff in five schools. Unable to determine the direct benefit to the students.	The state requires a District Wide Technology Plan be submitted every three years. As part of the plan a needs assessment is required. The technology survey is part of the needs assessment. From the needs assessment the plan is developed for the district. This directly effects students.

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	Account Number	Account Name	Purchase Order Number	Purchase Order Date	Vendor Name	Amount Paid Against Purchase Order	Original Purchase Order Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
73	P1000240530506430	Other Purchased Property Services	04-01171	9/26/2003	Nextel Communications	\$1,900.00	\$3,633.35	The purpose of the P.O. is for cell phone usage for the month. The P.O. date is 9/26/03. The invoice date is 7/7/04.		✓		Six cell phones are expensed to the athletic account. One phone is for the athletic director, one phone is for the athletic trainer and four phones are signed in & out by athletic coaches on a day to day basis per discussion with the Assistant Business Administrator.	
74	11000262420504306	Cleaning, Repair & Maintenance Services	05-01435	10/14/2004	J Division of Fire Safe	\$830.00	\$ 830.00	The purpose of the P.O. is for Annual Life Hazard Use Registration. This is required by the State. The P.O. date is 10/14/04.		✓		The expenditure is for Annual Life Hazard Use Registration. Per description on the invoice, the buildings are registered with the New Jersey Division of Fire Safety in Accordance with the Uniform Fire Safety Act. Cannot locate date on invoice.	
75	11000230585501202	Board of Education (BOE) Other Purchased Services	05-00548	7/1/2004	NJSBA	\$550.00	\$550.00				✓	Documentation was not located for Expenditure.	
76	11000230585501202	Board of Education (BOE) Other Purchased Services	05-02289	3/11/2005	NSBA	\$935.00	\$935.00	The purpose of the P.O. is for conference registration for board member in San Diego to attend National School Boards Association conference. P.O. date is 3/11/05. Invoice date is 3/2/05			✓	The expenditure is for conference registration for board member in out of state travel (San Diego, CA) to attend National School Boards Association Conference. The Invoice was received before P.O. was approved. There is no evidence of approval by the state prior to the conference.	State approval and travel regulations were not required by the state until 2005-2006
77	11000262420504306	Cleaning, Repair & Maintenance Services	05-00553	7/1/2004	Old Yorke Security Systems	\$768.00	\$768.00	The purpose of the P.O. is for annual monitoring fees for school security systems. The P.O. date is 7/1/04. The Invoice date is 6/15/04.			✓	The expenditure is for annual monitoring fees for school security systems. The Invoice was received before the P.O. was approved since this is an annual expenditure and it cannot be processed until the fiscal year begins (7/1/04).	
78	11000262420504306	Cleaning, Repair & Maintenance Services	05-00532	7/1/2004	OTIS ELEVATOR COMPANY	\$4,361.93	\$4,361.93	The purpose of the P.O. is for an Elevator Contract. The P.O. date is 7/1/04. The Invoice date is 6/21/04			✓	The expenditure is for an elevator contract. The Invoice was received before the P.O. was approved since this is a renewal and cannot be processed until the next fiscal year (7/1/04). Otis Elevator Company is a State Contract # NPH0079002 V and details of the contract were observed.	They are state approved to bring the elevator into compliance for yearly inspection. Elevator was overhauled the following year by the SCC as part of Life Safety.
79	P1000230331501202	Legal Services	04-02860	6/30/2004	PARKER MCCAY PA	\$3,088.50	\$3,088.50				✓	Documentation was not located for Expenditure.	
80	11000222300502504	Purchased Professional & Technical Services	05-00748	7/1/2004	Parlant Technology Inc.	\$900.00	\$900.00	The purpose of the P.O. is maintenance of the Parent Link Suite. It is a support line for parents. The P.O. date is 7/1/04. The Invoice date is 7/28/04.			✓	The expenditure is for maintenance of the Parent Link Suite which is a support telephone line for parents use.	
81	11000261420504306	Cleaning, Repair & Maintenance Services	05-01266	9/20/2004	Patriot Roofing	\$5,450.00	\$5,450.00	The purpose of the P.O. is roofing replacement at Lawrence School. The P.O. date is 9/20/04. The Invoice date is 10/25/04.			✓	The expenditure is for the roofing replacement at Lawrence elementary school.	

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82	11000230530501202	Other Purchased Property Services	05-00520	7/1/2004	PITNEY BOWES	\$5,000.00	\$5,000.00	The purpose of the P.O. is for the postage meter rental for the period. The P.O. date is 7/1/04.			✓	Per the Business Administrator the postage is typically used for school mailings, mailings to colleges, parents, for warning notices, grades, report cards, and Administration Building bills. There was no invoice because the postage was automatically added to the meter. The purchase was for an older Pitney-Bowes machine which does not have the capability of displaying beginning and ending balances. However, based on lack of documentation to verify that the account was credited with postage, the purchase was deemed inconclusive.	
83	15000240530506430	Other Purchased Property Services	05-01374	9/30/2004	PITNEY BOWES	\$6,000.00	\$6,000.00	The purpose of the P.O. is for the postage meter rental for the period. The P.O. date is 9/30/04.			✓	Per the Business Administrator the postage is typically used for school mailings, mailings to colleges, parents, for warning notices, grades, report cards, and Administration Building bills. There was no invoice because the postage was automatically added to the meter. The purchase was for an older Pitney-Bowes machine which does not have the capability of displaying beginning and ending balances. However, based on lack of documentation to verify that the account was credited with postage, the purchase was deemed inconclusive.	The old machine were replaced because they could not be updated. The post office no longer would fill the meter and required that the meter be filled electronically.
84	15000240500506410	Other Purchased Services	05-01814	12/9/2004	PITNEY BOWES INC	\$596.40	\$596.40	The purpose of the P.O. is postage meter rental for the period. The P.O. date is 12/9/04. The Invoice date is 12/3/04.		✓		The expenditure is for a postage meter rental. This expenditure is deemed as appropriate.	
85	11000230530BREK02	Other Purchased Property Services	05-00858	12/31/2004	POSTMASTER	\$1,800.00	\$1,800.00	The purpose of the P.O. is bulk mailing postage. The P.O. date is 7/1/04.			✓	Per the Business Administrator the postage is for bulk mailing. There was no invoice because the postage was automatically added to the meter. The purchase was for an older Pitney-Bowes machine which does not have the capability of displaying beginning and ending balances. However, based on lack of documentation to verify that the account was credited with postage, the purchase was deemed inconclusive.	
86	15000240500506410	Other Purchased Services	05-00759	7/1/2004	Premier School Agendas Inc.	\$2,848.60	\$2,848.60	The purpose of the P.O. is to purchase student planners and legacy planners. The P.O. date is 7/1/04. The Invoice date is 8/10/04.		✓		The expenditure is to purchase 390 student planners and legacy planner for the Watts Intermediate School which has about 321 students.	

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87	P1000218500505330	Other Purchased Services	04-02563	5/12/2004	Psychological Assessment Res.	\$2,782.50	\$2,782.50	The purpose of the P.O. is a program for students about career development. The P.O. date is 5/12/04. The Invoice date is 5/17/04.		✓		The expenditure is for a program for students to learn about career development. Per ABA, this program is no longer used.	
88	15000222340502530	Purchased Technical Services	05-00512	7/1/2004	Que Accounting Inc.	\$4,700.00	\$4,700.00	The purpose of the P.O. is Annual support and maintenance of the intranet portal application including time sheets, absentee requests and lesson plan. The P.O. date is 7/1/04. The Invoice date is 5/3/04.		✓		The Invoice was received before the P.O. was approved due to software support payment not being administered until the first day of the new fiscal year (7/1/04). Sole source does not require a quote.	
89	11000230331501202	Legal Services	04-02883	6/30/2004	Richard E. Shapiro	\$5,000.00	\$5,000.00	The purpose of the P.O. is for Legal Services for an appeal. The P.O. date is 6/30/04. The Invoice date is 8/10/04.			✓	The expenditure is for legal services. The Invoice was received before the P.O. was approved. Approval of Richard Shapiro for legal services was not located in 6/04 board meeting minutes. Thus, this expenditure was deemed inconclusive. This expenditure was included on the open purchase order report provided by the Business Administrator.	
90	1100023339501202	Other Purchased Services	05-01639	11/16/2004	ROBERT E. WILLIAMS	\$218.54	\$1,218.54	The purpose of the P.O. is reimbursement for New Orleans SFA Conference. The P.O. date is 11/16/04. The Invoice date is 11/15/04.			✓	The expenditure is for a reimbursement for a conference in New Orleans attended by the principal of Wilbur Watts. The reimbursement is for the total conference fees including a late service fee because of the emergency noted below. The Invoice was received before the P.O. was approved due to an emergency at the Wilbur Watts school that delayed the departure of the principal. Unable to verify that the out of town travel was approved by NJDOE prior to attending.	State approval and travel regulations were not required by the state until 2005-2006
91	11000262420504306	Cleaning, Repair & Maintenance Services	05-01205	9/14/2004	Robert J. Gilbert	\$697.50	\$697.50	The purpose of the P.O. is for fire extinguisher inspection & service. The P.O. date is 9/14/04. The Invoice date is 9/8/04.			✓	The expenditure is for fire extinguisher inspection and service. It appears appropriate. The invoice was received before the P.O. was approved.	
92	11000262300504306	Purchased Professional & Technical Services	05-01764	12/3/2004	SchoolDude.Com	\$1,297.00	\$1,297.00	The purpose of the PO was to purchase annual renewal for Maintenance Direct and PMDirect services from SchoolDude.com. The P.O. date is 12/3/04. The Invoice date is 12/7/04.		✓		The expenditure is for annual renewal for Maintenance Direct and PMDirect services from SchoolDude.com. Programs used to support the tracking and recording of maintenance requirements in the school district.	
93	11000219390502304	Other Purchased Professional and Technical Services	05-01012	8/11/2004	SEAM SYSTEMS, INC.	\$9,500.00	\$9,500.00	The purpose of the P.O. is for the IEP Data Management System. The P.O. date is 8/11/04. The Invoice Date is 8/13/04.		✓		The expenditure is for the data management system which houses student IEP's. IEP stands for "Individual Education Plan" which are documented for special needs students.	

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94	11000261420504306	Cleaning, Repair & Maintenance Services	05-02380	4/8/2005	Security & Data Technologies	\$2,866.64	\$2,806.90	The purpose of the P.O. is for emergency fire alarm repair. The P.O. date is 4/8/05. The invoice date is 4/21/05.		✓		The expenditure is emergency fire alarm repair. The repair appeared appropriate. The receiving document is not approved. - Signed off on invoice by the Facilities Manager and therefore is not an exception.	
95	11000262300504306	Purchased Professional & Technical Services	05-01640	11/17/2004	Security Services of America	\$41,153.54	\$47,702.71	The purpose of the P.O. is for security services. The P.O. date is 11/17/04. The Invoice date is 5/21/05.		✓		The expenditure is for professional security services- security officers at BCHS. Detailing timesheet is provided on the invoices.	
96	11000219320502304	Purchased Professional - Educational Services	05-00680	7/8/2004	Stanley J. Urban, Ph.D.	\$7,500.00	\$8,950.00	The purpose of the P.O. is to conduct learning evaluations. The P.O. date is 7/8/04.			✓	The expenditure is for a psychological evaluator to come in and conduct learning evaluations. Invoice not located.	
97	11000230339501202	Other Purchased Professional Services	05-00545	7/1/2004	Strauss Esmay Associates	\$2,345.00	\$2,345.00	The purpose of the P.O. is for policy alert and support system (manual maintenance) for the ELAN Database System. The P.O. date is 7/1/04. The Invoice date is 7/1/04.		✓		The expenditure is for a subscription service for policy alert and support system (manual maintenance) for the ELAN Database System. The Invoice date is the same date as the P.O. due to the P.O. being created 7/1/04.	
98	11000251340501202	Purchased Technical Services	05-00529	7/1/2004	SYSTEMS 3000 INC	\$14,100.00	\$14,100.00	The purpose of the P.O. is licensing and support for Systems 3000. The P.O. date is 7/1/04. The Invoice date is 12/6/04.		✓		The expenditure is for annual licensing and support fees for Systems 3000. Since this is an Annual contract, no evidence of receipt is necessary.	
99	P1000262300504306	Purchased Professional & Technical Services	04-02779	6/14/2004	TAYLOR RENTAL	\$1,125.00	\$1,125.00	The purpose of the P.O. is chair rentals for junior school graduation. The P.O. date is 6/14/04. The Invoice date is 6/21/04.		✓		The expenditure is for chairs for graduation. The school does not have an appropriate amount of chairs for graduation so they rent additional chairs to accommodate friends & family of the students. The amount of chairs appears reasonable.	
100	P1000218390505330	Other Purchased Professional and Technical Services	04-02562	5/12/2004	The College Board	\$3,543.00	\$3,543.00	The purpose of the P.O. is test scoring for Advanced Placement Exams. The P.O. date is 5/12/04. The Invoice date is 6/21/04.			✓	The expenditure is for scoring of the Advanced Placement exams. 45 exams were bought at \$74 a piece. Expenses includes a late payment fee of \$200. Billing date was 6/21 and check date was in July 2005. There were approximately 120 AP students in the 2004-2005 school year, thus not all of the AP students participated in the AP examination.	
101	15000222300502530	Purchased Professional & Technical Services	05-01020	7/30/2004	Verizon	\$8,433.45	\$45,326.57	The purpose of the P.O. is monthly Internet line charges. The Invoice date is 8/16/04.			✓	The expenditure is for monthly Internet line charges for the district. Master P.O. was not located.	

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102	11000230530501202	Other Purchased Property Services	05-00517	7/1/2004	Verizon	\$38,588.51	\$40,742.88	The purpose of the P.O. is monthly phone charges. The P.O. date is 7/1/04. The Invoice date is 6/7/05.		✓		The expenditure is for monthly phone charges for the district in April 2005 (\$5,028.70). The breakdown of charges on the invoice includes local calls, FCC charges, directory assistance calls, etc. 2004-2005 is year 4 out of 5 for the Verizon Contract.	
103	11000262420504306	Cleaning, Repair & Maintenance Services	05-01533	10/27/2004	Waste Management of NJ Inc	\$6,092.00	\$8,034.00	The purpose of the P.O. is for waste management services. The P.O. date is 10/27/04. The Invoice date is 5/24/05.		✓		The expenditure is for waste management services (container rentals) for the 2004-2005 school year	
104	11000262420504306	Cleaning, Repair & Maintenance Services	05-01034	8/17/2004	WATER MANAGEMENT SERVICES INC	\$511.00	\$511.00	The purpose of the P.O. is for water management services. The P.O. date is 8/17/04. The Invoice date is 9/14/04.		✓		The expenditure is for one chemical metering tank and pump for Boudinot elementary school.	
105	11000230585501202	Board of Education (BOE) Other Purchased Services	05-02288	3/11/2005	Westgate Hotel San Diego	\$1,259.70	\$1,259.70	The purpose of the P.O. is for hotel accommodations at conference for a Board Member. The P.O. date is 3/11/05.			✓	The expenditure is for out of state hotel accommodations for a conference. Invoice not located. No evidence of state approval of travel prior to conference.	State approval and travel regulations were not required by the state until 2005-2006
106	15000221800601230	Other Objects	05-01825	12/10/2004	BAYSHORE DISCOVERY PROJECT	\$1,350.00	\$1,350.00	The purpose of the P.O. is for a field trip on a boat. The P.O. date is 12/10/04. The Invoice date is 1/10/05.		✓		Purchase of a field trip for 45 students for 2 morning sails. Per discussion with the Assistant Business Administrator, this field trip is an annual trip the students attend with science major students from Princeton University as well as the superintendent. The students learn nautical terms and spend the day on a boat.	
107	15000240890506430	Miscellaneous Expenditures	05-01964	12/31/2004	BCSPSA	\$500.00	\$500.00	The purpose of the P.O. is a county award dinner. The P.O. date is 12/31/04. The Invoice date is 1/21/05.	✓			Expense is for 12 dinners at the County Awards Dinner. Per discussion with the Business Administrator the purpose of the dinner is to honor students throughout the county for academic excellence. The superintendent nor the Business Administrator attends this function. In addition, the invoice is hand written.	
108	15000240890506430	Miscellaneous Expenditures	05-01953	12/31/2004	BURLINGTON CITY HIGH SCHOOL	\$2,300.00	\$2,817.00	The purpose of the P.O. is an estimated cost for a Nurse & Administrator for the senior trip. The P.O. date is 12/31/04.			✓	An administrator & school nurse are required to attend any school trip. This expenditure is for the senior school trip. The check was made payable to the High School and may have been deposited into the separate school trip account. There is no evidence of detail to support the amount paid.	

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109	11000230895508801	BOE Membership Dues and Fees	05-02414	4/14/2005	Burlington City Retirement Fund	\$1,000.00	\$1,000.00	The purpose of the P.O. is a BOE Retirement Dinner. The P.O. date is 4/14/05.			✓	This expense was The district was unable to provide documentation for the list of attendees for the retirement dinner. We noted for the current year FY 2006-2007 documentation was available to list the attendees at the retirement dinner.	
110	11000230895508801	BOE Membership Dues and Fees	05-00546	7/1/2004	BURLINGTON COUNTY EMTC	\$10,124.10	\$10,124.10	The purpose of the P.O. is membership in Burlington County A-V Aids Commission. The P.O. date is 7/1/04. The Invoice date is 6/11/04.		✓		The expenditure is for membership in the Burlington County Audio Visual Aids Commission. The Invoice is received before the P.O. is approved since this is an annual expenditure and it cannot be processed until the fiscal year begins (7/1/04).	
111	P1000240890506430	Miscellaneous Expenditures	04-01746	12/31/2003	CAFE GALLERY INC.	\$500.00	\$500.00	The purpose of the P.O. is a pre-graduation reception. The P.O. date is 12/31/03.	✓			Invoice not found. Reception for key note speaker, graduates, city members, PTA, Board members, and facility before High School graduation. This expenditure was deemed discretionary due to no educational value provided to the students. In addition, this expense was for the prior school year.	The expense was a prior year encumbrance which is typical for something held at the end of year. The graduation reception is for the key note speaker who will address the graduates. Typically a City grad and always someone connected with success who is involved with the City. This shows a commitment to the graduates.
112	15000240890506430	Miscellaneous Expenditures	05-01954	12/31/2004	CAFE GALLERY INC.	\$500.00	\$500.00	The purpose of the P.O. is a pre-graduation reception including hors d'ourves and snacks. The P.O. date is 12/31/04.	✓			Invoice not found. Reception for key note speaker, graduates, city members, PTA, Board members, and facility before High School graduation. This expenditure was deemed discretionary due to no educational value provided to the students.	The graduation reception is for the key note speaker who will address the graduates. Typically a City grad and always someone connected with success who is involved with the City. This shows a commitment to the graduates.
113	P1000230890508801	Miscellaneous Expenditures	04-00514	7/1/2003	CENTRAL KITCHEN	\$749.22	\$4,603.25	The purpose of the P.O. is refreshments for the School Board.	✓			Invoice date is not available on receipt from Central Kitchen. Verification of the Pride celebration noted by the Business Administrator in the District Response column cannot be substantiated in the supporting documentation that was provided. This expenditure is deemed discretionary due to the lack of supporting documentation for the Pride celebration.	This is not just for the Board members nor is it one meeting. Included would be the PRIDE celebration where students of the month are presented with certificates and gifts from the Teacher's Association.
114	15000240890506430	Miscellaneous Expenditures	05-01084	8/20/2004	CENTRAL KITCHEN	\$4,834.03	\$5,092.43	The purpose of the P.O. is a breakfast for teachers at BCHS. The P.O. date is 4/29/05.	✓			This expenditure was deemed discretionary due to no educational value provided to the students.	This is not refreshments for one meeting but several that could include profession development, student recognition programs, etc.

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115	11000310930501340	Fund Transfers	05-01023	7/30/2004	CENTRAL KITCHEN	\$10,000.00	\$10,000.00	The purpose of the P.O. is a transfer of funds to the Cafeteria Account. The P.O. date is 7/30/04.		✓		Details of the transfer of funds to the cafeteria account of \$10,000 were observed on page 69 of the Audited Financial Statements Booklet. It was noted as a budgeted line item. As this is an expense generated internally, an invoice would not have been provided as is not an exception.	
116	15000240890506630	Miscellaneous Expenditures	05-02728	6/16/2005	CHRISTOPHER'S	\$644.35	\$644.35	The purpose of the P.O. is food for 8th grade achievement. The P.O. date is 6/16/05. The Invoice date is 6/16/05			✓	Invoice date is the same as the P.O. date and therefore categorized as Inconclusive. Promotion program reception for students/facility/parents. 8th grade advancement program	
117	15000240890506430	Miscellaneous Expenditures	05-01006	7/30/2004	Crestline	\$776.79	\$756.75	The purpose of the P.O. is to purchase superior lunch sacks. The P.O. date is 7/30/04. The Invoice date is 8/11/04.	✓			The expenditure is an incentive for all staff members at the High School to encourage them to work together - beginning of the school year (Sept). This expenditure was deemed discretionary as it appears there is no educational value to the students.	
118	15000240890506430	Miscellaneous Expenditures	05-01160	9/9/2004	Davor Photography	\$526.50	\$526.50	The purpose of the P.O. is graduation handshake pictures given to graduating seniors. The P.O. date is 9/9/04. The Invoice date is 7/14/04.			✓	The expenditure is for graduation handshake pictures given to graduating seniors. The Invoice was received before the P.O. was approved. In addition, the service was rendered in the previous school year.	The expense was a prior year encumbrance which is typical for something held at the end of year.
119	11000230895508801	BOE Membership Dues and Fees	05-01100	8/27/2004	E.I.R.C.	\$825.00	\$825.00	The purpose of the P.O. is yearly dues for membership of City of Burlington Public Schools for I.T. services. The P.O. date is 8/27/04. The Invoice date is 8/31/04.		✓		The expenditure is a membership renewal for the City of Burlington Public Schools for Information Technology Services (formerly known as Information Research Service) for the 2004-2005 school year.	
120	P1000240890506430	Miscellaneous Expenditures	04-01747	12/31/2003	Eastwick's Florists	\$750.00	\$750.00	The purpose of the P.O. is for graduation flowers. The P.O. date is 12/31/03. The Invoice date is 6/18/04.	✓			This expenditure is deemed discretionary based on no educational value provided to the students.	The goal is for students to get an education and receive their diploma. This is a City-wide event that all look forward to. With this type of program students put in an extra -effort to graduate.
121	15000240890506430	Miscellaneous Expenditures	05-01080	8/20/2004	GERALDINE MINGIN	\$2,250.00	\$2,250.00	The purpose of the P.O. is for a student picnic. The P.O. date is 8/20/04. The Invoice date is 8/25/04.		✓		A new student picnic for orientation was held for students entering the junior school and students entering the high school.	
122	15000240890506430	Miscellaneous Expenditures	05-01959	12/31/2004	HERFF JONES INC	\$999.89	\$965.95	The purpose of the P.O. is for graduation supplies (diplomas & diploma covers). The P.O. date is 12/31/04. The Invoice date is 6/2/05.		✓		The expenditure is for 137 diplomas and diploma covers for graduation.	

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	Account Number	Account Name	Purchase Order Number	Purchase Order Date	Vendor Name	Amount Paid Against Purchase Order	Original Purchase Order Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	
123	P1000261800504306	Other Objects	04-02538	5/11/2004	MAIN LINE PARTY RENTALS INC	\$5,468.91	\$5,468.91	The purpose of the P.O. is for graduation supplies. The P.O. date is 5/11/04. The Invoice date is 6/17/04.		✓		Per discussion with the Facilities Manager, this was the only vendor that had the platform to rent for graduation. Another vendor was contacted but they did not have a platform available.	
124	15000240890506430	Miscellaneous Expenditures	05-00674	7/1/2004	MIDDLE STATES ASSOC.	\$808.50	\$808.50	The purpose of the P.O. is annual membership dues to the middle states association. The P.O. date is 7/1/04. The Invoice date is 5/18/04.			✓	Invoice was received before P.O. was approved since the renewal of dues membership was for the 2005-2006 FY for the principal of the High School. The receiving document was stamped with the Business Administrators signature instead of a live signature. Note that the district took advantage of the discount offered for early payment. Unable to determine the purpose/benefit of the annual dues.	
125	11000230895508801	BOE Membership Dues and Fees	05-01339	9/29/2004	NJASA	\$1,595.00	\$1,595.00	The purpose of the P.O. is membership dues for the superintendent for NJASA (New Jersey Association of School Administrators). The P.O. date is 9/29/04. The Invoice date is 9/23/04.			✓	The expenditure is for membership dues for the superintendent for NJASA. NJASA is New Jersey Association of School Administrators. Invoice was received before P.O. was approved.	Yearly invoice similar to a subscription renewal. Identical to Control number 126
126	11000251890501202	Miscellaneous Expenditures	05-00572	7/1/2004	NJASBO	\$900.00	\$900.00	The purpose of the P.O. is for membership renewal for the Business Administrator for New Jersey Association of School Business Officials. The P.O. date is 7/1/04. The Invoice date is 7/6/04.		✓		The expenditure is for membership renewal for the Business Administrator for the New Jersey Association of School Business Officials.	
127	11000219890502304	Miscellaneous Expenditures	05-01250	9/17/2004	NJPSA	\$650.00	\$650.00	The purpose of the P.O. is for NJPSA Active membership dues for the child study team director. The P.O. date is 9/17/04.			✓	The expenditure is for active membership dues for the child study team director. Invoice not located. NJPSA denotes "New Jersey Principals & Supervisors Association".	
128	15000240890506430	Miscellaneous Expenditures	05-00834	11/16/2004	NJPSA	\$860.00	\$1,720.00	The purpose of the P.O. is for the BCHS principal's membership in NJPSA (New Jersey Principal's and Supervisors Association). The P.O. date is 7/1/04.			✓	The expenditure is for membership dues for the BCHS principal to join the NJPSA. Invoice not located. NJPSA denotes "New Jersey Principals & Supervisor's Association.	
129	11000230895508801	BOE Membership Dues and Fees	05-00514	7/1/2004	NJSBA	\$15,970.00	\$15,970.00	The purpose of the P.O. is for 2004-2005 membership dues for NJSBA. The P.O. date is 7/1/04. The Invoice date is 6/1/04.			✓	A contribution of \$15,970 was made to the NJSBA (New Jersey School Boards Association). It is a district wide membership and is state mandated per discussion with the Assistant Business Administrator. Invoice received before the PO was approved as this is an annual expenditure and can not be processed before the beginning of the fiscal year to which it relates as is not an exception.	

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130	P1000240890506430	Miscellaneous Expenditures	04-02793	6/16/2004	Philadelphia Newspapers	\$702.00	\$702.00	The purpose of the P.O. is a classified ad in the Philadelphia Newspapers for multiple open positions. The P.O. date is 6/16/04.			✓	The expenditure is for a classified ad in the Philadelphia Newspapers for the following open positions (V.P., S.S., English & Security). There was no mention of the description of the ad on the invoice or a copy of the ad included in the voucher package.	
131	15000240890506430	Miscellaneous Expenditures	05-01961	12/31/2004	Philadelphia Trolley Works	\$2,100.00	\$2,100.00	The purpose of the P.O. is renting trolleys for graduation. The P.O. date is 12/31/04. The Invoice date is 5/18/05.	✓			The trolleys are used to transport students from the high school to the graduation ceremony. The expenditure is deemed discretionary due to no educational value provided to the students.	The goal is for students to get an education and receive their diploma. This is a City-wide event that all look forward to. With this type of program students put in an extra -effort to graduate.
132	15000240890506430	Miscellaneous Expenditures	05-00746	7/1/2004	Regal Cinemedia Corp	\$2,768.75	\$4,086.25	The purpose of the P.O. is an incentive program for students involving a screening of the movie "Because of Winn Dixie". The P.O. date is 7/1/04. The Invoice date is 2/24/05.	✓			The expenditure is deemed discretionary due to no educational value provided.	Program rewards students for attendance and academic achievement. There has been an increase in both areas since the program began.
133	11000251890501202	Miscellaneous Expenditures	05-02174	2/8/2005	Suzeith Mancini	\$987.35	\$987.35	The purpose of the P.O. is reimbursement for car repairs. The P.O. date is 2/8/05. The Invoice date is 2/5/05.			✓	A district school bus hit a district employee's car and was repaired. Per discussion with the Business Administrator the district decided to repair the employee's car directly since the repairs were less than the insurance deductible.	
134	11000230895508801	BOE Membership Dues and Fees	05-01033	8/17/2004	Urban Schools Supt of NJ	\$3,500.00	\$3,500.00	The purpose of the P.O. is membership dues for special needs district. The P.O. date is 8/17/04. The Invoice date is 8/18/04.		✓		Per discussion with the Business Administrator, membership in Urban Schools Support of New Jersey is not required by the State. Part of NJASSA. Board wanted the Superintendent to attend meetings to be aware of other Urban issues in neighboring districts. Superintendent may send delegates to attend meeting in his place.	
135	11000230895508801	BOE Membership Dues and Fees	05-00916	7/29/2004	Vito Germinario	\$750.00	\$750.00	The purpose of the P.O. is a consultant fee for Lawrence School Staff Retreat. The P.O. date is 7/29/04. The Invoice date is 8/16/04.			✓	Per Assistant Business Administrator, the purpose of hiring a consultant for the Lawrence Staff retreat was to mediate some personnel issues in the Lawrence School. Categorized as inconclusive because there is no evidence of benefit to the students.	

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Transaction Detail (as per District system)								Analysis Performed	Results of Analysis			Burlington City School District Comments	
Control Number	Account Number	Account Name	Purchase Order Number	Purchase Order Date	Vendor Name	Amount Paid Against Purchase Order	Original Purchase Order Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
136	11000230895508801	BOE Membership Dues and Fees	05-01747	12/2/2004	WEDGEWOOD FARMS	\$8,550.00	\$8,550.00	The purpose of the P.O. is a catered breakfast/lunch for new staff and start of school in-service. The P.O. date is 12/2/04. The Invoice date is 12/2/04.	✓			Invoice & PO date are the same. Per the Business Administrator, the event did not happen in the 2006 Fiscal Year due to budgetary restrictions. It was a continental breakfast for all staff member in auditorium to meet, share the vision with the Board president and the union president. The BA speaks and in-service program may be offered. This expenditure was deemed discretionary due to no educational value provided to the students.	First day back for teachers and other 10 month employees is a day of In-service in preparation for the school year. This is a common practice in school districts.
137	15000222610500630	General Supplies	05-00777	7/1/2004	Academic Superstore	\$261.35	\$261.35	The purpose of the P.O. is for 3D effects technology for video and film production. The P.O. date is 7/1/04. The Invoice date is 8/3/04.		✓		The expenditure is for 3D effects technology for video and film production. "Quotes" were noted on the purchase order, however documentation of quotes was not found. An expenditure of this dollar value does not require a quote. For the Audio-Visual Association.	
138	15000240610506430	General Supplies	05-01848	12/15/2004	Accurate Label Designs Inc	\$352.95	\$352.95	The purpose of the P.O. is to purchase visitor passes for BCHS. The P.O. date is 12/15/04. The Invoice date is 12/28/04.		✓		The expenditure is visitor passes to monitor visitors in a school for safety reasons.	
139	15000240610506430	General Supplies	05-01464	10/19/2004	Alpha Card Systems	\$141.00	\$141.00	The purpose of the P.O. is to purchase a color ribbon for the assembling of Student/Staff ID badges. The P.O. date is 10/19/04. The Invoice date is 11/1/04.		✓		The expenditure is to purchase a color ribbon cartridge for the assembling of student & teacher I.D. badges. The cartridge is good for approximately 400 prints according to the invoice. "Quotes" were noted on the purchase order, however documentation of quotes was not found. An expenditure of this dollar value does not require a quote.	
140	15000218610503630	General Supplies	05-02423	4/18/2005	APPLE COMPUTER INC.	\$1,059.00	\$1,543.70	The purpose of the P.O. is to purchase printers. The P.O. date is 4/18/05. The Invoice date is 5/2/05.		✓		The expenditure is to purchase two printers for the guidance office. The expenditure appears reasonable.	
141	11000251600501202	Supplies and Materials	05-02594	5/17/2005	APPLE COMPUTER INC.	\$5,245.95	\$5,245.95	The purpose of the P.O. is to purchase Quicken 2005. The Invoice date is 5/24/05.			✓	The expenditure is for obtaining the software "Quicken 2005". Receipt of goods cannot be verified (blue copy of pox. was not provided) Per discussions with Assistant Business Administrator, this software is used to record expenses for the student activity accounts.	

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142	15000222600506309	Supplies and Materials	05-02436	4/19/2005	APPLE COMPUTER INC.	\$5,820.00	\$5,820.00	The purpose of the P.O. is to purchase six ibooks. The Invoice date is 4/25/05. The P.O. date is 5/1/05.			✓	The expenditure is for six ibook computers. The invoice was received before the P.O. was approved. Receipt of goods was verified via e-mail, receiving copy was not available. Unable to verify who the recipients of the computers are.	
143	15000222610506310	General Supplies	05-02481	4/26/2005	Apple Computer-Sagemore	\$599.57	\$599.57	The purpose of the P.O. is for apple ibook repairs. The P.O. date is 4/26/05. The Invoice date is 4/11/05.			✓	The expenditure is for apple ibook computer repairs at the Wilbur Watts School. The repairs appear reasonable. The invoice was received before the P.O. was approved.	
144	11000230600508801	Supplies and Materials	05-02518	4/29/2005	Banner Publishing Co.	\$273.00	\$273.00	The purpose of the P.O. is to purchase 2000 sheets of letterhead thermographed. The P.O. date is 4/29/05. The Invoice date is 5/13/05.		✓		The expenditure is for letterhead for the superintendent. The expenditure appears reasonable.	
145	15000218610505310	General Supplies	05-00920	7/29/2004	BARNES & NOBLE, INC	\$85.47	\$85.47	The purpose of the P.O. is to purchase reading adventure books. The P.O. date is 7/29/04. The Invoice date is 10/7/04.		✓		The expenditure is reading adventure books for the Wilbur Watts School (Big Mouth & Ugly Girl, On my Honor, Soldier Mom, Fat Chance)	
146	15000218610505309	General Supplies	05-01362	9/30/2004	BRIVMAN SOPHIA	\$51.70	\$51.70	The purpose of the P.O. is for reimbursement of Guidance Supplies. The P.O. date is 9/30/04. The Invoice date is 9/29/04.		✓		The expenditure is for guidance supplies- character builders, in step with good character, character education guide. The invoice was received before the P.O. was approved which is not an exception because it is a reimbursement.	
147	15000218610505330	General Supplies	05-01040	8/17/2004	CARNEGIE LEARNING	\$3,525.00	\$3,525.00	The purpose of the P.O. is for site licensing for cognitive math learning-preparation of education. The P.O. date is 8/17/04. The Invoice date is 8/31/04.		✓		The expenditure is site licensing fees for cognitive math learning-preparation of education at the High School.	
148	15000222610506310	General Supplies	05-02078	1/19/2005	CCV Software	\$384.95	\$384.95	The purpose of the P.O. is for site licensing of a keyboard typing program. This program is part of the librarian's curriculum. The P.O. date is 1/19/05. The Invoice date is 4/18/05.		✓		The expenditure is site licensing fees for a keyboard typing program used in the librarian's curriculum. Note that a quote is not necessary for this level of expenditure.	
149	15000222610500630	General Supplies	05-01647	11/17/2004	CDW Government Inc.	\$282.03	\$292.82	The purpose of the P.O. is for computer equipment. The P.O. date is 11/17/04. The Invoice date is 1/13/05.		✓		Apple Motion is music writing software (3D effects) for the Music Department in the high school.	
150	11000230600508801	Supplies and Materials	05-02349	4/4/2005	CENTER FOR GOVERNMENT SVC.	\$171.00	\$171.00	The purpose of the P.O. is 2004 NJ Legislative Book/CD. The P.O. date is 4/4/05. The Invoice date is 4/12/05.			✓	The expenditure is for the 2004 NJ Legislative Book/CD. The wrong receiving document was attached. Receipt of goods cannot be verified.	The Business Administrator has the CD that contains the information. The information is used for negotiations, budget preparation, etc.
151	15000218610505309	General Supplies	05-00637	7/1/2004	CHILDWORK/CHIL DISPLAY	\$164.57	\$164.57	The purpose of the P.O. is to purchase guidance supplies. The P.O. date is 7/1/04. The Invoice date is 7/12/04.		✓		The expenditure is for guidance learning materials for the child study team (learning to get along, attitude adjustment, etc.).	

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152	15000218610505307	General Supplies	05-00886	7/27/2004	CHILDSWORK/CHIL DSPLAY	\$165.69	\$165.69	The purpose of the P.O. is to purchase books. The P.O. date is 7/27/04. The Invoice date is 8/2/04.		✓		Quotes are not necessary for the expenditures of this dollar value however, based on discussions with the Assistant Business Administrator, the facility may informally shop around for the best price. This documentation is not retained and was not reviewed. The expenditure is books for the child study team- "making friends, attitude adjustment in a box, learning to get along, etc".	
153	11000251600501202	Supplies and Materials	05-01397	9/30/2004	City of Burl. Hist. Society	\$180.00	\$180.00	The purpose of the P.O. is to purchase woodcuts from the Historical Society. The P.O. date is 9/30/04.	✓			The receiving document was not signed. No date on Invoice. Wood Cut of the building to be destroyed. The district purchased 15 of them as gifts to Board/Retired Admin. This expenditure was deemed discretionary due to no educational value provided to the students.	
154	15000218610505330	General Supplies	05-00664	7/1/2004	COIN Educational Products	\$1,195.00	\$1,195.00	The purpose of the P.O. is for site license fee for 2004-2005 for the COIN Internet System in the Library (BCHS). It is an internet career & curriculum program.			✓	The expenditure is coded as General Supplies, should have been coded as other purchased service per discussion with Assistant Business Administrator.	
155	11000219610502304	General Supplies	05-02143	1/31/2005	CompUSA	\$89.55	\$89.55	The purpose of the P.O. is for supplies & materials (5 port Ethernet, patch cables, etc. The P.O. date is 1/31/05. The Invoice date is 2/7/05.		✓		The expenditure is for child study team supplies- 5 port Ethernet, patch cables, etc. Quotes are not required for a P.O. of \$89.55	
156	11000230600508801 & 11000251600501202	Supplies and Materials	05-00142	1/19/2005	Corporate Express Inc.	\$1,797.73	\$514.08	The purpose of the P.O. is to purchase toner cartridges. The P.O. date is 7/1/04. The Invoice date is 8/20/04			✓	The \$514.08 expenditure was for four toner cartridges for the BOE Administration. Per review of the documentation, this PO was re-opened in January 2004 to accommodate the additional toner cartridges ordered. Observed approval by Principal of Watts Intermediate School. The original PO was \$3,081.	
157	15000218610505330	General Supplies	05-00134	7/1/2004	Corporate Express Inc.	\$2,829.20	\$2,829.20	The purpose of the P.O. is to purchase computer supplies. The P.O. date is 7/1/04. The Invoice date is 7/13/04.		✓		The expenditure is for office & computer supplies such as laser jet ink toner, labels, etc. and was sent to the High School for the guidance department.	
158	15000218610505330	General Supplies	05-00824	7/1/2004	CORWIN PRESS	\$127.01	\$127.01	The purpose of the P.O. is for supplies- copyrighted material. The P.O. date is 7/1/04. The Invoice date is 8/5/04.		✓		The expenditure is for guidance department learning materials (raising math achievement, avoiding legal hassles, differentiation through learning, etc)	
159	11000219610502304	General Supplies	05-02540	5/4/2005	Council for Excep. Children	\$240.75	\$240.75	The purpose of the P.O. is for supplies- Testing Materials. The P.O. date is 5/4/05. The Invoice date is 5/18/05.		✓		The expenditure is for 50 technology consideration quick wheels to be used in the CST. A description of the technology consideration quick wheel was not available on the invoice.	

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160	15000218610503630	General Supplies	05-02422	4/18/2005	Crittenden, Ronald; The Letter	\$941.00	\$941.00	The purpose of the P.O. is to purchase a letter folding machine. The P.O. date is 4/18/05. The Invoice date is 4/22/05.		✓		The expenditure is for a letter folding machine used at BCHS in the guidance department. "Quotes" were noted on the purchase order, however documentation of quotes was not found. An expenditure of this dollar value does not require a quote.	
161	15000218610505330	General Supplies	05-01134	8/31/2004	Daisy Office Equipment, LLC	\$143.00	\$143.00	The purpose of the P.O. is to purchase supplies-tape. The P.O. date is 8/31/04. The Invoice date is 9/21/04.		✓		The expenditure is to purchase supplies- IBM lift off tape (typewriter correction tape). "Quotes" were noted on the purchase order, however documentation of quotes was not found. An expenditure of this dollar value does not require a quote.	
162	P1000219610502304	General Supplies	04-02619	5/21/2004	DELL MARKETING L.P.	\$8,869.95	\$8,869.95	The purpose of the P.O. is to purchase a small mini computer tower. The P.O. date is 5/21/04. The Invoice date is 6/5/04		✓		The expenditure is for five mini tower computers for the child study team.	
163	15000222610506330	General Supplies	05-00608	7/1/2004	DEMCO	\$68.89	\$93.23	The purpose of the P.O. is to purchase library supplies. The P.O. date is 7/1/04. The Invoice date is 7/14/04.		✓		The expenditures were library supplies- Posters, Staplers, Markers, etc. It appears appropriate.	
164	15000240610506430	General Supplies	05-00749	7/1/2004	DOLORES WASZKIEWICZ	\$81.41	\$181.41	The purpose of the P.O. is for petty cash reimbursement. The Invoice date is 9/14/04.		✓		The expenditure is for petty cash reimbursement- office supplies. The petty cash reimbursement appears reasonable.	
165	15000222610506330	General Supplies	05-00609	7/1/2004	EBSCO SUBSCRIPTION SERVICE	\$1,217.21	\$1,217.21	The purpose of the P.O. is magazine renewals for the library. The P.O. date is 7/1/04. The Invoice date is 7/31/04.		✓		The expenditure includes a listing of the magazine renewals for the library including Time, People & Sports Illustrated.	
166	15000222610506330	General Supplies	05-00610	7/1/2004	FOLLETT LIBRARY RESOURCES	\$3,903.98	\$4,631.41	The purpose of the P.O. is to purchase books for the library. The P.O. date is 7/1/04. The Invoice date is 8/26/04.		✓		The expenditure is for books for the library (128 in total). The listing of books was provided and appears reasonable.	
167	15000240610506407	General Supplies	05-00716	7/1/2004	GANN LAW BOOKS	\$64.00	\$64.00	The purpose of the P.O. is to purchase NJ Statutes book which are required by the State per discussion with the Business Administrator. The P.O. date is 7/1/04. The Invoice date is 10/19/04.		✓		The expenditure is for one NJ Statutes book which are required by the State per discussion with the Business Administrator.	
168	15000222610506330	General Supplies	05-00611	7/1/2004	GAYLORD BROS	\$197.18	\$197.18	The purpose of the P.O. is office supplies. The P.O. date is 7/1/04. The Invoice date is 8/11/04.		✓		Quotes are not necessary for the expenditures of this dollar value however, based on discussions with the Assistant Business Administrator, the facility may informally shop around for the best price. The expenditure is for supplies- coil pens that are \$7 a piece, plastic book covers, front magazine covers, etc.	

Control Number	Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			Burlington City School District Comments	
	Account Number	Account Name	Purchase Order Number	Purchase Order Date	Vendor Name	Amount Paid Against Purchase Order	Original Purchase Order Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
169	11000251600501202	Supplies and Materials	05-01937	12/31/2004	GOLA EDWARD F. JR.	\$30.00	\$30.00	The purpose of the P.O. is a cell phone battery for the superintendent. The P.O. date is 12/31/04. The Invoice Date is 1/5/05.		✓		The expenditure is a reimbursement for purchase of a battery for Nextel cell phone for the superintendent. The superintendent's cell phone bill is paid for by the district.	
170	15000240610506410	General Supplies	05-01218	9/15/2004	GRAINGER INC	\$136.20	\$136.20	The purpose of the P.O. is to purchase walkie talkie batteries for the Wilbur Watts School. These are used for communication by the Principal, Head of Security, Front Desk attendant, etc. The P.O. date is 9/15/04. The Invoice date is 9/20/04.		✓		The expenditure is for walkie talkie batteries for the Wilbur Watts School. They are used by the Principal, Head of Security & Front desk attendant for communication purposes.	
171	15000240610506409	General Supplies	05-01494	10/22/2004	GREAT EVENTS PUBLICATIONS	\$561.91	\$1,145.02	The purpose of the P.O. is for staff/teacher appreciation as part of a retention program. The P.O. date is 10/22/04. The Invoice date is 10/29/04.			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20.	
172	15000222610506330	General Supplies	05-00612	7/1/2004	Grolier Educational Corp.	\$1,811.00	\$1,811.00	The purpose of the P.O. is for library supplies. The P.O. date is 7/1/04. The Invoice date is 7/28/04.		✓		The expenditure is for various educational books for the library such as "Colonial America, The Holocaust, & The Renaissance".	
173	11000219610502304	General Supplies	05-01869	12/17/2004	Harcourt Assessment Inc.	\$1,003.44	\$1,003.44	The purpose of the P.O. is to purchase testing materials. The P.O. date is 12/17/04. The Invoice date is 12/30/04.			✓	The expenditure is for assessments and one scoring kits for child study team materials. A description of the expenditure on the invoice is brief and not descriptive.	
174	15000240610506408	General Supplies	05-01448	10/18/2004	HAWTHORNE ED SERVICES	\$328.90	\$328.90	The purpose of the P.O. is reference materials. The P.O. date is 10/18/04. The Invoice date is 10/26/04.		✓		The expenditure is for reference materials- intervention manuals, learning and behavior problem checklist & teachers guide to behavior interventions.	
175	15000240610506410	General Supplies	05-02542	5/5/2005	HERMITAGE ART CO INC.	\$65.24	\$65.24	The purpose of the P.O. is an awards assembly program cover design and printing of assembly programs. The P.O. date is 5/5/05. The Invoice date is 5/13/05.		✓		Per Assistant Business Administrator, the expenditure is for an awards assembly cover design and printing of award programs.	
176	15000240610506430	General Supplies	05-01129	8/31/2004	HERTZ FURNITURE	\$2,000.00	\$3,929.00	The purpose of the P.O. is to purchase student desk/chairs combination. The P.O. date is 8/31/04. The Invoice date is 10/20/04.		✓		The expenditure is for additional student desk/chairs combinations for the High School. Actually observed during High School Certified Staff interviews.	
177	11000230600508801	Supplies and Materials	05-00861	7/26/2004	Impact Office Products	\$433.54	\$783.44	The purpose of the P.O. is to purchase computer & printer supplies. The P.O. date is 7/26/04. The Invoice date is 7/30/04		✓		The expenditure is for computer & printer supplies- gel mouse pads, gel wrist pad, legal pads, calculator ribbon & HP toner cartridges for the Board Office administration staff.	

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178	15000240610506430	General Supplies	05-01222	9/15/2004	Iris Ltd.Inc	\$536.70	\$536.70	The purpose of the P.O. is to purchase a slot punch and color ribbon to assemble Student/Staff ID badges. The P.O. date is 9/15/04. The Invoice date is 9/21/04.		✓		Per Business Administrator, the expenditure is for a slot punch and color ribbon to assemble Student & Staff ID badges. "Quotes" were noted on the purchase order, however documentation of quotes was not found. An expenditure of this dollar value does not require a quote.	
179	15000240610506408	General Supplies	05-02303	3/15/2005	JAN Communications	\$232.00	\$232.00	The purpose of the P.O. is batteries for radios used at the Lawrence School by the principal, head of security and an assigned staff member. The P.O. date is 3/15/05. The Invoice date is 3/21/05.		✓		The expenditure is for radio batteries used at the Lawrence elementary school by the principal, head of security and an assigned staff member.	
180	15000240610506407	General Supplies	05-01521	10/26/2004	JUNE HARMON	\$31.79	\$31.79	The purpose of the P.O. is a compact flash card reader. The P.O. date is 10/26/04. The Invoice date is 9/8/04.		✓		The Invoice was received before the P.O. was approved. Compact Flash Card Reader is for a camera for the Boudinot Elementary School. This was a reimbursement and therefore the PO would be approved after and is not an exception.	
181	11000230600508801	Supplies and Materials	05-01756	12/3/2004	Levenger	\$84.95	\$84.95	The purpose of the P.O. is business cards for the Superintendent. The P.O. date is 12/3/04. The Invoice date is 12/22/04.		✓		The expenditure is for 1,000 blue and white business cards for the superintendent.	
182	15000222610506330	General Supplies	05-00617	7/1/2004	LIBRARY VIDEO	\$508.50	\$508.50	The purpose of the P.O. is supplies. The P.O. date is 7/1/04. The Invoice date is 7/7/04.		✓		The expenditure is for various library vs. tapes. The listing of tapes appeared reasonable.	
183	11000230600508801	Supplies and Materials	05-01735	11/30/2004	LINDA PONIATOWSKI	\$89.32	\$300.00	The purpose of the P.O. is Petty Cash reimbursement. The P.O. date is 11/30/04. The Invoice date is 11/9/04.		✓		The expenditure is petty cash reimbursement for the superintendent's office. This amount appeared reasonable.	
184	11000219610502304	General Supplies	05-00934	8/2/2004	LRP PUBLICATIONS	\$297.50	\$297.50	The purpose of the P.O. is a renewal subscription to "The Special Educator" provided to the head of the special education dept. The P.O. date is 8/2/04. The Invoice date is 7/1/04.		✓		The Invoice was received before the P.O. was approved since this expenditure is a renewal and cannot be processed until the next fiscal year (7/1/04). The expenditure is for a renewal subscription to "The Special Educator", which is provided to the head of the special education department.	
185	P1000240610506408	General Supplies	04-02855	6/30/2004	McClelland, Donna	\$113.02	\$113.02	The purpose of the P.O. is reimbursement for food & supplies for Talent Show & Achievement Celebration.			✓	The expenditure is for the purchase of food & supplies for the Talent Show. Parents, Students & Teachers all were present for the Achievement Celebration. Categorized as inconclusive because this expense appears to benefit others besides the students.	

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186	11000230600508801	Supplies and Materials	05-01041	8/17/2004	MCGARITY BINDERY INC	\$635.00	\$795.00	The purpose of the P.O. is to purchase 825 Code of Conduct books to distribute to parents of students in the district. The P.O. date is 8/17/04. The Invoice date is 8/20/04.		✓		The expenditure is for Code of Conduct books to distribute to parents of students in the district. There is approximately 2,000 students in the district.	
187	15000240610506409	General Supplies	05-01976	1/10/2005	NAESP	\$373.26	\$373.26	The purpose of the P.O. is the purchase of resource materials. The P.O. date is 1/10/05. The Invoice date is 1/14/05		✓		The expenditure is for resource materials for the Smith elementary school- mindful learning, looking forward to Monday morning, bully free classroom, etc.	
188	15000240610506430	General Supplies	05-02317	3/17/2005	NASSP	\$452.50	\$452.50	The purpose of the P.O. is National Honor Society supplies. The P.O. date is 3/17/05. The Invoice date is 3/30/05.			✓	The expenditure is for Honor Society supplies (tassels, certificates, membership cards, etc). Inconclusive because the amount paid is greater than amount approved on P.O. (difference is \$2.00)	
189	15000240610506410	General Supplies	05-01424	9/30/2004	NATIONAL AV SUPPLY	\$1,720.95	\$1,720.95	The purpose of the P.O. is Audio-Visual supplies. The P.O. date is 9/30/04. The Invoice date is 10/20/04.		✓		The expenditure is for audio visual supplies for the Wilbur Watts intermediate school- Wireless PA system, Portable Tripod Mic Stand, Mic holder, speaker stand, stand bag, etc.	
190	15000218610505330	General Supplies	05-01892	12/22/2004	NJACAC	\$375.00	\$375.00	The purpose of the P.O. is for supplies- ABC's of College Planning provided to parents of the junior class. The P.O. date is 12/22/04. The Invoice date is 1/27/05.		✓		The expenditure is for guidance supplies- 150 The ABC's of College Planning booklets, provided to parents of the junior class (high school).	
191	11000219610502304	General Supplies	05-01016	8/11/2004	NORTH CENTRAL JERSEY PRINTING	\$270.00	\$270.00	The purpose of the P.O. is to purchase Educational Regulation Booklets to provide to parents. The district is required by the state to purchase these books and distribute them to the parents per discussion with the Business Administrator. The P.O. date is 8/11/04. The Invoice date is 9/30/04.		✓		The expenditure is for 400 Special Educational Regulation Booklets provided to parents. The state requires the districts to purchase these books and distribute them to the parents of the students in the district.	
192	15000240610506430	General Supplies	05-01885	12/21/2004	Nunley Kathie F.	\$113.90	\$119.90	The purpose of the P.O. is to purchase administrative teaching supplies. The P.O. date is 12/21/04. The Invoice date is 12/30/04.		✓		P.O. did not include shipping costs of \$6. The expenditure includes 2 sets of curriculum and workbook companions for teachers at the high school.	
193	11000251600501202	Supplies and Materials	05-01039	8/17/2004	Offset Service & Sales Co	\$614.96	\$614.96	The purpose of the P.O. is for district printing supplies. P.O. date is 8/17/04. The Invoice date is 8/10/04.			✓	The expenditure is for supplies for in house printing center including isopropyl alcohol, sucker cups and developer. The invoice and goods were received before the P.O. was approved. P.O. references detail in the invoice as supporting documentation.	
194	15000240610506630	General Supplies	05-00208	7/1/2004	PAPER MART INC.	\$2,951.78	\$2,851.78	The purpose of the P.O. is to purchase copy duplicator paper. The P.O. date is 7/1/04. The Invoice date is 7/15/04.		✓		The expenditure was for copy duplicator paper for the high school.	

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195	15000222610500630	General Supplies	05-00781	7/1/2004	PCMall Gov	\$1,602.30	\$1,605.80	The purpose of the P.O. is to purchase a package of CDR's (Recordable CD's). The Invoice date is 11/18/04.		✓		The expenditure is a package of 100 CDR's (Recordable CD's) for the technology coordinator at BCHS and is a \$100 line item on a master PO for \$1,600. The remaining items were also technology related.	
196	11000219610502304	General Supplies	05-01613	11/11/2004	PEARSON ASSESSMENTS	\$1,554.23	\$1,554.23	The purpose of the P.O. is to purchase test materials. The P.O. date is 11/11/04. The Invoice date is 11/29/04		✓		The expenditure is to purchase test materials for the child study team.	
197	15000240610506407	General Supplies	05-01978	1/10/2005	POSITIVE PROMOTIONS	\$205.31	\$205.31	The purpose of the P.O. is the purchase of teachers swivel clocks used as part of a teacher retention program. The P.O. date is 1/10/05. The Invoice date is 2/3/05.	✓			This expenditure was deemed discretionary due to no educational value provided to the students.	
198	11000219610502304	General Supplies	05-01619	11/12/2004	PRO-ED	\$937.20	\$860.20	The purpose of the P.O. is to purchase testing materials. The P.O. date is 11/12/04. The Invoice date is 2/21/05.		✓		Testing materials were purchased for the child study team. A price increase was noted on the purchase order and approval was noted by the Director of the Child Studies Team.	
199	15000222610506330	General Supplies	05-00624	7/1/2004	Proquest Information & Learning	\$1,030.00	\$1,030.00	The purpose of the P.O. is for SIRS Database Researcher. The Invoice date is 9/9/04.		✓		SIRS Database Researcher is a general reference database containing thousands of full text articles exploring social, scientific, historic, economic, political and global issues.	
200	11000230600508801	General Supplies	05-01705	11/29/2004	PRUDENT PUBLISHING COMPANY	\$290.21	\$288.69	The purpose of the P.O. is for Christmas cards. The P.O. date is 11/29/04. The Invoice date is 11/24/04.	✓			Christmas cards were sent to board of education members, local businesses, etc. This expenditure is deemed discretionary due to no educational value provided to the students.	This was a common practice in school district to show appreciation to those who support the schools. Due to budget constraints it was stopped in December 2005.
201	15000218610505330	General Supplies	05-01537	10/28/2004	PSAT/NMSQT	\$734.00	\$734.00	The purpose of the P.O. is for internet access for testing materials for the PSAT. The P.O. date is 10/28/04. The Invoice date is 10/29/04.		✓		The expenditure is for login access for students for PSAT testing materials.	
202	11000219610502304	General Supplies	05-01546	10/29/2004	PSYCHOLOGICAL & ED. PUB.	\$128.40	\$128.40	The purpose of the P.O. is for a psychological tool used to evaluate students. The P.O. date is 10/29/04. The Invoice date is 11/7/04.		✓		The expenditure is for the child study team and is a psychological tool called "Connors Rating Scale" used to evaluate students.	
203	15000218610505310	General Supplies	05-02055	1/13/2005	Rancocas Nature Center	\$100.00	\$100.00	The purpose of the P.O. is a backyard bird count for Star Serve. The P.O. date is 1/13/05. The Invoice date is 2/17/05.		✓		The expenditure includes Binoculars, Bird Charts, etc used for a Backyard Bird Count for the Wilbur Watts Intermediate School.	
204	15000240610506408	General Supplies	05-02211	2/17/2005	Riso Inc.	\$607.36	\$607.36	The purpose of the P.O. is to purchase ink tubes for a risograph machine. The P.O. date is 2/17/05. The Invoice date is 2/25/05.		✓		The expenditure is for 10 boxes ink tubes at \$218 each and paper for a risograph machine (high volume duplicator printer) for the Lawrence elementary school.	

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205	11000219610502304	General Supplies	05-01618	11/12/2004	RIVERSIDE PUBLISHING CO.	\$609.12	\$609.12	The purpose of the P.O. is a psychological tool to evaluate students. The P.O. date is 11/12/04. The Invoice date is 11/22/04.		✓		The expenditure is for the child study team and is a psychological tool used to evaluate students. Battelle Developmental Inventory is an assessment for early childhood for screening, diagnosing and evaluation of early development.
206	P1000240610506408	General Supplies	04-02558	5/12/2004	Sage Publications Inc.	\$302.24	\$302.24	The purpose of the P.O. is to purchase reference materials. The P.O. date is 5/12/04. The Invoice date is 5/22/04.		✓		The expenditure is reference materials for the Lawrence elementary school facility such as leading for diversity video, moral imperative of school leadership, inside full-service community schools, etc.
207	15000222600506309	Supplies and Materials	05-01775	12/6/2004	SAGEBRUSH TECHNOLOGIES	\$5,216.90	\$8,384.90	The purpose of the P.O. is the final payment for a Winnebago Automated Catalog System for the Samuel Smith School Library. The P.O. date is 12/6/04. The Invoice date is 2/24/05		✓		The expenditure is for a Winnebago Automated Catalog System for the new Smith elementary school library.
208	11000230600508801	Supplies and Materials	05-00845	7/1/2004	SCHOOL HEALTH CORP	\$95.04	\$95.04	The purpose of the P.O. is to purchase an automatic blood pressure unit. The P.O. date is 7/1/04. The Invoice date is 8/4/04.		✓		The expenditure is for an automatic blood pressure unit to be used throughout the district.
209	11000219610502304	General Supplies	05-00101	7/1/2004	School Specialty Inc.	\$794.89	\$794.89	The purpose of the P.O. is to purchase class room supplies. The P.O. date is 7/1/04. The Invoice date is 6/15/04.			✓	Invoice was received before P.O. was approved. The expenditure is for class room supplies for the child study team.
210	15000240610506407	General Supplies	05-00663	7/1/2004	Sherry Knight	\$266.50	\$366.50	The purpose of the P.O. is petty cash reimbursement. The P.O. date is 7/1/04. The Invoice date is 3/15/05.		✓		The expenditure is petty cash reimbursement for the principal of the Boudinot elementary school. The amount appeared reasonable.
211	15000240610506407	General Supplies	05-01183	9/13/2004	SHIRLEY OFFICE SUPPLY	\$135.00	\$1,087.00	The purpose of the P.O. is for additional cafeteria chairs. The P.O. date is 9/13/04. The Invoice date is 9/27/04.			✓	P.O. amount approved was less than amount paid. Per discussion with the Business Administrator, the price differential was due to the addition of an extra class of students. There is no evidence of approval to the change in the original PO amount.
212	11000219610502304	General Supplies	05-01610	11/11/2004	Sopris West	\$192.50	\$192.50	The purpose of the P.O. is for teacher supplies. The P.O. date is 11/11/04. The Invoice date is 12/8/04.		✓		The expenditure is for child study team supplies- teachers encyclopedia of behavior management, interventions- procedural manual & intervention booklets.
213	11000230600508801	Supplies and Materials	05-00515	7/1/2004	STATE OF NJ DEPT. OF EDUCATION	\$49.00	\$49.00	The purpose of the P.O. is for school register booklets. The P.O. date is 7/1/04. The Invoice date is 7/6/04.		✓		The expenditure is for school register booklets for the 2004-2005 school year. The expenditure appears reasonable.
214	15000240610506410	General Supplies	05-02573	5/11/2005	Stumps Everything Elementary	\$246.95	\$246.95	The purpose of the P.O. is to purchase graduation supplies, Neck Ribbons, Lamp/Learning Medal-Honor Roll. The P.O. date is 5/11/05. The Invoice date is 5/16/05.		✓		Paid amount is greater than the approved amount on P.O. Per discussion with the Business Administrator, price differential was appropriate and was approved. The expenditure is for graduation supplies- Neck Ribbons, Lamp/Learning Medal Honor Roll.

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215	11000219610502304	General Supplies	05-02090	1/20/2005	SUPER DUPER SCHOOL CO	\$99.00	\$99.00	The purpose of the P.O. is for adding student pictures in their personal file. The P.O. date is 1/20/05. The invoice date is 1/27/05.		✓		The expenditure is for the addition of student pictures to their personnel file for the child study team.	
216	15000240610506430	General Supplies	05-01857	12/16/2004	Supply Room Inc	\$103.00	\$192.00	The purpose of the P.O. is to purchase flags for the district. The P.O. date is 12/16/04. The Invoice date is 12/22/04.		✓		The expenditure is to purchase flags for the district.	
217	15000240610506408	General Supplies	05-01044	8/17/2004	THOMAS HOWARD, JR.	\$339.85	\$439.85	The purpose of the P.O. is for petty cash reimbursement for the principal of Lawrence elementary school. The P.O. date is 8/17/04. The Invoice date is 12/17/04.		✓		The petty cash reimbursement for the 2004-2005 school year for the principal of the Lawrence elementary school appears reasonable.	
218	15000240610506430	General Supplies	05-01181	9/10/2004	Totally T-Shirts & More	\$272.00	\$272.00	The purpose of the P.O. is for youth wrestling t-shirts. The P.O. date is 9/10/04. The Invoice date is 8/20/04.			✓	The expenditure is for 48 wrestling t-shirts for the High School. The Invoice was received before the P.O. was approved.	
219	15000218610505308	General Supplies	05-02164	2/4/2005	Triumph Learning	\$261.19	\$261.19	The purpose of the P.O. is to purchase a Math Coaching guide for grade 3. The P.O. date is 2/4/05. The Invoice date is 2/4/05.			✓	The expenditure is for a Math Coaching guide for the third grade. Invoice date is the same date as the P.O. and therefore is categorized as Inconclusive.	
220	11000230600508801	Supplies and Materials	05-01338	9/29/2004	Ummm Ice Cream Parlor	\$55.00	\$55.00	The purpose of the P.O. is gift certificates for BOE presenters. The P.O. date is 9/29/04.	✓			No Invoice from Ummm Ice Cream Parlor. The expenditure was deemed discretionary due to no educational value provided to the students. There is no evidence to indicate who received the gift certificates.	Eleven students had done an exceptional activity that we rewarded them with \$5 gift certificates.
221	11000230600508801	Supplies and Materials	05-00843	7/1/2004	WALDENBOOK CO INC.	\$180.00	\$180.00	The purpose of the P.O. is for gift certificates for BOE presenters. The P.O. date is 7/1/04. The Invoice date is 7/1/04.			✓	Invoice date is the same date as the PO. This expenditure was deemed inconclusive due to no documentation to verify who received the gift certificates (students or adults in the community).	
222	11000219610502304	General Supplies	05-01916	1/3/2005	WESTERN PSYCHOLOGICAL SERVICES	\$272.25	\$272.25	The purpose of the P.O. is for supplies & materials. The P.O. date is 1/3/05. The Invoice date is 1/10/05.		✓		The expenditure is for supplies & materials for the child study team. The supplies & materials include Psycho diagnostics and Personality Assessment: A Handbook. The supplies & materials appear reasonable.	
223	15000222610506330	General Supplies	05-00620	7/1/2004	WILSON H.W. COMPANY	\$136.50	\$136.50	The purpose of the P.O. is to purchase biographies of influential people for the year 2003 for the library. P.O. date is 7/1/04. Invoice date is 7/14/04.		✓		The expenditure is for obtaining biographies of influential people for the year 2003 to use in the library. The listing appears reasonable.	
224	15000218610505308	General Supplies	05-00915	7/29/2004	Young People's Press	\$358.56	\$358.56	The purpose of the P.O. is to purchase multicultural literature as well as other books for the Lawrence elementary school. The P.O. date is 7/29/04. The Invoice date is 8/13/04.		✓		The expenditure is for multicultural literature as well as other books for the Lawrence elementary school. The listing appears reasonable.	

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225	11150100320502304	Purchased Professional - Educational Services	05-02526	5/3/2005	BRIDGETON BOARD OF EDUCATION	\$220.00	\$220.00	The purpose of the P.O. is for homebound instruction. The P.O. date is 5/3/05. The Invoice date is 4/6/05.			✓	The expenditure is for homebound instruction services. The Invoice was received before the P.O. was approved since an estimate of homebound services is not feasible until the invoice is received.	
226	11150100320502304	Purchased Professional - Educational Services	05-01544	10/29/2004	BROOKFIELD ACADEMY	\$152.00	\$152.00	The purpose of the P.O. is for bedside instruction. The P.O. date is 10/29/04. The Invoice date is 10/12/04.			✓	The expenditure is for bedside instructional services. The Invoice was received before the P.O. was approved since an estimate of homebound services is not feasible until the invoice is received.	
227	11150100320502304	Purchased Professional - Educational Services	05-01574	11/8/2004	BROOKFIELD ACADEMY	\$456.00	\$456.00	The purpose of the P.O. is to provide educational services. The P.O. date is 11/8/04.			✓	The expenditure is to provide educational services to students at Brookfield Academy who required bedside instruction while at Kennedy Memorial Hospital. No Date located on invoice.	
228	11150100320502304	Purchased Professional - Educational Services	05-02405	4/13/2005	BROOKFIELD ACADEMY	\$380.00	\$380.00	The purpose of the P.O. is a monthly bill for educational services. The P.O. date is 4/13/05. The Invoice date is 3/1/05.		✓		The expenditure is a monthly bill for educational services (bedside instruction). The Invoice was received before the P.O. was assembled due to this being an estimate. The expenditure appears reasonable.	
229	11150100320502304	Purchased Professional - Educational Services	05-02720	6/15/2005	BROOKFIELD ACADEMY	\$418.00	\$418.00	The purpose of the P.O. is for homebound instruction. The P.O. date is 6/15/05.		✓		The expenditure is for homebound instruction of students. Invoice date did not appear on the invoice, but individual service dates are provided and seemed reasonable.	
230	P1150100320505704	Purchased Professional - Educational Services	04-02754	6/8/2004	K&K Educational Services	\$14,060.00	\$14,060.00	The purpose of the P.O. is home instruction for a homebound student. The P.O. date is 6/8/04. The Invoice date is 6/15/04.		✓		The expenditure is for instruction of homebound students. Invoice was received before P.O. was approved since an estimate of homebound services is not feasible until the invoice is received. Amount paid is greater than approved amount on P.O. Per discussion with the Business Administrator, these costs were "estimated" and the actual homebound instruction was longer than the estimate provided on the P.O. Thus, the expenditure appears reasonable.	
231	11150100320502304	Purchased Professional - Educational Services	05-02408	4/13/2005	K&K Educational Services	\$400.00	\$400.00	The purpose of the P.O. is home instruction for a homebound student. The P.O. date is 4/13/05. The Invoice date is 3/31/05.		✓		The expenditure is for instruction of homebound students. Invoice was received before P.O. was approved since an estimate of homebound services is not feasible until the invoice is received. Thus, the expenditure appears reasonable.	

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232	11150100320502304	Purchased Professional - Educational Services	05-02719	6/15/2005	K&K Educational Services	\$180.00	\$180.00	The purpose of the P.O. is home instruction for a homebound student. The P.O. date is 6/15/05. The Invoice date is 5/31/05.		✓		The expenditure is for instruction of homebound students. Invoice was received before P.O. was approved since an estimate of homebound services is not feasible until the invoice is received. Amount paid is greater than approved amount on P.O. because of this being an estimate of charges. Thus, the expenditure appears reasonable.	
233	11150100320502304	Purchased Professional - Educational Services	05-01573	11/8/2004	Professional Educational Serv.	\$1,216.00	\$1,216.00	The purpose of the P.O. is for instructional services for a student. The P.O. date is 11/8/04. The Invoice date is 10/8/04.			✓	The expenditure is for instructional services for a student. The Invoice was received before the P.O. was approved since an estimate of homebound services is not feasible until the invoice is received.	
234	11150100320502304	Purchased Professional - Educational Services	05-01861	12/17/2004	Professional Educational Serv.	\$684.00	\$684.00	The purpose of the P.O. is for instructional services for a student. The P.O. date is 12/17/04. The invoice date is 12/1/04.			✓	The expenditure is for instructional services for a student. The Invoice was received before the P.O. was approved since an estimate of homebound services is not feasible until the invoice is received.	
235	11150100320502304	Purchased Professional - Educational Services	05-02738	6/17/2005	School Dist. of Philadelphia	\$260.26	\$260.26	The purpose of the P.O. is for hospital homebound instruction. The P.O. date is 6/17/05. The Invoice date is 6/14/05.			✓	The expenditure is for homebound instructional services for students. The invoice was received before the P.O. was approved since an estimate of homebound services is not feasible until the invoice is received.	
236	15402100600500430	Supplies and Materials	05-00276	7/1/2004	ALL AMERICAN CO	\$1,419.50	\$1,419.50	The purpose of the P.O. is for athletic supplies (baseballs, football helmet decals, football helmets, baseball chest protector, etc). The P.O. date is 7/1/04. The Invoice date is 6/22/04.		✓		The expenditure is for athletic supplies- baseballs, football helmet decals, football helmets, baseball chest protectors, etc. The Invoice was received before the P.O. was approved since the purchase will not be paid for until the next fiscal year begins (7/1/04).	
237	15402100600500430	Supplies and Materials	05-00988	7/30/2004	All Star Sports Center	\$7,950.00	\$7,950.00	The purpose of the P.O. is for supplies. The P.O. date is 7/30/04. The Invoice date is 12/14/04.		✓		Quotes are not necessary for the expenditures of this dollar value however, based on discussions with the Assistant Business Administrator, the facility may informally shop around for the best price. The expenditure is for athletic supplies- baseball jerseys, baseball pants & shorts.	
238	15402100600500430	Supplies and Materials	05-00268	7/1/2004	AMPRO SPORTS	\$987.46	\$987.46	The purpose of the P.O. is for athletic supplies. The P.O. date is 7/1/04. The Invoice date is 6/23/04.		✓		The expenditure includes football and softball supplies for the athletic teams.	
239	15402100600500430	Supplies and Materials	05-00273	7/1/2004	Arc Sports	\$1,560.40	\$1,560.40	The purpose of the P.O. is to purchase athletic supplies (baseball bats, pitching machine, field hockey misc.). The P.O. date is 7/1/04. The Invoice date is 7/28/04.		✓		The expenditure is for athletic supplies (baseball bats, pitching machine, field hockey equipment, etc). The athletic supplies appears reasonable.	

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240	15402100600500430	Supplies and Materials	05-00278	7/1/2004	Ask Advantage/Thomco	\$753.60	\$753.60	The purpose of the P.O. is to purchase athletic supplies for the tennis team (tennis tournament board & lobster ball retriever, hybrid model). The P.O. date is 7/1/04. The Invoice date is 7/19/04.		✓		The expenditure is for athletic supplies for the tennis team (tennis tournament board & lobster ball retriever). Price Change was evidenced on Ed Data detail appropriately by the athletic director.	
241	P1402100600500430	Supplies and Materials	04-02725	5/31/2004	BSN CORPORATION	\$1,269.23	\$1,269.23	The purpose of the P.O. is for supplies. The P.O. date is 5/31/04. The Invoice date is 7/8/04.		✓		The athletic supplies (weights & benches) were used in the weight room by the athletic teams in the high school.	
242	15402100600500430	Supplies and Materials	05-02363	4/6/2005	CIRCLE SYSTEM	\$2,310.30	\$6,732.45	The purpose of the P.O. is for athletic supplies. The P.O. date is 4/6/05. The Invoice date is 10/1/04.			✓	The expenditure is for athletic supplies- pants, girdles & pads for the football team. Quote detail was not available. Per discussion with the Assistant Business Administrator, "the vendor for this expenditure is the only vendor who does the reconditioning of athletic equipment thus no competing quotes". The Invoice was received before the P.O. was assembled.	
243	P1402100600500430	Supplies and Materials	04-02610	5/20/2004	Collins Sports Medicine	\$750.95	\$750.95	The purpose of the P.O. is for a 20 gallon drinking station for the athletic teams. The P.O. date is 7/1/04. The Invoice date is 7/6/04.	✓			The expenditure is deemed discretionary due to dollar value of pressurized water station for athletic teams.	
244	15402100600500430	Supplies and Materials	05-00269	7/1/2004	HARRISON SPORTING GOODS	\$2,004.93	\$2,004.93				✓	Documentation was not located for Expenditure.	
245	15402100600500430	Supplies and Materials	05-00144	7/1/2004	Henry Schein Inc.	\$1,817.81	\$1,817.81	The purpose of the P.O. is for health supplies. The P.O. date is 7/1/04. The Invoice date is 7/16/04		✓		The expenditure is for health supplies. There are 42 supplies which include prone pillows, portable tape stand, roll stretch bandages, etc. The supplies appear reasonable.	
246	15402100600500430	Supplies and Materials	05-00271	7/1/2004	LONGSTRETH SPORTING GOODS	\$869.55	\$869.55	The purpose of the P.O. is for field hockey supplies. The P.O. date is 7/1/04. The Invoice date is 6/30/04.		✓		The expenditure is for athletic supplies- field hockey supplies. The listing of supplies appears appropriate. The Invoice was received before the P.O. was approved since this expenditure cannot be processed until the next fiscal year (7/1/04).	
247	15402100600500430	Supplies and Materials	05-00262	7/1/2004	METUCHEN CENTER INC	\$1,757.85	\$1,757.85	The purpose of the P.O. is a bid for athletic supplies. The P.O. date is 7/1/04. The Invoice date is 5/10/05.			✓	The expenditure is for athletic supplies- tennis shirts & soccer shirts. The Invoice was received before the P.O. was approved. Items were bid through Ed Data 7/1/04 but not invoiced until May due to the supplies being used for spring sports.	

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248	15402100600500430	Supplies and Materials	05-00280	7/1/2004	Sportsman's	\$2,197.01	\$2,197.01	The purpose of the P.O. is for athletic supplies. The P.O. date is 7/1/04. The Invoice date is 7/1/04.		✓		The paid amount from the P.O. exceeds the approved amount by \$40. Per discussion with the Business Administrator, the price change is appropriate and was approved. The Invoice was received the same day as the P.O. and cannot be processed until the next fiscal year (7/1/04). The athletic supplies include the following: Wrestling pads, Basketball Scorebook, Track Javelin, Baseball Scorebook, Baseball Socks, etc.	
249	12000210730502502	Equipment	04-02640	5/25/2004	ePlus Technology Inc.	\$1,000.00	\$7,106.96	The purpose of the P.O. is for an installation of a network server. The Invoice date is 7/30/04.		✓		The expenditure is an installation of a Proliant ML350 G3 server with 4GB of ram for the high school.	
250	12000260730504306	Equipment	05-01598	11/10/2004	South Jersey Mowers	\$2,279.99	\$2,279.99	The purpose of the P.O. is to purchase a leaf mower for a truck. The P.O. date is 11/10/04. The invoice date is 11/22/04.		✓		A leaf mower was purchased for a truck for the Facilities Team. The expenditure approval was noted by the Facilities Manager on the invoice.	
251	11000262420504306	Cleaning Repair and Maintenance Services	06-00590	7/1/2005	AFA PROTECTIVE SYSTEMS	\$6,262.74	\$9,268.74	Purpose of PO was to purchase quarterly inspections of security systems at all schools in the District. PO Date: 7/1/05. Invoice Date: 7/5/05. The inspection services were from: 7/1/05- 9/30/05.		✓		This PO was classified as appears reasonable based on the added security benefit to all of the students in the District.	
252	11000262300504306	Purchased Professional and Technical Services	06-01198	10/18/2005	Air Consulting Services LLC	\$620.00	\$620.00	Asbestos Inspection and Testing due to leakage in Gymnasium Floor at BCHS. The gym floor repair was approved as part of the BOE on August 22, 2005.		✓		Repair to the gym floor at BCHS was classified as appears reasonable because of the PE classes and additional sporting events that require use of the gym floor.	
253	11000219592502304	Miscellaneous Purchased Services Other than Residential Costs	06-01008	9/16/2005	ALLISTER BUSINESS SYSTEMS INC	\$2,872.82	\$2,872.82	Purpose of PO was to purchase a maintenance agreement for the Child Study team's copier which includes parts, labor, PM's, drums. The maintenance agreement PO was 9/16/05. Invoice date: 8/15/05.			✓	Invoice date is before the PO was assembled, therefore the PO was classified as inconclusive due to missing proper approval.	
254	P1000261420504306	Cleaning Repair and Maintenance Services	05-02750	6/22/2005	AMERICAN INDUSTRIAL ELECTRICAL	\$3,355.00	\$3,355.00	Purpose of PO was for facilities services and goods (installation of a receptacle for an AC unit, circuits for Janitors Office, circuit breakers, twistlock receptacles). Date of PO: 6/22/05 Date of Invoice: 6/9/05.			✓	Per School Business Administrator, electrical repair services were bid out at the beginning of each year. A list of approved vendors is generated. American Industrial Electric is an approved vendor. This was not an emergency repair and therefore the PO should have been generated prior to the service or the invoice being received. Invoice date is before the PO was assembled, therefore the PO was classified as inconclusive due to missing proper approval.	

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255	11000219580502304	Travel	06-02266	6/15/2006	Anne Lawrence	\$502.07	\$502.07	Purpose of the PO was to pay for mileage reimbursement to Anne Lawrence, the School Psychologist, for the 2005/2006 school year. Mileage charts were attached with detailed mileage records for each month.			✓	Reimbursement of mileage is mandatory, however the District has a policy on mileage reimbursement which states that reimbursements must be claimed within one month of occurrence. Therefore based on the improper approval of this PO, the reimbursement was classified as inconclusive.	
256	11000230590508801	Insurance	06-00001	7/1/2005	BCIP JIF	\$79,877.00	\$425,630.00	Purpose of PO was to purchase Joint Insurance from the Burlington County Insurance Pool Joint Insurance Fund. The Invoice date as 6/1/05 and the PO date was 7/1/05. The 2004/05 closing date was 6/30/05, so the PO was held off until it could be applied to the 2005/06 school year. The amount per the PO is \$88,941 less than the amount invoiced because the Board approved this amount of 2004/05 JIF surplus to be directly applied to the 2005/06 premium. The Board meeting minutes were attached to the PO package, which indicated a Board resolution to make the payment. Invoice date is before the PO was assembled.		✓		Understand the application of premium refund and the 2001 premium cost: Three years after all claims have been paid out, if there isn't enough money to pay out. The state needs to re-assess the amount of money due by the schools involved. The assessment is based on the school's history and experience.	
257	11000262420504306	Cleaning Repair and Maintenance Services	06-00975	9/12/2005	Bevan Security Systems Inc.	\$5,850.00	\$5,850.00	Purpose of PO was for facilities purchase of district wide fire alarm services performed on 8/3,8/4,8/5, on 8/8/05 at BCHS, WWIS, Lawrence School, Boudinot School, Smith School. Date of PO: 9/12/05. Date of Invoice: 8/30/05			✓	The nature of this PO appears reasonable because of it's direct safety benefit to the students of the District. However, the invoice date is before the PO was assembled and as a result is categorized as inconclusive.	
258	11000261420504306	Cleaning Repair and Maintenance Services	06-01447	12/8/2005	Bradley-Sciocchetti Inc.	\$863.50	\$863.50	Purpose of PO was for facilities purchase of emergency heating repairs services. Date of PO: 12/08/05. Date of Invoice: 11/29/05. Per the PO, services were performed on 11/22/05 and 9/30/05.			✓	Invoice date was before the PO Date. Invoice details include a charge from services performed in September 2005. Per discussion with Business Administrator, a separate PO should have been created before the services were rendered.	
259	11000251592501202	Miscellaneous Purchased Services Other than Residential Costs	06-01573	1/9/2006	BURLINGTON COUNTY TIMES	\$740.00	\$740.00	Based on the review of supporting documentation, the purpose of the PO was to purchase publication of school budget and affidavit charges. The PO was estimated at \$1,200. However, the actual cost of the publication was \$740. PO Date: 1/9/06. Invoice Date:3/22/2006.			✓	Per discussion with the Business Administrator the District is state mandated to publish the budget in the local newspaper. The District cannot control the cost of this purchase.	

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260	11000230590508801	Miscellaneous Purchased Services	06-01570	1/9/2006	BURLINGTON COUNTY TREASURER	\$7,413.78	\$7,413.78	Based on the review of supporting documentation, the purpose of the PO was to purchase ballot printing, postage and other miscellaneous costs for the 4/18/06 School Board Elections. PO 1/9/06. Invoice Date: 5/25/06.		✓		Per discussion with the Business Administrator the District is state mandated to hold yearly school board elections. The cost of the election is contracted with the county and the District cannot control the costs.	
261	11000222340502530	Purchased Professional and Technical Services	06-00039	7/1/2005	CAMDEN COMPUTERS INC	\$1,500.00	\$15,950.00	Based on the review of supporting documentation, the purpose of the PO was to purchase computer maintenance for the 2005-2006 school year. PO was estimated based on a \$75/hour on-site service and a \$45/hour depot service.		✓		Based on the usefulness of copiers to the students and faculty of the District, the maintenance service agreement was classified as appears reasonable.	
262	15000218500505330	Other Purchased Services	06-00017	7/1/2005	Canon Business Solutions	\$576.00	\$576.00	Based on the review of supporting documentation, the purpose of the PO was to purchase a copier supply inclusive service program for one year from 8/30/05-8/29/06 for BCHS. PO date: 7/1/05.		✓		New Jersey Department of Education is contracted with Canon Business Solutions, therefore the District did not need to receive a quote for this purchase. The copier maintenance program was classified as appears reasonable based on usefulness.	
263	11000262490504306	Other Purchased Property Services	06-02093	4/28/2006	Central Atlantic Leasing Corp.	\$6,043.86	\$6,043.86	Based on review of supporting documentation, the purpose of PO was to lease a Utility Truck. The District went out for a bid of for this purchase and the Board approved the contract with Central Atlantic Leasing Corp. The PO was cut after the final price was negotiated. The lease contract was approved by the Board of Education on 8/22/05. Date of Invoice: 2/9/06. Date of PO 4/28/06.		✓		This transaction appears reasonable because the board approved the purchase prior to the lease negotiation.	
264	11000252340502502	Purchased Professional and Technical Services	06-00037	7/1/2005	CENTURY CONSULTANTS LTD	\$3,592.00	\$23,975.00	Based on the review of supporting documentation, the purpose of the PO was to purchase annual software support for the Star Student/Insight Portal/Oracle which tracks student attendance. The database also allows parents to view student records. This purchase is aligned with the student management initiative. PO date: 7/1/05. Invoice Date: 5/20/05		✓		The Invoice was dated before the PO was assembled because the purchase had to be recorded in the appropriate school year (2005-06). The Star Student Portal maintenance appears reasonable because the system tracks the students daily attendance and is integral for student records. The service period is for the next fiscal year and therefore the PO can not be processed until July 1 of the next year. This is not deemed as an exception.	

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265	11000219320502304	Purchased Professional Education Services	06-00331	7/1/2005	Charles J. Trigiani, DO	\$7,350.00	\$8,750.00	Based on the review of supporting documentation, the purpose of the PO was to purchase psychiatric evaluation for three students. Invoice Date: 12/21/05.			✓	Troubled students are not discussed in board minutes. Per discussion with the ABA, the students selected for evaluation are chosen at a student hearing. These are regular education students, so they would not be approved in the board minutes. We obtained and reviewed the master voucher. We are unable to verify that A.B., E.B., and N.J. were approved for psychiatric evaluation per the Board meeting minutes, therefore the PO is classified as inconclusive.	
266	15000218500505330	Other Purchased Services	06-00857	8/16/2005	COIN Educational Products	\$1,195.00	\$1,195.00	Based on review of supporting documentation, the purpose of the PO was to renew a site license for COIN Career Library Internet use. It was ordered by Supervisor of Guidance. The Date of PO is 8/16/05 and the Order Form was dated 8/3/05. The Date of the Invoice was 8/25/05.		✓		COIN Career Library is an exploration and planning resource for students, counselors, teachers, and parents to work together on career and college guidance. This purchase has direct educational and beneficial values for the students.	
267	15000222300502507	Purchased Professional and Technical Services	06-00723	7/28/2005	COMPASS LEARNING INC.	\$1,000.00	\$11,149.99	Purpose of PO was to renew Maintenance Support of Odyssey Software at all five schools. The Odyssey computer based internet system is a student remedial system. the District has been using it in the alternative education and automotive classrooms. the Superintendent and the teachers in this department discussed the purchase. Joanne Tice verbally approved for payment. The PO was dated 7/28/05 and the Invoice was dated 7/29/05.		✓		This PO appears reasonable because it is for normal maintenance of the Odyssey Software System for the 2005-06 school year.	
268	11000230585501202	Board of Education (BOE) Other Purchased Services	06-01771	2/9/2006	Convention Management Resource	\$1,379.03	\$1,379.03	Purpose of PO was to pay for accommodations for Kim Law-Jackson, member of the Board of Education, at the Drake Hotel in Chicago for the National School Board Association 66th Annual Conference from 4/8/06-4/11/06. Ms. Jackson stayed at the hotel from 4/6-4/11/06 because she attended the Early Bird Class on 4/7/06. The Early Bird Class was Board approved. The Website lists appropriate accommodations for the convention.		✓		Per discussion with the Business Administrator the conference was changed from New Orleans, LA to Chicago. The District needed to find accommodations last minute. State Commissioner of Education also approved conference expenses. The PO for the hotel accommodations was on 2/9/06. The Invoice date was 1/30/06.	

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269	P1000218390505310	Other Purchased Professional and Technical Services	05-02189	2/10/2005	CTB/MCGRAW HILL	\$5,000.00	\$6,684.86	Purpose of PO was to purchase textbooks for WWIS. The pricing was corrected by the adjustment. The PO date was 2/10/05 and the Invoice date was 6/23/2005. However, the receiving document was signed on 3/11/05.		✓		Per the Business Administrator on 3/26/07 the adjustment to the PO was due to incorrect pricing. The pricing was corrected by the adjustment. There seems to be no mechanism or control in place for explaining adjustments made.	
270	11000261420504306	Cleaning Repair and Maintenance Services	06-00997	9/15/2005	DODGE CITY	\$918.00	\$918.00	Purpose of PO was to install an Air Conditioning System in maintenance vehicle (Dodge Ram Pick-up). Date of PO is 9/15/06. Date of Invoice 9/5/05, Date of Service: 9/4/05.			✓	Per discussion with the Business Administrator, he noted that the installation/repair of the AC unit in the Pick-Up Truck was not an emergency and the PO should have been assembled before the Invoice.	
271	11000261420504306	Cleaning Repair and Maintenance Services	06-00717	7/28/2005	Duckett Plumbing, LLC	\$8,038.86	\$22,400.00	Based on the review of supporting documentation, the purpose of the PO was to purchase plumbing repairs and services for the entire 2005-06 school year for \$15,000. PO Date: 7/28/05. The original PO was for \$45,000, but was cancelled.		✓		Normal plumbing services for the District appears to be a reasonable purchase based on usefulness.	
272	11000261420504308	Cleaning Repair and Maintenance Services	06-02015	4/11/2006	Duckett Plumbing, LLC	\$13,531.93	\$13,531.93	Based on the review of supporting documentation, the purpose of the PO was to purchase plumbing work for the District during the month of January.		✓		Normal plumbing services for the District appears reasonable based on usefulness.	
273	15000221320502507	Purchased Professional Education Services	06-00357	7/1/2005	EdSolution, Inc.	\$1,200.00	\$12,000.00	Based on the review of supporting documentation, the purpose of the PO was to pay for professional service contract for web-based software/development/maintenance/data warehousing/ training and consulting for the 05-06. The cost of the contract with EdSolution was distributed amongst the five schools. PO date: 7/1/05.		✓		EdSolution is a PreK-12 non-profit education organization that assists school systems to build capacity via greater efficiency and access to needed resources. EdSolution reproduces all educational processes into web-based systems. Districts may also request assistance from EdSolution to identify best practices, needed materials, professional development training, and needed support for programs. Based on the added benefits to the District of the EdSolution services, this purchase was classified as appears reasonable.	
274	11000230590508801	Miscellaneous Purchased Services	06-01984	3/31/2006	EDUCATION LAW CENTER INC.	\$1,500.00	\$1,500.00	Purpose of the PO was to purchase a full page ad to thank the Education Law Center, who is supporting the Abbott School Districts in a law suit against the State, in the Kids-In-Concert Journal. PO date was 3/31/06.	✓			This purchase was deemed discretionary because it does not appear to have a direct educational or strategic benefit to the students of the District. In addition, the vendor invoice was not available for inspection.	

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275	11000230339501202	Other Professional Services	06-00024	7/1/2005	EDUCATIONAL DATA SERVICES INC.	\$8,920.00	\$8,920.00	Based on the review of supporting documentation, the purpose of the PO was to purchase licensing and maintenance fees plus "Right to Know" services for the '05-'06 school year. PO Date: 7/1/05.		✓		The licensing fee refers to the use of EdData's copyrighted bid specifications and interactive software. The maintenance fee refers to EdData's supplying of cooperative bid prices, cross-referenced awarded vendor catalogs, updated users and account codes. The PO also purchased Right to Know services which can significantly reduce the cost of maintenance and reporting of hazardous materials as required by state. An annual survey detailing your HAZMAT inventory and location of these items will also be provided. We also offer consulting services which includes inspecting and reporting on each location, and Right-to-Know training.	
276	11000219320502304	Purchased Professional Education Services	06-01180	10/14/2005	Educational Services Unit	\$1,490.00	\$1,490.00	Based on the review of supporting documentation, the purpose of the PO was to pay for fee to participate in the Burlington County Inclusion Project which is a collaborative effort to support the inclusion of special needs students in regular education classes and programs. PO Date: 10/14/05. Invoice Date: 11/10/05.		✓		This is part of a major special education initiative approved by the District and included in the Board meeting minutes.	
277	15000222340502530	Purchased Technical Services	06-00606	7/1/2005	ePlus Technology Inc.	\$1,750.00	\$6,750.00	Based on the review of supporting documentation, the purpose of the PO was to purchase services of a network engineer for technology services to BCHS for the '05-'06 school year. The actual disbursements were coded to WWIS and BCHS. PO date: 7/1/05. We noted that several of the disbursements on the PO were charged to WWIS.			✓	Per discussion with the Business Administrator, this is because the bulk of the work was done at BCHS, however work that was done for WWIS, needed to be charged there. In the future, the BA noted that the disbursements should be charged back to the individual school per each school's budget and therefore is categorized as inconclusive.	
278	15000222340502530	Purchased Technical Services	06-01756	1/31/2006	ePlus Technology Inc.	\$2,000.00	\$7,875.97	Based on the review of supporting documentation, the purpose of the PO was to purchase a Proliant Server. Per discussion with the School Business Administrator, this was a repair/replacement of a server and would not be a part of the long term technology plans, which are more broad. PO Date: 1/31/06.		✓		The District has a contract with Eplus technology and therefore was not required to obtain a quote. The server was classified as appears appropriate based on usefulness.	

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279	11000252500502502	Other Purchased Services	05-02715	6/14/2005	ePlus Technology Inc.	\$4,000.00	\$5,785.60	Based on the review of supporting documentation, the purpose of the PO was to purchase a MS Window server, Media Kit, and four Open File Options. PO Date: 5/23/06. Invoice Date: 6/2/06. MS Windows server and Media Kit were charged to Boudinot, the four Open File Options were charged to BCHS. PO amount agrees with the invoice amount. However, we were unable to verify that the District obtained quotes for this purchase.		✓		The District has a contract with Eplus technology and therefore was not required to obtain a quote. The windows server and Media Kit were classified as appears reasonable based on usefulness and educational benefit.	
280	15000240580506430	Travel/Registrations	06-01832	2/21/2006	Family Y" of Burlington Co."	\$500.00	\$500.00	Purpose of PO was to pay for two Model United Nations Assembly Program Adult Advisors fees. The PO was dated 2/21/06. The Invoice date was 1/17/06.			✓	Invoice date is before the PO was assembled. Program was pre-approved by the superintendent. Per discussion with the BA, extra chaperones attended the Model United Nations assembly program. However, based on the lack of documentation, we are unable to verify the number of chaperones attending.	
281	11000262411504306	Rental of Land and Buildings	06-00635	7/1/2005	Ferry, John J. Enterprises Inc	\$12,100.00	\$13,200.00	Purpose of PO was to purchase rent for an entire year for the Facilities Dept in the Ferry Bldg. The date of the PO was 7/1/05. Date of Invoice was 7/6/05.		✓		Per discussion with the Business Administrator space was needed because State run construction was behind in time line. Per SBA, state may reimbursement for expense.	
282	11000262441504306	Rental of Land and Buildings	06-00771	8/4/2005	Ferry, John J. Enterprises Inc	\$6,000.00	\$6,000.00	Purpose of PO was to purchase rent for an entire year for the Tech Dept in the Ferry Bldg. The date of the PO was 8/4/05. Date of Invoice was 8/8/05.		✓		Per discussion with the Business Administrator space was needed because State run construction was behind in time line. Per SBA, state may reimbursement for expense.	
283	11000262420504306	Cleaning Repair and Maintenance Services	06-01455	12/12/2005	Fire Protection Maintenance Co	\$720.00	\$720.00	Purpose of PO was to purchase sprinkler inspections at WWIS and Lawrence School. The service was provided and Invoiced on 11/29/05, however the receiving document was signed on 12/14/05. Additionally, the PO date was 12/12/05.			✓	Per discussion with the Business Administrator, this was not an emergency repair and therefore the PO should have been assembled before the invoice.	
284	11000261420504330	Cleaning Repair and Maintenance Services	06-02081	4/26/2006	Fire Security Technologies Inc	\$634.75	\$634.75	Purpose of PO was to purchase repairs to the Intercom System for BCHS. Service was requested by Jim Countryman for facilities and the service was provided on 4/6/06. The Invoice date was 4/17/06, however the PO date was 4/26/06.		✓		This was an emergency repair to the intercom system at BCHS. Therefore, the PO was approved after the Invoice.	

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285	15000218390505330	Other Purchased Professional and Technical Services	06-01524	12/31/2005	Geniotech Computer Services	\$941.50	\$941.50	Purpose of PO was to purchase service and data recovery for hard drive on an IMAC computer. Purchase was requested by Bill DePonte and took place on 12/31/05. PO date is 12/31/05 and Invoice date is 12/31/05.			✓	We noted the that date of the PO was Saturday on New Year's Eve of 2005 and brought this timing issue to the Business Administrator, SBA for his attention. He noted that Bill DePonte, athletic director's, computer had an issue and that he called in a service to fix it because he could not. The PO shows that Bill keyed in this PO because of his control number ID'ed his initials. Craig also noted that it would not be unusual for Bill DePonte to be at the school over the break because of athletics. Invoice was dated 12/31/05 and due to the fact that the service was performed on a Saturday, the PO couldn't have been approved on that same day.	
286	15000218500505330	Other Purchased Services	06-01513	12/21/2005	Good Impression Printing	\$1,710.00	\$1,710.00	Purpose of PO was to purchase 1,000 copies of the Program of Studies book for BCHS. Purchase was requested by Sandy Barker in the Guidance Dept. 1,000 copies of the Program of Studies book were ordered for BCHS and BCJS students. PO Date: 12/21/05. Invoice Date: 12/30/05.		✓		Per discussion with the Business Administrator, it appeared that a large amount of programs were ordered because double copies were made for students who have split parents, teachers need them, and for recruiting purposes for additional students from nearby schools.	
287	11000251592BREK02	Miscellaneous Purchased Services Other than Residential Costs	06-00819	8/11/2005	Good Impression Printing	\$2,750.00	\$3,690.00	Based on review of supporting documentation, the purpose of the PO was to purchase quarterly printing of the District's quarterly newsletter "Our Schools" through the 2005-06 school year. Purchase Order Request Form signature date: 8/9/05 by Julian Jenkins (Principal of BCHS). PO Date: 8/11/05. Noted that the quantity of newsletters varies between editions because the budget issue is not submitted to Edgewater Park. The newsletter typically includes information regarding upcoming elections, major district events, budgeting, and provides a calendar of the next two months. The newsletter is one page, front and back.			✓	This purchase was deemed inconclusive because it does not appear to have a direct educational benefit to the students in the District but may have several indirect benefits including community involvement.	

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288	11000251592501202	Miscellaneous Purchased Services Other than Residential Costs	06-00576	7/1/2005	Good Impression Printing	\$2,448.00	\$2,448.00	Purpose of PO was to purchase a total of 4,000 school calendars to be distributed among the schools in the District. Per meeting with the Business Administrator 3/26/07 object code 251 is the BA Office. The PO date was 7/1/05 and the calendars were delivered on 8/10/05.		✓		All students and teachers from the District received a calendar. There are approximately 2,700 students in the District. Additionally, students coming from homes with split parents receive two calendars. Edgewater Park students also received the District calendars. It appears that the number of calendars purchased is reasonable.	
289	11000261420504308	Cleaning Repair and Maintenance Services	06-02019	4/11/2006	HILLYARD INC.	\$684.76	\$684.76	The purpose of the PO was to purchase an emergency service repair to a floor scrubber at the Lawrence School. Purchase was requested by Jim Countryman for the Facilities Dept. PO date was 4/11/06 and date of Invoice was 4/4/06. Jim signed the receiving document on 4/18/06.		✓		This purchase represents an emergency repair to equipment and appears reasonable.	
290	P1000262300504306	Purchased Professional and Technical Services	05-02476	4/22/2005	HMC Inc.	\$3,100.00	\$3,100.00				✓	Unable to locate PO. Classified as inconclusive based on lack of documentation.	
291	11000261420504306	Cleaning Repair and Maintenance Services	06-00753	7/31/2005	HONEYWELL	\$20,735.00	\$51,837.50	Based on review of supporting documentation, the purpose of the PO was to purchase Flex mechanical maintenance services for Smith, Lawrence, Boudnot and WWIS for the 05-06 school years. Plus preferred temperature control services for BCHS for the school year. PO Date: 7/31/05.		✓		This purchase represents normal district maintenance appears reasonable.	
292	11000261420504330	Cleaning Repair and Maintenance Services	06-02141	5/12/2006	HONEYWELL	\$2,370.47	\$2,370.47	The purpose of the PO was to purchase emergency repairs to isolation valves in the Auditorium. The service was performed and invoiced on 4/11/06. The PO date is 5/12/06.		✓		This was an emergency repair which is the reason why the Invoice was dated before the PO was approved.	
293	11000230590508801	Cleaning Repair and Maintenance Services	06-02121	5/8/2006	HRH of Southern New Jersey	\$720.00	\$720.00	Based on review of supporting documentation, the purpose of the PO was to purchase a surety bond policy because the yearly bond was expiring and the District needed to renew the bond by paying the annual premium. PO Date: 5/8/06. Invoice Date: 5/2/06.			✓	Per the Business Administrator a surety bond for the District Treasurer is required by State Law Statute. The purchase order was approved after the renewal was received.	
294	11000219320502304		06-00332	7/1/2005	ELIZABETH B. CUSACK	\$3,150.00	\$5,600.00	Based on review of supporting documentation, the purpose of the PO was to pre-purchase psychological evaluation services for the District for the 2005-2006 school year.			✓	Only the voucher was included in the PO package. We did not receive the master PO. Therefore based on lack of documentation, the PO was classified as inconclusive.	

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295	11000230332501202	Audit Fees	06-02097	5/3/2006	INVERSO & STEWART LLC	\$7,500.00	\$7,500.00	Based on review of supporting documentation, the purpose of the PO was to purchase professional services in connections with the preliminary audit of the City of Burlington School District. PO Date: 5/3/05. No invoice was attached from the auditor.			✓	A vendor invoice was not available for inspection and therefore PO was classified as inconclusive.	
296	11000230332501202	Audit Fees	06-00355	7/1/2005	INVERSO & STEWART LLC	\$13,600.00	\$13,600.00	Based on review of supporting documentation, the purpose of the PO was to purchase professional services rendered in connection with the 2004/2005 annual audit. The total contract was \$21,300. Prelim. Audit performed in June 2004 and paid \$7,700. This PO was to pay the balance of the contract. PO Date: 7/1/05. Invoice Date: Invoice does not include date.			✓	A vendor invoice was not available for inspection and therefore PO was classified as inconclusive.	
297	11000262420504306	Cleaning Repair and Maintenance Services	06-00386	7/1/2005	ISS Corporation	\$1,200.00	\$1,200.00	Based on review of supporting documentation, the purpose of the PO was to purchase twelve monthly inspections of the PA system at BCHS, billed annually. Invoice Date:7/1/05.		✓		The purpose of this PO was to purchase normal district maintenance for the Public Announcement System and appears reasonable based on the direct usefulness of District-wide communication.	
298	11000261420504306	Cleaning Repair and Maintenance Services	06-00964	9/8/2005	KUSHNER DRAPERIES LLC	\$590.00	\$590.00	Based on review of supporting documentation, the purpose of the PO was to purchase replacement blinds for Rooms 215 and 211 of BCHS. PO Date: 9/8/05. Invoice Date: 10/7/05. The total cost included the cost of the blinds and installation.			✓	The expenditure is deemed inconclusive because we are unable to ascertain the essentiality of the blinds and if they were used for student class rooms.	
299	11000262420504306	Cleaning Repair and Maintenance Services	06-01252	10/28/2005	Line Drive Painting Co. LLC	\$1,200.00	\$1,200.00	The Purpose of the PO was to purchase painting and layout services for the playground at Smith School. Physical education activities were painted on the cement. The PO date was 10/28/05 and the Invoice Date was 11/14/05.		✓		Per discussion with the Business Administrator, this was the first year that the black-top at Smith Elementary School had ever been painted. This purchase was classified as appears reasonable because it directly benefits the students.	
300	11000262490504306	Rentals	06-02134	5/10/2006	MAIN LINE PARTY RENTALS INC	\$2,158.52	\$5,927.52	The Purpose of the PO was to purchase 1000 chairs and 100 platforms for graduation on June 9th. The PO date was 5/10/06. The Invoice date was 6/12/06. Despite the fact that the 2006 graduation was rained-out, the District does not receive a refund from Main Line Party Rentals for unused chairs.		✓		Purchase appears reasonable because of the need for seating during graduations. Approximately 100 students graduated; teachers, family members and other students will attend, so the number of chairs purchased appears reasonable.	

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301	11000261420504306	Cleaning Repair and Maintenance Services	06-00654	7/1/2005	Mazza Furniture & Carpet	\$844.20	\$844.20	The purpose of the PO was to purchase carpeting for the Ferry Building Conference Room. The carpeting was requested by the Facilities Dept. However the Ferry Building is rented by the Facilities Dept and installation of the rug should have been paid for by the landlord.. PO date was 7/1/05 and Invoice Date is 7/23/05.	✓			We obtained the Lease Agreement and verified that the purchase of a new carpet was not included in the cost of the lease. Purchase was deemed discretionary because it does not have a direct educational or strategic benefit to the students in the District.	
302	11000261420504306	Cleaning, Repair and Maintenance Services	06-00716	7/28/2005	MD Electrical Contractor, Inc.	\$22,011.68	\$29,000.00	Based on review of supporting documentation, the purpose of the PO was to purchase district-wide electrical repairs for the 2005-06 school year. PO date: 7/28/05.		✓		This purchase appears reasonable based on usefulness because it represented normal electric repairs for the entire school year.	
303	11000223320506041		06-01302	#N/A	Rutgers University/NJCCE	\$335.00	\$335.00	Based on review of supporting documentation, the purpose of the PO was to pay for Dr. James Fazzone, interim Principal at the Boudinot School, to attend a workshop training entitled "Character Education Training" on 12/13/05. Date of PO: 11/8/05. Date of Invoice: 2/14/06.			✓	Per the Business Administrator the Interim School Principal was hired after Former Principal left the school. Workshops would not be a part of his contract with the District, however they would be permitted. This purchase is inconclusive in order to assess if there was a direct benefit to the students of the District.	
304	11000230339501202	Other Professional Services	06-01567	1/6/2006	MMA Architects, PC	\$15,500.00	\$15,500.00	Based on review of supporting documentation, the purpose of PO was to purchase a Long Range Facilities Plan, which is required by the state. PO date: 1/06/06 Invoice Date: 12/1/05.			✓	New Jersey school districts are mandated to have a Long Range Facilities Plan. However, the invoice was dated before the PO and therefore is categorized as inconclusive.	
305	11000261420504306	Cleaning Repair and Maintenance Services	06-01278	10/31/2005	Modernfold/Styles Inc.	\$2,055.00	\$2,055.00	Based on review of supporting documentation, the purpose of PO was to purchase services to repair and inspect the folding door in the large gymnasium. PO date: 10/31/06. Invoice Date: 11/3/05. Invoice amount agrees to PO. Modernfold was the only company that responded to the bid.			✓	Requested the bid documentation to verify price. Based on the lack of bid documentation, the purchase was deemed inconclusive.	
306	11000219320502304	Purchased Professional Education Services	06-00329	7/1/2005	Molly S. Mihocko	\$7,021.25	\$7,500.00	Based on review of supporting documentation, the purpose of the PO was to pay for consultant fees for a Work/Study Coordinators for the 2005-06 school year. PO Date: 7/1/05.		✓		Per discussion with the ABA, the work study coordinator is contracted with the District to administer the internship program. The program is used by students to find work that fits into their student schedules and is applicable to their future employment goals.	
307	11000261420504310	Cleaning Repair and Maintenance Services	06-01951	3/23/2006	MONARCH BOILER CONST. CO. INC.	\$8,780.61	\$8,780.61	Based on review of supporting documentation, the purpose of PO was to purchase services to repair the boiler at Wilber Watts. PO date: 3/23/06. Invoice Date: 2/3/06 for services performed on 1/6/06 and 2/2/06.		✓		Per the Business Administrator the PO purchased two emergency repairs which were billed by Monarch on the same Invoice.	

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308	P1000240500506409	Purchased Professional and Technical Services	05-00879	7/27/2004	Nextel Communications	\$687.56	\$13,392.12	Based on review of supporting documentation, the purpose of the PO was to purchase phone services for one year for the School Business Administrator, Maintenance/Custodians/Bus Drivers, and for the principals of each of the elementary schools.		✓		The purpose of this PO was to purchase normal district maintenance for the Public Announcement System and appears reasonable based on the direct usefulness of District-wide communication.	
309	11000230585501202	Board of Education (BOE) Other Purchased Services	06-00979	9/12/2005	NJASA	\$600.00	\$600.00	Based on review of supporting documentation, the purpose of the PO was to pay for a New Jersey Association of School Administrator's Professional Development One-Day Seminar subscription program for the District. The subscription price includes ten seminars for superintendent professional development and other administration topics.			✓	The PO was assembled for the Superintendent, however per the Business Administrator, he rarely leaves the District and typically sends other administrators in the District to the seminars. This purchase was deemed inconclusive because the seminars are not State mandated and to do appear to have a direct educational benefit to the students in the District.	
310	11000230585501202	Board of Education (BOE) Other Purchased Services	06-02199	5/31/2006	NJSBA	\$750.00	\$750.00	Based on review of supporting documentation, the purpose of the PO was to pay for registration fees for Kim Law Jackson and Ralph Loller, both members other the Board of Education, to attend the "Leadership Conference" from June 16-17, 2006 at the Princeton Marriott Hotel & Conference Center. Price per each person was \$375. PO Date: 5/31/06. Invoice Date: 6/23/06.			✓	Per the Business Administrator school board members are not mandated to attend workshops. However, members of school boards are encouraged to attend. Attendance also works to elevate board members to "Advance Board Member" designation.	
311	11000230585501202	Board of Education (BOE) Other Purchased Services	06-01620	1/19/2006	NSBA	\$1,115.00	\$1,115.00	Based on review of supporting documentation, the purpose of the PO was to pay for Kim Law-Jackson's registration to attend the National School Board Association Conference, plus an Early Bird Workshop and a Black Caucus Luncheon. PO date: 1/19/06. Invoice Date: 1/19/06. The dates of the Conference were 4/8-11/06 in Chicago, IL.		✓		Kim Law-Jackson's attendance at the Black Caucus Luncheon was approved by the State as a part of the approval for out of state travel. Therefore, this purchase appears reasonable.	
312	11000262420504306	Cleaning Repair and Maintenance Services	06-00636	7/1/2005	OTIS ELEVATOR COMPANY	\$502.95	\$502.95	Based on review of supporting documentation, the purpose of the PO was to purchase emergency maintenance for an elevator at Burlington City High School. PO date: 7/1/05. Invoice Date: 6/20/05. The contract with Otis was cancelled, resulting in the large adjustment, due to state work being done on the High School.		✓		This purchase was for normal maintenance to BCHS' elevator and appears reasonable.	

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313	11000261420504308	Cleaning Repair and Maintenance Services	06-01845	2/23/2006	PARK CONSTRUCTORS	\$500.00	\$500.00	Based on review of supporting documentation, the purpose of the PO was to purchase services to remove and dispose of concrete footer to the Lawrence school . Quote was dated 12/2/05. Service was provided 12/2/05. PO Date: 2/23/06. Total per the PO and the Invoice match.			✓	Per discussion with the Business Administrator the purchase was not an emergency and the PO should have been assembled before the Invoice.	
314	11000261420504306	Cleaning Repair and Maintenance Services	06-01411	12/5/2005	Patriot Roofing	\$1,134.00	\$1,134.00	Based on the review of supporting documentation, the purpose of the PO was to purchase emergency leaking-roof repairs to BCHS and WWIS . Dates of service were 10/15/05 and 11/9/05. Date of PO was 12/05/05. Date of Invoice was 11/9/05. Amount invoiced agrees with amount per the PO.		✓		This purchase appears reasonable because it was an emergency repair to a leaking roof. The roof required immediate attention, which offers an explanation as to why the services performed are dated before the PO.	
315	11000261420504307	Cleaning Repair and Maintenance Services	06-01412	12/5/2005	Patriot Roofing	\$1,195.00	\$1,195.00	Based on the review of supporting documentation, the purpose of the PO was to purchase a replacement for a skylight at Boudinot Elem. Date of PO: 12/5/05. Date of Invoice: 1/16/06. The PO indicates that it was recoded to the correct school location. Amount per Invoice agrees with amount per PO.		✓		Skylight repair represented a regular window repair and is required by the District. Therefore the PO appears reasonable based on usefulness and the fact that it was reactionary.	
316	15000240530506430	Communications/Telephone	06-02036	4/12/2006	PITNEY BOWES	\$2,506.00	\$2,506.00	Based on the review of supporting documentation, the purpose of the PO was to replenish a postage meter for the central office at the Burlington City Administrative Bldg. PO Date: 4/12/06.			✓	Per the Business Administrator the postage is typically used for school mailings, mailings to colleges, parents, for warning notices, grades, report cards, and Administration Building bills. There was no invoice because the postage was automatically added to the meter. The purchase was for an older Pitney-Bowes machine which does not have the capability of displaying beginning and ending balances. However, based on lack of documentation to verify that the account was credited with postage, the purchase was deemed inconclusive.	
317	11000230530501202	Communications/Telephone	06-00764	8/4/2005	PITNEY BOWES	\$5,000.00	\$5,000.00	Based on the review of supporting documentation, the purpose of the PO was to replenish a postage meter for the central office at the Burlington City Administrative Bldg. PO Date: 8/4/05. Invoice Date:8/5/05.		✓		This purchase appears reasonable because the PO provided all of the necessary information to verify that the Pitney-Bowes machine account was credited with the postage per the PO.	

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318	15000240530506430	Communications/Telephone	06-00876	8/22/2005	PITNEY BOWES	\$7,500.00	\$7,500.00	Based on the review of supporting documentation, the purpose of the PO was to purchase postage for Acct. #16136335. PO Date: 8/22/05.		✓		Per discussion with the Business Administrator, there is no Invoice because the postage was automatically added to the meter. The purchase was for an older Pitney-Bowes machine which does not have the capability of displaying beginning and ending balances.	
319	15000222340502530	Purchased Technical Services	06-00609	7/1/2005	Que Accounting Inc.	\$1,500.00	\$1,500.00	Based on the review of supporting documentation, the purpose of the PO was to purchase annual maintenance on attendance staff portal product, FORMPATH. PO Date: 7/10/05. Invoice Date: 8/1/05.		✓		The staff attendance portal is an integral part of the payroll process. The portal facilities electronic timesheets. Therefore, this purchase was classified as appears reasonable.	
320	11000251592501202	Miscellaneous Purchased Services Other than Residential Costs	06-00877	8/22/2005	Resorts Atlantic City	\$520.00	\$500.00	Based on the review of supporting documentation, the purpose of the PO was to purchase reservations for the NJSBA Annual Workshop in Atlantic City, NJ between 10/26-28/05 for Jane Bowers and Kim Law-Jackson (both members of the Board of Education). PO Date: 8/22/05. Invoice Date: 8/22/05.			✓	It appears that the purchase was made in agreement with the objectives of the District. The Business Administrator signed the voucher in lieu of the hotel because this was an advance purchase to reserve the room. Due to the lack of supporting documentation the transaction is categorized as inconclusive.	
321	11000262300504306	Purchased Professional and Technical Services	06-00935	8/31/2005	RON'S PEST CONTROL INC	\$465.00	\$465.00	Based on the review of supporting documentation, the purpose of the PO was to purchase emergency pest extermination services to the Lawrence school between July and August 2005 and appears to agree with the objectives of the school district. Invoice Date: 8/30/05. PO Date: 8/31/05.		✓		Based on the review of supporting documentation, the purpose of the PO was to purchase emergency pest extermination services to the Lawrence school between July and August 2005. Invoice Date: 8/30/05. PO Date: 8/31/05.	
322	15000222300506309	Purchased Professional and Technical Services	06-01359	11/18/2005	Sagebrush Technologies	\$495.00	\$495.00	Based on the review of supporting documentation, the purpose of the PO was to purchase Spectrum Suite support for the period of 2/1/06 to 1/31/07. Spectrum is a client/server library technology solution for Windows® and Mac® OS. The software package is used to inventory library books and assist patrons in finding books. Date of PO: 12/19/05. Date of Invoice: 2/1/06.		✓		This purchase appears reasonable because the Spectrum Suite system serves the library and aids student research, which has a direct educational benefit to the students.	

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323	11000252340502502	Purchased Technical Services	06-00306	7/1/2005	SCHOOL CENTER	\$617.00	\$4,116.00	Based on the review of supporting documentation, the purpose of the PO was to purchase annual renewal of District web hosting at all of the schools in the District. PO Date: 7/1/06. Invoice Date: 6/16/05.		✓		Per review of supporting documentation we verified that the District purchased School Center Web-hosting and District Web-hosting. SC Web-hosting allows for the development and maintenance of a website for the District. Administrators, teachers, and students have unlimited web pages. District Web Hosting Service presents the School Board members and administrators with the means for communicate directly with the surrounding community (students and parents) with a large number of ways of publishing information. This purchase was classified as appears reasonable based on the direct strategic (parent involvement) benefit and enhanced communication benefits.	
324	11000262300504306	Purchased Professional and Technical Services	06-00848	8/15/2005	SchoolDude.Com	\$1,393.00	\$1,393.00	Based on the review of supporting documentation, the purpose of the PO was to purchase annual renewal for Maintenance Direct and PMDirect services from SchoolDude.com through 6/30/06. PO Date: 8/15/05. Invoice Date: 4/25/05. SchoolDude was originally purchase for the District two years ago and it has not been fully implemented through the District. Jim Countryman, Facilities Manager, is the primary user of the system.			✓	Per discussion with the Business Administrator once the District is through the current construction, it will make a more concerted effort to implement the system. The fax date on the invoice indicated that the District was unable to locate the invoice and requested that it be faxed so that payment could be made. The District is state mandated to invest 10% of the value of capital assets back into the school via maintenance each year and be able to show documentation. This software system is designed to track maintenance.	
325	11000262441504306	Rental of Land and Buildings	06-00533	7/1/2005	Sea Box Inc.	\$10,650.00	\$10,650.00	Based on the review of supporting documentation, the purpose of the PO was to purchase 20' Refrigerated Rentals for one year from 7/1/05-6/30/06. The Invoice was rent for March 2005 for two containers @\$575 per unit. Date of Invoice: 2/14/06. This purchase took place when the kitchen was in renovation mode.			✓	This purchase appears reasonable because it was necessary for the District to have refrigerated storage during the construction phase. There was no evidence of approval from the requisitioner via the receiving document and therefore the transaction is categorized as inconclusive.	

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326	11000219390502304	Other Purchased Professional and Technical Services	06-00646	7/20/2005	SEAM SYSTEMS, INC.	\$2,000.00	\$2,000.00	Based on the review of supporting documentation, the purpose of the PO was to purchase maintenance for the IEP system for the 2005-2006 school year. PO date: 7/20/05. Invoice date: 6/1/05.		✓		Per the Business Administrator the District manages over 500 IEPs (Individualized Education Programs) and is required by the state to track the program, documents, meetings, and student files of each students. This software system is designed to manage these requirements. Note that due to cash flow in July and August, payments may be behind.	
327	11000262420504306	Cleaning Repair and Maintenance Services	06-01045	9/22/2005	Security & Data Technologies	\$4,934.41	\$6,300.00	Based on the review of supporting documentation, the purpose of the PO was to purchase fire alarm service work to Boudinot and Lawrence schools for the 2005-06 school year. PO date: 9/22/05.		✓		This purchase appears reasonable because of the inherent essentiality of fire alarms.	
328	11000262300504306	Purchased Professional and Technical Services	06-01063	9/23/2005	Security Services of America	\$18,068.74	\$42,480.00	Based on the review of supporting documentation, the purpose of the PO was to purchase security services for the period 9/7/05 to 3/7/06 for BCHS. PO date: 9/23/05. The PO employed 4 staff people full time @ \$11.25 per hour.			✓	Per discussion with the Business Administrator the decision to outsource the security services in the District was made because security workers originally on staff with the District were inconsistent and frequently arrived late for work. The PO was approved after the services were rendered and therefore the transaction is categorized as inconclusive.	
329	11000262300506430	Purchased Professional and Technical Services	06-02062	4/21/2006	Special Services Bureau Inc.	\$9,267.50	\$22,244.50	Based on the review of supporting documentation, the purpose of the PO was to purchase policy alert and support system manual maintenance and the ELAN Database System and the NJ School Digest from July 1, 2005 to June 30, 2006. Invoice was dated July 1, 2005, but it was stamped "Received" on June 10, 2005. PO Date: 7/1/05.			✓	On the basis that the State provides the policy alert system for a less expensive price, this purchase is classified as inconclusive.	
330	11000219320502304	Purchased Professional Education Services	06-00330	7/1/2005	Stanley J. Urban, Ph.D.	\$5,600.00	\$7,500.00	Based on the review of supporting documentation, the purpose of the PO was to purchase learning evaluations for students \$350 per student. PO Date: 7/1/05. Voucher was dated 4-12-06.		✓		Pre-purchased evaluation services for the 2005-2006 school year. The evaluation services provide a direct educational and beneficial service to the District.	
331	11000230339501202	Other Professional Services	06-00380	7/1/2005	Strauss Esmay Associates	\$2,345.00	\$2,345.00	Based on the review of supporting documentation, the purpose of the PO was to purchase a Policy Alert and Support System and the NJ School Digest for July 1, 2005 to June 30, 2006. Strauss Esmay is a policy consultant who provides hard and electronic copies of state codes and regulations to the District PO Date: 7/1/05. Invoice Date: 7/1/05.			✓	Per discussion with the Business Administrator on 4/7/07, the NJDOE provides the same service for zero cost. However, he noted that there are several significant benefits of using Strauss Esmay. The expense was deemed inconclusive because the NJDOE offers the same service at zero cost.	

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332	15000222340502530	Purchased Professional and Technical Services	06-00035	7/1/2005	Surf Control	\$1,397.00	\$9,316.00	Based on the review of supporting documentation, the purpose of the PO was to purchase web surf control for the 2005-2006 school year. PO Date: 7/1/05.		✓		Surf Control is utilized by the District to filter internet activity by students. The software also flags inappropriate details and therefore appears reasonable.	
333	11000219580502304	Travel	06-02187	5/30/2006	SUZANNE COTE	\$857.50	\$857.50	Based on the review of supporting documentation, the purpose of the PO was to reimburse Suzanne Cote, Coordinator of the District's Child Study Team, for mileage incurred during normal business commutes in between schools and to and from trainings. PO Date: 5/30/06. Invoice Date: Invoice Not Dated.			✓	Per the Business Administrator there should have been a review/signature of the Superintendent of the submitted timesheet. It appears the request for reimbursement was for multiple trips taken over a period of time where the district policy requires expenses to be submitted on a monthly basis.	
334	11000251340501202	Purchased Technical Services	06-00356	7/1/2005	SYSTEMS 3000 INC	\$14,714.00	\$14,714.00	Based on the review of supporting documentation, the purpose of the PO was to purchase service/support and a license to use Systems 3000 effective from 7/1/05 through 6/30/06.		✓		Systems3000 is used by the District for all Payroll tracking and is an essential part of the Payroll process, therefore based on usefulness, this PO was classified as appears reasonable.	
335	11000262490504306	Other Purchased Property Services	06-00993	9/14/2005	TAYLOR RENTAL	\$646.00	\$646.00	Based on the review of supporting documentation, the purpose of the PO was to purchase Rental of 500 chairs for BCHS Back to School Night on 9/22/05. PO Date: 9/14/05. Invoice Date: 9/23/05. PO and Invoice amount matches.		✓		The purchase was classified as appears reasonable because of the need for the District to provide seating at Back to School night for the parents.	
336	11000262490504306	Other Purchased Property Services	06-00886	8/23/2005	TAYLOR RENTAL	\$1,133.80	\$1,133.80	Based on the review of supporting documentation, the purpose of the PO was to purchase 450 Chair rentals for Orientation Day, coded to the District. PO Date: 8/23/05. Invoice Date: 9/7/05. PO and Invoice amounts match.		✓		This purchase was classified as appears reasonable because of the need for the District to provide seating at Orientation day for the students.	
337	11000251592501202	Miscellaneous Purchased Services Other than Residential Costs	06-00937	8/31/2005	THE APRIS GROUP, LTD.	\$950.00	\$950.00	Based on the review of supporting documentation, the purpose of the PO was to purchase services rendered in connection with securing bid proposals for a maintenance vehicle, wheelchair school bus, and replacement of gymnasium floor. PO Date: 8/31/2005. Invoice Date: 9/1/05.		✓		This purchase was classified as appears reasonable based on Board of Education approval and contract with the Apris group for lease purchase financing.	
338	11000262420504306	Cleaning Repair and Maintenance Services	06-01229	10/21/2005	Thermal Piping, Div. of GBI	\$1,454.85	\$1,454.85	Based on the review of supporting documentation, the purpose of the PO was to purchase replacement parts and labor for heating units in the Boudinot School. The service quote date was 10/21/05. PO Date: 10/21/05. Invoice Date: 11/4/05. The PO and Invoice amounts matched.		✓		This PO was classified as appears reasonable because it was an emergency.	

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339	11000261420504306	Cleaning Repair and Maintenance Services	06-00842	8/12/2005	Township of Burlington	\$821.11	\$25,708.20	Based on the review of supporting documentation, the purpose of the PO was to purchase fuel from the Burlington Township for the 2005-06 school year.		✓		This purchase was classified as appears reasonable because fuel is required by the District for transportation. The District engages in a bid for the fuel in an effort to save money rather than buying fuel commercially.	
340	15000222300502508	Purchased Professional and Technical Services	06-00777	8/4/2005	VERIZON	\$1,330.26	\$1,330.26	Based on the review of supporting documentation, the purpose of the PO was to pay for annual maintenance services from Verizon for 7/1/05-6/30/06. PO Date: 8/9/05. Invoice date was 7/28/05.		✓		Per the Business Administrator, services with Verizon are mainly for the internet. The BA also noted that most school district will pay same or similar rates for services with Verizon because of the State Contract. Based on the essentiality of internet connections to the District and the students of the District, this PO was classified as appears reasonable.	
341	11000251592501202		06-01882	3/6/2006	Bally's Atlantic City	\$330.00	\$330.00	Based on the review of supporting documentation, the purpose of the PO was to pay for reservation for School Business Administrator to attend the annual conference of the New Jersey Association of School Business Officials. Conference was held at Bally's Atlantic City and the BA received the discounted governmental rate. PO Date: 3/6/06. Invoice Date: 5/11/06. Date of conference: 5/9-12/06.			✓	PO was deemed inconclusive because attendance of the conference is not mandatory.	SBA contract permits attendance at State and National Conferences. The State Conference provides professional growth for the SBA.
342	11000252340502502	Purchased Technical Services	06-00780	8/4/2005	VERIZON	\$519.36	\$519.36	Based on the review of supporting documentation, the purpose of the PO was to pay for annual maintenance services from Verizon for 7/1/05-6/30/06. PO Date: 8/9/05. Invoice date was 7/28/05.		✓		This purchase is classified as Appears Reasonable based on usefulness.	
343	11000230530501202	Purchased Technical Services	06-00041	7/1/2005	Verizon	\$4,775.00	\$55,831.30	Based on review of supporting documentation, the purpose of this PO was to purchase phone services and internet services for the year.		✓		Based on review of the purchase order and supporting documentation, the purpose of the PO was to purchase Asynchronous Transfer Mode (ATM) services. ATM broadens network capacity and offers multiple classes of service for high-speed LAN interconnection, voice, video and multimedia applications using Verizon's infrastructure. The service was purchased for all five schools in the District and was part of a three year contract with Verizon from 8/02/05-8/1/08. This purchase is classified as essential based on usefulness.	

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344	P1000222340502530	Purchased Technical Services	05-00542	7/1/2004	Verizon	\$3,704.76	\$3,704.76	Based on the review of supporting documentation, the purpose of the PO was to pay for annual maintenance services from Verizon for 7/1/05-6/30/06. PO Date: 8/9/05. Invoice date was 7/28/05.		✓		Based on the review of supporting documentation, the purpose of the PO was to pay for annual maintenance services from Verizon for 7/1/05-6/30/06. PO Date: 8/9/05. Invoice date was 7/28/05.	
345	11000230530501202	Communications/Telephone	06-00040	5/17/2006	Verizon	\$80,027.37	\$12,000.00	Based on the review of supporting documentation, the purpose of the PO was to pay for monthly dues for fax machine, computer, Lawrence school and Smith school payphones, and Honeywell. PO Date:5/17/05.			✓	This PO was classified as inconclusive because there are no copies of the original PO in the PO package, even though this PO appears reasonable in nature to the District because it enhances communication.	
346	P1000222340502530	Purchased Technical Services	05-02348	3/31/2005	VERIZON FLORIDA	\$772.50	\$772.50	Based on the review of supporting documentation, the purpose of the PO was to purchase maintenance for the District's Polycom Equipment for the period 4/1/05- 6/30/05.			✓	The District was contracted with Verizon for Polycom, a voice conferencing tool, services and received a master agreement/quote, however no invoice was attached to the PO package. Therefore based on lack of documentation, this purchase was classified as inconclusive.	
347	11000262420504330	Cleaning Repair and Maintenance Services	06-02247	6/12/2006	Waste Management of NJ Inc	\$642.72	\$642.72	Based on the review of supporting documentation, the purpose of the PO was to purchase a 30yrd Open RO Box ordered for BCHS. PO Date: 6/12/06. Invoice Date: 6/12/06.		✓		Per the Business Administrator, this purchase was not classified under construction because it occurred prior to construction in order to clear out areas prior to renovations. This purchase was classified as appears reasonable based on usefulness.	
348	11000230590508801	Miscellaneous Purchased Services	06-00025	7/1/2005	XEROX CORPORATION	\$4,848.95	\$5,275.95	Based on the review of supporting documentation, the purpose of the PO was to pay for September Xerox services. Invoice Date: 10/3/05.		✓		This purchase is classified as Appears Reasonable based on usefulness.	
349	11000230530501202	Communications/Telephone	06-00783	8/5/2005	XTEL COMMUNICATIONS INC.	\$4,439.36	\$4,808.43	Based on the review of supporting documentation, the purpose of the PO was to purchase District-wide telephone services.			✓	This PO is classified as inconclusive.	District is required by the NJ DOE to participate in the NJ ACT program. Xtell is the vendor.
350	15000218320505310	Purchased Professional Education Services	05-01995	1/10/2005	YMCA CAMP OCKANIKON	\$200.00	\$753.00	Based on the review of supporting documentation, the purpose of the PO was to purchase a Peer Mediation Trip targeted to enhance communication skills and problem solving skills among selected at risk students. PO Date: 1/10/05. Invoice Date: 5/31/05. Date of trip: 5/31/05.		✓		Thirty-three students plus chaperones attended. Invoice indicates that 31 people participated in the trip. The list of peer mediators in 2004-2005 school year indicates that 26 students were involved with the program, plus chaperones attended the program. Based on the direct educational value of the trip for the peer mediators, this PO was classified as appears reasonable.	
351	11000261420504310	Cleaning Repair and Maintenance Services	06-02003	3/31/2006	Zoom Drain & Sewer Service Inc	\$523.00	\$523.00	Based on the review of supporting documentation, the purpose of the PO was to purchase services to repair a sewer blockage in WWIS. PO Date: 3/31/05. Date of Service& Invoice: 4/5/06.		✓		The purchase was classified as appears reasonable because sewage repairs are a maintenance requirement of the District.	

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352	15000240890506430	Miscellaneous Expenditures	06-01493	12/20/2005	BCSPSA	\$500.00	\$500.00	Purpose of PO was to purchase twelve dinners at the BCSPSA . Date of PO: 12/20/05. Date of Invoice: 12/22/05. The PO was signed on 12/21/05. The date of meeting was 3/21/05, but the receiving document was signed on 12/21/05.			✓	Per discussion with the Business Administrator the awards dinner was to honor students, however due to a lack of documentation, we are not able to verify the attendees of this dinner. Additionally, no receipt was attached to verify the cost of the meal.	
353	11000230895508801	DOE Membership Dues	06-02242	6/12/2006	BURLINGTON CITY HS	\$1,250.00	\$1,250.00	Purpose of PO was to purchase yearbooks for the Board of Education. the Business Administrator, BA, requested 25 books at \$50 each for \$1250. The money was transferred from state funds (Fund 11) to Burlington City High School. PO date: 6/12/06. The 25 year books are for the Board of Education, the Edgewater Park Board of Education, the SBA, the Superintendent, and their assistants. The remaining yearbooks are purchased for the libraries.			✓	Per the Business Administrator about 22 of the 25 books are given to students who cannot afford them. However, based on the lack of document that the yearbooks are distributed to students, this is purchase is deemed as inconclusive.	
354	11000230895508801	DOE Membership Dues	06-02105	5/4/06	Burlington City Retirement Fund	\$1,170.00	1,170.00	Purpose of PO was to purchase dinners for the Board of Education annual retirement dinner. We verified that the dinner is self-supported. However, the District pays for the School Business Administrator, the Superintendent, the Board Members and their spouses to attend the dinner. PO Date: 5/4/06. No Invoice was included.	✓			Purchase was deemed discretionary because the purchase appeared to have no direct benefit to the students in the District. Invoice was not included and the PO package was missing documentation to verify attendees, menu, and requisition slip.	
355	11000230895508801	DOE Membership Dues	06-00379	7/1/05	BURLINGTON COUNTY EMTC	\$10,395.00	10,395.00	Purpose of PO was to purchase membership in the Burlington County Audio-Visual Aids Commission for the 2005-06 school year based upon the October 2004 State Aid Report. Enrollment was priced at \$6.30 per pupil for 1,650 pupils. PO date: 7/1/05. Invoice Date: 6/13/05.		✓		Membership directly supports the student organization.	

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356	15000240890506430	Miscellaneous Expenditures	06-01743	1/31/06	CENTRAL KITCHEN	\$1,930.29	1,930.29	Purpose of PO was to purchase a Senior Citizen Dinner for 12/22/05. PO Date: 1/31/06. Invoice Date: 12/25/05. The Senior Citizen dinner is held every year prior to the Christmas concert. The District uses buses to bring the Seniors to the school and the dinner is entirely funded by the District. Students are interactive; they serve the senior citizens and help to clean up after the dinner. The dinner is sponsored by BCHS' service organizations (NHS, Key Club, ect.) and these are the students who participate in the dinner.	✓			This purchase was deemed discretionary because it does not appear to have direct educational value to the students in the District. PO was approved after the services were rendered.	
357	11000230895508801	DOE Membership Dues	06-01132	10/6/05	CENTRAL KITCHEN	\$2,953.62	2,953.62	Based on review of supporting documentation, the purpose of PO was to purchase a refreshments (breakfast and lunch) on the Opening Day of school for the staff. PO date 10/6/06. Invoice Date: 10/3/06.	✓			This purchase was deemed discretionary because it does not appear to have a direct benefit on the students in the District and the amount appears to be excessive.	
358	P1000240890506430	Miscellaneous Expenditures	05-01955	12/31/04	Davor Photography	\$531.00	531.00	Purpose of PO was to estimate the cost of and purchase graduation handshake pictures for school year 2004-05 graduation. The estimated PO amount was \$650. Total Invoice amount: \$531. Invoice Date: 7/25/06. PO Date: 12/31/05.			✓	Per discussion with the Business Administrator the District pays for the handshake picture as a memento to the students, however does not appear to have a direct educational benefit to the students in the District.	
359	P1000240890506430	Miscellaneous Expenditures	05-01957	12/31/04	Eastwick's Florists	\$750.00	750.00	Purpose of PO was to purchase Flowers for Graduation Ceremony. 8 Plant rentals, 12 Fresh Arrangements, and Delivery. PO amount: 850. Invoiced amount: 750. PO date: 12/31/04. Invoice date: 7/1/05	✓			This purchase was classified as discretionary because there is no direct educational benefit to the students of the District.	
360	15000240890506408	Miscellaneous Expenditures	06-00569	7/1/05	Education People Inc.	\$469.00	812.70	Based on the review of supporting documentation, the purpose of the PO was to purchase marble apples with personalized stands which state "Committed to Excellence- Captain James Lawrence School". Plus three Custom Banners with "Captain James Lawrence School". PO date: 7/01/05. Invoice date: 7/25/06. PO amount: \$707.50. Invoice amount: \$812.70. The original PO did not include S/H costs plus an added cost of set up.	✓			Purchase was deemed as discretionary because it appears to have no direct educational or strategic benefit to the students in the District.	

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361	15000240890506630	Miscellaneous Expenditures	06-02237	#N/A	GERALDINE MINGIN	\$3,300.00	3,300.00	Purpose of PO was to purchase catering for the 8th Grade Promotion Dinner. PO amount was \$3,300 on 6/9/06. Amount Invoiced was \$3,300 on 6/8/06 for 300 people at \$11.00 per person.		✓		Per discussion with the Business Administrator- the purpose of the Promotion Dinner was to encourage 8th graders to graduate. Therefore the purchase was classified as appears reasonable based on its strategic benefit to the students of the District.	
362	15000240890506430	Miscellaneous Expenditures	06-01899	3/10/06	HERFF JONES INC	\$1,169.83	1,169.83	Purpose of PO was to purchase Graduation Supplies. Date of PO: 3/10/06. Date of Invoice: 2/28/06. In all likelihood, the District contacted Herff Jones to purchase graduation supplies for 2006 and was made aware of the late payment, because the invoice was faxed and received on 3/14/06. However, the invoice date was 2/28/06. PO Date: 3/10/06.			✓	Per Discussion with the Business Administrator, the District did not pay for graduation supplies from the previous year. Per discussion with the BA, the District contacted Herff Jones to purchase graduation supplies for 2006 and was made aware of the late payment, because the invoice was faxed and received on 3/14/06. However, the invoice date was 2/28/06. PO Date: 3/10/06.	
363	P1000240890506430	Miscellaneous Expenditures	05-01949	12/31/04	Herff Jones Inc.	\$2,396.50	2,396.50	Purpose of PO was to purchase graduation caps and gowns. 118 student gowns were purchased at \$18.50 each, plus 21 faculty caps and gowns. PO date: 12/31/04. Invoice: 5/30/05. The check was not cut until 7/25/05.			✓	The purchase of the caps and gowns for students appears reasonable because of the direct benefit to the students. However, the PO also included caps and gowns for the faculty. Based on lack of supporting documentation to verify the need for 21 faculty gowns, this PO was classified as inconclusive.	
364	P1000240890506630	Miscellaneous Expenditures	05-02731	6/16/05	J&B BAKERY	\$379.20	379.20	Based on the review of supporting documentation, the purpose of the PO was to purchase Cakes and Cookies for Reception of 8th Grade Graduation. PO Date: 6/16/05. Invoice Date: 6/16/05. A Purchase Order Request Form was included in the PO package and approved by Vice Principal of the Junior School.			✓	Average cost of PO per person attending the 8th Grade Graduation appears to be reasonable. However, this purchase was classified as inconclusive, because the invoice and the PO were approved and processed on the same day.	
365	15000240890506430	Miscellaneous Expenditures	06-01866	2/28/06	MCGARITY BINDERY INC	\$320.00	320.00	Purpose of PO was to purchase Commencement Programs for the Class of 2006. 1,575 were ordered at 20.317cents per program. Invoice date was 6/9/06.		✓		This purchase was classified as appears reasonable based on the benefit and usefulness to all attendees and graduating seniors of the Commencement Program.	
366	15000240890506430	Miscellaneous Expenditures	06-00737	7/31/05	MIDDLE STATES ASSOC.	\$825.00	825.00	Purpose of PO was to pay annual dues for Julian Jenkins', Principal of BCHS, Membership in the Middle States Association. Date of Invoice was 5/23/05 and Date of PO was 7/31/05.		✓		Noted that the District did not take benefit of the discount by paying the dues before 8/10/05. Membership was classified as appears reasonable.	
367	11000270800504306	Object Objects	06-01551	12/31/05	NJ DOT	\$200.00	200.00	Based on the review of supporting documentation, the purpose of the PO was to pay for bus inspections to the Districts eight (8) owned buses. PO Date: 12/31/05. Invoice Date: 1/5/06. Date of Service: 1/5/06.		✓		PO was classified as appears reasonable because the New Jersey Department of Motor Vehicles requires the maintenance.	

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368	11000230895508801	DOE Membership Dues	06-00456	7/1/05	NJASA	\$1,685.00	1,685.00	Based on the review of supporting documentation, the purpose of the PO was to purchase New Jersey Association of School Administrators Membership Renewal for the Superintendent. PO date: 7/1/05. Invoice Date: 5/31/2005.		✓		The Superintendent's contract states he is allowed to be a member of the New Jersey Association of School Administrators. Noted that the membership renewal invoice is dated before the PO was assembled. Per the ABA, this is expected for annual renewals. This PO was classified as appears reasonable.	
369	11000251890501202	Miscellaneous Expenditures	06-00390	7/1/05	NJASBO	\$900.00	900.00	Based on the review of supporting documentation, the purpose of the PO was to purchase active membership registration in the New Jersey Association of School Business Officials for the Business Administrator for the 2005-06 school year. Date of PO: 7/1/05. Date of Invoice: 7/15/05.		✓		Based on the appropriateness of the New Jersey Association of School Board Officials and the benefits provided to the District for their membership, this purchase was classified as appears reasonable.	
370	15000240890506430	Miscellaneous Expenditures	06-00658	7/1/05	NJPSA	\$885.00	2,655.00	Based on the review of supporting documentation, the purpose of the PO was to pay for membership dues to the New Jersey Principals & Supervisors Association for Julian Jenkins (BCHS Principal), Stefan Murphy VP of BCHS and Sandra Barker VP of BCHS @ \$885 per person. PO Date: 7/1/05. Invoice Date: Not Included			✓	Per discussion with the Business Administrator, principals are entitled to belong to this administration, it is not a part of their contract, however.	
371	11000230895508801	DOE Membership Dues	06-00032	7/1/05	NJSBA	\$14,418.00	14,418.00	Based on the review of supporting documentation, the purpose of the PO was to pay for membership dues to the New Jersey School Boards Association memberships dues. PO Date: 7/1/05. Invoice Date: 5/26/05.		✓		PO appears to agree with the objectives of the District.	
372	P1000240890506430	Miscellaneous Expenditures	05-01966	12/31/04	PAPER MART INC.	\$728.27	728.27	Based on the review of supporting documentation, the purpose of the PO was to purchase paper products for BCHS. Invoice Date: 6/13/05. The Receiving slip was not attached, however, the invoice was signed "OK to pay" buy BCHS' Print Shop coordinator who requested the order.		✓		The paper products ordered included linen panel folders and envelopes for the Graduation Ceremony for the BCHS Seniors. This purchase is classified as appears reasonable because of the inherent need to provide graduation programs and invitations. The print shop coordinator purchased the paper and envelopes, but performed the actual printing.	
373	15000240890506430	Miscellaneous Expenditures	06-01974	3/27/06	Philadelphia Trolley Works	\$700.00	700.00	Based on the review of supporting documentation, the purpose of the PO was to rent four trolleys for transporting graduates from BCHS to Graduation Ceremony at the Promenade (on the Delaware River) @ \$525 per trolley. PO was for \$2,100. PO Date: 3/27/06. Invoice Date: 6/14/06.	✓			Due to rain, graduation needed to be held at BCHS, so transportation was no longer needed. the District cancelled the trolleys, but still had to pay \$700 cancellation fee, which was detailed on the contract with Philadelphia Trolley Works.	

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374	11000230895508801	DOE Membership Dues	06-01124	10/5/05	Principals Center/Garden State	\$483.00	483.00	Based on the review of supporting documentation, the purpose of the PO was to pay for the membership of six principals in the Principal's Center for the Garden State. PO Date: 10/5/05. Invoice Date: 11/29/05. PO and Invoice amount matches.		✓		This PO was classified as appears reasonable because of the membership development for the six school principals in the District.	
375	11000251890501202	Miscellaneous Expenditures	06-02197	5/31/06	R & H FRAMES	\$214.97	214.97	Based on the review of supporting documentation, the purpose of the PO was to frame seven retirement certificates for employees of the District. PO and Invoice amounts match. PO Date: 5/31/06. Invoice Date: 5/23/06	✓			This purchase was deemed discretionary because it does not appear to have a direct educational benefit to the students. Invoice was dated before the PO was processed.	
376	15000218800505330		06-01831	2/21/06	HOBY	\$150.00	150.00	Based on the review of supporting documentation, the purpose of the PO was to pay for registration fee for student to attend the Hugh O'Brien Youth Leadership conference. HOBY programs provide youth selected by their schools to participate in unique leadership training, service-learning and motivation-building experiences. PO Date: 2/21/06 Invoice Date: 3/8/06.		✓		Based on discussion with the ABA, HOBY (Hugh O'Brien Youth Leadership) is a National Association of School Supervisors and Principal's sponsored leadership event. Each year the BCHS Guidance Dept and teachers meet to select one student for the leadership weekend event. This PO was classified as appears reasonable because it has a direct educational benefit to the student selected.	
377	15000240890506410	Miscellaneous Expenditures	06-01040	9/22/05	SANTUCCI CATERERS INC.	\$480.60	480.60	Based on review of supporting documentation, the purpose of PO was to purchase breakfast and lunch for WWIS Staff on 9/6/05 for Orientation/First Day. PO Date: 9/22/05. Invoice Date: 9/6/05. This purchase was deemed discretionary because it does not appear to have a direct benefit on the students in the District.	✓			Based on review of supporting documentation, the purpose of PO was to purchase breakfast and lunch for WWIS Staff on 9/6/05 for Orientation/First Day. PO Date: 9/22/05. Invoice Date: 9/6/05. This purchase was deemed discretionary because it does not appear to have a direct benefit on the students in the District.	
378	P1000240890506630	Miscellaneous Expenditures	05-02742	6/20/05	Stein Your Florist Co	\$200.00	200.00	Based on review of supporting documentation, the purpose of the PO was to purchase four flower arrangements for 8th grade graduation. PO Date: 6/20/05. Cannot determine the date of the Invoice.	✓			This purchase was deemed to be discretionary because it does not appear to have direct educational, beneficial, or useful value to the students in the District. The PO was assembled after the flowers were received by the District.	
379	11000219890502304	Miscellaneous Expenditures	06-00681	7/25/05	SUZANNE COTE	\$240.00	240.00	Based on review of supporting documentation, the purpose of the PO was to reimburse Suzanne Cote for membership dues to the National Association of School Psychologists and to the New Jersey Association of School Psychologists. PO Date: 7/25/06.	✓			Per discussion with the Business Administrator, the practice of reimbursing faculty for memberships is strongly discouraged. The Child Study Team Coordinator attempted to provide proof of payment for which she was requesting reimbursement. However, this PO was classified as discretionary because it does not follow policy and the membership is not required.	

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380	15000218800505330	Object Objects	06-01898	3/10/06	The College Board	\$325.00	325.00	Based on review of supporting documentation, the purpose of the PO was to pay for renewal of annual membership dues to The College Board for 11/1/05 thru 10/31/06. PO Date: 5/23/06. Invoice Date: 2/6/06.		✓		Based on discussion with the ABA, the purpose of membership with the College Board is that it includes a large amount of professional development courses for District faculty members. Membership also gives the District voting privileges on the College Board and updates on the program. This PO was classified as appears reasonable because of its educational benefit to the students.	
381	15000223800508107	Object Objects	06-01016	9/16/05	The COLLEGE OF NEW JERSEY	\$110.00	1,838.00	Based on review of supporting documentation, the purpose of the PO was to pay for renewal of annual membership dues to the College of New Jersey for the school year. PO Date: 9/16/2006.			✓	Per discussion with the Business Administrator the benefits of the membership include free programs for staff on varied topics and the District receives student teachers from the College of NJ. Cost of membership was divided among the five schools in the District. This purchase was deemed as inconclusive because the District is prepaying for access to CPE credits and for student teaching cooperatives which represent professional development.	
382	11000230895508801	DOE Membership Dues	06-00940	8/31/05	Urban Schools Supt of NJ	\$3,500.00	3,500.00	Based on review of supporting documentation, the purpose of the PO was to pay for membership dues for the Urban Schools Superintendents of NJ: City of Burlington Abbott District-Tier I. PO Date: 8/31/05. Invoice 8/1/05.			✓	Per discussion with the Business Administrator, the Burlington City Board of Education required the Superintendent to become a member of this organization in order to meet with superintendents from other urban districts to discuss issues. However, membership in the group is not State required. PO was approved after the invoice date.	
383	11000262800504306	Object Objects	06-02020	4/12/06	Zell, Randall	\$375.00	375.00	Based on review of supporting documentation, the purpose of the PO was to reimburse Randall Zell for class taken to achieve license as Boiler Operator in NJ. PO Date: 4/12/06. Invoice Date: 3/14/06. The PO package additionally included a photocopy of the Black Seal Boiler license.		✓		Per discussion with the Business Administrator an individual operating a boiler must be re-licensed every three years.	
384	15000222610500630	General Supplies	06-00559	7/1/2005	Academic Superstore	\$241.40	\$241.40	Purpose of PO was to purchase computer software for the District. PO Date: 7/1/05. Invoice Date: 7/22/05. PO amount matches Invoice amount.		✓		The School Business Administrator physically presented the software CDs.	

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385	15000240610506408	General Supplies	06-00870	8/18/2005	ALLIED EQUIPMENT CO INC	\$1,435.00	\$1,435.00	Based on review of supporting documentation, the purpose of PO was to purchase four polypropylene seats and backs. Date of PO: 8/18/05. Date of Invoice: 10/12/05. Amount on Invoice agrees with amount on PO. The PO package did not adequately describe the uses of the chairs.			✓	Per discussion with the Business Administrator, the chairs were used for the visitor's hallway at the Lawrence School.	
386	11000219610502304	General Supplies	06-00784	8/5/2005	ALLISTER BUSINESS SYSTEMS INC	\$458.58	\$458.58	Purpose of PO was to purchase six digital toners for the Child Study Team at \$76.43 per toner plus shipping and handling for \$504.43. The PO was dated 8/5/05. The invoice dated 8/10/05 did not charge for the shipping and handling. The Invoice total was then: \$458.58.		✓		Toner was classified as appears reasonable based on usefulness.	
387	15000240610506430	General Supplies	06-01108	9/30/2005	Alpha Card Systems	\$142.26	\$142.26	Purpose of PO was to purchase color ribbons and shipping plus insurance. Date of PO: 9/30/05. Date of Invoice: 10/6/05.		✓		The color ribbons were used to create the District ID Badges which are required for faculty and students and have the direct benefit of increased District security.	
388	15000240610506630	General Supplies	06-01963	3/23/2006	American School Counselor Assoc	\$327.94	\$327.94	Purpose of PO was to purchase books for the Guidance Dept. Date of Invoice: 3/30/06.			✓	Titles of books were researched on the internet and were judgmentally assessed to appear reasonable.	
389	15000222610500630	General Supplies	06-01912	3/14/2006	APPLE COMPUTER INC.	\$568.00	\$596.40	Purpose of PO was to purchase educational "Final Cut" Software for the District, a MAC OS system, plus shipping and handling. PO Date: 3/14/2006. Invoice Date: 3/29/06. The amount invoiced is \$568, however the amount per the PO was \$596.40.			✓	Per discussion with the Business Administrator, this software program was used by the Audio-Visual department and should have been maintained on a technology inventory list.	
390	11000251600501202	General Supplies	06-02085	4/27/2006	Banner Publishing Co.	\$194.00	\$194.00	Purpose of PO was to purchase 1,000 thermographed letterheads for the President and Vice President of the School Board Administrators. PO Date: 4/27/06. Invoice Date: 5/24/06. The amount per the PO and the Invoice match.		✓		Per discussion with the Business Administrator the letterhead was used by the Board President and Administrator when necessary to issue formal documents. The purchase of 1,000 sheets was made for the entire school year.	

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391	11000230600508801	Supplies and Materials	06-01027	9/20/2005	BARNES & NOBLE (MOORESTOWN)	\$200.00	\$200.00	Purpose of PO was to purchase 20 \$10 Gift Certificates from Barnes and Noble for the Board of Education Patriotic readers. PO Date: 9/20/05. Invoice Date: 10/18/05 (receipt).	✓			Per inquiry with Sue Meredith on 3/22, the gift certificates are issued to students at the Board of Education meetings which are regularly held every two weeks. The certificates were paid out of the General Current Expense Fund. As evidenced in the Board Meeting minutes, "Patriotic Readers" recite a patriotic reading to open each Board Meeting. The Barnes and Noble gift certificates of \$10 are then issued to the students. This purchase was deemed discretionary because it does not appear to have a direct educational or beneficial benefit to the students of the District.	This program covers all students from grades Kindergarten to 12th grade. Student writes their reading, provides public speaking opportunity and improve self-esteem.
392	15000240610506430	General Supplies	06-00930	8/31/2005	BEST IMPRESSIONS	\$670.03	\$670.03	Purpose of PO was to purchase 130 3 ring binders imprinted with "Burlington City High School" for the Faculty. PO Date was 8/31/05. Invoice date was 9/28/05. The PO amount was \$535 and the Invoice amount was \$670.03.			✓	Purpose of PO was to purchase 130 3 ring binders imprinted with "Burlington City High School" for the Faculty. PO Date was 8/31/05. Invoice date was 9/28/05. The PO amount was \$535 and the Invoice amount was \$670.03.	
393	15000222610500630	General Supplies	06-01199	10/18/2005	BURLINGTON COUNTY TIMES	\$180.00	\$180.00	Purpose of the PO was to purchase 10 copies of the Burlington County Times for 180 days of the year. Each copy is 10 cents. PO date: 10/18/05. Invoice was 1/20/06.		✓		Per discussion with the Business Administrator, the BC Times are often used by students for classroom projects and can be directly linked to educational assignments.	
394	15000240610506410	General Supplies	06-01015	9/16/2005	Canon Business Solutions	\$625.00	\$625.00	Purpose of PO was to purchase IKON's Laser Class which is a digital multifunctional desktop that combines faxing and local laser printing. The Fax Machine was used for the WWIS main office and expensed appropriately. This item was not expensed as a Fixed Asset because it was under the \$2,000 threshold. PO Date: 9/16/05. Invoice Date: 10/20/05.		✓		This purchase appears reasonable because a printer/fax machine is necessary for a school office to perform their daily tasks.	
395	15000240610506430	General Supplies	06-01102	9/30/2005	Canon Business Solutions East	\$214.14	\$214.14	Purpose of PO was to purchase four Staple Cartridges. PO amount was for \$215. Invoice was for \$214.14. The per unit price was increased, but the S/H costs were lowered. PO Date: 9/30/05. Invoice Date: 11/5/05.		✓		Per discussion with the Business Administrator, supplies are typically not included in the contract. Contracts are left to school - decentralized. However, the District is considering pulling it together to get a better price back to the school based budgets.	

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396	15000222610500630	General Supplies	06-00557	7/1/2005	CDW Government Inc.	\$203.43	\$203.43	Purpose of PO was to purchase a 512MB Flash Card, soft camera case, Strata #D CX Mac Upgrade, plus S/H. PO Date: 7/1/05. Invoice Date: 8/17/05.		✓		Per discussion with the Business Administrator, the purchase was made for the AVA department at the high school (which is no longer funded). The purpose of the items bought were to take pictures and videos of school events for the newsletter, website, and to make videotapes available for parents and students.	
397	11000230630501202	BOE In-house training	06-00049	6/30/2006	CENTRAL KITCHEN	\$8,408.54	\$415.76	Purpose of PO was to purchase refreshments and labor for the January and February Board of Education Meetings. Date of Invoice: 3/7/06.			✓	Based on the nature of the purchase, this PO was deemed inconclusive as it does not fit into any of the framing questions. However, per discussion with the Business Administrator, one student attends each meeting to present a patriotic reading and meetings could be upwards of four hours. Food was based on length of meeting and typically included pretzels, chips, and soda.	
398	15000218610505330 & 15190100610506530	General Supplies	06-00849	8/15/2005	College Board Publications	\$1,000.00	\$3,000.00	Purpose of PO was to purchase 1-year projected enrollment in the SAT Online which includes: Book of Majors, 2006 College Handbook and the 2006 College Cost and Financials. PO Date: 8/15/05. Invoice Date: 10/20/05.		✓		Per the District budget report, one of their major initiatives is providing greater SAT prep. This purchase is directly linked to that initiative.	
399	P1000219610502304	General Supplies	05-02646	5/25/2005	Corporate Express Inc.	\$568.65	\$568.65	Purpose of PO was to purchase three Arno seats @ \$223, plus shipping and handling. PO Date: 5/25/05. Invoice Date: 6/16/05			✓	The seats were used for the Child Study team waiting area at WWIS. However, since we were unable to see the condition of the previous chairs, we are unable to verify the reasonableness of the new chairs.	
400	15000222610506330	General Supplies	06-01429	12/7/2005	COURIER POST	\$156.00	\$156.00	Purpose of the PO was to purchase 2 copies of the Courier Post for Monday-Friday from 9/12/05-5/27/05. Newspaper subscription was purchased for the BCHS Library. PO Date: 12/7/05. Invoice Date: 5/22/06. The magazine subscription to the Courier Post was used in the library for educational/research purposes for students. Journals and newspapers are often used for classroom projects.			✓	Magazine subscription began before the PO was processed. Based on the number of issues detailed on the invoice, it appears that the District may have over paid on the PO. The ABA spoke with the BCHS Librarian and the librarian said that the \$156 was the amount that the Courier Post quoted her for the delivery of the newspapers and that is what the District paid.	

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401	15000218610505308	General Supplies	06-01169	10/13/2005	CTB/MCGRAW HILL	\$2,655.46	\$2,655.46	Purpose of PO was to purchase TerraNova Test Booklets. Per discussion with the Business Administrator on 4/16/05, the test booklets are used for the TerraNova standardized national achievement test. The tests are issued to 3rd, 7th, and 11th graders in March or April each year. PO Date: 10/13/05. Invoice Date: 10/25/05.		✓		This purchase was classified as appears reasonable because in order for the District to administer the national Terra Nova exam, it must purchase the test booklets.	
402	11000219610502304	General Supplies	06-00706	7/27/2005	Deer Park Spring Water	\$906.02	\$994.79	Purpose of PO was to purchase water for the District's Child Study Team. PO Date: 7/27/05. Invoice Date: 4/18/06.	✓			This purchase was classified as discretionary unless the water for the Child Study Team is unfit to drink.	Water is safe to drink. This provide cold water as opposed to tap water. There is no ice available.
403	15000218610505330	General Supplies	06-01704	1/27/2006	DELL MARKETING L.P.	\$9,274.25	\$9,501.10	Purpose of PO was to purchase seven Dell Desktops, Windows XP, 17" Flat Panel sheet, Mouse and Keyboard, Microsoft Office 2003 Student and Teacher, A215 Speakers. Date of PO: 1/27/06. Date of Invoice: 2/22/06.		✓		Note that the NJDOE has a State Contract with Dell for purchasing technology. The District has a three year plan of technology. The use of the computers was for the Guidance Office at BCHS. The Board would have approved this purchase based on the budget approval.	
404	15000222610506310	General Supplies	06-01868	3/1/2006	DEMCO	\$903.24	\$903.24	Purpose of PO was to purchase educational videos and a DVD/VCR for the Library at Wilbur Watts Intermediate School. Date of PO was 3/1/06. Date of Invoice: 3/9/06.		✓		This purchase was classified as appears reasonable because of the direct benefit to the students of having a DVD/VCR machine in the library at WWIS.	
405	15000240610506430	General Supplies	06-01152	10/11/2005	DEPONTE WILLIAM	\$239.97	\$239.97	Purpose of PO was to reimburse William DePonte, Athletic Director, two business phones and one headset for BCHS Main Office and Principal's Secretary. PO Date: 10/11/05. Receipt date was 10/6/05.			✓	Per discussion with the Business Administrator the phones were purchased because the original phones ordered for the main office did not work. Instead of waiting for a repair, Athletic Director chose to buy the phone and replace them. This explains why the PO was processed after the purchase was made and why Athletic Director was reimbursed for the cost. Business Administrator also noted that this practice was an exception to the rule. Both the PO and the Voucher were both signed by Athletic Director.	

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406	15000222610506330	General Supplies	06-00524	7/1/2005	EBSCO SUBSCRIPTION SERVICE	\$432.26	\$432.26	Based on review of supporting documentation, the purpose of PO was to purchase magazine renewals for the BCHS Library and appears to agree with the objectives of the District. 13 magazine subscriptions were renewed and one copy of each (two copies of seventeen) were ordered and appears reasonable. PO Date: 7/1/06. Invoice Date: 7/22/05.		✓		The magazine subscriptions purchased included: American Legacy, Current Health, Ebony, Family Circle, Health, Ladies Home Journal, Motor Trend, National Geographic, Newsweek, Seventeen, Sports Illustrated, Teen People, and Time. The purchase appeared reasonable because the magazines encourage reading because the magazines provide topics students are interested in and the magazines might also be used for classroom projects.	
407	15000218610505308	General Supplies	06-01263	10/31/2005	EDMAR INC	\$122.95	\$122.95	Based on review of supporting documentation, the purpose of PO was to purchase "Parents as Life Coaches Conference" Supplies. the District purchased 2 coffee pots and 2 cases of coffee for the conference. PO Date: 10/31/05. Invoice Date: 10/20/05. The invoice date is before the PO was assembled.			✓	The coffee pots and cases were purchased before the PO was assembled. Additionally, the PO does not provide adequate information to verify where the conference was held, who attended, and the date of the conference. It is also difficult to justify why coffee pots were purchased instead of disposable coffee containers (examples: Dunkin Donuts coffee containers).	
408	15000240610506409	General Supplies	06-01807	2/16/2006	Education People Inc.	\$198.93	\$397.85	Based on review of supporting documentation, the purpose of PO was to purchase 100 small gifts for teach appreciation week. Each gift was \$3.65, plus S/H. PO Date: 2/16/06. Invoice Date: 2/22/06.			✓	Per discussion with the Business Administrator, this purchase ties into the District's initiative of teacher retention.	
409	15000240610506430	General Supplies	06-00859	8/16/2005	EDUCATIONAL SYSTEMS INTL	\$405.00	\$405.00	Purpose of the PO was to purchase 15 6-ring binders, Student Roster Form, Attendance and Grade Form, plus S/H. Total per PO: \$412. Total per Invoice: \$405. PO Date: 8/16/05.		✓		Per discussion with the Business Administrator, the manual roster was purchased because the District is still in transition to the electronic system. However, the check should have been cut earlier than it was.	
410	11000251600501202	Supplies and Materials	06-00794	8/9/2005	ELITE FORMS, INC.	\$2,347.88	\$2,347.88	Purpose of the PO was to purchase 20,000 payroll checks plus estimated S/H costs. Total per PO: \$2,355.80. Total per Invoice: \$2,347.88. PO Date: 8/9/05. Invoice Date: 8/18/05.			✓	Per discussion with the Business Administrator during the 2006 school year, the District had one check run but cut two checks for employees to cover contracted and other pay. This accounts for the reason that it appears as though an excessive number of checks were purchased.	

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411	11000219610502304	General Supplies	06-01522	12/22/2005	ePlus Technology Inc.	\$1,431.85	\$1,431.85	Based on review of supporting documentation, the purpose of PO was to purchase two inkjet printers, four USB cables, one LaserJet 4250 Printer, LaserJet cartridge, and two cartridge deskjets. The PO is \$143.18 greater than the Invoice because S/H was removed from the final cost. PO Date: 12/22/05. Invoice Date: 12/28/05. The purchase was made for and shipped to WWIS for the Child Study Team.		✓		The District was contracted with Eplus technology and therefore was not required to obtain a quote.	
412	15000240610506430	General Supplies	06-00962	9/8/2005	Eye on Education	\$169.80	\$169.80	Purpose of the PO was to purchase Teaching Reference Materials regarding School-Community Relations, Teacher Evaluations, Tips for Principals, and Lessons for School Leaders, plus estimated S/H. PO Date: 9/8/05. Invoice Date: 9/16/05.			✓	This purchase was deemed inconclusive because it appears that the purchase was aimed towards professional development rather than having a direct educational value for the students in the District.	
413	P1000240610506409	General Supplies	05-01979	1/10/2005	Fastpage Radio Inc	\$176.00	\$176.00	Purpose of PO was to purchase four Walkie Talkie holders at \$40.00 per unit, plus S/H. PO Date: 1/10/2005.		✓		Per discussion with the Business Administrator, the Walkie Talkies are heavily used for school grounds communication between school principals and the maintenance/custodial staff.	
414	15000222610506330	General Supplies	06-01499	12/20/2005	FOLLETT LIBRARY RESOURCES	\$4,910.10	\$4,910.10	Purpose of PO was to purchase educational resources from Follett Library Resources for BCHS. PO Date: 12/20/06. Invoice Date: 2/10/06.			✓	Per review of the invoice, the District purchased approximately 300 items, which appear to be all books. All book titles appear to be appropriate. The District obtained a quote from Follett Library Resources: Quote #2901632. This PO appeared reasonable because it has a direct educational benefit to the students of the District.	
415	11000219610502304	General Supplies	06-01029	9/20/2005	G & G Technologies Inc.	\$706.00	\$706.00	Purpose of PO was to purchase two Sound Mate Personal Listening channel synthesized base transmitters @ \$348 each plus S/H of \$10. PO Date: 9/20/05. Invoice Date: 9/29/05. The Listening devices are for the library.		✓		Sound Mate personal listening systems help overcome background noise and building acoustics that can make listening difficult for the hearing impaired listener. These listening systems are compatible with a variety of hearing instrument styles for hearing aid users.	
416	15000240610506410	General Supplies	06-01595	1/12/2006	GRAINGER INC	\$167.52	\$167.52	Purpose of PO was to purchase six units of batteries for Walkie Talkie @ 27.92 per unit. A PO Request form for WWIS was approved by the Principal on 1/11/06. PO Date: 1/12/06. Invoice Date: 2/8/06. Amount per PO: \$184.27. Amount per Invoice: \$167.52. The reason for the discrepancy was that S/H costs were removed from the PO.		✓		Per discussion with the Business Administrator, the Walkie Talkies are heavily used for school grounds communication between school principals and the maintenance/custodial staff.	

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417	15000240610506409	General Supplies	06-00760	8/3/2005	GREAT EVENTS PUBLICATIONS	\$154.00	\$308.00	Purpose of PO was to purchase 100 staff incentive "You're Appreciated" Pen & Pencil Sets @ \$2.75, for "back to school" rewards at Samuel Smith Elementary School. PO date: 8/3/05. Invoice date: 8/8/05. Goods shipped on 8/10/05. Amount per Invoice and PO match. Approximately half of the purchase was coded to the grant fund because it covered teachers of the early childhood development classes, which is funded by grants. The other half was appropriately coded to Samuel Smith school.			✓	This purchase was deemed inconclusive because it does not appear to have a direct educational, strategic benefit to the students of the District. However, per the Business Administrator, it is aligned with the strategic initiative of teacher retention.	
418	15000222610506330	General Supplies	06-01498	12/20/2005	Grolier Educational Corp.	\$966.15	\$966.15	Purpose of PO was to purchase educational resources for the library at Burlington City High School. Included in this purchase were 16 celebrity biographies (including: Brandy, Christina Aguilera, Enrique Inglesias, Liv Tyler, and Usher).		✓		Expenditure appears reasonable because it is hard to get some students to be interested in reading so if you get a book with a subject they would be interested in reading this will get the students interested in reading.	
419	11000219610502304	General Supplies	06-01625	6/8/2006	Harcourt Assessment Inc.	\$3,129.70	\$117.35	Purpose of PO was to purchase CST testing materials. It looks as though most purchases were made for about 50 booklets/forms. PO Date: 1/19/06. Invoice Date: 1/30/06. Original PO amount: \$3790.60. Amount per Invoice: 3344.93. Amount per voucher: \$2909.93. The reason for the discrepancy between the Invoice and the Voucher is that three of the items were returned (total: \$446).			✓	Child Study Team (CST) testing materials appear reasonable because of required student evaluations.	
420	15000222610506330	General Supplies	06-01745	1/31/2006	HIGHSMITH CO. INC.	\$218.90	\$218.90	Purpose of PO was to purchase bookmarks, "Due Date" stickers, "BCHS Media Center" stamps, and mouse pad for the library, requested by the BC Junior High School librarian. Total for the PO was 176.33. Due to changes in unit prices of goods, the Invoice total was 181.04. PO date: 1/31/06. Invoice date: 2/14/06.		✓		The media center purchased the bookmarks and the mouse pads were expensed appropriately as supplies. The BA noted that these purchases were used as reading incentives for the students.	
421	15000218610505310	General Supplies	06-01168	10/12/2005	Holt, Chris	\$120.00	\$120.00	Purpose of PO was to purchase 30 T-shirts for the Peer Mediators @ \$4.00. The Invoice total and PO total match. PO date: 10/12/05. Invoice date: 9/15/05.		✓		Per discussion with the Business Administrator, the T-shirts for peer mediators served as identification of the Peer Mediators to other students. They were funded by the school because it is not club, rather it is a school-run service organization with a direct benefit to the students of the District.	

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422	11000251600501202	Supplies and Materials	06-01315	11/9/2005	Impact Office Products	\$173.98	\$173.98	Based on review of supporting documentation, the purpose of the PO was to purchase two drum kits (toner) for HP4550N. PO Date: 11/9/05. Invoice Date: 11/10/05. The purchase was made for the Business Office.		✓		Based on review of supporting documentation, the purpose of the PO was to purchase two drums of toner for the District Administration Building. This purchase was classified as appears reasonable because need for the Administration to use toner during their daily tasks.	
423	15000218610505310	General Supplies	06-01281	10/31/2005	JOANN DEROSA-SANDERSON	\$138.22	\$138.22	Purpose of PO was to purchase materials from Star Serve Materials such as 15 underwater Teddies, a Calm Cheetah PNL, minus 25% discount.			✓	Per discussion with the ABA, and based on additional documentation received, the PO purchased two types of fabrics for the Star Serve club at BCHS which makes blankets for shelters. This purchase was classified as inconclusive because we are unable to verify the direct educational benefit of the purchase to the students.	
424	P1000219610502304	General Supplies	05-02747	6/22/2005	LIGHTSPEED TECHNOLOGIES, INC	\$1,014.35	\$1,014.35	Purpose of PO was to purchase an amplification system for Samuel Smith Elementary School. PO amount was \$1094.50. Invoice amount was for \$1014.35, because the S/H costs were reduced. The amplifier was ordered on 6/22 per the PO and Invoiced on 6/28/2005.		✓		The amplifiers are used for students who are hearing challenged. They are used in the classroom by both the teacher and the student to aid hearing. A 504 student is a student who is identified as being hard of hearing.	
425	11000219610502304	General Supplies	06-02215	6/6/2006	LRP PUBLICATIONS	\$354.10	\$354.10	Purpose of PO was to purchase a Guide for Developing and Implementing a Model in School. 10 units were purchased @ \$33.96 per unit. PO date: 6/6/06. Invoice Date: 6/13/06.			✓	Per discussion with the ABA, 10 units were purchased because there are ten people on the Child Study Team. However, PO is deemed inconclusive due to the need to determine the essentiality and/or strategic initiative of the purchase of the "Model Guide".	
426	15000240610506409	General Supplies	06-00484	7/1/2005	NAESP	\$105.85	\$105.85	Purpose of PO was to purchase resource materials for teachers on handling "bullies/teasing", behavior in young children, and writing year-end improvement plans, camel-makers, plus S/H. PO Date: 7/1/05. Invoice Date: 7/13/05. Amount per the PO was \$100.35, however the amount per the voucher was \$105.83 because of changes in the unit costs of items.		✓		Per discussion with the ABA, Camel Makers is the name of a book purchased by the PO. The unit price for "Writing Year End Improvement Plans Right Now" increased significantly, however the ABA was not sure why. Based on the nature of this purchase designed to improve classroom plans, this purchase was classified as appears reasonable.	
427	15000222610500630	General Supplies	06-01247	10/27/2005	NATIONAL AV SUPPLY	\$1,987.55	\$2,002.68	Purpose of PO was to purchase electrical supplies such as jacks, plugs, microphone shures, and EYE Lamb for BCHS. PO Date: 10/27/05. PO amount is less than Invoiced amount because the cost of S/H and the quantities of certain other purchases was reduced.			✓	The nature of this purchase order was to purchase supplies for BCHS, which, based on the nature of the items purchased, would be classified as appears reasonable. However, there is no receiving slip, this PO is classified as inconclusive based on a lack of documentation.	

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428	11000230600508801	Supplies and Materials	06-01475	12/16/2005	National Business Institute	\$204.95	\$204.95	Based on review of supporting documentation, the purpose of PO was to purchase a CD on "Lawfully Managing Student Records Without Violating Privacy Rights and appears to promote the objectives of the District. PO Date: 12/6/05. Invoice Date: 1/31/06. Amount per the Invoice matched the amount per the PO.			✓	Per discussion with the ABA, this purchase was not reactionary to any issues within the District. Therefore this purchase is classified as inconclusive because we are unable to determine if the purchase was necessary or required, based on the documentation obtained.	
429	11000219610502304	General Supplies	06-00197	7/1/2005	OFFICE DEPOT INC.	\$1,219.14	\$1,219.14				✓	Unable to locate PO. Classified as inconclusive based on lack of documentation.	
430	11000251600501202	Supplies and Materials	06-01538	1/4/2006	OFFICE DEPOT INC.	\$185.00	\$185.00	Based on review of supporting documentation, the purpose of the PO was to purchase 100 120-minute blank audio cassette tapes. Per Sue Meredith, Business Administrator's Assistant, Office Depot bought Allied Office Supplies. PO Date: 1/4/06. Invoice Date: 1/5/06. Amounts per Invoice and PO match.			✓	Per discussion with the ABA, the cassette tapes were used to record all Board of Education meetings. At each meeting, two tapes were use (in case a back-up was ever needed). However, this purchase is classified as inconclusive because we are unable to identify if districts are required to record their Board meetings or if it is excessive to record Board minutes on two tapes.	
431	11000230600508801	Supplies and Materials	06-00932	8/31/2005	Offset Service & Sales Co	\$971.88	\$971.88	Based on review of supporting documentation, the purpose of PO was to purchase District printing supplies.			✓	Needs to be updated with comment.	
432	11000230600508801	Supplies and Materials	06-00931	8/31/2005	PAPER MART INC.	\$3,160.50	\$3,160.50	Based on review of supporting documentation, the purpose of PO was to purchase paper supplies. PO Date: 8/31/05/ Invoice Date: 7/15/05 and 7/28/05.			✓	We noted that the invoice was dated before the PO was processed, therefore the PO is missing proper approval, therefore the PO is classified as inconclusive. However, the purchase was ordered by the Print Shop manager at BCHS. The types of paper included: parchment paper, blue paper, legal sized paper and opaque paper. The purchases appear to be reasonable for the print shop.	
433	15000222610500630	General Supplies	06-01246	10/27/2005	PCMall Gov	\$251.98	\$251.98	Based on review of supporting documentation, the purpose of PO was to purchase two 2BG scan disk/ flash drives plus S/H. PO Date: 10/27/05. Invoice Date: 11/3/05.			✓	Per discussion with the ABA, the flash drives were used by the Director of Technology for the department. Purchase was classified as inconclusive because we are unable to verify how many flash drives the technology department already had at the time, and if this purchase was excessive.	

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434	15000240610506430	General Supplies	06-01615	1/18/2006	PEACHTREE BUSINESS PRODUCTS	\$183.00	\$183.00	Based on review of supporting documentation, the purpose of PO was to purchase 50 parking permit plastic tags charged to BCHS for BCHS/BCJS faculty. PO Date: 1/18/06. Invoice Date:1/19/06.		✓		Based on discussion with the ABA, the parking tags were purchased for students and faculty in addition to parking tags that had already been issued for the school year. The parking tags ensure that the appropriate individuals park in the BCHS parking lot. Based on the added benefit of student safety, this purchase was classified as appears reasonable.	
435	11000219610502304	General Supplies	06-01629	1/19/2006	PEARSON ASSESSMENTS	\$831.48	\$831.48	Based on review of supporting documentation, the purpose of PO was to purchase CST Testing materials of personality tests for adolescents, test records, and KBIT kit and other related testing materials. PO Date: 1/19/06. Invoice: 1/26/06. Testing materials were ordered by director of Child Study group. PO was \$5.50 less than the Invoice.		✓		Child Study Team (CST) testing materials appear reasonable because of required student evaluations.	
436	11000219610502304	General Supplies	06-01182	10/14/2005	Pearson Education Inc.	\$603.64	\$603.64	Based on review of supporting documentation, the purpose of PO was to purchase Comprehensive packages for K-3 and 4-8th grades. PO Date: 10/14/05. Invoice Date: 10/20/05.		✓		Based on discussion with the ABA, the "packages" are curriculum packages prepared by Pearson education for the grades K-8 and have direct educational benefits.	
437	15000240610506430	General Supplies	06-01861	2/28/2006	PITNEY BOWES, Inc.	\$165.72	\$165.72	Based on review of supporting documentation, the purpose of PO was to purchase three red Ink cartridges at \$55.24 per cartridge for BCHS. PO Date: 2/28/06. Invoice Date: 3/12/06.		✓		This purchase was classified as appears reasonable because Pitney-Bowes machines print in red-ink, therefore the purchase of three red ink cartridges in February 2006 is appropriate.	
438	15000240610506409	General Supplies	06-01288	11/3/2005	POSITIVE PROMOTIONS	\$318.92	\$318.92	Based on review of supporting documentation, the purpose of PO was to purchase 100 incentive awards "Thanks for Taking Time to Make a Difference" folding alarm clock and five "Think Outside the Box" items, plus S/H. PO Date: 11/03/05. Invoice Date: 11/15/05.			✓	Based on discussion with the ABA, the intention of the PO was to purchase teacher appreciation materials as part of retention initiatives. However, we are unable to determine the direct impact on students, therefore this PO was classified as inconclusive.	
439	15000240610506408	General Supplies	06-00791	8/9/2005	POSTMASTER	\$488.40	\$488.40	Based on review of supporting documentation, the purpose of PO was to purchase postage for the 2005-06 school year. 1320 stamps were purchased at \$0.37 per stamp. PO Date: 8/09/05.			✓	Per discussion with the Assistant Business Administrator, the Lawrence School does not have a Pitney-Bowes machine, therefore, the District needs to purchase postage stamps from the Postmaster. However, the Postmaster will not use purchase orders so a check needs to be written to the Postmaster directly. However, no receipt was attached to the PO package. The PO was classified as inconclusive based on lack of documentation.	

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440	15000240610506407	General Supplies	06-01422	12/7/2005	POSTMASTER BURLINGTON	\$195.00	\$195.00	Based on review of supporting documentation, the purpose of PO was to purchase 500 postage stamps at \$0.37 for mailings. The PO amount was different from the invoiced amount because the cost of individual stamps increased by 2 cents.			✓	Per discussion with the Assistant Business Administrator, the Lawrence School does not have a Pitney-Bowes machine, therefore, the District needs to purchase postage stamps from the Postmaster. However, the Postmaster will not use purchase orders so a check needs to be written to the Postmaster directly. However, no receipt was attached to the PO package. The PO was classified as inconclusive based on lack of documentation.	
441	15000240610506430	General Supplies	06-01333	11/14/2005	Premier School Agendas Inc.	\$290.50	\$290.50	Based on review of supporting documentation, the purpose of PO was to purchase 25 agendas, 100 hall passes, 25 "7 Habits" Companion. PO Date: 11/14/05. Invoice Date: 8/30/05.			✓	This purchase was classified as inconclusive because we are unable to determine the direct educational benefit to the students.	
442	15000240610506410	General Supplies	06-00799	8/9/2005	President's Challenge	\$162.00	\$162.00	Based on review of supporting documentation, the purpose of PO was to purchase 100 National Emblem and Certificates. PO Date: 8/9/05. Invoice Date: 8/16/05. A purchase order request form was filled out and signed by Robert Williams, Principal of WWIS. The certificates and emblems are for the "President's Challenge Physical Activity and Fitness Awards Program" which is a program of the President's Council on Physical Fitness and Sports.		✓		President's Challenge is the only source of materials/awards for youth physical activity and fitness that is endorsed by the President of the US.	
443	11000251600501202	Supplies and Materials	06-01528	1/3/2006	PRIOR NAMI BUSINESS SYSTEMS	\$136.00	\$136.00	Based on review of supporting documentation, the purpose of PO was to purchase two toners through a state contract. PO Date: 1/03/06. Invoice Date: 1/6/06.		✓		There is a State Contract with Prior Nami, therefore the District is not required to obtain a quote. Based on the reasonableness of toner and the fact that the purchase was not excessive, the PO was classified as appears reasonable based on usefulness.	
444	11000230600508801	Supplies and Materials	06-01174	10/13/2005	PRUDENT PUBLISHING COMPANY	\$164.42	\$164.42	Based on review of supporting documentation, the purpose of PO was to purchase 100 holiday cards. PO Date: 10/13/06. Invoice Date: 10/20/05.	✓			Per discussion with the ABA, the holiday cards are sent by the Superintendent every year to the surrounding school Districts and School Board Members as a gesture of his appreciation and in an effort to build relationships. However, this PO was classified as discretionary because there is no direct benefit to the students in the District.	

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445	15000218610505330	General Supplies	06-01897	3/10/2006	PSAT/NMSQT	\$1,116.00	\$1,116.00	Based on review of supporting documentation, the purpose of PO was to purchase test supplies for the PSAT/NMSQT for 10th and 11th grades. PO Date: 3/10/06. Invoice Date: 2/16/06.			✓	The District is required to pay for the testing supplies of the PSAT/NMSQT, however the purchase order was approved after the invoice has been received. The purchase also has a direct benefit to the students of the District.	
446	11000219610502304	General Supplies	06-01520	12/22/2005	Psychological Assessment Res.	\$126.50	\$126.50	Based on review of supporting documentation, the purpose of PO was to purchase the ACUTE Introductory Kit, plus the cost of S/H. The kit helps to assess risk of violence (both homicidal and suicidal) among children and adolescents ages 8-18 years. PO Date: 12/22/05. Invoice Date: 12/28/05. The kit was ordered by Suzanne Cote, the Coordinator of the Child Study Team.		✓		Based on the benefit provided to students from the District's ability to provide psychological evaluations on the students is classified as appears reasonable.	
447	15000218610505330	General Supplies	06-00820	8/11/2005	QUINLAN PUBLISHING CO	\$154.98	\$154.98	Based on review of supporting documentation, the purpose of PO was to purchase a subscription to the "School Law Bulletin" for one year. PO Date: 8/11/05. Invoice Date: 6/23/05. The Bulletin is a biweekly publication which reports on education law, including the latest decisions, news summaries, and legislative developments.			✓	The purchased was classified as inconclusive because there was not enough information in the PO to verify that the purchase of the "School Law Bulletin" has a direct benefit to the students of the District. We noted that the Invoice was dated before the PO was assembled, however, based on the fact that this was an annual renewal for a periodical, this order is acceptable.	
448	11000230600508801	Supplies and Materials	06-01642	1/23/2006	R & H FRAMES	\$343.42	\$343.42	Based on review of supporting documentation, the purpose of PO was to purchase six "Teacher of the Year" Narrative framing and matting @ \$51.66 per unit.			✓	The amount per the PO was \$309.96 and the Invoiced amount was \$343.42, however there is no documentation in the PO package to verify that the price change was approved, or why it was changed. Based on lack of documentation, the PO was classified as inconclusive.	
449	P1000240610506410	General Supplies	05-02733	6/16/2005	Regional Distribution Center	\$419.85	\$419.85	Based on review of supporting documentation, the purpose of PO was to purchase toner. PO date: 6/16/05. Invoice Date: 12/8/05			✓	Order was invoiced in December. However, the check wasn't cut until 7/25/06, and the expense was applied to the 2005-06 school year. The receiving slip wasn't signed until June 06. Per discussion with the Assistant Business Administrator, this was an example of the work by the former Administrative Assistant to the Business Administrator. That individual's position was non renewed because of oversights like this one. This PO was classified as inconclusive because it is missing proper approvals.	

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450	11000219610502304	General Supplies	06-00058	7/1/2005	RICOH PAPERS	\$614.30	\$614.30	Based on review of supporting documentation, the purpose of PO was to purchase white and ivory paper for the Xerox machine at WWIS. Thirty (30) units of white paper were purchased and one (1) unit of ivory paper was purchased. the District engaged in an EdData bid for this purchase. PO date: 7/1/05. Invoice Date: 7/24/05.		✓		The items were sent with attention to the Child Study Team and the receiving document was signed by the Child Study Team Director. Based on the size of the Child study team, this is an appropriate amount of paper to be purchased. This purchase was classified as appears reasonable because of the essentiality of copy paper.	
451	15000240610506408	General Supplies	06-00805	8/10/2005	Rochester 100 Inc.	\$431.25	\$431.25	Based on review of supporting documentation, the purpose of PO was to purchase 575 homework folders and charged to the Lawrence School. PO Date: 8/10/5. Invoice Date: 8/19/05.		✓		This purchase was classified as appears reasonable because of its direct educational benefit to the students at the Lawrence school.	
452	15000222610506330	General Supplies	06-00526	7/1/2005	RTI Micro Inc.	\$329.94	\$329.94	Based on review of supporting documentation, the purpose of PO was to purchase a replacement lamp for a Sony projector lamp at BCHS. PO Date: 7/1/05. Invoice Date: 9/9/2005. PO amount and Invoice amount match.		✓		Projectors are used in classrooms for educational presentations. Therefore, a replacement bulb is classified as appears reasonable because it has a direct educational benefit.	
453	15000222610506330	General Supplies	06-01706	1/27/2006	Sagebrush Technologies	\$258.55	\$258.55	Based on review of supporting documentation, the purpose of PO was to purchase supplies for the District such as label protectors, spine labels, barcode labels, plus S/H agrees with the objectives of the District. The PO amount and the Invoice amount agreed. The Invoice date was 2/6/06.		✓		This purchase is classified as appears reasonable because the barcodes and spine protectors are used to protect and track the District's books and educational materials.	
454	15000218610505330	General Supplies	06-01636	1/20/2006	SCANTRON	\$417.37	\$1,983.37	Based on review of supporting documentation, the purpose of PO was to purchase scantron forms for the District and agrees with the objectives of the District. The PO date was 1/20/06 and the Invoice date was 1/27/06. The PO amount was \$1,965 and the Invoice amount was \$1,983.37 because S/H costs were increased from \$75.00 to \$93.37.		✓		Scantron sheets are primarily used for test taking in the District and provide a faster and more accurate assessment of grades. Therefore, the scantron sheets can be classified as appears reasonable because of their direct benefit and usefulness to the District.	

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455	15000240610506630	General Supplies	06-00538	7/1/2005	School Mate	\$1,174.10	\$1,174.10	Based on review of supporting documentation, the purpose of PO was to purchase customized planners with handbook pages, teachers planners, page marker rulers, plus S/H. Invoice Date: 9/9/06. PO Date: 7/1/05.		✓		Based on review of supporting documentation, the purpose of PO was to purchase customized planners with handbook pages, teachers planners, page marker rulers, plus S/H. Invoice Date: 9/9/06. PO Date: 7/1/05. Per discussion with the ABA, the books were coded to the "middle school" which includes grades 6-8, however they were charged to BCHS because grades 7&8 are located at the High School and this purchase was specifically for 7th and 8th graders. Based on the direct benefit to the students of the District, the PO was classified as appears reasonable.	
456	P1000219610502304	General Supplies	05-02645	5/25/2005	School Specialty Inc.	\$1,011.46	\$1,011.46	Based on review of supporting documentation, the purpose of PO was to purchase CST Supplies and Materials. PO amount was \$1,099.96 on 5/25/05. Invoice amount was \$1011.46 on 6/1/05 because the per unit cost of the good was decreased and the S/H was decreased.			✓	This PO covers two steel desks which were coded to BCHS. However, we are unable to verify the size of the desks, or the use of the desks in order to justify the total cost. Therefore, the PO was classified as inconclusive.	
457	P1000240610506430	General Supplies	05-02780	6/30/2005	SHINN, DAVID	\$115.75	\$715.75	Based on review of supporting documentation, the invoice was for "2004 Trophies". Vendor on the invoice and the Vendor on the purchase order do not match.			✓	The purchase is considered inconclusive as the information on the purchase order did not reflect the information provided on the invoice. Per the Business Administrator, the business was in the process of being sold (see District Response) but we were unable to substantiate that information independently.	Awards were for Academic Awards banquet. The company was being purchased by Donna Boone which matches the invoice. She bought "The Recognition Company" from David Shinn. They were not "2004 Trophies".
458	15190100610504230, 15000218610505330 & 15190100610507930	General Supplies	06-00892	8/24/2005	SHIRLEY OFFICE SUPPLY	\$394.00	\$1,970.00	Based on review of supporting documentation, the purpose of PO was to purchase five locking cabinets w/adjustable selves. All purchases were coded to high school. PO amount was \$2,200 on 8/24/05. Invoice amount was \$1970 on 8/30/05. The reason for the price discrepancy was that the unit price was reduced from \$440 to \$394.			✓	Based on review of supporting documentation, the cabinets were purchased for different departments within BCHS to be used for storage. This purchase is useful in nature, however it is difficult to assess the direct benefit to the students of the District.	
459	11000223610COPS02	General Supplies	06-00861	8/16/2005	SHIRLEY OFFICE SUPPLY	\$503.00	\$503.00	Based on review of supporting documentation, the purpose of PO was to purchase binders and copy paper. The PO amount and the Invoice amount were different because S/H cost was omitted from the Invoice. PO Date: 8/16/05. Invoice Date: 8/24/05.			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to Fund 20.	

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460	15000240610506410	General Supplies	06-01839	2/22/2006	Stumps Everything Elementary	\$230.95	\$230.95	Based on review of supporting documentation, the purpose of the PO was to purchase graduation supplies, coded to WWIS such as honor roll medals and neck ribbons. 115 ribbons were bought and 100 medals were bought. The total per the last page on the Invoice was \$231.57, but the amount paid per the voucher was 230.95 because sales tax of 62cents was removed.		✓		Per the Business Administrator there is a direct benefit to the students of honor roll medals.
461	15000222610506308 & 15190100610505508	General Supplies	06-01225	10/21/2005	SUPER WAREHOUSE	\$1,139.90	\$2,279.80	Based on review of supporting documentation, the purpose of the PO was to purchase 20 HP Toner Cartridges @ \$113.99 each, coded to the Lawrence School. PO Date: 10/21/05. Invoice Date: 10/21/05. PO amount agrees to Invoice amount.		✓		Twenty toners were purchased for the Lawrence School. Per discussion with the ABA, the toners were split over the lab and for instructional use. Purchase of toners is classified as appears reasonable because of their direct use in a classroom.
462	15000240610506430	General Supplies	06-01115	10/5/2005	Talk Toolbox, Inc.	\$136.00	\$136.00	Based on review of supporting documentation, the purpose of the PO was to purchase a Talk-25 Megaphone plus S/H for BCHS. PO Date: 10/05/05. Invoice Date:10/16/05.		✓		Per discussion with the ABA, this purchase was for a megaphone for the BCHS School Principal to be used at pep rallies and outdoors for various school events. Based on the reasonable price and the usefulness of the megaphone, the PO appears reasonable.
463	15000240610506430	General Supplies	06-00867	8/17/2005	Taymark DBA Academic Events	\$493.05	\$493.05	Based on review of supporting documentation, the purpose of the PO was to purchase 175 Windsor Jotters which include a pen, small pad of paper, and case. The jotters were coded to BCHS. PO Date: 8/17/05. Invoice Date: 9/9/05.			✓	Based on discussion with the ABA, the purchase was for staff recognition at the beginning of the school year for BCHS and BCJS. Administrative account. Staff recognition can be tied to a staff retention initiative, however, this purchase does not have a direct educational benefit to the students.
464	15000240610506409	General Supplies	06-00807	8/10/2005	UNITED PARCEL SERVICE	\$185.22	\$185.22	Based on review of supporting documentation, the purpose of the PO was to pay for charges for shipping seven boxes from Samuel Smith School to MacMillan/McGraw/Hill Returns. Language Arts Materials returned. PO Date: 8/10/05. Invoice Date: 8/6/2005.			✓	Based on lack of documentation, this purchase was classified as inconclusive. Per inquiry with the Assistant Business Administrator, new Language Arts materials were used, but they were returned. The District obtained credit from the vendor and received a new series for a pilot 3rd grade trophies program. However, we did not obtain documentation to verify that the vendor credited the District.

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465	15000240610506408	General Supplies	06-00992	9/13/2005	W.B. MASON CO., INC.	\$939.31	\$939.31	Based on review of supporting documentation, the purpose of the PO was to purchase general supplies such as styrofoam cups, bags, wall hooks, paper, label tape, batteries, calculator, and toner. PO Date: 9/13/2004. Invoice Date: 9/16/05.			✓	This purchase was classified as appears reasonable. The actual order was not detailed on the PO. Apparently it was originally attached to the PO, but it was not included in the PO package that we received. Per discussion with the ABA, the District used to attach the order when it was exceptionally long. The check for payment was due on 10/16/05, but paid on 1/23/06. The ABA also noted that it is no longer policy for the District.	
466	11000251600501202	Supplies and Materials	06-01077	12/19/2005	West Publishing company	\$115.00	\$115.00	Based on review of supporting documentation, the purpose of the PO was to purchase renewal for the NJ Admin Code Title 6 & 6A Education.		✓		The District was purchasing a renewal of the NJ Code Title 6 & 6A Education Administrative Code Sets. This PO is classified as appears reasonable based on the usefulness of the Administrative code books as reference tools for the Administrative Office.	
467	15000222610506330	General Supplies	06-00521	7/1/2005	WILSON H.W. COMPANY	\$147.00	\$147.00	Based on review of supporting documentation, the purpose of the PO was to purchase 2004 Current Biography for the BCHS library at \$140 plus S/H. PO Date: 7/1/05. Invoice Date: 7/13/05.		✓		The "Biography" is a library reference book. It contains all of the biographies published for 2004. It was classified as appears reasonable based on the direct educational benefit of the purchase.	
468	15000240610506630	General Supplies	06-01221	10/21/2005	XEROX	\$150.00	\$150.00	Based on review of supporting documentation, the purpose of the PO was to purchase Staples for the Xerox machine in the main office of BCHS. PO Date: 10/21/05. Invoice Date: 10/25/05. PO amount was \$158.00, however invoice amount was \$150.			✓	The purchase appears to agree with the objectives of the District. Transaction is categorized as inconclusive because there was no evidence of approval on the purchase requisition.	
469	11000251600501202	Supplies and Materials	06-01078	9/27/2005	XEROX CORPORATION	\$622.00	\$622.00	Based on review of supporting documentation, the purpose of the PO was to purchase two EP Cartridges. PO was not signed, indicating receipt, however the check was paid on 10/24/05. Invoice date was 7/18/05.			✓	Based on the necessity of toner for the Business Administration office, the PO would have been classified as appears reasonable, however per discussion with the ABA, the receiving slip should have been signed by the BA. Therefore, based on improper approvals, the PO is classified as inconclusive.	
470	15000222610500630	General Supplies	06-00563	7/1/2005	Zones	\$1,708.81	\$1,902.42	Based on review of supporting documentation, the purpose of the PO was to purchase camera, CD-Rs, camera battery pack, Photoshop, Scanner, headphones, and Adobe Golive update. PO Date: 7/1/06. Invoice Date: 8/1/05.			✓	Per discussion with the Assistant Business Administrator, the camera and all of the accessories were purchased for the Audio-Visual department. Used for public relations and play. However, there is no invoice, therefore, based on lack of documentation, this purchase is classified as inconclusive.	

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471	15190100320505510	Purchased Professional-Educational Services	06-01803	2/15/2006	Barrigher, MD., Clara F.	\$200.00	\$200.00	Based on review of supporting documentation, the purpose of the PO was to pay for an assembly speaker at WWIS during Black History Month. PO Date: 2/15/06. Note			✓	Based on review of the PO and inquiry with the ABA, the individual rendered the service but did not bill the District. Therefore there is no invoice, therefore this PO is missing proper approval. However, the nature of this PO was directly educational for the students.	
472	15190100320505510	Purchased Professional-Educational Services	06-01735	1/31/2006	BAYSHORE DISCOVERY PROJECT	\$2,175.00	\$2,175.00	Based on review of supporting documentation, the purpose of the PO was to purchase three boat excursions for 4th graders in April 2006. PO and Invoice amounts agree. PO date: 1/31/06. Invoice date: 3/7/06.		✓		Per discussion with the ABA, the 4th grade Bayshore Discovery Field Trip was linked to a science unit. The field trip is managed and run by Princeton science students who do the teaching on deck and the students learn nautical terms. The entire field trip is 2-3 hours. This PO was classified as appears reasonable because of the direct educational nature of the field trip and the fact that it was linked to a science unit.	
473	11150100320502304	Purchased Professional-Educational Services	06-01337	11/16/2005	BRIDGETON BOARD OF EDUCATION	\$176.00	\$176.00	Based on review of supporting documentation, the purpose of the PO was to purchase bedside instruction for student from 10/17/05- 10/20/005.			✓	The instruction was approved by the BOE and appears to agree with the educational objectives of the District. PO was approved after the service was provided to the student.	
474	11150100320502304	Purchased Professional-Educational Services	06-02066	4/21/2006	BRIDGETON BOARD OF EDUCATION	\$308.00	\$308.00	Based on review of supporting documentation, the purpose of the PO was to purchase bedside instruction for student from 2/1/06- 2/9/006.		✓		The instruction was approved by the BOE and appears to agree with the educational objectives of the District. PO assembled after the student was serviced based on the nature of the service to the student, the purchase order is approved after the student is assessed. Therefore, this is not an exception.	
475	11150100320502304	Purchased Professional-Educational Services	06-01939	3/21/2006	BROOKFIELD ACADEMY	\$400.00	\$400.00	Based on review of supporting documentation, the purpose of the PO was to purchase hospital instruction for student from 1/25/06- 1/31/06.		✓		The instruction was approved by the BOE and appears to agree with the educational objectives of the District. PO assembled after the student was serviced based on the nature of the service to the student, the purchase order is approved after the student is assessed. Therefore, this is not an exception.	
476	P1150100320502304	Purchased Professional-Educational Services	05-02770	6/30/2005	BROOKFIELD ACADEMY	\$456.00	\$456.00	Based on review of supporting documentation, the purpose of the PO was to purchase bedside/ hospital instruction for student from 3/17-31/06. Date of PO: 6/30/06		✓		The instruction was approved by the BOE and appears to agree with the educational objectives of the District. Per discussion with the ABA, Brookfield academy already provided the students bedside instruction, after this, they turn around and bill the District as needed. This explains why the PO was dated after the Invoice date.	

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477	11150100320502304	Purchased Professional-Educational Services	06-02094	5/1/2006	BROOKFIELD ACADEMY	\$440.00	\$440.00	Based on review of supporting documentation, the purpose of the PO was to purchase bedside/ hospital instruction for student on the following dates: 3/1-5/05, 2/28/05, and 10/1-6/04. Date of PO: 5/1/06		✓		The instruction was approved by the BOE and appears to agree with the educational objectives of the District. PO assembled after the student was serviced based on the nature of the service to the student, the purchase order is approved after the student is assessed. Therefore, this is not an exception.	
478	11150100320502304	Purchased Professional-Educational Services	06-02103	5/4/2006	Educational Services Unit	\$874.00	\$874.00	Based on review of supporting documentation, the purpose of the PO was to purchase Bedside Instruction for student while at hospital from period 3/19/06-3/31/06. PO Date 5/4/06. Invoice Date: 4/25/06.		✓		Based on review of supporting documentation, the purpose of the PO was to purchase Bedside Instruction for student while at hospital from period 3/19/06-3/31/06. PO Date 5/4/06. Invoice Date: 4/25/06. Per discussion with the ABA, the District has a contract with the hospital.	
479	11150100320502304	Purchased Professional-Educational Services	06-02186	5/26/2006	Educational Services Unit	\$1,520.00	\$1,520.00	Based on review of supporting documentation, the purpose of the PO was to purchase Bedside Instruction for student from period 4/2/06-4/28/06. PO Date 5/26/06. Invoice Date: 5/18/06.			✓	Based on review of supporting documentation, the purpose of the PO was to purchase Bedside Instruction for student from period 4/2/06-4/28/06. PO Date 5/26/06. Invoice Date: 5/18/06. However, we were unable to find bedside instruction approval for this student within the Board of Education meeting minutes. Additionally, the PO was assembled after the student was serviced. This purchase was classified as inconclusive.	
480	15190100320505507	Purchased Professional-Educational Services	06-01542	12/31/2005	Louise M. Aldrich	\$135.00	\$135.00	Based on review of supporting documentation, the purpose of the PO was to pay for the Boudinot School nurse, Anna Maria Sheehan, to attend a Self-Mutilation Workshop. On 1/30/05. PO Date: 12/31/05. Invoice Date: 1/14/06.			✓	Based on the benefit provided by this workshop to the school nurse, this purchase was classified as appears reasonable because it has benefit to the students of the District.	
481	15190100320505508	Purchased Professional-Educational Services	06-01212	10/19/2005	MTI ENTERPRISES INC	\$594.40	\$594.40	Based on review of supporting documentation, the purpose of the PO was to purchase dramatic performing rights for Lawrence Elem's performance of Disney's 101 Dalmatians. The amount per the PO was \$594.00. However the Invoiced amount was 553.40 because sales tax was refunded (\$30.90) and a \$10 rehearsal CD was paid for, but not invoiced. PO Date: 10/19/05. Invoice date:12/2/05.			✓	Per discussion with the ABA, the District must purchase the rights for all Disney plays. However, included in the rights and additional fees is music for the play and the District rents costumes.	

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482	11150100320502304	Purchased Professional-Educational Services	06-01815	2/17/2006	Professional Educational Serv.	\$1,200.00	\$1,200.00	Based on review of supporting documentation, the purpose of the PO was to purchase instructional services to student during stay at The Princeton House of Cherry Hill, NJ. PO Date: 2/17/06. Invoice Date: 1/10/06.		✓		Per discussion with the ABA, Professional Educational Services are already approved at the Beginning of the school year to offer services. Therefore the individual student approvals for bedside instruction would not be included for approval at the school board meetings. This PO was classified as appears reasonable because it is required by the District to provide education to students living in the District.	
483	15190100320506430	Purchased Professional-Educational Services	06-01878	3/3/2006	Terry P. Wincey	\$1,700.00	\$1,700.00	Based on review of supporting documentation, the purpose of the PO was to pay for an assembly program on 3/17/06 entitled "African Discovery through Music" performed by the African Discovery Music Troupe. PO Date: 3/3/06. Invoice Date: 3/1/06.		✓		The invoice was sent from Winceyco before the actual assembly took place, which explains why the PO was dated after the invoice. This purchase was classified as appears reasonable because of the direct benefit to the students of the assembly.	
484	11150100320502304	Purchased Professional-Educational Services	06-01249	10/27/2005	Union County Educational Svc.	\$682.50	\$682.50	Based on review of supporting documentation, the purpose of the PO was to purchase. Bedside Instruction for student at Trinitas Hospital. PO Date: 10/27/06. Invoice Date: 10/17/05.		✓		Per discussion with the ABA, Union County Educational services are purchased at the beginning of each year. Therefore the individual student approvals for bedside instruction would not be included for approval at the school board meetings. This PO was classified as appears reasonable because it is required by the District to provide education to students living in the District.	
485	15402100600500430	Supplies and Materials	06-02106	5/5/2006	All Star Sports Center	\$221.20	\$221.20	Based on review of supporting documentation, the purpose of PO was to purchase Guide Lime for the baseball fields and other athletic fields and appears to promote the objectives of the District. PO date: 5/5/06. Invoice Date: 3/20/06.			✓	Guide Lime is used to line sports fields and is therefore classified as appears reasonable. Purchase order was approved over two months after the goods were received and therefore is categorized as inconclusive.	
486	15402100600500430	Supplies and Materials	06-00313	7/1/2005	EAST ORANGE SPORTING GOODS	\$2,841.65	\$2,841.65	Based on review of supporting documentation, the purpose of PO was to purchase athletic supplies for District's sport teams. the District engaged in a EdData Bid for the supplies on 4/29/05 to be used the following school year for payment after 7/1/05. The Original Bid amount was \$3,841.20, but the amount invoiced was \$2841.65 because the order for soccer gloves (\$50.55) and wrestling warm-ups (\$949) were cancelled due to unavailability.		✓		Athletic supplies were classified as appears reasonable based on their benefit and usefulness to the student athletes.	

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487	15402100600500430	Supplies and Materials	06-00174	7/1/2005	Henry Schein Inc.	\$1,276.83	\$1,276.83	Based on review of supporting documentation, the purpose of the PO was to purchase health supplies which appear to be applicable to the nurse's office at BCHS. the District engaged in an EdData Bid on 9/2/04 to be payable after 7/1/05. The total amount per the original PO was \$1,357.98. The total amount per the Invoice was \$1,276.83.		✓		Athletic supplies were classified as appears reasonable based on their benefit and usefulness to the student athletes.	
488	15402100600500430	Supplies and Materials	06-00310	7/1/2005	KELLY'S SPORTS LTD.	\$5,751.40	\$5,751.40	Based on review of supporting documentation, the purpose of the PO was to purchase athletic equipment. Equipment purchased included team scorebooks, field hockey quilts, jerseys, and wrestling uniforms. PO Date: 7/1/05. PO Included multiple Invoices.		✓		This purchase is classified as appears reasonable because of the benefit this purchase provides to the student athletes in the District.	
489	15402100600500430	Supplies and Materials	06-01964	3/23/2006	LEVY'S INC.	\$599.28	\$599.28	Based on review of supporting documentation, the purpose of the PO was to purchase basket balls, vaportek, and replacement cartridges for the vaportek and appears to benefit the students. PO date: 3/23/06. Invoice date: 3/14/06. The purchase was conducted through an EdData bid.		✓		Per discussion with the ABA, the purpose of the PO was to purchase sporting supplies, and the Vaportek. Vaportek is a locker room deodorizer. Based on the benefit to the student athletes and all other students attending PE classes, this purchase was classified as appears reasonable.	
490	15402100600500430	Supplies and Materials	06-00318	7/1/2005	Marty Gilman, Inc.	\$600.00	\$600.00	Based on review of supporting documentation, the purpose of the PO was to purchase athletic supplies. the District engaged in an EdData Bid on 4/29/05 to be payable after 7/1/05. The amount per the PO was \$600 and the amount per the Invoice was \$600. Two Pop-back Dummies were purchased for the football team.		✓		Athletic supplies were classified as appears reasonable based on their benefit and usefulness to the student athletes.	
491	15402100600500430	Supplies and Materials	06-00323	7/1/2005	METUCHEN CENTER INC	\$2,213.72	\$2,213.72	Based on review of supporting documentation, the purpose of the PO was to purchase 6 football helmets, 20 football practice jerseys, and 48 pairs of football socks. the District engaged in an EdData Bid on 4/29/05 to be payable after 7/1/05. PO amount: \$7687.65. Total amount paid on PO: \$2213.72 b/c the original PO purchased 89 shoulder pads @\$65 each, and this amount was reduced to 6 should pads. The Invoice date: 9/8/05.		✓		Athletic supplies were classified as appears reasonable based on their benefit and usefulness to the student athletes.	

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Control Number	Account Number	Account Name	Purchase Order Number	Purchase Order Date	Vendor Name	Amount Paid Against Purchase Order	Original Purchase Order Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
492	15402100600500430	Supplies and Materials	06-00322	7/1/2005	PASSON'S SPORTS	\$561.13	\$561.13	Based on review of supporting documentation, the purpose of the PO was to purchase athletic supplies including baseball equip..., athletic socks, mudguards, and softball pants. the District engaged in a New Jersey Cooperative Bid on 4/29/05 to be payable after 7/1/05.		✓		Athletic supplies were classified as appears reasonable based on their benefit and usefulness to the student athletes.	
493	15402100600500430	Supplies and Materials	06-00312	7/1/2005	R & R Trophy & Sporting Goods	\$3,061.91	\$3,061.91	Based on review of supporting documentation, the purpose of the PO was to purchase miscellaneous athletic supplies. There were 29 line items, including baseballs, scorebooks, coaching clipboards, footballs, cheerleading uniforms, faceguards and softball pads. the District engaged in a New Jersey Cooperative Bid on 4/29/05 to be payable after 7/1/05.		✓		Athletic supplies were classified as appears reasonable based on their benefit and usefulness to the student athletes.	
494	15402100600500430	Supplies and Materials	06-01146	10/6/2005	SPORTS PARADISE	\$656.00	\$656.00	Based on review of supporting documentation, the purpose of the PO was to purchase 12 Nike Pullovers, 2 Staff-Polos, and 12- Medium Duffie Bags. PO Date: 10/06/05. Invoice Date: 12/24/05.			✓	Per discussion with the ABA, the District selected Nike pullovers from Sports Paradise because the Athletic Director found them at a lower price than they did from EdData, however there is no documentation to verify that the District saved money in comparison to EdData.	
495	15402100600500430	Supplies and Materials	06-00938	8/31/2005	TEAM CONNECTION	\$858.83	\$858.83	Based on review of supporting documentation, the purpose of the PO was to purchase 14 tennis uniforms and appears to agree with the objectives of the District. PO Date: 8/31/05. Invoice Date: 9/21/05.		✓		Per discussion with the Athletic Director, uniforms are purchased every five years for most sports and every four years for basketball and football. This purchase was classified as appears reasonable because of the need for the District to provide school athletic uniforms.	
496	15402100600500430	Supplies and Materials	06-00317	7/1/2005	TRIPLE CROWN SPORTS	\$1,967.10	\$1,967.10	Based on review of supporting documentation, the purpose of the PO was to purchase athletic supplies. Twenty four (24) line items were purchased including basketballs, field hockey mouth guards, golf tees, track batons, and wrestling equipment. the District engaged in an EdData bid on 4/29/05, to be payable after July 1, 2005. Invoice Date: 10/17/05.		✓		Athletic supplies were classified as appears reasonable based on their benefit and usefulness to the student athletes.	

Appendix B
 Burlington City School District
 Subgroup Analysis

Transaction Detail (as per District system)								Analysis Performed	Results of Analysis			Burlington City School District Comments
Control Number	Account Number	Account Name	Purchase Order Number	Purchase Order Date	Vendor Name	Amount Paid Against Purchase Order	Original Purchase Order Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	
497	12000252730502502	Administrative Information Technology Equipment	05-02620	5/23/2005	ePlus Technology Inc.	\$1,073.66	\$9,462.39	Based on review of supporting documentation, the purpose of the PO was to purchase technological services such as purchase of a pix firewall plus installation		✓		Per discussion with the ABA, the PO purchased a PIX (Personal Internet Exchange Firewall) server plus installation of the server. A firewall is a security device which is configured to permit, deny or proxy data connections set and configured by the organization's security policy. Therefore this purchase was classified as appears reasonable based on the usefulness and benefit of the server.
498	12000252730502502	Administrative Information Technology Equipment	06-01500	12/21/2005	ePlus Technology Inc.	\$3,500.00	\$3,500.00	Based on review of supporting documentation, the purpose of the PO was to purchase an FSS Contract. PO Date: 12/21/05. Invoice Date: 9/29/05.			✓	Invoice date is before the PO was assembled. The District received the equipment, but it didn't get installed until the following year, so \$3,500 was removed from the first PO and a new PO was initiated so that costs were correctly applied.
499	12000400450501202	Construction Services	06-01334	11/15/2005	Mathusek Inc.	\$191,499.00	\$191,499.00	Based on review of supporting documentation, the purpose of the PO was to pay for gym floor replacement in accordance with the Bid on 9/6/05.			✓	The district subsequently filed an insurance claim as a result of this damage. Any receipt of insurance proceeds will be shown in the budget as a restricted revenue. The purchase of a new gym floor was classified as appears reasonable based on the need for a gym floor from school teams.
500	12000260730504306	Administrative Information Technology Equipment	06-02041	4/18/2006	WAINWRIGHT LAWN & GARDEN EQUIP	\$3,239.00	\$3,239.00	Based on review of supporting documentation, the purpose of the PO was to purchase a complete replacement of mower deck and driveshaft for existing JD 855 Tractor. PO Date: 4/18/06. Invoice Date: 4/26/06.		✓		Wainwright is a distributor for John Deer Parts and Equipment, with whom the District is contracted with. (State Contract #A67768) The purchase is classified as appears reasonable because it was an repair/replacement which was essential to the upkeep of the District grounds.

Appendix C
 Burlington City School District
 Random Statistical Sample

Control Number	Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			Burlington City School District Comments	
	Account Number	Account Name	Purchase Order Number	Purchase Order Date	Vendor Name	Amount Paid Against Purchase Order	Original Purchase Order Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
1	P1190100340506930	Purchased Technical Services	04-00538	7/1/2003	Verizon	130.90	130.90	Based on review of supporting documentation, the purpose of the PO was to pay for ISDN Lines for the 2004/05 school year for the Music Center at BCHS. PO Date: 4/28/04.			✓	Communication provided by the ISDN line is useful, however, the original PO was not attached. The original PO amount was \$130.90, yet the date was 7/1/03. It appears as though this is a continuously paid service, therefore there should be a master PO, but the PO only covers July 2004. Based on lack of sufficient documentation, the PO is deemed needing further analysis.	
2	P1190100500505507	Other Purchased Services	04-00951	8/12/2003	CANON USA INC.	139.08	139.08	Based on review of supporting documentation, the purpose of the PO was to pay a monthly rental fee for copier "Image Runner" at Boudinot Elem School. PO Date: 8/12/04. Invoice Date: 6/17/04. This was based on a lease of the copier for \$1,668.96.		✓		This purchase was classified as essential because of its direct beneficial use for the District.	
3	P1000270512506930	Contracted Services- Transportation (Other than between home & school)- Vendors	04-02387	4/20/2004	Heritage Festivals	2,200.00	4,200.00	Based on review of supporting documentation, the purpose of the PO was to purchase educational package for the Orlando Music Festival Trip and two buses for the trip. PO Date: 4/20/04. Invoice Date: 4/9/04.			✓	The purpose of the Orlando Trip was for the student musicians of BCHS to participate in a musical competition. The District paid for transportation and trip package. The trip was classified as needing further analysis, because we are unable to determine why the District paid for this particular portion of the trip.	The district provides the cost of a school nurse and an administrator for school trips. The students and staff paid their way. This represents the cost of travel and housing for the nurse and administrator.

Appendix C
 Burlington City School District
 Random Statistical Sample

Control Number	Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			Burlington City School District Comments	
	Account Number	Account Name	Purchase Order Number	Purchase Order Date	Vendor Name	Amount Paid Against Purchase Order	Original Purchase Order Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
4	11190100610502540	General Supplies	04-02526	5/10/2004	DELL MARKETING L.P.	25,231.20	25,231.20	Based on review of supporting documentation, the purpose of the PO was to purchase twenty (20) Dell desktops. The desktops were delivered to Samuel Smith Elementary School. Date of PO: 5/10/04. Invoice Date: 6/9/04.		✓		Per discussion with the ABA, the purchase of Dell Desktops was for the new lab and library at Samuel Smith Elementary School. The purchase of twenty is reasonable because the average class size is between 15-20. The desktops are used by all students at Samuel Smith visiting the Computer Lab. Based on the educational and technological benefits, this purchase was classified as essential.	
5	P2211200600600240	Supplies & Materials	04-02577	5/13/2004	HERTZ FURNITURE	1,661.10	1,661.10	Based on review of supporting documentation, the purpose of the PO was to purchase a security monitor station which includes a desk, files, chair, drawers and base. The security monitor station was delivered and installed at the Samuel Smith School. PO Date: 5/13/2004. Invoice Date: 5/19/2004.		✓		The security station was placed in the front of the Smith Elem School and is where the security guard sits. The purchase was classified as essential because it increases student security.	
6	15190100610505507	General Supplies	04-02625	5/21/2004	Booksource	897.57	1,030.16	The purpose of the P.O. is for library books. The P.O. date is 5/21/04. The Invoice date is 8/25/04.		✓		Per review of the library books ordered, this PO was classified as essential based on the education value provided by the library books.	
7	P1190100610505509	General Supplies	04-02636	5/24/2004	School Specialty Inc.	107.92	107.92	Based on review of supporting documentation, the purpose of the PO was to purchase four (4) American Heritage First Dictionary, Merriam Webster's Everyday Language, Counting Caterpillars and Math Poems, and a Learn to Read Holiday Series. The purchase was delivered to the Samuel Smith School. However, Counting Caterpillars was discontinued, so the PO was greater than the Invoice. PO Date: 5/24/04. Invoice Date: 6/2/04.		✓		Per discussion with the Assistant Business Administrator, the purchase was made for classroom libraries, which was a major initiative for the district, therefore this PO is classified as essential based on strategic initiatives.	

Appendix C
 Burlington City School District
 Random Statistical Sample

Control Number	Transaction Detail (as per District system)							Analysis Performed			Results of Analysis		Burlington City School District Comments
	Account Number	Account Name	Purchase Order Number	Purchase Order Date	Vendor Name	Amount Paid Against Purchase Order	Original Purchase Order Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	
8	P2291200200432005	Personal Services-Employee Benefits	04-02644	5/25/2004	Treasurer, State of NJ	20,195.62	81,085.14	Based on review of supporting documentation, the purpose of the PO was to reimburse the State of New Jersey's Department of Education for the Teacher's Pension and Annuity Fund/Federal Insurance Contributions Act Grant. PO Date: 5/25/04.			✓	Annual contribution is remitted to the state. No evidence to show the remittance amount was incorrect. Contribution is calculated internally no invoice would have been generated and therefore not an exception. This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20.	
9	P1190100610505509	General Supplies	04-02653	5/25/2004	SCIENCE KIT INC.	76.14	76.14	Based on review of supporting documentation, the purpose of the PO was to purchase science books for Samuel Smith School. Eight books were purchased. PO Date: 5/25/04. Invoice Date: 6/7/04.		✓		Per discussion with the ABA, eight books were purchased because other older books had worn out instead of purchasing a new set. Based on the educational value of the science books, this purchase was classified as essential.	
10	P1000210730502502	Equipment	04-02683	5/27/2004	Phillips Corporation	12,825.99	12,825.99	Based on review of supporting documentation, the purpose of the PO was to purchase six AED (Automatic Electronic Defibrillators), plus Defibrillator pads, and one weather-proof mobile unit. Each school is required to have an AED. PO Date: 5/27/04. Invoice Date: 6/17/04.		✓		Each school is required to have an AED for student safety, therefore this PO was classified as essential.	
11	P2211200329600240	Other Purchased Professional Services-Educational Services	04-02685A	5/27/2004	Med-Flex Inc.	78.50	78.50	Based on review of supporting documentation, the purpose of the PO was to purchase medical waste transportation services for the school year. One Medical Waste Box and Container was delivered to each school within the District. PO Date: 5/27/04. Invoice Date: 7/13/04.		✓		Each school is required to have a Medical Waste Box for student health and safety, therefore this PO was classified as essential.	
12	P2231100610501505	General Supplies	04-02729	5/31/2004	SRA/McGraw Hill	2,962.94	2,962.94	Based on review of supporting documentation, the purpose of the PO was to purchase various instructional supplies including calculators, fact cards, and skills links. The total of this PO was \$3,326.07 and was ordered by Suzanne Cote. PO Date: 5/31/04. Invoice:6/24/05.				This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	

Appendix C
Burlington City School District
Random Statistical Sample

Control Number	Transaction Detail (as per District system)							Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			Burlington City School District Comments	
	Account Number	Account Name	Purchase Order Number	Purchase Order Date	Vendor Name	Amount Paid Against Purchase Order	Original Purchase Order Amount		Discretionary	Appears Reasonable	Inconclusive		Comments
13	P2299100610601430	General Supplies	04-02800	6/17/2004	Education Works Inc.	903.37	903.37	The Purpose of the P.O. is a classroom Jeopardy game. The P.O. date is 6/17/04. The Invoice date is 6/25/04.			✓	However, we are unable to verify the direct educational value of this purchase and the number of students this purchase would pertain to.	
14	P2361100300509330	Purchased Professional and Technical Services	04-02806	6/21/2004	Certiport	1,584.00	1,584.00	Based on review of supporting documentation, the purpose of the PO was to purchase 33 Microsoft Specialist Exams.		✓		Per discussion with the ABA, the Microsoft Specialist Exam was purchased for the AP Business Class as a part of their curriculum. Therefore, this purchase order was classified as essential.	
15	P2299200600601430	Supplies & Materials	04-02808	6/21/2004	SHIRLEY OFFICE SUPPLY	249.04	249.04	Based on review of supporting documentation, the purpose of the PO was to purchase various office supplies including dividers, alphabetical sorters, date stamp, files, and pens. The goods were delivered to BCHS. PO Date: 6/21/04. Invoice Date: 6/28/04. Te expense was charged to Fund 20, the Grant Fund.			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	
16	P1000270512506430	Contracted Services- Transportation (Other than between home & school)- Vendors	04-02826	6/25/2004	Eagle Wolfington	230.00	230.00	Based on review of supporting documentation, the purpose of the PO was to purchase buses for a field trip to the Barnaget Lighthouse on 5/6/04. The field trip was for the 7th grade at WWIS and focused on plants and eco-systems. Fifty students plus two teachers attended.		✓		Field trip was classified as essential because it had a direct educational benefit to the students.	
17	11000291270600402	Employee Benefits- Health Benefits	05-00004	7/1/2004	AMERIHEALTH INS CO OF NJ	#####	200,000.00	The purpose of the P.O. is annual premiums for Health Insurance for District Faculty Members and Administrators. The P.O. date is 4/14/05. The PO covers insurance premiums for the entire year.		✓		Annual premiums paid by the district for district employees and cobra payments were noted on the invoice provided.	
18	11000270593501206	Miscellaneous Purchased Services- Transportation	05-00008	7/1/2004	BCIP JIF	72,512.00	504,538.00	Purpose of PO is an insurance contribution. PO Date 7/1/04. Invoice Date: 6/1/04.		✓		The invoice was received before the PO was approved due to renewal of insurance premium in June. The PO was created the day of the new fiscal year (7/1/04). The expenditure appeared appropriate and essential.	

Appendix C
 Burlington City School District
 Random Statistical Sample

Control Number	Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			Burlington City School District Comments	
	Account Number	Account Name	Purchase Order Number	Purchase Order Date	Vendor Name	Amount Paid Against Purchase Order	Original Purchase Order Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
19	15212100610506808	General Supplies	05-00073	7/1/2004	School Specialty Inc.	17.69	33.28	Based on review of supporting documentation, the purpose of the PO was to purchase 10 fine tip markers. The District engaged in an EdData Bid. The purchase was delivered to the Lawrence School's science department. PO Date: 7/1/04. Invoice Date: 7/1/04.		✓		This purchase was classified as essential because it is beneficial for the District to provide drawing/writing materials to the students.	
20	15190100610505510	General Supplies	05-00114	7/1/2004	School Specialty Inc.	264.86	285.51	Based on review of supporting documentation, the purpose of the PO was to purchase 22 line items of general classroom supplies including: desktop calculator, binder clips, white-out, and highlighters. All purchases appear to be reasonable. The goods were shipped to WWIS and appropriately coded. PO date: 7/1/04. Invoice Date: 8/19/04. The District used EdData Bid for this purchase.			✓	We noted that two packing slips were supposed to be attached to the PO package, however only one was. Therefore based on lack of supporting documentation, we were unable to verify that the receiving slip was signed for all items.	
21	15190100610505510	General Supplies	05-00117	7/1/2004	School Specialty Inc.	149.96	149.81	Based on review of supporting documentation, the purpose of the PO was to purchase 11 line items of general classroom supplies for WWIS including: an appointment planner, index tabs, dry erase supplies, plan books, and post-it-notes. All purchases appear to be reasonable. PO Date: 7/1/04. Invoice Date: 8/18/04. The District used EdData bid for this purchase.			✓	There was no receiving slip included in the PO package verifying the goods were received by the school therefore the PO was classified as needing further analysis because it is missing proper approvals, even though the items included in the purchase are useful in nature.	
22	15190100610507430	General Supplies	05-00125	7/1/2004	Corporate Express Inc.	1,112.30	1,112.30	Based on review of supporting documentation, the purpose of the PO was to purchase 17 line items of office and computer supplies for BCHS including: dry erasers, toner, and ink cartridges. All purchases appear to be reasonable. PO Date: 7/1/04. Invoice Date: 7/23/04. The District used EdData bid for this purchase.		✓		Based on the timing of this purchase, at the beginning of the school year, and the usefulness of the items purchased, this PO was classified as essential.	

Appendix C
 Burlington City School District
 Random Statistical Sample

Control Number	Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			Burlington City School District Comments	
	Account Number	Account Name	Purchase Order Number	Purchase Order Date	Vendor Name	Amount Paid Against Purchase Order	Original Purchase Order Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
23	15190100610507930	General Supplies	05-00130	7/1/2004	Corporate Express Inc.	1,759.99	1,759.99	Based on review of supporting documentation, the purpose of the PO was to purchase 10 line items of office and computer supplies for BCHS including: post-its, video tapes, extension cords, printer cartridges, and surge protectors. All purchases appear to be reasonable. PO Date: 7/1/04. Invoice Date: 7/15/04. The District used EdData bid for this purchase.		✓		PO was classified as essential based on the usefulness of the items purchased.	
24	15000213610507210	General Supplies	05-00148	7/1/2004	Henry Schein Inc.	655.69	631.44	Based on review of supporting documentation, the purpose of the PO was to purchase various health supplies for WWIS. The PO purchased 46 line items including: alcohol pads, coverlet patch, coverlet knuckles, band aids, a prescription reference book, eye wash, mouthwash, tongue depressors, thermometers, and hand sanitizers. All purchases appear reasonable. PO Date: 7/1/04. Invoice Date: 8/17/04. The District used EdData bid for this purchase.		✓		Based on the student safety and health benefits provided by this purchase and the necessity for schools to provide adequate health diligence, this purchase is classified as essential.	
25	15190100610507830	General Supplies	05-00152	7/1/2004	FREY SCIENTIFIC CO	21.86	21.86	Based on review of supporting documentation, the purpose of the PO was to purchase various science supplies including two books of topographic maps at \$10.93 each for BCHS. The District used EdData bid for this purchase.		✓		PO was classified as essential based on the direct educational benefit to the students of the purchase.	
26	15190100610507830	General Supplies	05-00154	7/1/2004	Sargent-Welch	424.81	424.81	Based on review of supporting documentation, the purpose of the PO was to purchase science supplies for BCHS which included flashlight case, active yeast, weather kit, movie entitled "What's Up with Weather", map set of the US and world, and magnifier. All purchases appear reasonable. PO Date: 7/1/04. Invoice Date: 8/3/04. EdData Bid Date: 8/29/03.		✓		PO was classified as essential based on the direct educational benefit to the students of the purchase.	

Appendix C
 Burlington City School District
 Random Statistical Sample

Control Number	Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			Burlington City School District Comments	
	Account Number	Account Name	Purchase Order Number	Purchase Order Date	Vendor Name	Amount Paid Against Purchase Order	Original Purchase Order Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
27	15190100610507830	General Supplies	05-00159	7/1/2004	PARA SCIENTIFIC	134.65	134.65	Based on review of supporting documentation, the purpose of the PO was to purchase 9 line items of science supplies for BCHS including: litmus paper, stirring rods, parawipes. All purchases appear reasonable. PO Date: 7/1/04. Invoice Date: 8/21/04. The District used EdData for this purchase.		✓		PO was classified as essential based on the direct educational benefit to the students of the purchase.	
28	15190100610507830	General Supplies	05-00162	7/1/2004	NASCO	67.02	67.02	Based on review of supporting documentation, the purpose of the PO was to purchase science supplies for BCHS including: styrofoam cups and an earth history model. Purchases appear to be reasonable. PO Date: 7/1/04. Invoice Date: 6/29/04. Date of EdData Bid: 8/29/03. The District used EdData for this purchase.		✓		PO was classified as essential based on the direct educational benefit to the students of the purchase.	
29	15190100610507830	General Supplies	05-00167	12/10/2004	Sargent-Welch	586.27	586.27	Based on review of supporting documentation, the purpose of the PO was to purchase science supplies for BCHS including: one relief map of the world and one of the U.S. PO Date: 7/1/04. Invoice Date: 6/23/04. EdData Bid Date: 8/29/03. The District used EdData for this purchase.		✓		Per discussion with the ABA, the purchase of the maps would have been made because the original maps needed replacement.	
30	15190100610507830	General Supplies	05-00172	7/1/2004	FREY SCIENTIFIC CO	7.91	7.91	Based on review of supporting documentation, the purpose of the PO was to purchase science supplies for BCHS including: glue sticks, markers, and utility tape. All purchases appear reasonable. PO Date: 7/1/04. Invoice Date: 7/1/04. EdData Bid Date: 8/29/03. The District used EdData for this purchase.		✓		PO was classified as essential based on the direct educational benefit to the students of the purchase.	

Appendix C
 Burlington City School District
 Random Statistical Sample

Control Number	Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			Burlington City School District Comments	
	Account Number	Account Name	Purchase Order Number	Purchase Order Date	Vendor Name	Amount Paid Against Purchase Order	Original Purchase Order Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
31	15190100610507830	General Supplies	05-00175	7/1/2004	WARDS NATL SCIENCE ESTAB.	250.15	250.15	Based on review of supporting documentation, the purpose of the PO was to purchase science supplies for BCHS including: Dissolving Oxygen Probes and Allele Playing Cards. PO Date: 7/1/04. Invoice Date: 7/1/04. EdData Bid Date: 8/29/03. The District used EdData for this purchase.		✓		Per discussion with the ABA, EdData bids are occasionally bid on one year in advance of the school year that the items will apply to. The playing cards were cards for the Periodic Table of Elements.	
32	15190100610505508	General Supplies	05-00184	7/1/2004	NASCO	19.50	19.50	Based on review of supporting documentation, the purpose of the PO was to purchase science supplies for BCHS including: balloons and six Celsius metal thermometer packs. All purchases appear reasonable. PO Date: 7/1/04. Invoice Date: 6/7/04. EdData Bid Date: 8/29/03. The District used EdData for this purchase.		✓		PO was classified as essential based on the direct educational benefit to the students of the purchase.	
33	15190100610505508	General Supplies	05-00186	11/17/2004	FISHER SCIENTIFIC CO.	2.62	5.24	Based on review of supporting documentation, the purpose of the PO was to purchase science supplies for the Lawrence School which included filter paper. PO Date: 7/1/04. Invoice Date: 7/6/04. EdData Bid Date: 8/29/03. The District used EdData for this purchase.		✓		PO was classified as essential based on the direct educational benefit to the students of the purchase.	
34	15190100610505509	General Supplies	05-00199	7/1/2004	PARA SCIENTIFIC	5.26	5.26	Based on review of supporting documentation, the purpose of the PO was to purchase science supplies for Samuel Smith Elementary School which included cornstarch powder. PO Date: 7/1/04. Invoice Date: 8/26/04. EdData Bid Date: 8/29/03. The District used EdData for this purchase.		✓		PO was classified as essential based on the direct educational benefit to the students of the purchase.	

Appendix C
 Burlington City School District
 Random Statistical Sample

Control Number	Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			Burlington City School District Comments	
	Account Number	Account Name	Purchase Order Number	Purchase Order Date	Vendor Name	Amount Paid Against Purchase Order	Original Purchase Order Amount		Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable		Inconclusive
35	15190100610505630	General Supplies	05-00209	7/1/2004	PAPER MART INC.	72.84	72.84	Based on review of supporting documentation, the purpose of the PO was to purchase copy paper for BCHS in colors turquoise, cherry, and orchid. PO Date: 7/1/04. Invoice Date: 7/1/04. EdData Bid Date: 12/10/03. The District used EdData for this purchase. The purchase was shipped to BCHS with attention to the Home Economics Dept.		✓		This purchase is classified as essential based on the fact that the order was shipped to the Home Ec. Department at BCHS, which uses craft materials as part of the curriculum, and the dollar amount was not excessive.	
36	20211100610600241	General Supplies	05-00501	7/1/2004	Success for All Foundation Inc	4,680.00	55,387.00	Based on review of supporting documentation, the purpose of the PO was to purchase Success for All (SFA) supplies and training for the 04-05 school year, which included: curriculum materials and training and travel for foundation trainers. PO Date: 7/1/04. This expense was charged to Fund 20, the Grant Fund.			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	
37	P1190100610508930	General Supplies	05-00527	7/1/2004	Township of Burlington	83.15	1,503.19	Per discussion with the ABA, the Township of Burlington has its own fuel tank which it buys at wholesale prices. The Dept of Public Works and Transportation then contracts with the District to allow them to use the fuel.		✓		The price of the fuel is less expensive than commercial fuel. This purchase is deemed essential because fuel is essential to transportation, and the District actively saves on fuel costs by using the Township's fuel.	
38	20211100610600240	General Supplies	05-00564	7/1/2004	LAKESHORE Learning Materials	1,115.69	1,116.21	Based on review of supporting documentation, the purpose of the PO was to purchase various classroom educational supplies for the Samuel Smith School' Early Childhood Program including: glue, markers, toys, paints, craft supplies, and a table top writing center. All purchases appear to be reasonable. PO date: 7/1/04. Invoice Date: 6/29/04.			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	

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Control Number	Transaction Detail (as per District system)							Analysis Performed			Results of Analysis		Burlington City School District Comments
	Account Number	Account Name	Purchase Order Number	Purchase Order Date	Vendor Name	Amount Paid Against Purchase Order	Original Purchase Order Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	
39	P1000223320508107	Purchased Professional and Educational Services	05-00566	7/1/2004	Success for All Foundation Inc	1,300.00	1,800.00	Based on review of supporting documentation, the purpose of the PO was to purchase success for all training and support for Boudinot, Smith, and Lawrence schools for the '04-'05 school year. PO Date: 7/1/04.		✓		Per discussion with the ABA, Success For All (SFA) lasts from pre-school to Grade 6. This PO purchased a training days for the teachers. The District only chose training for 1st 3-4 years, now the teachers are certified in SFA and train the other teachers. State Mandated. Lawrence is a bigger school - the price was determined by the number of training hours.	
40	20211100610600240	General Supplies	05-00568	7/1/2004	Beckers School Supplies	48.83	48.83	The purpose of the P.O. is school supplies. The P.O. date is 7/1/04. The Invoice date is 7/8/04.			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	
41	15190100610505509	General Supplies	05-00581	7/1/2004	LAKESHORE Learning Materials	231.28	279.97	Based on review of supporting documentation, the purpose of the PO was to purchase various classroom educational supplies for the Samuel Smith School including a counting frame, classroom clay and dough, a magnetic alphabet fishing set, a macaroni class pack, and wiggly eyes. All purchases appear reasonable. PO Date: 7/1/04. Invoice Date: 7/12/04. The Invoiced amount was less than the PO because S/H cost was removed and there was a 5% discount on the purchase.		✓		PO was classified as essential based on the direct educational benefit to the students of the purchase.	
42	15190100610505509	General Supplies	05-00585	7/1/2004	Weekly Reader Corporation	157.03	166.13	Based on review of supporting documentation, the purpose of the PO was to purchase subscription (41 issues) to Weekly Readers for Grade 1 for the Samuel Smith School. PO Date: 7/1/04. Invoice Date: 7/21/04. The Invoiced amount was less than the PO because the S/H cost was reduced and the per unit cost of each weekly reader was reduced.		✓		Per review of class sizes at the Samuel Smith School, approximately 40), this purchase is classified as essential based on educational value.	

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Control Number	Transaction Detail (as per District system)							Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			Burlington City School District Comments	
	Account Number	Account Name	Purchase Order Number	Purchase Order Date	Vendor Name	Amount Paid Against Purchase Order	Original Purchase Order Amount		Discretionary	Appears Reasonable	Inconclusive		Comments
43	15190100610505509	General Supplies	05-00586	7/1/2004	ZANER-BLOSER INC.	686.24	616.44	Based on review of supporting documentation, the purpose of the PO was to purchase forty-two (42) 1st grade spelling books for Samuel Smith Elem. School. PO Date: 7/1/04. Invoice: 7/13/04.		✓		Invoice was greater than the PO and the PO noted approval of change. Per review of class sizes at the Samuel Smith School, approximately 40), this purchase is classified as essential based on educational value.	
44	15190100610505509	General Supplies	05-00606	7/1/2004	ZANER-BLOSER INC.	522.66	574.43	Based on review of supporting documentation, the purpose of the PO was to purchase handwriting materials including: fifty (50) handwriting booklets, two teachers editions, and two resource binders. The purchase was for 3rd graders at the Samuel Smith School. PO Date: 7/1/04. Invoice Date: 8/6/04. The invoiced amount was less than the PO because the per unit cost of the handwriting booklets was reduced and the S/H cost was reduced.		✓		Per review of class sizes at the Smith School, which is approximately 40 students per grade, 50 writing handbooks is appropriate in case students loose books, etc. This PO is classified as essential based on educational value.	
45	15190100610504830	General Supplies	05-00631	7/1/2004	SCHOLASTIC PROFESSIONAL MAG.	429.30	440.00	Based on review of supporting documentation, the purpose of the PO was to pay for foreign language (French) materials. The PO purchased two types of workbooks and 25 of each type. Invoice Date: 7/19/04. The unit price of each workbook and the cost of S/H was reduced.		✓		Per review of the French class size list, the number of workbooks ordered appears reasonable. The books were classified as essential because they have direct educational value to the students. The workbooks were ordered by the world language teacher.	
46	20211100610600240	General Supplies	05-00644	7/1/2004	LAKESHORE Learning Materials	749.97	907.44	The expenditures are for the Office of Early Childhood. (Classroom Clay, Classroom Mailbox, Paper Storage Center, Kids Photo Name Plates, etc). This expense was charged to Fund 20, the Grant Fund			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	
47	205011006405071SM	Textbooks	05-00677	7/1/2004	ZANER-BLOSER INC.	707.10	707.11	Based on review of supporting documentation, the purpose of the PO was to purchase textbooks for St. Mary's School, a non-public school within the District. All of the items purchased were handwriting books for Pre-K through 4th grade. Invoice Date: 7/20/04. Expense was charged to Fund 20, the Grant Fund.			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	

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Control Number	Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			Burlington City School District Comments	
	Account Number	Account Name	Purchase Order Number	Purchase Order Date	Vendor Name	Amount Paid Against Purchase Order	Original Purchase Order Amount		Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable		Inconclusive
48	15190100610505507	General Supplies	05-00702	7/1/2004	CHILDCRAFT EDUCATION CORP.	386.95	386.96	Based on review of supporting documentation, the purpose of the PO was to purchase a US Map Rug for the Boudinot School. PO Date: 7/1/04. Invoice Date: 9/10/04.			✓	The receiving document signed in July when the rug was not shipped until September. The ABA agreed that this was a failure of control.	
49	15190100610502530	General Supplies	05-00729	7/1/2004	ePlus Technology Inc.	727.85	727.87	Based on review of supporting documentation, the purpose of the PO was to purchase Smart Array Controller (64MB) and one hard drive (36.4 HD U320SCSI) for BCHS. PO Date: 7/1/04. Invoice Date: 7/14/04. The PO was adjusted due to changes in the unit price of each good. However, this only resulted in a \$0.02 difference.			✓	Per review of the internet, the Smart Array controller allows the District to configure up to 20 hard drives and additionally supports the Microsoft Operating System. The HP hard drive was purchased to provide flexibility and expandability to meet storage capacity requirements. This purchase was a repair.	
50	20238200500501805	Other Purchased Services	05-00767	7/1/2004	Orchard Friends School	135.00	135.00	Based on review of supporting documentation, the purpose of the PO was to pay for registration for a workshop entitled, "Strategies that Don't Work with Learning Disabled Kids...and Those That Do" and "Tales from the Road". The PO was assembled for Beverly Parker to attend on 9/22/04. PO Date: 5/31/04. Invoice Date: 9/15/04. Expense was charged to Fund 20, the Grant Fund.			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	
51	20273100610505805	General Supplies	05-00769	7/1/2004	APPLE COMPUTER INC.	704.00	793.80	Based on review of supporting documentation, the purpose of the PO was to purchase various supplies for the child study team including: apple mice, phonics programs, and infogrammes. PO Date: 7/1/04. Invoice Date:7/9/04. Expense was charged to Fund 20, the Grant Fund.			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	
52	15190100610505508	General Supplies	05-00773	7/1/2004	School Specialty Inc.	167.40	184.80	Based on review of supporting documentation, the purpose of the PO was to purchase 60 glue sticks and 60 pointed friskers for kids (blunt tipped scissors) for the Lawrence School. PO Date: 7/1/04. Invoice Date:7/29/04. The PO was less than the amount invoiced because the unit price of both items were reduced.		✓		This purchase was classified as essential because of the usefulness of the scissors for classroom activities at elementary schools, plus the added benefit of "safety scissors".	

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	Account Number	Account Name	Purchase Order Number	Purchase Order Date	Vendor Name	Amount Paid Against Purchase Order	Original Purchase Order Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
53	15190100610505508	General Supplies	05-00780	7/1/2004	Boreal Laboratories	25.70	21.22	Based on review of supporting documentation, the purpose of the PO was to purchase butterfly larvae kit for the 1st grade at Lawrence Elementary School.		✓		The purpose of the P.O. is science materials for the 1st grade. The P.O. date is 7/1/04. The Invoice date is 5/26/05. PO is classified as essential based on the direct educational value of the purchase.	
54	11000261610504306	General Supplies	05-00804	7/1/2004	WILLIER ELECTRIC MOTOR	2,263.09	2,175.00	Based on review of supporting documentation, the purpose of the PO was to purchase a replacement pump for Smith Elem School which could not be repaired. Date of service 8/23/04. PO Date: 7/1/04. Invoice Date: 9/7/04. The Invoice was greater than the PO amount because the cost of freight (\$88.09) was added to the total cost.		✓		Purchase was classified as essential based on the fact that it was in reaction to a water pump that could not be repaired.	
55	15000213610507210	General Supplies	05-00855	7/1/2004	SCHOOL HEALTH ALERT	39.00	39.00	Based on review of supporting documentation, the purpose of the PO was to purchase a school health alert for the School Nurse at WWIS. School Health Alert is a monthly newsletter for school nurses. Which helps School Nurses keep you up-to-date and informed on the medical issues that affect their students. PO Date: 7/1/04. Invoice Date: 8/1/04.			✓	Based on review of the PO, we are unable to determine if the purchase of this newsletter has a direct beneficial impact to the students in the District.	This newsletter give the school nurse a headsup of what to look for in student health.
56	15190100610505510	General Supplies	05-00860	2/14/2005	Houghton Mifflin	1,962.30	2,094.44	The item needed to be re-shipped because it was returned by FedEx. The P.O. date is 2/14/05. The Invoice date is 10/28/04.		✓		The purpose of the P.O. is Science Workbook level 500. PO is classified as essential based on the direct educational value of the purchase.	

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	Account Number	Account Name	Purchase Order Number	Purchase Order Date	Vendor Name	Amount Paid Against Purchase Order	Original Purchase Order Amount		Discretionary	Appears Reasonable	Inconclusive		Comments
57	15190100610505507	General Supplies	05-00866	7/26/2004	POSTMASTER BURLINGTON	148.00	148.00	Based on review of supporting documentation, the purpose of the PO was to purchase 400 postage stamps for Boudinot Elem School at \$0.37 per stamp for office mailings.			✓	No invoice or receipt attached. The voucher and the receiving slip were signed by the Principal of Boudinot School. Noted that check was paid on 8/23/04, however receiving document was not signed un 9/1/04. The vendor Postmaster does not handle POs. Purchase was classified as questionable due to lack of documentation, despite the fact that stamps are useful to the School District for administrative needs.	The US Postal Service does not accept Pos therefore checks must be written before the stamp (goods) can be received. It is not economical for the school to have their own postage machine nor is it reasonable to have them use a postage maching at the high school or Board office.
58	15190100610505507	General Supplies	05-00883	7/27/2004	RIVERSIDE PUBLISHING CO.	323.56	323.40	Based on review of supporting documentation, the purpose of the PO was to purchase test booklets for Boudinot Elementary School. Invoice Date: 8/3/04.		✓		The Riverside Publishing Company makes test booklets which are utilized for the Iowa Tests of Basic Skills, which provide a comprehensive assessment of student progress in major content areas. Based on the educational value of these tests, the PO is classified as essential.	
59	15190100500506430	Other Purchased Services	05-00889	11/23/2004	Canon Business Solutions	490.00	49.00	Based on review of supporting documentation, the purpose of the PO was to purchase a supply inclusive maintenance program for a Canon Printer at BCHS: Serial #NPR39191 at BCHS. PO date 7/28/04.		✓		The State is contracted with Canon Business Solutions, therefore no quote is required. The supply inclusive maintenance program is classified as essential based on usefulness.	
60	15190100610505507	General Supplies	05-00895	7/28/2004	Modern Curriculum Press	118.86	120.45	Based on review of supporting documentation, the purpose of the PO was to purchase text books for the Boudinot School including: nine Phonics Level A Student editions plus S/H. PO Date: 7/28/04. Invoice Date: 8/10/04.		✓		PO was classified as essential based on the direct educational benefit to the students of the purchase.	

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	Account Number	Account Name	Purchase Order Number	Purchase Order Date	Vendor Name	Amount Paid Against Purchase Order	Original Purchase Order Amount		Discretionary	Appears Reasonable	Inconclusive		Comments
61	15190100610507430	General Supplies	05-00905	7/29/2004	School Specialty Inc.	68.90	68.60	Based on review of supporting documentation, the purpose of the PO was to purchase ten letter-file pockets, five legal-file pockets, and utility hook for BCHS. PO Date: 7/29/04. Invoice Date: 8/11/04. Invoice is \$0.30 greater than the invoice due to changes in unit price. The District engaged in an EdData bid for this purchase.		✓		Based upon review of the PO package, this purchase is classified as essential based on usefulness.	
62	15190100610505510	General Supplies	05-00906	7/29/2004	Pearson Education Inc.	2,060.62	2,024.08	Purchase of 6th grade student workbooks for Physical and Earth Science subjects for the Watts Intermediate School.		✓		PO was classified as essential based on the direct educational benefit to the students of the purchase.	
63	15190100500505509	Other Purchased Services	05-00909	7/29/2004	Canon Business Solutions	803.25	89.25	Based on review of supporting documentation, the purpose of the PO was to purchase a supply-inclusive service program from Canon for the "Success for All" copier @ the Smith Elem. School. The program was dated 8/6/04-9/5/05. The Invoiced amount was greater than the PO amount because..		✓		This is a maintenance fee for an owned copier, which is considered essential based on usefulness and would not require a receiving slip.	
64	15190100500505509	Other Purchased Services	05-00911	7/29/2004	Canon Business Solutions	480.00	480.00	Based on review of supporting documentation the purpose of the PO was for monthly Billing for copier in the High School.		✓		This PO refers to the copier used in the school faculty room. The monthly copier payment is based on a contract between the District and Canon Business Solutions. Based on the inherent need for teachers to be able to copy items in order to effectively instruct their classrooms, this PO was classified as essential.	
65	15190100640505510	Textbooks	05-00913	7/29/2004	PRENTICE HALL INC.	1,639.59	1,602.91	Based on review of supporting documentation, the purpose of the PO was to purchase 6th grade science textbooks for WWIS. Three different types of books were ordered: Physical Science, Earth Science, and Life Science. The District purchased nine copies of each book. Invoice Date: 8/12/04.		✓		The PO was less than the amount Invoiced due to added S/H costs. Purchase is essential because it is directly educational to the students. Per discussion with the ABA, the purchase was for science book replacements.	
66	15190100610505509	General Supplies	05-00921	7/29/2004	Success for All Foundation Inc	2,036.47	2,036.47				✓	Unable to locate PO. Classified as needing further analysis based on lack of documentation.	

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67	20211100610600240	General Supplies	05-00950	7/30/2004	ORIENTAL TRADING CO INC	33.60	67.20	Based on review of supporting documentation, the purpose of the PO was to purchase "Patriotic Personalized Pencils" with "Samuel Smith School" in writing. Fifteen packs of two dozen were purchased and were divided between Fund 20 and Fund 15 (location code 09). PO Date: 7/30/04. Invoice Date: 8/12/04.			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	
68	15213100610507710	General Supplies	05-00951	7/30/2004	HAWTHORNE ED SERVICES	237.60	237.60	The purpose of the P.O. is for intervention manuals. The P.O. date is 7/30/04. The Invoice date is 8/9/04.		✓		The Intervention manuals are used for the Child Study Team. The kits purchased are a type of checklist to use when classifying a student.	
69	15190100610505509	General Supplies	05-00953	7/30/2004	POSITIVE PROMOTIONS	132.05	264.10	Purchase of gifts to welcome back teachers and staff. 85 pouches of chocolates and a banner for the Smith Elementary School.	✓			This PO was classified as non-essential because the purchase does not appear to provide educational value to the students.	
70	15000223500508107	Other Purchased Services	05-00972	7/30/2004	JENNIFER PIOTROWSKI	241.98	241.98				✓	Unable to locate PO. Classified as needing further analysis based on lack of documentation.	
71	20250100560504404	Transfer to Charter Schools	05-00982	8/9/2004	GITHENS CENTER	100,242.56	136,105.20	Based on review of supporting documentation, the purpose of the PO was to purchase tuition for the school year at The Githens Center (Burlington Co. Cerebral Palsy Association) for three students. PO Date: 8/9/04. Expense was charged to Fund 20, the Grant Fund.			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	
72	15190100610505507	General Supplies	05-01005	8/11/2004	School Specialty Inc.	268.01	308.49				✓	Unable to locate PO. Classified as needing further analysis based on lack of documentation.	
73	20238100610501805	General Supplies	05-01018	7/30/2004	Metro Diagnostic	1,000.00	1,000.00	Based on review of supporting documentation, the purpose of the PO was to purchase five installation of LightSPEED Infrared Classroom Amplification Systems for Rms# 100,101, 102, 104, and 207 at WWIS. PO Date: 7/30/04. Invoice Date: 9/14/04. Installation Date: 9/3/04. Expense was charged to Fund 20, the Grant Fund.			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	

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74	11000262620501206	Energy (Heat and Electricity)	05-01019	6/30/2005	SOUTH JERSEY ENERGY CO	329,551.36	200,000.00	Based on review of supporting documentation, the purpose of the PO was to pay for one year of gas and electric services for the 2003-04 school year. The gas and electric services were applied to all five schools in the District plus the Administration Bldg. PO date: 1/13/04.		✓		The District was contracted with South Jersey Energy Company to provide essential heating gas. Therefore this PO is classified as essential based on usefulness.	
75	15000213500507210	Other Purchased Services	05-01028	8/16/2004	TREASURER-STATE OF NJ	85.00	425.00	Based on review of supporting documentation, the purpose of the PO was to pay for Medical Waste Registration at the five schools in the District. PO Date: 8/16/04. Invoice Date: 7/21/04.		✓		The District is required to provide for proper medical waste	
76	15190100610507830	General Supplies	05-01041	8/17/2004	MCGARITY BINDERY INC	95.00	795.00				✓	Unable to locate PO. Classified as needing further analysis based on lack of documentation.	
77	15190100610505509	General Supplies	05-01072	8/20/2004	Success for All Foundation Inc	464.10	464.10	Based on review of supporting documentation, the purpose of the PO was to purchase "Success For All" teaching supplies for Samuel Smith Elem School including: books, two packs (of 50) SFA handle bags, and one "Building Block of Reading" video set. PO Date: 8/20/04. Invoice Date: 9/27/04.			✓	The Success For All Program is State mandated in the District. Therefore, the teaching tools used to education students based on the Success For All program are useful. However, we are unable to verify that the purchase of 100 SFA handle bags is essential, because the number of bags appears to be excessive. Therefore, the PO is classified as needing further analysis. No packing slip.	
78	11000270420504306	Cleaning, Repair and Maintenance Services	05-01093	8/25/2004	Roadrunner Mobile Repair	113.46	113.46	Based on review of supporting documentation, the purpose of the PO was to purchase repairs to the District's Bus #3. The repairs included heater hoses, hose clamps, antifreeze, tie straps, plus labor. Date of service: 8/21/04. Date of Invoice: 8/21/04. PO Date 8/25/04.		✓		The PO was based on a needed emergency repair and was reactionary and useful. The District was contracted with Roadrunner for District vehicle maintenance during the 2004-05 school year and therefore did not need to obtain quotes.	
79	15190100610505509	General Supplies	05-01107	8/30/2004	ePlus Technology Inc.	1,208.35	2,361.98	Based on review of supporting documentation, the purpose of the PO was to purchase printers for the Samuel Smith School including: one HP Laserjet Monochrome printer and one HP Laserjet Color Printer. PO Date: 8/30/04. Invoice Date:9/8/04.		✓		PO classified as essential based on usefulness.	

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80	15190100610505507	General Supplies	05-01114	8/31/2004	HERTZ FURNITURE	363.40	363.40	The purpose of the P.O. is a mahogany 60 Pocket Literature Organizer. The P.O. date is 8/31/04. The Invoice date is 9/28/04.			✓	The P.O. was for a Mahogany Literature Organizer for the Principal of Boudinot Elementary School. The item is classified as needing further analysis based on the dollar amount.	This is used for mailboxes for the teaching staff. Staff need mailboxes to get information distributed to them as well as the students. Please note that it is a Mahogany laminate and not real wood.
81	20299100610601430	General Supplies	05-01124	8/30/2004	APPLE COMPUTER INC.	2,952.25	2,971.30	Based on review of supporting documentation, the purpose of the PO was to purchase an i-Book, adapter, extra battery, USB cable, and flash drives. PO Date: 8/30/04. Invoice Date: 9/25/04. The invoice amount was less than the PO amount because the cost of the 512MB Flash drive was reduced. This was paid for out of Fund 20.			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	
82	20460200610508705	General Supplies	05-01145	8/31/2004	Novick Bros. Corporation	1,298.16	1,298.16	Based on review of supporting documentation, the purpose of the PO was to purchase Summer Nutrition for State and Federal programs at WWIS. PO Date: 8/31/04. Invoice Date: 8/4/04. Expense was charged to Fund 20, the Grant Fund.			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	

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83	15190100610505510	General Supplies	05-01182	9/13/2004	School Specialty Inc.	79.10	96.69	Based on review of supporting documentation, the purpose of the PO was to purchase ten Duo Tang Two pocket folders for the Success For All program at WWIS. PO Date: 9/13/04. Invoice Date: 9/17/04. PO was greater than the amount invoiced because the unit cost of the good was reduced.			✓	Per discussion with the ABA, the folders were purchased by the Success For All (SFA) training coordinator and used to organize her trainings and pass out important information to the trainees. SFA is a State mandated program. This purchase was classified as needing further analysis because we are unable to verify the usefulness of the folders in regards to educating the students.	
84	15190100610505510	General Supplies	05-01185	9/13/2004	Success for All Foundation Inc	55.00	55.00	Based on review of supporting documentation, the purpose of the PO was to purchase books for WWIS for 2nd-5th graders. PO Date: 9/13/04. Invoice Date: 9/30/04. Purchase requisition form was manually signed on 8/12/04 by the Principal of WWIS.			✓	Per discussion with the ABA, 2nd and 3rd grade books were purchased for WWIS for Wilbur Watts students who are still at 2nd and 3rd grade reading levels. Receiving slip was signed on 11/23/04 which is after the check was disbursed. Therefore, this purchase is classified as needing further analysis based on improper approval.	
85	15000213610507210	General Supplies	05-01193	9/13/2004	Henry Schein Inc.	63.20	69.52	The purpose of the P.O. is medical supplies. Purchase order is for a cpr microkey royal blue keychain pouch. The P.O. date is 9/13/04. The Invoice date is 9/24/04.		✓		Per review of the CPR Microshield Website, the Microshield is a device used to protect and aid the individual giving CPR. The microkey is the small key chain pack that this device fits into. This purchase is classified as essential based on its usefulness and benefit to student health and safety.	
86	15190100610506930	General Supplies	05-01195	9/14/2004	PEOPLES PUBLISHING GROUP	350.98	348.75	Based on review of supporting documentation, the purpose of the PO is to purchase five (5) Music Kits for BCHS. PO Date: 9/14/04. Invoice Date: 9/24/04.		✓		Music Kits are classified as essential because of the educational benefit to the students.	

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Control Number	Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			Burlington City School District Comments
	Account Number	Account Name	Purchase Order Number	Purchase Order Date	Vendor Name	Amount Paid Against Purchase Order	Original Purchase Order Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	
87	15190100610500530	General Supplies	05-01230	9/16/2004	Alldata	975.00	975.00	Based on review of supporting documentation, the purpose of this PO was to purchase subscription renewal from AllData. The PO indicates that AllData is the sole supplier. PO Date: 9/16/04. Invoice Date: 9/23/04.		✓		Per discussion with the ABA, the items purchased by this PO were used for the former shop program curriculum. The PO is renewing the services for the school year. Based on AllData's use in the Shop curriculum, this purchase was classified as essential based on educational value.
88	15000262610509230	General Supplies	05-01232	9/16/2004	Evron Cooper	33.97	33.97	Based on review of supporting documentation, the purpose of this PO was to reimburse for three pairs of security pants. PO Date: 9/16/04. Invoice Date: 9/5/04. The Invoice is expected to be dated before the PO because this was a reimbursement.		✓		The date on the receiving slip was incorrectly labeled. Per discussion with the ABA, the maintenance workers' contract with the Board of Education has an allowance for uniforms.
89	15190100610505509	General Supplies	05-01251	12/9/2004	MCGRAW HILL BOOK CO.	219.29	207.21	Based on review of supporting documentation, the purpose of this PO was to purchase various math supplies including: student journals, student sets, and skills links for Samuel Smith Elementary. PO Date: 9/17/04. Invoice Date: 10/21/04. The PO was divided into two separate check disbursements.		✓		PO is classified as essential based on the direct educational application of the purchase.
90	15401100890506930	Miscellaneous Expenditures	05-01255	9/20/2004	US Scholastic Band Asso.	200.00	200.00	Based on review of supporting documentation, the purpose of the PO was to purchase membership for the 2004-05 school year in the US Scholastic Band Association (USSBA). Invoice Date: 8/17/04.		✓		This purchase was deemed essential because membership in this organization has direct benefits for the students.
91	15190100610505509	General Supplies	05-01275	9/21/2004	MCGRAW HILL BOOK CO.	260.02	263.86	Based on review of supporting documentation, the purpose of this PO was to purchase math supplies for 1st and 2nd grade at the Smith Elementary School. PO Date: 9/21/05. Invoice 10/14/05. The PO amount was less than the Invoiced amount because the per unit cost of each good was increased from \$57.36 to \$60.21.		✓		PO is essential because the District was purchasing "Everyday Math" supplies from McGraw-Hill, the sole provider of the program's supplies. The District is State mandated to follow the "Everyday Math" program.
92	15190100610505509	General Supplies	05-01285	9/22/2004	PCMall Gov	43.04	36.79	Purchase of switch for a computer network.		✓		The switch is used to expand networking capabilities and expand bandwidth. PO classified as essential based on usefulness.

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93	15190100610505510	General Supplies	05-01287	9/22/2004	CITY MUSIC CENTER	385.00	385.00	Based on review of supporting documentation, the purpose of the PO was to purchase musical instrument cases for clarinets, trumpets, snares, and a cymbal. Invoice Date: 9/25/04. Check Date issued before the receiving slip was signed.			✓	Check was issued before the receiving date was signed, therefore this PO was classified as needs further analysis. However, it is typical for a school to provide stands and cases for instruments.	
94	15190100440506430	Rentals	05-01299	9/23/2004	Canon Business Solutions	9,727.09	8,000.00	Based on review of supporting documentation, the purpose of the PO was to purchase a copier maintenance program for the 2004-2005 school year.		✓		Purchase is classified as essential based on usefulness. Maintenance agreements are renewable each year and would not require a receiving slip.	
95	11000270420504306	Cleaning, Repair and Maintenance Services	05-01304	9/23/2004	Roadrunner Mobile Repair	334.10	334.10	Based on review of supporting documentation, the purpose of the PO was to purchase bus repairs to Bus #8 including replacement of brake pads and repair of the exhaust tail pipe. Date of repair: 9/16/04. Invoice Date: 9/16/04.			✓	PO was approved six days after the date of service and date of invoice. Receiving slip was then signed four days after the PO was approved. However, repairs to bus were essential to providing safe transportation to students in the District.	
96	15000223500506430	Other Purchased Services	05-01330	9/28/2004	BUREAU OF EDUCATION AND RESEAR	175.00	175.00	The purpose of the P.O. is a professional development seminar. The P.O. date is 9/28/04. The Invoice date is 10/8/04.		✓		A math teacher from Burlington High School attended a seminar "Strengthening Your Geometry Program".	
97	15000262610509230	General Supplies	05-01346	9/30/2004	CIRCLE SYSTEM	290.00	290.00	The purpose of the P.O. is for security supplies. The P.O. date is 9/30/04. The Invoice date is 9/17/04. Short Sleeve Shirts & Long Sleeve Shirts for the Security Officers.			✓	The purchase is classified as essential because the maintenance workers' contract with the Board of Education has an allowance for uniforms. However, the purchase was made before the PO was approved and therefore is categorized as Needs Further Analysis	
98	15190100440506430	Rentals	05-01396	9/30/2004	TAYLOR RENTAL	564.00	564.00	Table and chair rental for the PSAT's held at the High School. Includes 40 tables and 200 chairs to be delivered. PO Date: 9/30/06. Invoice Date: 10/13/04.			✓	The District provided for students to take the SATs based on the educational value, however, due to the large number of tables and chairs ordered, we were not able to verify that this was an appropriate amount based on the lack of information.	

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Control Number	Transaction Detail (as per District system)							Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			Burlington City School District Comments	
	Account Number	Account Name	Purchase Order Number	Purchase Order Date	Vendor Name	Amount Paid Against Purchase Order	Original Purchase Order Amount		Discretionary	Appears Reasonable	Inconclusive		Comments
99	11000100562502304	Tuition to other LEA's within the state- Special Ed.	05-01427	10/13/2004	Edgewater Park Tuition Program	17,000.00	17,000.00	Based on review of supporting documentation, the purpose of the PO was to purchase tuition for the 2004/05 school year for student to attend Edgewater Park. PO Date: 10/13/04.		✓		We verified that this student was approved for tuition for Edgewater Park by the Board of Education in the 9/27/04 minutes. Therefore this PO is classified as essential based on the educational value provided to the student.	
100	15190100610505508	General Supplies	05-01458	12/20/2004	SCIENCE KIT INC.	140.82	135.69	Based on review of supporting documentation, the purpose of the PO was to purchase various science materials including lever set, gear set, pulley set, wheels & axel set and "American Chameleons" (backordered and removed from PO). PO Date: 10/18/04. Invoice Date: 10/28/04. PO was greater than amount invoiced because the cost of the "American Chameleons" was cancelled.		✓		This purchase was classified as essential based on the direct educational value of the items purchased, which would have been used as part of the curriculum on wheels, axels, and pulleys.	
101	15190100610505510	General Supplies	05-01490	10/21/2004	Triumph Learning	1,970.10	4,706.35	Literacy books and related free teacher's guides for grades 3 & 4 for the Smith Elementary School. Purchased in October.		✓		This PO is classified as essential because of its direct application to student education.	
102	P1190100440506430	Rentals	05-01517	10/26/2004	XEROX CORPORATION	929.23	929.23	Based on review of supporting documentation, the purpose of the PO was to purchase a copier leaser under a cost per copy plan for the Burlington City Junior School. PO Date: 9/22/04. Invoice date: 5/2/05. This disbursement covered the May 2005 Base charges. The serial number of the copier was #NYF-050769.		✓		This purchase was classified essential because the District had a 60 month agreement with Xerox for the lease of this copier. Copier is essential based on usefulness.	
103	11000216610502304	General Supplies	05-01519	10/26/2004	LINGUI SYSTEMS INC.	885.00	973.50	The purpose of the P.O. is for speech supplies for speech therapy including record forms, and examiner forms. The P.O. date is 10/26/04. The Invoice date is 11/1/04.		✓		PO is essential based on the usefulness of speech supplies for speech therapy	

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	Account Number	Account Name	Purchase Order Number	Purchase Order Date	Vendor Name	Amount Paid Against Purchase Order	Original Purchase Order Amount		Discretionary	Appears Reasonable	Inconclusive	
104	11000261610504306	General Supplies	05-01604	11/11/2004	Stanley Security Solutions, In	2,126.58	1,986.06	Based on review of supporting documentation, the purpose of the PO was to pay for key equipment for the District including key combinator, lette dies, number dies, graphite gun, graphite container, key marking tool, and combining hammer. PO Date: 11/11/04. Invoice Date: 12/8/04.		✓		We physically saw the lock combinator and noted that it is used by the facilities and maintenance department to make keys for the District.
105	20231200600501505	Supplies & Materials	05-01607	11/11/2004	Corporate Express Inc.	1,191.97	1,665.50	The purpose of the P.O. is supplies/materials including: Inkjet cartridges for printers, photo print cartridges and label maker kit. The P.O. date is 11/11/04. The Invoice date is 11/23/04. The expense was charged to Fund 20, the Grant Fund.			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20
106	15402100440500430	Rentals	05-01623	11/15/2004	Nextel Communications	1,350.85	4,500.00	Based on review of supporting documentation, the purpose of the PO was to pay for yearly charged for cell phone usage from athletic department to be drawn against as needed. PO Date: 11/15/04. Unable to tell the date of the Invoice.		✓		Purchase is classified as essential on the basis that it is essential for the Athletic Department to be able to communicate with various vendors, coaches, schools, parents, and students on a frequent basis.
107	15190100610505507	General Supplies	05-01648	11/17/2004	DELTA EDUCATION	524.70	515.00	The purpose of the P.O. is for science kits for the Boudinot Elementary School. The P.O. date is 11/17/04. The Invoice date is 11/24/04.		✓		The P.O. was for science kits for the Boudinot Elementary School. PO is classified as essential based on the educational value of the kits.
108	15190100610505509	General Supplies	05-01652	11/17/2004	Fastpage Radio Inc	590.00	590.00	Based on review of supporting documentation, the purpose of the PO was to purchase a radio for the Smith school including: lcom portables, with desktop tricale chargers, batteries, and antennas. PO Date: 11/17/04.			✓	Per discussion with the ABA, the radios were used for communication between the Principal's office and Attendance security officer at the Smith School. However based on lack of invoice, this PO was classified as questionable.
109	20211100610600240	General Supplies	05-01654	11/18/2004	POSTMASTER	37.00	37.00	Based on review of supporting documentation, the purpose of the PO was to purchase five books of stamps for the Office of Early Childhood Development. The expense was charged to Fund 20, the Grant Fund.			✓	No invoice or receipt was included for the stamps, therefore the PO is missing proper approval. This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20

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Control Number	Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			Burlington City School District Comments
	Account Number	Account Name	Purchase Order Number	Purchase Order Date	Vendor Name	Amount Paid Against Purchase Order	Original Purchase Order Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	
110	15213100610507730	General Supplies	05-01687	11/23/2004	APPLE COMPUTER INC.	116.00	516.00	Based on review of supporting documentation, the purpose of the PO was to purchase four (4) 12" iBook batteries for BCHS. PO Date: 11/23/04. PO date: 11/23/04. Invoice Date: 11/29/04. The invoiced amount was less than the PO amount because the per unit cost of batteries were reduced by \$13.		✓		There is a New Jersey State contract with Apple Computer. This PO is classified as essential based on usefulness for items previously purchased.
111	20211100610600240	General Supplies	05-01696	11/24/2004	JENNIFER PALAGONIA	118.53	118.53	Based on review of supporting documentation, the purpose of the PO was to reimburse expenses for Jennifer Palagonia at the following stores: Target, A.C.Moore, Wal-Mart, and Learning Partners III. PO Dated: 11/24/04. Receipts dated: 9/6/04, 8/31/04, 9/11/04, and unable to find date of Wal-Mart Receipt. She was reimbursed with money from Fund 20 because the purchase was made for the Early Childhood department which is grant-funded.			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20
112	15190100610507930	General Supplies	05-01759	12/3/2004	NEWSWEEK EDUCATION PROGRAM	150.00	354.00	Based on review of supporting documentation, the purpose of the PO was to purchase Newsweek Magazine for 20 weeks beginning 1/3/05 with assorted instructional materials including maps and worksheets. PO Date: 12/03/04. Invoice Date: 1/10/05. PO amount was greater than Invoiced amount because the unit cost of the magazine was lowered from \$17.70 to \$11.80.			✓	Although Newsweek Magazine is often used in schools for current events education, this PO was classified as needing further analysis based on improper approval. The Athletic Director signed the receiving slip on 12/6/04 which was before the subscription even began. Per the ABA, the Athletic Director should not have done so. In addition, the electronic data provided states that the amount paid against the PO was \$150, however the check disbursements indicates a difference amount.

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Control Number	Transaction Detail (as per District system)							Analysis Performed			Results of Analysis		Burlington City School District Comments
	Account Number	Account Name	Purchase Order Number	Purchase Order Date	Vendor Name	Amount Paid Against Purchase Order	Original Purchase Order Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	
113	13602100610500108	General Supplies	05-01766	12/3/2004	Tim Gleeson	1,200.00	1,200.00	Based on review of supporting documentation, the purpose of the PO was to pay for guitar lessons rendered in association with the Adult Education program. The PO paid for ten students for 8 weeks @ \$15 per session. PO Date: 12/3/04. A timesheet was provided by the trainer (vendor) including all of the dates and hours worked. The timesheet was in lieu of an invoice, and was approved by the Director of Adult Education.		✓		Based on review of the 2004-2005 District Budget, there was an \$54,416 allowance for instructor salaries. Therefore, based on the fact that this was a budgeted line-item and was approved by the State, this PO is classified as essential.	
114	20211200516600240	Cont. Serv.-Transport. (Other than between home & school)	05-01794	12/7/2004	Eagle Wolfington	190.00	1,200.00	Need to request P.O. Who is attending field trip? Educational Purpose? The expense was charged to Fund 20, the Grant Fund.			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	
115	15190100610505508	General Supplies	05-01854	12/16/2004	ALLIED EQUIPMENT CO INC	2,128.25	2,128.25	Based on review of supporting documentation, the purpose of the PO was to purchase a laminate, 10 chairs, and two bookcases for the Lawrence School. PO Date: 12/16/04. Invoice Date: 2/15/05.			✓	Per discussion with the ABA, the purchase included a desk for the Lawrence School, plus ten chairs and bookshelves for the conference room that is located in the main office at WWIS.	This is for the SFA Facilitators office in Lawrence. Conference table, chairs and shelving. Furniture is still at Lawrence.
116	15190100610505509	General Supplies	05-01855	12/16/2004	Fastpage Radio Inc	116.00	116.00	Based on review of supporting documentation, the purpose of the PO was to purchase two batteries for walkie talkie. PO date: 12/16/04. Invoice Date: 3/1/05		✓		Fast Page Radio's invoicing system was down at the time of the PO. In lieu of an invoice, they attached a sales order form. Batteries are classified as essential based on usefulness.	
117	20211200600600240	Supplies & Materials	05-01887	12/22/2004	Impact Office Products	90.36	175.40	The purchase order includes blue file folders, hanging folders, pens. The expense was charged to Fund 20, the Grant Fund.			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	
118	15190100610507830	General Supplies	05-01888	12/22/2004	School Specialty Inc.	84.77	84.77	Based on review of supporting documentation, the purpose of the PO was to purchase seven "Today Is..." wall calendars for BCHS. PO Date: 12/22/04. Invoice Date: 12/28/04. PO amount matches Invoiced amount. The District engaged in an EdData Bid for this purchase.			✓	Per discussion with the ABA, the calendars were ordered for the Science Department teachers' desks. The PO was classified as needing further analysis because we are unable to determine the educational value to students.	

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Control Number	Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			Burlington City School District Comments	
	Account Number	Account Name	Purchase Order Number	Purchase Order Date	Vendor Name	Amount Paid Against Purchase Order	Original Purchase Order Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
119	205101005005086SP	Other Purchased Services	05-01908	12/23/2004	ETTC of Burlington County	60.00	60.00	Based on review of supporting documentation, the purpose of the PO was to pay for a Professional Development Workshop Registration from the Educational Technology Training Center. The workshop was entitled, "PC Troubleshooting and Maintenance Tips" and was attended by a faculty member from St. Paul's. Expense was paid out of Fund 20, the Grant Fund. Invoice Date: 1/6/05.			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	
120	15190100500505507	Other Purchased Services	05-01967	1/7/2005	Micrographic Computer Services	35.00	35.00	Based on review of supporting documentation, the purpose of the PO was to purchase on-site maintenance at Boudinot Elem. School for fax machine that was not covered under the brother warranty with Micrographic Computer Services. PO Date: 1/7/05. Invoice Date: 1/4/05.			✓	PO is classified as needing further analysis because the service was performed before the PO was approved. The PO was assembled for a service charge not covered under the Brother Warranty on the fax machine.	
121	15190100640505509	Textbooks	05-01968	12/31/2004	ASCD	46.90	46.90	Based on review of supporting documentation the purpose of the PO was to purchase classroom research books, "The Key to Continuous School Improvement" and "Educating Everybody's Children: Diverse Teaching Strategies for Diverse Learners". PO Date: 12/31/04. Invoice Date: 1/20/05.	✓			Per discussion with the ABA, the PO purchased teacher resource books for the Samuel Smith School. She also noted that there is a teacher resource shelf in the guidance office. Based on nature of the books purchased, the books are classified as essential based on the relevance of the topics to issues in the District.	

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	Account Number	Account Name	Purchase Order Number	Purchase Order Date	Vendor Name	Amount Paid Against Purchase Order	Original Purchase Order Amount		Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable		Inconclusive
122	15190100610507830	General Supplies	05-01971	12/31/2004	School Specialty Inc.	140.72	140.72	Based on review of supporting documentation, the purpose of the PO was to purchase various school supplies for BCHS including: pencils, rulers, scissors, file folders, two pencil sharpeners, and index cards. All quantities purchased appear to be reasonable. PO Date: 12/31/04. Invoice Date: 1/18/05.			✓	Per discussion with the ABA, we noted that the timing of the purchase was on New Years Eve (12/31). However, the ABA stated that this was not the actual purchase date because the Administration is on vacation the week between Christmas and New Years Eve, any purchases made during this time need to be properly recorded to the time period in which they were made. Therefore, it is practice for the District to date these purchases as 12/31 so that they can be correctly recorded to the month that they were purchased. This purchase is essential based on usefulness.	
123	15401100890506430	Miscellaneous Expenditures	05-01973	1/10/2005	S.J. Molnar	552.00	552.00	Based on review of supporting documentation, the purpose of the PO was to purchase of 24 oxford shirts with personalization embroidery.	✓			Invoice received prior to PO approval. Based on conversation with the ABA, the dress shirts were purchased for the C.I.T.Y. group members, which is a student service club that stands for "Committed Intelligent and Talented Youth". Note that the invoice is from Colorcraft Sign Company not S.J. Molnar from the electronic data. The purchase was classified as non-essential because the purchase does not appear to be essential or directly educational in nature.	C.I.T.Y. is a peer support group to encourage students to excel both academically as well as socially. The shirts identify the students so that others can easily identify them for peer support as well as tutoring. This program is part of the Student Assistance Coordinator (SAC) program.
124	15190100610505510	General Supplies	05-01996	1/10/2005	APPLE COMPUTER INC.	1,122.00	1,234.20	The purpose of the P.O. is for a battery for an Apple ibook and a portable power adapter. The P.O. date is 1/10/05. The Invoice date is 1/26/05.		✓		The ibook batteries were used for computers in a mobile classroom-computer lab at Wilbur watts school. This PO is classified as essential based on usefulness.	

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125	15000270512509008	Contracted Services- Transportation (Other than between home & school)- Vendors	05-02010	1/11/2005	Eagle Wolfington	560.00	560.00	The purpose of the P.O. is bus transportation for a trip to the Academy of Natural Science. The P.O. date is 1/11/05. The Invoice date is 12/31/04.			✓	The invoice was received before the P.O. was approved. Ingrid is following up to determine the purpose of the trip. The trip was for the Lawrence Elementary school.	Purpose of the trip was for children to participate in a dinosaur dig, imitating the work done by paleontologists. They saw and heard about life-sized reproductions of skeletons of the various dinosaur fossils. The CCCS were 5.5.2.B.2: Recognize that some kinds of organisms that once lived on the earth have completely disappeared. Also, CCCS 3.1.K.F.1.: Continue to develop a vocabulary through meaningful, concrete experiences.

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126	11000262610504306	General Supplies	05-02013	1/11/2005	Robert J. Gilbert	120.00	120.00	Based on review of supporting documentation, the purpose of the PO was to purchase a new fire extinguisher for Lawrence Elem School. Invoice Date:12-31-05. PO Date: 1/11/05.		✓		However, the ABA stated that this was not the actual purchase date because the Administration is on vacation the week between Christmas and New Years Eve, any purchases made during this time need to be properly recorded to the time period in which they were made. Therefore, it is practice for the District to date these purchases as 12/31 so that they can be correctly recorded to the month that they were purchased. This purchase is essential based on usefulness.	
127	15000223500508110	Other Purchased Services	05-02054	1/13/2005	Thompson Deardra	75.12	75.12				✓	Unable to locate PO. Classified as needing further analysis based on lack of documentation.	
128	20231200500501505	Other Purchased Services	05-02081	1/19/2005	Rutgers University	230.00	230.00	Based on review of supporting documentation, the purpose of the PO was to pay for workshop registration for workshop entitled, "Mathematics Test Prep-Grades 5&6". Attending the workshop was a faculty member from WWIS. Workshop was two days and associated with the CST. Expense was charged to Fund 20, the grant fund. Invoice Date: 1/28/05.			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	
129	20231200600501505	Supplies & Materials	05-02087	1/20/2005	PARENT INSTITUTE	547.00	547.00	Based on review of supporting documentation, the purpose of the PO was to purchase renewal of one year subscription to the Parent Institute's Family Involvement newsletter for the Child Study Team. The expense was charged to Fund 20, the Grant Fund. Invoice date could not be evidenced. Receiving document signed on 1/21/05, however we are unable to identify the dates of the renewal subscription to verify that a newsletter had been received.			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	

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Control Number	Transaction Detail (as per District system)							Analysis Performed			Results of Analysis		Burlington City School District Comments
	Account Number	Account Name	Purchase Order Number	Purchase Order Date	Vendor Name	Amount Paid Against Purchase Order	Original Purchase Order Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	
130	20211100610600240	General Supplies	05-02129	1/28/2005	Perfect Image Cartridge	217.00	217.00	The expense was charged to Fund 20, the Grant Fund.			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	
131	11000261610504306	General Supplies	05-02191	2/10/2005	Greenwood Electric Motors	433.60	433.60	Based on review of supporting documentation, the purpose of the PO was to purchase repairs to a blower motor for the Smith school plus four shaft adapters. PO Date: 2/10/05. Invoice Date: 2/9/05. Receiving slip was signed on 2/14/05.		✓		This purchase is deemed essential because it was an emergency repair to the motor blower.	
132	20241200500449105	Other Purchased Services	05-02195	2/11/2005	NJTESOL/NJBE INC	228.00	228.00	Based on review of supporting documentation, the purpose of the PO was to purchase conference registration and membership for the <i>New Jersey Teachers of English to Speakers of Other Languages and New Jersey Bilingual Educators</i> on 5/10/06 for Joan Pierce and Cara Caruso. PO Date: 2/11/05. Invoice was not dated, however it was stamped "Received" on 3/14/05. The expense was charged to Fund 20, the Grant Fund.			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	
133	20231100300501505	Purchased Professional and Technical Services	05-02200	2/14/2005	CLI Financial	15,900.00	42,793.00	Based on review of supporting documentation, the purpose of the PO was to purchase a lease rental of Compass Learning Software/Hardware package for BCHS. PO Date: Invoice Date: 3/7/05. The expense was charged to Fund 20, the Grant Fund.			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	
134	20231200580501505	Travel	05-02213	2/17/2005	SUZANNE COTE	272.90	272.90	Based on review of supporting documentation, the purpose of the PO was to reimburse Director of Child Study team for flight expenses incurred while traveling to Orlando, Florida for ASCD on 4/5/05. Flight receipt was attached in lieu of invoice. The expense was charged to Fund 20, the Grant Fund.			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	

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Control Number	Transaction Detail (as per District system)							Analysis Performed			Results of Analysis		Burlington City School District Comments
	Account Number	Account Name	Purchase Order Number	Purchase Order Date	Vendor Name	Amount Paid Against Purchase Order	Original Purchase Order Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive	Comments	
135	20211200600600240	Supplies & Materials	05-02221	2/23/2005	S.J. Molnar	500.00	500.00	The expense was charged to Fund 20, the Grant Fund.			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	
136	15190100640505510	Textbooks	05-02235	2/25/2005	Pearson Education Inc.	5,431.86	5,548.24	Purchase of 20 text books for each grade and related CD for "Making Music" for grades 4th, 5th and 6th.		✓		PO is classified as essential based on the direct educational application of the purchase.	
137	15190100610502530	General Supplies	05-02308	3/16/2005	APPLE COMPUTER INC.	249.60	249.60	Based on review of supporting documentation, the purpose of the PO was to purchase apple keyboards and Kensington pocketmouses. PO Date: 3/16/05.			✓	The purpose of the PO was to purchase keyboards and mice for computers at BCHS, however we are not able to verify the good were received and utilized for purpose listed.	
138	20270200500445105	Other Purchased Services	05-02327	3/18/2005	DEVIN RYAN-PULLEN	1,800.00	1,800.00	Based on review of supporting documentation, the purpose of the PO was to reimburse individual for Title IIA tuition for "New Pathways Alternate Route Program". The individual was approved for program by the Board on 3/22/05. No invoice. The expense was charged to Fund 20, the Grant Fund.			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	
139	15190100610505509	General Supplies	05-02358	4/6/2005	Success for All Foundation Inc	9,200.00	9,794.40	Based on review of supporting documentation, the purpose of the PO was to purchase Kindergarten startup reading kits and reading wheels for the Smith Elementary School. Three units of each kit were ordered. PO Date: 4/6/05. Invoice Date: 4/28/05.		✓		Per discussion with the ABA, the kits are for different sections of the kindergarten curriculum and each classroom has a kit. This PO is classified as essential based on the direct educational benefit of the purchase.	
140	15190100610507430	General Supplies	05-02363	4/6/2005	CIRCLE SYSTEM	4,422.15	6,732.45				✓	Unable to locate PO. Classified as needing further analysis based on lack of documentation.	
141	11000262610504306	General Supplies	05-02377	4/8/2005	LIPPINCOTT'S	459.50	459.50	The purpose of the P.O. is snow melt supplies. The P.O. date is 4/8/05. The Invoice date is 3/10/05.		✓		Invoice was received before P.O. was assembled. The purpose of the P.O. is snow melt supplies. The P.O. date is 4/8/05. The Invoice date is 3/10/05. This is deemed an emergency purpose and therefore the purchase prior to the PO is not an exception.	
142	15190100610505509	General Supplies	05-02418	4/15/2005	Corporate Express Inc.	43.65	117.43	Mouse in a Box Optical- To replace broken mice on student computers.		✓		The purpose of the P.O. is to replace broken mice on student computers. The P.O. date is 4/15/05. The Invoice date is 4/22/05. PO is essential based on usefulness.	

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Control Number	Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			Burlington City School District Comments	
	Account Number	Account Name	Purchase Order Number	Purchase Order Date	Vendor Name	Amount Paid Against Purchase Order	Original Purchase Order Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
143	13602100500500108	Other Purchased Services	05-02421	4/18/2005	BURLINGTON COUNTY TIMES	2,600.00	2,600.00	Based on review of supporting documentation, the purpose of the PO was to purchase a legal advertisement for Adult Education. PO Date: 4/18/05. Invoice Date: 3/31/05.			✓	The Invoice was dated before the PO was assembled, however this was an annual periodical renewal, and the District noted that they occasionally expect this to occur. Per discussion with the ABA, Fund 13 is Adult Education. Per the 2004-2005 District Budget, there is a \$5,000 allowance in Fund 13 for General Supplies. We are unable to verify that advertisement costs are included in this line item, therefore this PO is classified as needing further analysis.	
144	15190100610505508	General Supplies	05-02447	4/21/2005	SUPER WAREHOUSE	404.85	404.85	Based on review of supporting documentation, the purpose of the PO was to purchase 15 ink cartridges for Lawrence Elem. School. PO Date: 4/21/05. Invoice Date: 4/28/05.		✓		Per discussion with the ABA, fifteen ink cartridges purchased in April is very reasonable. Each classroom has a printer. Therefore this PO is essential based on usefulness.	
145	202741006105058AS	General Supplies	05-02457	4/22/2005	TEACHER CREATED RESOURCES	41.25	167.15	Purchase of books for computer and internet related subjects by the Child Study Team Director. The expense was charged to Fund 20, the Grant Fund.			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	
146	15000270512ROTC30	Contracted Services-Transportation (Other than between home & school)- Vendors	05-02513	4/29/2005	ACADEMY EXPRESS INC	2,296.72	2,680.62	Based on review of supporting documentation, the purpose of the PO was to rent a 49 passenger bus to Washington DC on 5/5/05 to 5/7/05, plus a fuel surcharge. PO Date: 4/29/05. Invoice Date: 8/19/04. Purpose of trip was for the ROTC group to travel to Washington DC.			✓	Per discussion with the ABA, the purpose of the trip was to purchase a 49 passenger bus from 5/5/07-5/7/07 for the Junior ROTC to attend a field trip to Washington DC. The invoice was dated before the PO was assembled. Additionally, the District overpaid on the PO by \$ 264.94. The BA's Assistant noted that the money was to be refunded, however there is no evidence that the District obtained the refund. Therefore, based on lack of documentation and improper approval, this purchase is classified as needing further analysis.	

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	Account Number	Account Name	Purchase Order Number	Purchase Order Date	Vendor Name	Amount Paid Against Purchase Order	Original Purchase Order Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
147	20231200500501505	Other Purchased Services	05-02528	5/3/2005	BUREAU OF EDUCATION AND RESEAR	175.00	175.00	The purpose of the P.O. is a workshop registration. The P.O. date is 5/3/05. The Invoice date is 5/26/05. The expense was charged to Fund 20, the Grant Fund.			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	
148	20241100610449105	General Supplies	05-02531	5/3/2005	OXFORD UNIVERSITY PRESS	221.21	220.40	Based on review of supporting documentation, the purpose of the PO was to purchase 18 line items of instructional supplies and materials including: "Lets Go Workbook Starters", "Let's Go Teacher's Cards Starter", "...Teacher's Book", and "...Readers 'Kate's Grandma' Level I". All purchases appear to be reasonable. PO Date: 5/3/05. Invoice Date: 5/10/05.			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	
149	15190100610505507	General Supplies	05-02565	5/9/2005	ORIENTAL TRADING CO INC	26.85	22.90	Based on review of supporting documentation, the purpose of the PO was to purchase two inflatable palm trees for Boudinot Elementary School. PO Date: 5/9/05. Invoice Date: 5/16/05.	✓			This purchase is classified as non-essential because it does not appear to have a direct benefit to the students of the District.	
150	15190100610502530	General Supplies	05-02595	5/17/2005	CENTURY CONSULTANTS LTD	75.00	75.00	The purpose of the P.O. is for user registration fees for the Starbase Conference. The P.O. date is 5/17/05. The Invoice date is 5/11/05.			✓	The High School Technology Coordinator attended the Starbase conference which was a technology conference. The invoice was received before the P.O. was approved, therefore the PO is classified as needing further analysis because it is missing proper approval.	
151	13602100500500108	Other Purchased Services	05-02623	5/24/2005	Patricia Hunter	336.00	420.00	Based on review of supporting documentation, the purpose of the PO was to purchase Adult Education Instruction "Circuit Training" for 10 weeks @ 2 hrs. per week. PO Date: 5/24/05. A timesheet was provided by the trainer (vendor) including all of the dates and hours worked. The timesheet was in lieu of an invoice, and was approved by the Director of Adult Education.			✓	Adult Education is funded from Fund 13, therefore this purchase was expensed appropriately.	

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152	15401100890506430	Miscellaneous Expenditures	05-02637	5/24/2005	MERION CATERERS	4,000.00	4,000.00	Based on review of supporting documentation, the purpose of the PO was to purchase caterers for the Academic Awards dinner for BCHS, totaling \$9562.50. Invoice Date: 5/26/05.	✓			Per discussion with the ABA, this dinner is provided for the top ten percent (10%) of students at BCHS. Parents and Family are welcome to attend, however all attendees must RSVP in advance. The cost of the dinner was \$25 per person, and Student Activities typically picks up the cost of the dinner, however, the District will cover any remaining needs. This PO is classified as non-essential because the amount appears to be excessive and it greater than the original PO amount.	
153	202801006105033SM	General Supplies	05-02650	5/26/2005	BARNES & NOBLE (MOORESTOWN)	27.34	37.95	Based on review of supporting documentation, the purpose of the PO was to purchase books with topics on "character" for St. Mary's School. The purchase was made out of Fund 20, the General Fund. The titles of the books were, "Books that Build Character: A Guide to Teacher Your Child Moral Values Through Stories" and "Corrosion of Character- The Personal Consequences of Work in the New Capitalism". A receipt from Barnes and Nobles was attached in addition of an invoice. Date of purchase per receipt: 6/8/05. Date of PO:5/26/05.			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	
154	P1000260730504306	Equipment	05-02684	6/8/2005	Duckett Plumbing, LLC	18,000.00	18,000.00	Based on review of supporting documentation, the purpose of the PO was to purchase a replacement for the hot water heater at Samuel Smith Elem School. Duckett Plumbing, with whom the District is contracted, was used for the heater. The PO was quoted at \$18,000 and no change orders were made. Invoice Date: 6/28/05. PO Date: 6/8/05.		✓		This purchase was classified as essential because it was a reactionary purchase due to the original water heater breaking.	

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	Account Number	Account Name	Purchase Order Number	Purchase Order Date	Vendor Name	Amount Paid Against Purchase Order	Original Purchase Order Amount		Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable		Inconclusive
155	P1190100800505508	Other Objects	05-02740	6/20/2005	Ummm Ice Cream Parlor	10.50	55.50	Based on review of supporting documentation, the purpose of the PO was to purchase ice cream for a third grade class trip to UMM Ice Cream Parlor and the Burlington City Library on 6/14/05. Invoice Date for UMM: 6/14/05. PO Date: 6/20/05.	✓			Invoice was dated before the PO was approved. Based on the nature of the purchase, ice cream, the PO was classified as non-essential because no direct educational benefit can be identified.	
156	P1000261610504306	General Supplies	05-02775	6/30/2005	Security & Data Technologies	234.02	234.02	Based on review of supporting documentation, the purpose of the PO was to purchase repairs to alarms for Lawrence Elem School. Date of PO:6/30/05. Date of service performed:5/2/05. Receiving slip was never signed, however the invoice was signed OK to pay by the facilities manager. The PO included both technical labor costs and mileage reimbursement.		✓		This purchase was classified as essential because it was in reaction to alarms that needed repair.	
157	20211200600600240	Supplies & Materials	06-00003	7/1/2005	XEROX CORPORATION	977.60	5,124.00	Monthly Billing for copier in the Smith Elementary School for the Child Study Team. Charged to the Grant Fund.			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	
158	20211200600600240	Rentals	06-00003	7/1/2005	XEROX CORPORATION	5,301.60	5,124.00	Monthly Billing for copier in the Smith Elementary School for the Child Study Team. Charged to the Grant Fund.			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	
159	15190100500505509	Other Purchased Services	06-00016	7/1/2005	Canon Business Solutions	4,740.00	4,740.00	Based on review of supporting documentation, the purpose of the PO was to purchase toner-inclusive maintenance for three copiers at Samuel Smith Elem as part of a 60 month contract. The PO was approved for year 2 of the contract. Invoice Date: 12/14/05. PO Date: 7/1/05.		✓		Based on the nature of this purchase and the contract that was established with Canon Business Solutions, the purchase was deemed essential.	
160	15190100610500530	General Supplies	06-00050	7/1/2005	BURL CO AUTO PARTS	1,395.14	1,395.14	Based on review of supporting documentation, the purpose of the PO was to purchase various auto supplies for BCHS. Supplies included: washer solvent, hose clamps, power lube, wheel weights and armor all. Invoice Date: 9/21/05. The District engaged in an EdData bid for this purchase.		✓		On the basis that these items were essential to the Auto Shop curriculum, this purchase is classified as essential based on educational value.	

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	Account Number	Account Name	Purchase Order Number	Purchase Order Date	Vendor Name	Amount Paid Against Purchase Order	Original Purchase Order Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
161	15190100610506930	General Supplies	06-00065A	7/1/2005	School Specialty Inc.	558.52	574.48	Based on review of supporting documentation, the purpose of the PO was to purchase of general classroom school supplies for the BCHS. PO Date: 7/1/05. Invoice Date: 7/1/05. Prices obtained through Ed Data.		✓		PO classified as essential based on usefulness. The PO and Invoice dates are the same because the District needed to apply the expense to the correct school year.	
162	15190100610501130	General Supplies	06-00068	7/1/2005	School Specialty Inc.	168.87	168.87	Based on review of supporting documentation, the purpose of the PO was to purchase general classroom supplies for BCHS's Business Education Department. Items included: battery packs, correction pens, highlighters, pencils, and markers. District used Ed Data to obtain prices. Invoice was dated 7/1/05.		✓		PO classified as essential based on usefulness.	
163	15190100610505507	General Supplies	06-00104	7/1/2005	School Specialty Inc.	297.57	297.57	Purchase of school supplies for the high school. 13 items were purchased including items such as batteries, pencils, tape, markers, and erasers. District used Ed Data to obtain prices. Invoice was dated July 1, 2005.		✓		PO classified as essential based on usefulness.	
164	15212100610506809	General Supplies	06-00116	7/1/2005	School Specialty Inc.	191.67	199.87	Purchase of school supplies for the Boudinot school for Grade 2 class. 51 items were purchased including crayons, pencils, dry erase board, blunt scissor and construction paper. District used Ed Data to obtain prices. Invoice date was July 1, 2005.		✓		PO classified as essential based on usefulness.	
165	15190100610505510	General Supplies	06-00134	7/1/2005	School Specialty Inc.	299.88	299.88	Purchase of school supplies for the Smith School. 14 items were ordered, 1 item was discontinued and 13 were shipped including sidewalk chalk, food guide pyramid and the smart mouth game. District used Ed Data to obtain prices. Invoice date was July 1, 2005.		✓		Items were shipped before PO was assembled due to the system posting all new PO's for the school year on 7/1/05.	

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	Account Number	Account Name	Purchase Order Number	Purchase Order Date	Vendor Name	Amount Paid Against Purchase Order	Original Purchase Order Amount		Discretionary	Appears Reasonable	Inconclusive		Comments
166	15190100610505510	General Supplies	06-00145	7/1/2005	School Specialty Inc.	152.67	152.67	Purchase of school supplies for the Watts intermediate school physical education class. 22 items were purchased including pencils, grey pencil sharpener, masking tape and dry erase marker board. District used Ed Data to obtain prices.		✓		PO classified as essential based on usefulness.	
167	15190100610505510	General Supplies	06-00155	7/1/2005	School Specialty Inc.	236.74	236.74	Purchase of school supplies for the Watts intermediate school Spanish class. 8 items were purchased including Bingo game, pencils and pencil sharpener. District used Ed Data to obtain prices. Invoice was July 1, 2005.		✓		PO is classified as essential based on the direct educational application of the purchase.	
168	15209100610504110	General Supplies	06-00167	7/1/2005	School Specialty Inc.	139.86	149.97	Purchase of school supplies for the Watts intermediate school grade 4 science class. District used Ed Data to obtain prices. 18 items were purchased including clay, solar system kit, and a tornado tube.		✓		Payment noted 5 months after PO date. Observed email correspondence requesting additional information to release payment. PO is classified as essential based on the direct educational application of the purchase.	
169	15190100610505509	General Supplies	06-00213	7/1/2005	SPORTIME INTERNATIONAL	139.23	250.79	Purchase of Physical Education supplies for the Smith School. District used Ed Data to obtain prices. Three items were purchased including jump ropes and scooters. PO Date: 7/1/05. Invoice Date: 8/9/05.		✓		This purchase is classified as essential based on the usefulness of the items purchased in the Physical Education curriculum.	
170	15190100610505509	General Supplies	06-00214	7/1/2005	PASSON'S SPORTS	128.60	128.60	Based on review of supporting documentation, the purpose of the PO was to purchase five line items of various physical education supplies for Boudinot Elem. including: ball carts, plastic golf balls, boundary cones, and playground balls. All purchases appear reasonable. PO Date: 7/1/05. Invoice Date: 9/22/05. The District engaged in an EdData Bid for this purchase.		✓		This purchase is classified as essential based on the usefulness of the items purchased in the Physical Education curriculum.	
171	15190100610507830	General Supplies	06-00233	7/1/2005	SCIENCE KIT INC.	288.22	288.22	Purchased supplies for science class, including solar powered calculators, metric rulers for High School. District used Ed Data to obtain pricing.		✓		Receiving slip was signed on 11/23/05 and invoice was dated 7/1/05.	

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172	15190100610505507	General Supplies	06-00259	7/1/2005	FREY SCIENTIFIC CO	19.36	19.36	Based on review of supporting documentation, the purpose of the PO was to purchase various science supplies for Boudinot Elem School including: a thermometer and aluminum foil. PO Date: 7/1/05. Invoice Date:7/1/05.		✓		This purchase was classified as essential because it has a direct educational benefit to the students.	
173	15190100610505507	General Supplies	06-00260	7/1/2005	Carolina Biological Supply Co.	111.32	196.63	Based on review of supporting documentation, the purpose of this PO was to purchase science supplies for Boudinot Elem School including: "Raise a Frog", two butterfly farm books and four butterfly classroom kits. The District engaged in an EdData Bid for this purchase. PO Date: 7/1/05. Invoice Date:4/25/06.			✓	While this purchase is directly educational in nature, it was classified as needing further analysis because of missing documentation. Original PO was not attached to the PO package, but a copy was returned with the invoice. Receiving slip was also not attached, so we were unable to verify that the items were very received.	
174	15190100610505507	General Supplies	06-00262	7/1/2005	SCIENCE KIT INC.	33.96	33.96	Purchase of Constellation Tracker Kit for Boudinot Elementary School. District used Ed Data to obtain pricing. PO Date: 7/1/05. Invoice Date: 7/1/05.		✓		PO is classified as essential because of the educational benefit of being able to teach students with the constellation tracker, which was tied to the Science curriculum.	
175	15190100610505510	General Supplies	06-00280	7/1/2005	NASCO	135.40	136.95	Based on review of supporting documentation, the purpose of the PO was to purchase various science supplies for WWIS. Supplies included: a body book, monarch life poster, stethoscopes, ceramic ring set, chemistry poster series, butterfly garden, and a frog life cycle foam model. Invoice Date: 6/20/05.		✓		All purchases appear reasonable. PO was classified as essential because of the direct educational nature of the goods.	
176	15190100610505230	General Supplies	06-00286	7/1/2005	Valley Litho Supply Co	811.00	811.00	Based on review of supporting documentation, the purpose of the PO was to purchase technology supplies for BCHS including: film, paper, and multiprint polyester. PO Date: 7/1/05. Invoice Date: 8/11/05. The District engaged in an EdData Bid for this purchase.			✓	This purchase is classified as needing further analysis, because the usefulness of the items purchase cannot be determined based on the information provided.	Items are for the Creative Design classes.

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177	15190100610506730	General Supplies	06-00298	7/1/2005	MIDWEST SHOP SUPPLIES INC	416.62	416.62	The purpose of the P.O. is for technology supplies for BCHS. Items purchased include: flat welding tips, aluminum rivets, key sets, electrode holder, large jersey glove, utility knife blades, brushes, cement, and glue. The P.O. date is 7/1/05. The Invoice date is 10/3/05.			✓	Although the items purchased may have been useful to the technology department, the receiving slip was not signed until 4/11/06. However the check was cut on 10/24/05. Therefore, based on missing proper approvals, the PO is classified as needing further analysis.	
178	205092133205070HL	Purchased Professional and Educational Services	06-00334	7/1/2005	Catapult Learning LLC.	2,005.20	60,960.00				✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	
179	205092133205070HL	Purchased Professional and Educational Services	06-00334	7/1/2005	Catapult Learning LLC.	11,093.40	60,960.00				✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	
180	20505200516501905	Cont. Serv.- Transport. (Other than between home & school)	06-00337	7/1/2005	Catapult Learning LLC.	43,718.00	43,718.00	Based on review of supporting documentation, the purpose of the PO was to purchase maintenance for the vehicular classrooms. PO was invoiced in 10 installments. The expense was funded out of Fund 20, the grant fund.			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	
181	11000262610504306	General Supplies	06-00364	7/1/2005	Mill Wiping Rags Inc.	498.00	6,413.00	Based on supporting documentation, the purpose of the PO was to purchase various custodial supplies shipped to the Ferry Building (the location of the facilities department). The supplies included twelve boxes of mixed white t-shirts. Invoice Date: 7/15/05. The District engaged in an EdData Bid for this purchase.		✓		This PO is classified as essential based on the usefulness of the rags ordered for the maintenance staff, who will regularly use rags for cleaning purposes.	
182	11000262610504306	General Supplies	06-00366	7/1/2005	STANDARD MAINTENANCE SUPPLY IN	1,123.20	1,123.20	Based on review of supporting documentation, the purpose of the PO was to purchase maintenance supplies including hand cleanser and trash bags. Prices obtained through Ed Data service. PO Date: 7/1/05. Invoice Date: 7/19/05.		✓		Based on the nature of this purchase, the PO was deemed essential as cleansers and garbage bags are essential to students, faculty and overall maintenance. The timing of this purchase was reasonable as it was at the beginning of the year.	

Control Number	Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			Burlington City School District Comments	
	Account Number	Account Name	Purchase Order Number	Purchase Order Date	Vendor Name	Amount Paid Against Purchase Order	Original Purchase Order Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
183	11000262610504306	General Supplies	06-00375	7/1/2005	JERSEY PAPER COMPANY	3,732.65	20.64	Based on review of supporting documentation, the purpose of the PO was to purchase various custodial supplies for WWIS including 75 boxes of tissues, 100 packs of toilet paper, paper towels, . Invoice Date: 8/15/05. PO Date: 7/1/05. The District engaged in an EdData Bid.		✓		Based on the nature of this purchase, the PO was deemed essential as toilet paper, paper towels and tissues are essential to students, faculty and overall maintenance. The timing of this purchase was reasonable as it was at the beginning of the year.	
184	20211200329600240	Other Purchased Professional Services-Educational Services	06-00377	7/1/2005	Success for All Foundation Inc	8,904.00	9,312.00	Purchase of training, leadership and support days from Success for All for Curiosity Corner Program for the Smith School.			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	
185	15190100610505508	General Supplies	06-00405	7/1/2005	MAP OF THE MONTH	165.60	201.60	Based on review of supporting documentation, the purpose of the PO was to purchase social studies materials for Lawrence Elem School. The purchase included: 80 basic map skills workbooks, 80 USA places workbooks, 80 Continents of the World workbooks plus shipping and handling. The per unit cost of each item was reduced from \$0.75 to \$0.60, which resulted in a lower invoiced amount than PO amount. Invoice Date: 6/30/05.		✓		Per discussion with the ABA, it is normal for a teacher to order 80 workbooks for a grade level at the Lawrence School because it is the largest elementary school with approximately 60 students per grade and it is very likely to have around 20 additional students enter and leave the grade during the year. This purchase was classified as essential because it is directly educational in nature.	
186	15190100610505508	General Supplies	06-00406	7/1/2005	ZANER-BLOSER INC.	906.01	886.15	Based on review of supporting documentation, the purpose of the PO was to purchase 80 handwriting workbooks for the 3rd grade class at Lawrence Elementary School.		✓		Per discussion with the ABA, it is normal for a teacher to order 80 workbooks for a grade level at the Lawrence School because it is the largest elementary school with approximately 60 students per grade and it is very likely to have around 20 additional students enter and leave the grade during the year. This purchase was classified as essential because it is directly educational in nature.	
187	15190100610505508	General Supplies	06-00415	7/1/2005	DELTA EDUCATION	98.34	100.13	Based on review of supporting documentation, the purpose of the PO was to purchase minerals and rocks for the science department at Lawrence Elem School. Two units of each rock/mineral were purchased. Invoice Date: 7/6/05		✓		This purchase was classified as essential because it had directly educational value to the students.	

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Control Number	Transaction Detail (as per District system)							Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			Burlington City School District Comments	
	Account Number	Account Name	Purchase Order Number	Purchase Order Date	Vendor Name	Amount Paid Against Purchase Order	Original Purchase Order Amount		Discretionary	Appears Reasonable	Inconclusive		Comments
188	15190100610505509	General Supplies	06-00473	7/1/2005	PCMall Gov	37.74	33.59	Based on review of supporting documentation, the purpose of the PO was to purchase an Asante Desktop Switch Part for Smith Elem. School, technology dept. PO Date: 7/1/05. Invoice Date: 9/22/05. The amount invoiced is higher than the amount per the PO because the cost of S/H was increased from \$3.60 to \$7.75.		✓		The switch is used to expand networking capabilities and expand bandwidth. Per the PO, the District received quotes from Apple and CDW.com, and based on those quotes, the District chose PCMALL, which offered the lowest price. PO classified as essential based on usefulness.	
189	15190100610505509	General Supplies	06-00476	7/1/2005	APPLE COMPUTER INC.	212.85	305.59	The purpose of the P.O. is a scandisk, keyboard & adapter for a laptop. The P.O. date is 7/1/05. The Invoice date is 7/5/05.		✓		The expenditure is for the technology teacher at the Smith Elementary School.	
190	11000262610504308	General Supplies	06-00482	7/1/2005	Sea Box Inc.	106.20	2,124.00	Rental costs for 3 stand alone containers for a 1 month period.			✓	No documentation regarding the location of the containers or what they are used for. Therefore, based on lack of documentation, the PO is classified as needing further analysis.	The district has been undergoing an extensive renovation project through the SCC. When an area is under renovation the items need to be stored. The storage containers are rented until the space is returned.
191	15402100800500430	Other Objects	06-00493	7/1/2005	NJPSA	885.00	885.00	Based on review of supporting documentation, the purpose of the PO was to pay for yearly membership dues for the New Jersey Principals and Supervisor's Association for the 2005-06 School Year. Dues were charged to BCHS account code. PO Date: 7/1/05.			✓	The membership was for Bill DePonte to be in the New Jersey Principals and Supervisor's Association. However, per review of www.njpsa.org, annual membership is \$725, so there is a difference of \$260. Additionally, there is no invoice for support.	The invoice includes state and national dues. The \$260 is paid to PSA who then make the payment to the national organization. Please refer to PO 06-00658 for other administrators that explains the payment request.

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192	15000291270600430	Employee Benefits-Health Benefits	06-00495	1/19/2006	AMERIHEALTH INS CO OF NJ	358,011.00	250,000.00	Based on review of supporting documentation, the purpose of the PO was to purchase Amerihealth Insurance for School District faculty. The check date disbursement selected covered healthcare costs for January 2006.		✓		Invoice Summary for January not attached. PO classified as essential because the District is mandated to provide health insurance coverage for all contracted unit members and their families who are eligible and participating in the Master Policy. Additionally, the contract with Amerihealth was approved by the Board of Directors.
193	15000291270600407	Employee Benefits-Health Benefits	06-00497	7/1/2005	HORIZON HEALTHCARE DENTAL SVCS	4,500.00	25,000.00	Based on review of supporting documentation, the purpose of the PO was to purchase Horizon Healthcare Dental Services for the school year.		✓		Per the agreement between the Burlington Education Association and the City of Burlington Board of Education, the District is mandated to provide dental insurance coverage for all contracted unit members and their families who are eligible and participating in the Master Policy. Additionally, the contract with Horizon was approved by the Board of Directors. Therefore the PO was classified as essential.
194	11000261610504306	General Supplies	06-00499	7/1/2005	Carol Ghaul	88.70	500.00	The purpose of the P.O. is petty cash for the facilities department. PO Date: 11/17/05		✓		The purpose of the P.O. is petty cash reimbursement for the facilities department for the 2005-2006 school year. The reimbursement PO lists each of the individual claims and includes each receipt. The individual transactions were from Home Depot, Walgreen's, NJ Transit (\$5), and a refrigerator removal. The total of the petty cash claim does not exceed the \$125 dollar limit.

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195	20211100610600240	General Supplies	06-00552	7/1/2005	LAKESHORE Learning Materials	517.96	444.55	Based on review of supporting document, the purpose of the PO was to purchase various classroom supplies for Smith Elem School including: water coloring tints, spray bottles, collage stickers, wiggly eyes, markers, play dough, hand painters, butcher paper and jumbo picture newsprint. Invoice Date: 7/16/05. The expense was paid for out of Fund 20, the grant fund and shipped to the Office of Early Childhood Development.			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	
196	20211100610600240	General Supplies	06-00562	7/1/2005	LAKESHORE Learning Materials	165.82	150.30	Based on review of supporting documentation, the purpose of the PO was to purchase crayons, colored pencils, drying mats, kids photo name plates, and "Feels Real Newborn Dolls". The PO was a summer order for Samuel Smith School K3 Preschool teacher. Expense was charged to Fund 20, the grant fund. Invoice Date: 7/19/05.			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	
197	11000261610504310	General Supplies	06-00592	7/1/2005	BILLOWS ELECTRIC SUPPLY CO	253.14	4,000.00	Based on review of supporting documentation, the purpose of the PO was for estimated maintenance repairs for the 2005-2006 school year.			✓	Purchase of maintenance services is essential in nature, however, this PO was deemed as needing further analysis because we were unable to find the selected disbursement in the PO package, therefore the package is missing documentation.	
198	205011006405071AS	Textbooks	06-00602	7/1/2005	Houghton Mifflin	911.41	938.78	Based on review of supporting documentation, the purpose of the PO is to purchase textbooks for the non-public school "All Saints". PO Date: 7/1/05. Invoice Date: 8/12/05. The expense was paid out of Fund 20 the grant fund.			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	
199	205011006405071AS	Textbooks	06-00615	7/1/2005	PERFECTION LEARNING CORP	334.85	347.26	Based on review of supporting documentation, the purpose of the PO was to purchase textbooks for the All Saints School. Invoice Date: 9/2/05			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	

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200	11000261610504306	General Supplies	06-00625	7/1/2005	Lincoln Supply LLC	45.36	45.36	Based on review of supporting documentation, the purpose of the PO was to purchase twelve (12) Air Conditioner filters for the maintenance department and shipped to the Ferry Bldg. The filters were coded to the District. PO Date: 7/1/05. Invoice Date: 8/22/05. PO indicates the District received a quote for the purchase.		✓		Air conditioning filters are essential because they are necessary to passing inspections and are beneficial for health issues such as allergies. This purchase as deemed essential.	
201	11000262620501210	Energy (Heat and Electricity)	06-00637	2/15/2006	SOUTH JERSEY ENERGY CO	5,614.73	87,076.64	Based on review of supporting documentation, the purpose of the PO was to purchase gas for the year.		✓		South Jersey Energy Company bids out for fuel and gas. ACEs is used by the District to determine who will be the vendor of record for the year. The purpose of the PO was to purchase gas for heating the schools, which is essential based on benefit to students.	
202	11000261610504309	General Supplies	06-00649	7/1/2005	GRAINGER INC	4,078.68	20,000.00	Based on review of supporting documentation, the purpose of the PO was to purchase maintenance and repair supplies for all schools in the District.			✓	Based on documentation provided, we were unable to find the disbursement of \$4,078.68, therefore this PO is classified as needing further analysis, even though the need for maintenance and supplies is useful in nature.	
203	11000262610504308	General Supplies	06-00653	6/30/2006	EDMAR INC	201.96	4,000.00				✓	Unable to locate PO. Classified as needing further analysis based on lack of documentation.	
204	15190100610505508	General Supplies	06-00666	7/22/2005	National Geographic Kids!	1,581.73	1,730.57	Purchase of 36 books for the Success for All program. PO Date: 7/22/05. Invoice Date: 8/7/05.		✓		The Success For All Program is State mandated. The PO purchased books on civilizations, communication, history, geography, and the planet. All purchases appear reasonable. PO is essential based on the educational value.	
205	205011006405071SM	Textbooks	06-00669	7/25/2005	Budget Text	155.27	155.27	Based on review of supporting documentation, the purpose of the PO was to purchase textbooks for St. Mary's school which is a non-public school located within the District. The expense was charged to Fund 20, the grant fund. Invoice Date: 8/2/05.			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	

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206	202611006105021HL	General Supplies	06-00687	7/25/2005	S & S Worldwide Inc.	131.04	131.04	Based on review of supporting documentation, the purpose of the PO was to purchase instructional supplies and materials for WWIS's Child Study Team. Eight line items were purchased including a wall panel designer, lace budget assortment, superhero placemats, bugs on wheels, fundraiser reader's digest flyer, holidays 2005 PIP, and 100th Anniv. PIP. PO Date: 7/25/05. Invoice Date: 8/2/05.			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	
207	15190100610505507	General Supplies	06-00700	7/26/2005	FISHER SCIENTIFIC CO.	46.10	32.37	Based on review of supporting documentation, the purpose of the PO was to purchase a pocket chart of food chains, an Eye Wonderbook book, a cross section of an earth model, plus S/H for the Boudinot School. Invoice Date: 8/4/05.		✓		The nature of the materials purchased is educational to the students. Eye Wonderbooks educate on a wide variety of topics, are full of pictures and are beneficial to students, the earth model cross section, and a food chain chart are also directly educational. The purchases appear to be ordered for science related education.	
208	15190100610506430	General Supplies	06-00726	7/29/2005	School Specialty Inc.	2,666.00	6,100.00	Purchase of 50 combination student desks for the High School.			✓	Desks are essential for educating the students, however based on lack of documentation, this PO was classified as non-essential. Also, voucher was not signed by the vendor. However, per discussion with the ABA, the sign-off on the invoice is sufficient documentation by the vendor. The District has a state contract with School Specialty Inc. Quote is referenced on P.O. but not attached to package.	

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209	15000223320508107	Purchased Professional and Educational Services	06-00754	8/3/2005	Success for All Foundation Inc	3,500.00	10,075.00	Purchase of training, leadership and support days from Success for All for the three elementary schools.		✓		SFA (Success For All) Program is a New Jersey mandated program for all NJ school districts. Occasionally, the District needs SFA support which includes training new teachers on the Program and updating the District with changes to the Program. The purpose of this PO was to pay the SFA Foundation for providing training. 3% Discount was taken appropriately for payment by due date.	
210	15000223320508107	Other Purchased Services	06-00754	8/3/2005	Success for All Foundation Inc	247.75	10,075.00	Purchase of training, leadership and support days from Success for All for the three elementary schools.		✓		SFA (Success For All) Program is a New Jersey mandated program for all NJ school districts. Occasionally, the District needs SFA support which includes training new teachers on the Program and updating the District with changes to the Program. The purpose of this PO was to pay the SFA Foundation for providing training. Provide documentation that these days were used within the school year. 3% Discount was taken appropriately for payment by due date.	
211	15190100610502510	General Supplies	06-00812	8/11/2005	ePlus Technology Inc.	1,126.00	5,512.50	Based on review of supporting documentation, the purpose of the PO was to purchase site license agreements from Eplud Technology for Symantec Antivirus MultiEnterprise Edition. PO Date: 8/11/05. Invoice Date: 8/26/05. 350 licenses were ordered. The expense was charged to Fund 15, and divided among the five schools.		✓		The purchase was classified as essential based usefulness because it served to protect the District's technological assets.	

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212	15190100610ROTC30	General Supplies	06-00814	8/11/2005	Emblem Enterprises	876.00	876.00	Based on review of supporting documentation, the purpose of the PO was to purchase ROTC supplies for BCHS including: 300 Blue Devil Patches and 100 Metal Coins. Invoice Date: 9/15/05.		✓		Per discussion with the ABA, the Junior ROTC program is one of the largest student organization. It's membership stretches across 6th-12th grades. Three hundred patches purchased is reasonable based on the number of students in the organization. This purchase was classified as essential because of the direct benefit to students that this program offers.	
213	15190100610505509	General Supplies	06-00837	8/12/2005	LAKESHORE Learning Materials	67.50	67.50	Based on review of supporting documentation, the purpose of the PO was to purchase a magnetic write and wipe board for Samuel Smith Elem School. Invoice Date: 8/23/05. Per the PO, the board was needed to replace a worn out board in one of the K5 classrooms.		✓		The purchase was classified as essential because it was to replace a worn out board in a K5 classroom which is used by the teacher and students.	
214	15190100610506530	General Supplies	06-00849	8/15/2005	College Board Publications	1,000.00	3,000.00				✓	Unable to locate PO. Classified as needing further analysis based on lack of documentation.	
215	13602100500500108	Other Purchased Services	06-00878	8/22/2005	BURLINGTON COUNTY TIMES	1,200.00	1,200.00	Based on review of supporting documentation, the purpose of the PO was to purchase advertisements for Adult Education in the Burlington County Times for April 2005. The Advertisement cost \$1,200.			✓	The PO was dated 8/22/05, however it was for April 2005 advertisements in the BCT. Per note from Adult Education Coordinator, there were three ads in April, however the BCT never sent invoice to explain what the charges were for, but sent a payment reminder in July. The expense was paid out of the general fund instead of the special fund. In 2005 the adult education program became a self supporting program.	
216	20231100610501505	General Supplies	06-00891	8/24/2005	CARNEGIE LEARNING	6,712.00	6,712.00	Based on review of supporting documentation, the purpose of the PO was to purchase tutor software for BCHS. Invoice Date: 8/31/05.			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	

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217	205011006405071SM	Textbooks	06-00905	8/25/2005	FOLLETT EDUCATIONAL SERV	1,947.24	1,960.20	Based on review of supporting documentation, the purpose of the PO was to purchase textbooks for St. Mary's School, which is a non-public school within the District. The expense was charged to Fund 20, the grant fund. Invoice Date: 8/25/05.			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	
218	15190100610502530	General Supplies	06-00908	8/25/2005	ePlus Technology Inc.	1,018.20	1,018.20	Based on review of supporting documentation, the purpose of the PO was to purchase a refurbished Cisco 3600 Series for BCHS. Invoice Date: 9/12/05. PO Date: 8/25/05.		✓		Per review of the internet, the Cisco 3600 Series enables voice and fax traffic to be routed over either an IP or Frame Relay network. The server was purchased used, and the router generated additional space into the school. Per the ABA, routers failing is an on-going program within the District.	
219	15190100610505508	General Supplies	06-00910	8/25/2005	WRIGHT GROUP	765.78	781.11	Based on review of supporting documentation, the purpose of the PO was to purchase Every Day Math Workbooks for Lawrence Elem School. Every Day Math is part of school initiative and McGraw-Hill (The Wright Group) is the sole source provider. Seventy Five workbooks were purchased, plus ten student reference books. Invoice Date: 9/6/05.		✓		Per review of the class size list, there are approximately 55-60 students per grade at Lawrence Elem School. Per discussion with the ABA, these were disposable workbooks that were repurchased every year for students to work in. Extras were purchased in case students lose their workbooks. Everyday Math is part of the Board and County approved curriculum. The purchase was classified as essential.	
220	11000261610504306	General Supplies	06-00948	8/31/2005	Illinois Lock Company	229.08	234.00	Based on review of supporting documentation, the purpose of the PO was to purchase 100 blank locker keys. PO Date: 8/31/05. Invoice Date: 9/8/05.		✓		The Invoiced amount was less than the amount per the PO. This PO is classified as essential based on usefulness.	
221	15190100610507830	General Supplies	06-00970	9/9/2005	Gov Connection, Inc.	256.43	256.44	The purpose of the P.O. is for a wireless router and three wireless internet cards for the guidance department. The P.O. date is 9/9/05. The Invoice date is 9/19/05.			✓	Wireless router & wireless internet pc cards for use in the guidance department. However, per discussion with the Technology Coordinator for the District, the District should not have wireless, therefore this PO is classified as needing further analysis.	The current Technology Coordinator may have issues with wireless service but the reality is that it is necessary to conduct business.

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222	15190100610500830	General Supplies	06-00987	9/13/2005	School Specialty Inc.	123.29	188.00	Based on review of supporting documentation, the purpose of the PO was to purchase folders, rulers, and pens for BCHS. PO Date: 9/13/05. Invoice Date: 10/12/05. The amount invoiced was larger than the PO.			✓	PO is classified as essential because of usefulness.	
223	15190100610505507	General Supplies	06-01006	9/15/2005	BARNES & NOBLE, INC	826.80	826.98	Based on review of supporting documentation, the purpose of the PO was to purchase books and other learning supplies for Boudinot Elem School. Approximately 15-20 copies of each book were ordered and PO noted that Barnes & Noble was the sole source for the items. Invoice Date: 12/13/05. PO Date: 9/15/05.		✓		Per discussion with the ABA, Barnes and Noble has a separate education section, so prices obtained were reasonable. The books obtained were for the SFA lending libraries. PO is essential based on educational value.	
224	20211100800600240	Other Objects	06-01044	9/22/2005	INDIAN ACRES TREE FARM	204.00	204.00	Based on review of supporting documentation, the purpose of the PO was to pay for admission for 30 children and 14 adults to attend a Pre-K field trip to Indian Acres Tree Farm. PO Date: 9/22/05. No invoice attached.			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	
225	15190100610506530	General Supplies	06-01070	9/26/2005	STEWART INDUSTRIES INC.	87.20	436.00	Purchased 5 cartridges of Ink for a Digital Duplicator machine in September for the High School under NJ Contract A46727.		✓		Obtained the State Contract with Stewart Industries covering the period of 4/1/05-3/31/06. Based on review of this PO, the purchase was classified as essential because it was covered by the New Jersey contract. The digital duplicator is classified as essential.	

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226	11000100561501204	Tuition to other LEA's within the state- regular	06-01114	10/5/2005	RANCOCAS VALLEY REG HS DISTRIC	39,654.40	37,176.00	Based on review of supporting documentation, the purpose of the PO was to purchase 2005-2006 Tuition Cost for three students to attend a Burlington County Alternative School. Invoice Date: 10/6/05. We additionally verified per the 8/22/05 Board of Education meeting minutes that the three students were permitted to attend Rancocas Valley Regional High School with tuition.		✓		Per discussion with the ABA, the District has an agreement with Rancocas School District for three slots in the alternative education program. The program is used for regular education students with disciplinary problems who need to be moved to a new environment. A master voucher is created at the beginning of each school year and a tuition contract with Rancocas School District is also approved. This PO is classified as essential because it has a direct benefit to the students involved. A receiving document would not have been necessary.	
227	20284200500503305	Other Purchased Services	06-01129	10/5/2005	AUGUSTUS JONES	56.70	143.68	Based on review of supporting documentation, the purpose of the PO was to reimburse faculty member for expenses associated with travel and seminar fee for ASAP (American Substance Abuse Professionals) workshop and for the Substance Abuse, Schools and the Law workshop. PO Date: 10/5/05. Mileage reimbursement forms, receipts, and workshop registration form serve as the invoices.			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	
228	11000262610504306	General Supplies	06-01139	10/6/2005	MIDDLESEX WELDING SALES	13.21	13.21	The purpose of the P.O. is for a CO2 canister for field equipment. The P.O. date is 10/6/05. The Invoice date is 10/6/05.		✓		Purchase is classified as essential based on usefulness.	
229	20241200500449105	Other Purchased Services	06-01166	10/12/2005	NJTESOL/NJBE INC	225.00	225.00	NJTESOL is the New Jersey of English to Speakers of other Languages. "Learning to Write and Writing to Learn" one day workshop for 3 Bilingual/ESL teachers.			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	

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	Account Number	Account Name	Purchase Order Number	Purchase Order Date	Vendor Name	Amount Paid Against Purchase Order	Original Purchase Order Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
230	15190100610505510	General Supplies	06-01173	10/13/2005	CTB/MCGRAW HILL	1,419.12	3,081.12	Based on review of supporting documentation, the purpose of the PO was to purchase Terra Nova Test booklets for WWIS. The booklets were ordered for Level 14-16.		✓		Based on discussion with the ABA, this tests take the place of the Terra Nova test which were used to assess students' educations and knowledge and to compare the results to other school districts on a national level. The assessments are also key in classifying students to different reading and math levels. Based on the direct educational benefit to the students, this PO was deemed essential.	
231	15190100610505509	General Supplies	06-01196	10/17/2005	CURRICULUM ASSOCIATES INC.	166.37	166.37	Based on review of supporting documentation, the purpose of the PO was to purchase writing materials to be used as part of the reading curriculum at Samuel Smith Elem. Invoice Date: 10/20/05. PO Date: 10/17/05. Seventy Five units of "Quick Word Beginner Writers" were purchased and fifty units of "Quick Word- Everyday Writer" were purchased. All prices appear reasonable. The PO noted that these items were needed for the student's writing folder.		✓		The PO was classified as essential because of the direct educational benefit to the students and the direct application to the reading curriculum. There are approximately 35-40 students per grade. This purchase appears reasonable because the writing workbooks may have spanned two grades.	
232	15190100800506430	Other Objects	06-01201	10/18/2005	Regal Cinemedia Corp	3,828.50	5,001.00	Based on review of supporting documentation, the purpose of the PO was to purchase a private screening of "The Pink Panther" for BCHS students on 2/10/06. PO Date: 4/6/06. Invoice Date: 2/10/06. Per discussion with Craig Wilkie, SBA, the purpose of the PO was to provide incentive to students to either make honor roll or have perfect attendance for the marking period.	✓			The District is contracted with Regal Cinema and the purpose of the trip to reward students for various reasons such as perfect attendance or making honor roll. The District pays for four private movie screenings per year. However, the purchase does not appear to have a direct educational benefit, therefore it is classified as non essential. Additionally, the receiving slip was not attached to the PO package.	When students perform poorly or mis behave they get the attention of the Principal. In order to promote students coming to school and/or making the honor roll they get positive attention from the Principal. We have seen an increase in student attendance and academic achievement.

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233	20211100610600240	General Supplies	06-01204	10/19/2005	School Specialty Inc.	217.07	269.76	Purchase of school supplies for early childhood school.			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	
234	20280100610503305	General Supplies	06-01213	10/20/2005	CENTRAL KITCHEN	86.18	86.18	Based on review of supporting documentation, the purpose of the PO was to purchase refreshments for the Municipal Alliance Meeting on 9/05/05. PO Date: 10/20/05. Invoice Date: 10/3/05. Where is a PO?			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	
235	20231100610501505	General Supplies	06-01215	10/20/2005	LIGHTSPEED TECHNOLOGIES, INC	3,043.00	3,048.00	Based on review of supporting documentation, the purpose of the PO was to purchase three Amplification Systems for Lawrence Elem School. PO Date: 10/20/05. Invoice Date: 10/27/05.			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	
236	13602100500500108	Other Purchased Services	06-01219	10/20/2005	BURLINGTON COUNTY TIMES	3,678.00	3,678.00	Based on review of supporting documentation, the purpose of the PO was to purchase Adult Education Web Site Advertisement for the Burlington County Times on-line site. Invoice Date: 9/30/05. PO Date: 10/20/05.			✓	Per discussion with the ABA, the PO was to purchase website ads for the Adult Education program for the entire year. However, this purchase was classified as non-essential because we are unable to identify the direct benefit to the students of the District.	
237	20211100800600240	Other Objects	06-01250	10/27/2005	Jellybean Jungle	150.00	150.00	Based on review of supporting documentation, the purpose of the PO was to pay for admission for the Pre-K at Samuel Smith Elem School field trip to Jellybean Jungle on 12/5/05. Invoice Date: 10/12/05. PO 10/27/05			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20. The Invoice was dated before the PO was approved, therefore this PO is missing proper approval .	
238	11000262610504306	General Supplies	06-01283	11/3/2005	Burlington City Public Works	7.00	7.00	Based on review of supporting documentation, the purpose of the PO was to purchase a diesel key for the new bus. Per the PO, the District needed a diesel key for the new bus #10. Invoice Date: 10/31/05. PO Date: 11/3/05.		✓		It is essential that the school provide safe transportation to the Students, therefore the purchase of a diesel key was classified as essential. The invoice was dated before the PO was approved because the diesel key needed to be purchased immediately.	

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Control Number	Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			Burlington City School District Comments	
	Account Number	Account Name	Purchase Order Number	Purchase Order Date	Vendor Name	Amount Paid Against Purchase Order	Original Purchase Order Amount		Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable		Inconclusive
239	11000262610504306	General Supplies	06-01295	11/7/2005	Impact Office Products	442.24	442.24	Based on review of supporting documentation, the purpose of the PO was to purchase office supplies for the maintenance department including: staples, paper shredder, towelettes, hanging file, and a staple remover. PO Date: 11/7/05. Invoice Date: 11/10/05.		✓		PO is classified as essential based on usefulness.	
240	11000223320506041	Purchased Professional and Educational Services	06-01302	11/8/2005	Rutgers University/NJCC E	335.00	335.00				✓	Unable to locate PO. Classified as needing further analysis based on lack of documentation.	
241	15190100610505507	General Supplies	06-01323	11/9/2005	School Specialty Inc.	12.08	15.10	Based on review of supporting documentation, the purpose of the PO was to purchase school supplies for the Boudinot School.		✓		The voucher was not signed by the vendor, however the invoice was signed and provides adequate evidence of approval. Therefore, this PO is classified as essential based on usefulness.	
242	20211100610600240	General Supplies	06-01326	11/14/2005	School Specialty Inc.	108.79	146.79	Based on review of supporting documentation, the purpose of the PO was to purchase various materials for the Early Childhood Program at Samuel Smith Elem School including: flag dispensers, a calculator, and file folders. The expense was charged to Fund 20, the grant fund. Invoice Date: 11/17/05			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	
243	15000213500507207	Other Purchased Services	06-01327	11/14/2005	Louise M. Aldrich	135.00	135.00	The purpose of the P.O. is to attend a workshop for "Depression Among Children and Adolescents". The P.O. date is 11/14/05.		✓		No Invoice date on Invoice. School Nurse attended "Depression among children and adolescents workshop". Per discussion with the ABA, the school nurse also serves as a counselor for the school. Therefore, she may be eligible for professional education in such categories because they will have a direct impact to the students she works with.	

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244	20231200500501505	Other Purchased Services	06-01340	11/16/2005	BUREAU OF EDUCATION AND RESEAR	507.00	507.00	Based on review of supporting documentation, the purpose of the PO was to pay for three faculty members' registration for "What's New in Young Adult Literature" for grades 6-12. on 1/19/06. PO Date: 11/16/05. Invoice Date: 12/10/05.			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	
245	20211100610600241	General Supplies	06-01353	11/18/2005	EnableMart	299.00	299.00	Based on review of supporting documentation, the purpose of the PO was to purchase a BoardMaker for MSWindows for the Office of Early Childhood Development. The expense was charged to Fund 20, the General Fund. Invoice Date: 11/21/05			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	
246	20231200500501505	Other Purchased Services	06-01384	11/29/2005	Otter Creek institute	189.00	189.00	Based on review of supporting documentation, the purpose of the PO was to pay for registration to workshop entitled "Discipline with Dignity for Difficult Youth" in Cherry Hill, NJ on 12/5/05. PO Date: 11/29/05. Invoice Date: 12/14/05. Joan Ugoretz from WWIS attended the workshop.			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	
247	20231200500501505	Other Purchased Services	06-01386	11/29/2005	BUREAU OF EDUCATION AND RESEAR	179.00	179.00	Based on review of supporting documentation, the purpose of the PO was to pay for registration for one faculty member to attend workshop, "Cutting Edge Strategies and Techniques for Gifted & Highly Capable Students: A different approach" on Feb 1, 2005. The expense was paid for out of Fund 20, the grant fund. Invoice Date: 12/10/05.			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	
248	20231200500501505	Other Purchased Services	06-01421	12/7/2005	BUREAU OF EDUCATION AND RESEAR	358.00	358.00	Based on review of supporting documentation, the purpose of the PO was to pay for workshop registration for two faculty members to attend "Helping Students Exceed Writing Standards" on 1/25/06. PO Date: 12/7/05. Invoice Date: 12/30/05.			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	

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Control Number	Transaction Detail (as per District system)							Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			Burlington City School District Comments	
	Account Number	Account Name	Purchase Order Number	Purchase Order Date	Vendor Name	Amount Paid Against Purchase Order	Original Purchase Order Amount		Discretionary	Appears Reasonable	Inconclusive		Comments
249	15190100610505507	General Supplies	06-01424	12/7/2005	Success for All Foundation Inc	74.00	75.90	Purchase of a teacher's edition of Word Power for Boudinot Elementary school.		✓		Success For All Foundation is the sole supplier of SFA materials and supplies. The requisitioner was the facilitator of the SFA program. PO is classified as essential.	
250	15190100610505507	General Supplies	06-01428	12/7/2005	SHIRLEY OFFICE SUPPLY	114.01	114.01	Based on review of supporting documentation, the purpose of the PO was to purchase various office supplies for Boudinot Elem School including: refill for a large daily appointment calendar, six desk pad calendars, sealing tape, and five packages of premium photo paper. Invoice Date: 12/14/05.		✓		The PO was approved in early December for calendars for the following year. The goods were shipped on 12/14/05. The timing of the purchase was appropriate and calendars are essential for school planning.	
251	13602100500500108	Other Purchased Services	06-01431	12/7/2005	Donald R. Eib	1,380.00	1,380.00	Based on review of supporting documentation, the purpose of the PO was to pay instructors and clerks for adult education class "Auto Repair". Fund 13, the adult education fund was charged for this expense. PO date: 12/7/05. A timesheet was for the hours worked by the instructor was provided in lieu of an invoice and was approved by the Director of Adult Education.		✓		Based on review of the 2004-2005 District Budget, there was an \$54,416 allowance for instructor salaries. Therefore, based on the fact that this was a budgeted line-item and was approved by the State, this PO is classified as essential.	
252	13602100500500108	Other Purchased Services	06-01435	12/7/2005	Kenneth L. Storbeck, Jr.	1,956.00	1,956.00	Payment for teaching adult education classes from September 9, 2005 through November 15, 2005. A total of 81.50 hours at \$24 per hour.		✓		Based on review of the 2004-2005 District Budget, there was an \$54,416 allowance for instructor salaries. However, the invoice date and services were performed prior to the PO being approved. Per discussion with the ABA, this is typical for the Adult Education Coordinator because it is difficult to estimate the number of classes that will be cancelled and the number of attendees that will need to be covered. Therefore the PO is approved after the invoice (timesheet) is received and is not an exception.	

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Control Number	Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			Burlington City School District Comments	
	Account Number	Account Name	Purchase Order Number	Purchase Order Date	Vendor Name	Amount Paid Against Purchase Order	Original Purchase Order Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
253	11000261610504306	General Supplies	06-01437	12/7/2005	HARRIS FENCE CORP.	60.00	60.00	Based on review of supporting documentation, the purpose of the PO was to purchase a black Ameristar post for WWIS. PO Date:12/7/06. Invoice Date: 11/15/05.		✓		Based on discussion with the ABA, this was reactionary to replace an issue with an existing fencepost. The Invoice was dated before the PO was approved because this was an emergency repair. Therefore, the PO is essential because it was reactionary.	
254	11000100562502304	Tuition to other LEA's within the state- Special Ed.	06-01465	12/15/2005	Mt. Holly Twp. Board of Ed.	1,055.80	2,198.80	Based on review of supporting documentation, the purpose of the PO was to record adjusted tuition for the 2003/04 school year for three students. Expense was charged to location code 04. PO Date: 12/15/05. No Invoice attached.			✓	Per discussion with the ABA, adjustments are made to student tuitions because the State of New Jersey is two years behind in determining the actual cost of tuition. Therefore, adjustments need to be made every year for tuitions paid two years ago. This is an accounting adjustment between the District and the State. Invoice is missing from PO package, therefore PO needs further analysis based on missing proper approval.	
255	20234200320501705	Purchased Professional and Educational Services	06-01485	12/19/2005	aha! Process, Inc.	2,945.00	2,945.00	Based on review of supporting documentation, the purpose of the PO was to pay for workshop entitled, "A Framework for Understanding Poverty" on March 30, 2006. Invoice Date: 4/10/06. The expense was paid for out to Fund 20, the grant fund.			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	
256	11000262610504330	General Supplies	06-01490	12/19/2005	MIDDLESEX WELDING SALES	36.00	36.00	Based on review of supporting documentation, the purpose of the P.O. is purchase field equipment recertification in order to meet the five (5) year safety specs. The P.O. date is 12/19/05. The Invoice date is 12/19/05. Service Date: 12/16/05.			✓	PO is classified as essential because the District is required to have their field equipment recertified every five years. Recertification inspection took place on 12/16/05, therefore the PO was approved after the service was provided. PO needs further analysis based on missing proper approvals.	

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257	205101006105086SM	General Supplies	06-01509	12/21/2005	Yang Ming International	180.00	180.00	Purchase of technology equipment for St. Mary's Hall (a non-public school inside the district). Purchase charged to Grant Fund. PO Date:			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20. Original PO is not included in the PO package, therefore this PO is missing proper approval.	
258	11000262610504306	General Supplies	06-01533	12/31/2005	Best Uniform	319.66	319.66	Based on review of supporting documentation, the purpose of the PO was to purchase maintenance boots for three members of the maintenance team as part of their uniform. Invoice 12/21/05.			✓	As a part of the Maintenance worker's agreement with the Board of Education, they are contracted to receive boots as a part of their individual uniforms. However, the boots were purchased before the PO was approved.	
259	15190100610505510	General Supplies	06-01553	12/31/2005	APPLE COMPUTER INC.	71.00	78.10	The purpose of the P.O. is a power adapter for an ibook. The P.O. date is 12/31/05. The Invoice date is 1/12/06.		✓		The ibook adapter is for the Principal of Wilbur Watts School and is classified as essential based on usefulness.	
260	15190100610504230	General Supplies	06-01636	1/20/2006	SCANTRON	270.00	1,965.00				✓	Unable to locate PO. Classified as needing further analysis based on lack of documentation.	
261	15000270512509010	Contracted Services-Transportation (Other than between home & school)- Vendors	06-01669	1/25/2006	LION TOURS	4,230.00	4,230.00	Based on review of supporting documentation, the purpose of the PO was to purchase three buses for the 6th grade trip to Washington, DC on 5/25/06. The total cost per bus was \$1,410.00. Invoice Date: 1/27/06.			✓	On the basis that the receiving slip for the buses was signed before the date of the field trip, this PO is classified as needing further analysis based on the fact that it is missing proper approval.	
262	15190100500506630	Other Purchased Services	06-01670	1/26/2006	MCGARITY BINDERY INC	265.00	840.00	Based on review of supporting documentation, the purpose of the PO was to purchase 425 BCHS, 450 BCJS Codes of Conduct, and 1,075 Student Codes of Conduct. PO Date: 1/26/06. Invoice Date: 8/24/05.			✓	The invoice was dated in 2004, but the PO was not assembled until January 2006. No Statement was sent before the year was closed, so the District had to create a PO during the following year and the budget has to forgoe something to cover the debt from the year before. Even though the Code of Conducts are essential in nature based on usefulness, the expense was not recorded to the correct year, therefore the PO is classified as questionable.	

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263	15000223500508108	Other Purchased Services	06-01680	1/26/2006	NORTHWEST EVALUATION ASSOC.	901.00	5,170.00	Based on review of supporting documentation, the purpose of the PO was to purchase testing software for Lawrence Elem School. The PO purchased a 12 month software license for installation, plus start-up costs and charges for a one-day administration workshop with one facilitator to demonstrate the software. Invoice Date: 2/1/06.		✓		Based on discussion with the ABA, this tests take the place of the Terra Nova test which were used to assess students' educations and knowledge and to compare the results to other school districts on a national level. The assessments are also key in classifying students to different reading and math levels. Based on the direct educational benefit to the students, this PO was deemed essential. Note that this is the same PO as sample #264.
264	15000223500508108	General Supplies	06-01680	1/26/2006	NORTHWEST EVALUATION ASSOC.	1,620.00	5,170.00	Based on review of supporting documentation, the purpose of the PO was to purchase testing software for Lawrence Elem School. The PO purchased a 12 month software license for installation, plus start-up costs and charges for a one-day administration workshop with one facilitator to demonstrate the software. Invoice Date: 2/1/06.		✓		Based on discussion with the ABA, this tests take the place of the Terra Nova test which were used to assess students' educations and knowledge and to compare the results to other school districts on a national level. The assessments are also key in classifying students to different reading and math levels. Based on the direct educational benefit to the students, this PO was deemed essential. Note that this is the same PO as sample #263.
265	15190100640506430	Textbooks	06-01702	1/27/2006	MCGRAW HILL Companies	4,390.59	4,607.59	Based on review of supporting documentation, the purpose of the PO was to purchase textbooks for BCHS. Sixty-Five Physics textbooks including one teacher edition, and an exam review were included. The S/H cost was reduced which lowered the overall invoice cost. Invoice Date: 2/7/06.		✓		We reviewed the class size of the Physics classes and determined that the purchase of 65 new books was reasonable and also directly educational to the students.

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266	15190100610505508	General Supplies	06-01716	1/30/2006	Carden, Jennifer	297.10	300.00	Based on review of supporting documentation, the purpose of the PO was to reimburse faculty member for money spent on supplies and materials for 101 Dalmatians Spring Musical at Lawrence Elem School. Receipts were included in lieu of an invoice.			✓	Based on review of the receipts included in the PO package, the items purchased included: cookies, ice cream, chips, fruit punch, plastic utensils, streamers, ribbon, two helium tanks, and balloons from Acme and Party City. Additionally, approximately \$50 worth of flowers were purchased. All purchases were made within 5 days of each other. This purchase was deemed questionable because it does not appear to have a direct educational benefit to the students.	Students presented a musical to their parents, classmates and the public. These items were part of the musical.
267	20211200600600240	Supplies & Materials	06-01726	1/30/2006	School Specialty Inc.	1,176.00	1,176.00	Purchase of copy paper for the Smith School.			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	
268	11000223320506041	Purchased Professional and Educational Services	06-01750	1/31/2006	BTIC/Rowan University	106.27	950.00				✓	Unable to locate PO. Classified as needing further analysis based on lack of documentation.	
269	20211100610600240	General Supplies	06-01775	1/31/2006	XEROX	319.00	319.00	The purpose of the P.O. is for onsite service of a Xerox machine. The P.O. date is 1/31/06. The Invoice date is 2/15/06.			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	
270	11000216610502304	General Supplies	06-01852	2/27/2006	LINGUI SYSTEMS INC.	59.98	65.98	Based on review of supporting documentation, the purpose of the PO was to purchase speech testing materials, including analysis forms plus S/H. PO Date: 2/27/06. Invoice Date: 3/3/06.		✓		The purchase was deemed essential because of its direct educational benefit to students.	
271	11000262610504310	General Supplies	06-01873	3/1/2006	WAINWRIGHT LAWN & GARDEN EQUIP	238.22	952.87	The purpose of the P.O. is for district field equipment repairs. The P.O. date is 3/1/06. The Invoice date is 2/10/06.			✓	The invoice was received before the P.O. was approved. The expenditure is for equipment repairs.	

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272	15190100800505510	Other Objects	06-01937	3/20/2006	CENTRAL KITCHEN	342.50	342.50	Based on review of supporting documentation, the purpose of the PO was to purchase breakfast for NJASK for 4th grade testing. 50 students paid for breakfast, 18 students paid a reduced rate, and 37 students received free lunches. students received free lunches and free labor was provided. Invoice Date: 3/10/06.		✓		New Jersey ASK test is a standardized state test designed to test educational achievement for the School District. The District provides free breakfast for all of the students before the test. This PO was classified as essential because it directly benefits the students and a good breakfast helps to prepare them for the state test.	
273	11000261610504330	General Supplies	06-01947	3/22/2006	Bevan Security Systems Inc.	175.00	175.00	Based on review of supporting documentation, the purpose of the PO was to purchase a repair to a fire alarm at BCHS. PO Date: 3/22/06. Invoice Date: 3/14/06.			✓	The Invoice was dated before the PO was approved. However, the purchase is essential because of its direct benefit to student safety.	
274	15190100610506730	General Supplies	06-01956	3/23/2006	Paxton/Patterson	50.22	50.51	Based on review of supporting documentation, the purpose of the PO was to purchase screw eyes and carbon taps for the Independent Arts Dept at BCHS. PO Date: 3/23/06. Invoice Date: 4/3/06. The District engaged in an EdData Bid for this purchase.			✓	Per discussion with the ABA, this was an Industrial Arts expenditure (the Industrial Arts department has since been cut). There is no receiving slip, however there is a proof of delivery slip in lieu of it. This purchase was classified as needing further analysis because we are unable to verify from the PO package that the materials used by the IA department were used to directly benefit the students in the classrooms.	
275	15401100330506930	Purchased Professional Services	06-01960	3/23/2006	Brian Height	525.00	525.00	Based on review of supporting documentation, the purpose of the PO was to pay performance fee for person to be in school play at BCHS. PO Date: 3/23/06. No invoice was attached.	✓			Per review of the musical's playbill, we were able to verify that Mr. Height performed in the school play as part of the pit orchestra. However, this PO is classified as non-essential because it does not appear to provide as direct educational benefit to the students.	Student musical is part of the curriculum. Student musicians are participating in the musical therefore we needed to hire musicians to support the program.

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276	15401100330506930	Purchased Professional Services	06-01968	3/24/2006	Pasqua, Fred	525.00	525.00	Based on review of supporting documentation, the purpose of the PO was to pay for performance fee for school play at BCHS. PO Date: 3/24/06. Invoice Date: Invoice not dated, but stamped as received on 4/5/06.	✓			Per review of the musical's playbill, we were able to verify that Mr. Pasqua performed in the school play as part of the pit orchestra. However, this PO is classified as non-essential because it does not appear to provide as direct educational benefit to the students.	Student musical is part of the curriculum. Student musicians are participating in the musical therefore we needed to hire musicians to support the program.
277	20231200500501505	Other Purchased Services	06-01991	3/31/2006	Staff Development for Educator	350.00	350.00	Registration for two teachers to attend Annual Kindergarten Conference for NJ Teachers on February 26, 2006 in Atlantic City. PO Date: 3/31/06. Invoice date: 2/24/06.			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20. Invoice is dated before the PO was approved, therefore this PO is missing proper approval.	
278	20211100800600240	Other Objects	06-02001	3/31/2006	Johnson's Corner Farm	418.00	418.00	Based on review of supporting documentation, the purpose of the PO was to purchase admission for 44 people (30 students, 2 teachers, 2 educational assistants, 10 parent chaperones) to attend field trip to Johnson's Corner Farm on 5/25/06. PO Date: 3/31/06. No invoice attached. Expense was charged to Fund 20, the grant fund.			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20. The PO package is missing the Invoice, therefore the PO is missing proper approval.	
279	20211100610600240	General Supplies	06-02002	3/31/2006	LAKESHORE Learning Materials	34.95	29.95	Based on review of supporting documentation, the purpose of the PO was to purchase a real working cash register for the Samuel Smith Elem School. Invoice Date: 4/10/06. PO Date: 3/31/06. The expense was charged to Fund 20, the grant fund because the purchase directly benefited the students in the early childhood department.			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	

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 Burlington City School District
 Random Statistical Sample

Control Number	Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			Burlington City School District Comments	
	Account Number	Account Name	Purchase Order Number	Purchase Order Date	Vendor Name	Amount Paid Against Purchase Order	Original Purchase Order Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
280	13602100500500108	Other Purchased Services	06-02021	4/12/2006	BURLINGTON COUNTY TIMES	3,000.00	3,000.00	Based on review of supporting documentation, the purpose of the PO was to purchase website ads on the Burlington County Times website.			✓	The Invoice was dated before the PO was assembled, however this was a annual periodical renewal, and the District noted that they occasionally expect this to occur. Per discussion with the ABA, Fund 13 is Adult Education. Per the 2004-2005 District Budget, there is a \$5,000 allowance in Fund 13 for General Supplies. We are unable to verify that advertisement costs are included in this line item, therefore this PO is classified as needing further analysis.	
281	15190100610507930	General Supplies	06-02035	4/12/2006	McCormick Michael	6.76	448.50	Based on review or supporting documentation, the purpose of the PO was to reimburse faculty member who purchased replacement scales to replace units that were stolen at BCHS. The scales measure milligrams and accommodate applications in a science lab. The scales were \$219.95 each. PO Date: 4/12/06.		✓		The purchase was directly educational for the students at BCHS as it was applied directly to their hands-on science education, therefore it is classified as essential.	
282	15190100610507930	General Supplies	06-02035	4/12/2006	McCormick Michael	203.41	448.50	Based on review or supporting documentation, the purpose of the PO was to reimburse faculty member who purchased replacement scales to replace units that were stolen at BCHS. The scales measure milligrams and accommodate applications in a science lab. The scales were \$219.95 each. PO Date: 4/12/06.		✓		The purchase was directly educational for the students at BCHS as it was applied directly to their hands-on science education, therefore it is classified as essential.	
283	20231200600501505	Supplies & Materials	06-02049	4/19/2006	SHIRLEY OFFICE SUPPLY	136.42	136.44	Purchase of six ink cartridges for an HP printer for the Child Study Team group in April 2006.			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	

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 Random Statistical Sample

Control Number	Transaction Detail (as per District system)							Analysis Performed Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Results of Analysis			Burlington City School District Comments	
	Account Number	Account Name	Purchase Order Number	Purchase Order Date	Vendor Name	Amount Paid Against Purchase Order	Original Purchase Order Amount		Discretionary	Appears Reasonable	Inconclusive		Comments
284	20231200500501505	Other Purchased Services	06-02057	4/20/2006	BUREAU OF EDUCATION AND RESEAR	179.00	179.00	Based on review of supporting documentation, the purpose of the PO was to pay for registration to "Using Innovative Technology Projects to Strengthen Content Area Learning" on May 5, 2006 for faculty member at BCHS. PO Date: 4/20/06. Invoice Date: 4/27/06. The expense was paid for out of Fund 20, the grant fund.			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	
285	15401100890506430	Miscellaneous Expenditures	06-02059	4/20/2006	JULIAN JENKINS, JR.	40.66	40.66	Based on review of supporting documentation, the purpose of the PO was to reimburse Principal of BCHS for lunch for C.I.T.Y. student's meeting. Principal bought pizza and sodas from Domino's Pizza for the meeting. PO Date: 4/20/06.			✓	C.I.T.Y. stands for "Committed Intelligent and Talented Youth". Per discussion with the ABA, this is a service organization headed by Julian Jenkins. However this PO was classified as needing further analysis because we are unable to determine the educational essentiality of the pizza party purchase.	C.I.T.Y. is a peer support group to encourage students to excel both academically as well as socially. Pizza social was for peer support as well as tutoring. This program is part of the Student Assistance Coordinator (SAC) program.
286	15000213300507210	Purchased Professional and Technical Services	06-02092	4/28/2006	David W. Parker	45.00	290.00	Based on review of supporting documentation, the purpose of the PO was to purchase an Audiometer (used to screen for hearing loss) and calibration of 5 previously purchases audiometer across the district.		✓		Per discussion with the ABA, the audiometers are used by the school nurse for hearing assessments. The machines need to be recalibrated every year. Therefore, this PO was deemed as essential because of the direct benefit to students of correctly detecting hearing problems.	

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	Account Number	Account Name	Purchase Order Number	Purchase Order Date	Vendor Name	Amount Paid Against Purchase Order	Original Purchase Order Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
287	11000262610504330	General Supplies	06-02110	5/5/2006	WAINWRIGHT LAWN & GARDEN EQUIP	545.59	545.59	Based on review of supporting documentation, the purpose of the PO was to purchase repairs to field equipment including: muffler, gasket, filters, oil filters and oil. Invoice Date: 4/26/06. PO Date: 5/5/06.			✓	The purchase is essential in nature because it is for the maintenance and upkeep of facilities. However, we are unable to assess if this was an emergency repair, therefore because the PO was approved after the Invoice was dated, this PO is classified as needing further analysis based on the missing proper approval.	
288	20270200200445105	Personal Services-Employee Benefits	06-02124	5/8/2006	TREASURER, STATE OF N.J.	-	75,347.76				✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	
289	15190100800505510	Other Objects	06-02129	5/9/2006	Camden's Children Garden	175.00	175.00	Based on review of supporting documentation, the purpose of the PO was to purchase admission for 21 students to visit the Camden Children's Garden, plus a gardening lesson and tent space for lunch. The total amount per the PO was \$175. The total amount invoiced was \$370, however per the ABA, the District was only responsible for \$175 of the total cost.		✓		Based on discussion with the ABA, the field trip to the Camden Children's Garden was directly tied to the 4th grade science curriculum, in which the students were studying seeds and plant growth at the time of the field trip. This purchase was classified as essential because of the direct educational nature of the trip.	
290	15190100610502530	General Supplies	06-02148	5/16/2006	ePlus Technology Inc.	220.58	220.58	Based on review of supporting documentation, the purpose of the PO was to purchase two LaserJet printer cartridges for BCHS. Per email confirmation by the Technology Director to the BA's Assistant, the cartridges were shipped to the Technology Director's office on 6/2/06. No receiving slip or packing slip was attached to the PO package.		✓		Purchase was classified as essential because of the inherent need to print for school districts. Additionally the purchase was shipped to BCHS.	
291	20211100610600240	General Supplies	06-02157	5/18/2006	APPLE COMPUTER INC.	4,998.00	4,998.00	The purpose of the P.O. is for replacement computers for Early Childhood Classrooms. The P.O. date is 5/18/06. The Invoice date is 5/23/06.			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	

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Control Number	Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			Burlington City School District Comments	
	Account Number	Account Name	Purchase Order Number	Purchase Order Date	Vendor Name	Amount Paid Against Purchase Order	Original Purchase Order Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
292	205101006105086SM	General Supplies	06-02163	5/19/2006	AICMICRO.com	2,102.78	2,102.78	Based on review of supporting documentation, the purpose of the PO was to purchase eight (8) hard disk drives for St. Mary's School. The expense was paid for out of Fund 20, the grant fund. Unit price of each hard drive was \$270. Invoice Date: 5/26/06.			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	
293	15190100610ROTC30	General Supplies	06-02167	5/22/2006	Gold Nugget Army Surplus Inc	631.24	631.24	The purpose of the P.O. is supplies for the Junior ROTC program. The P.O. date is 5/22/06. The Invoice date is 6/2/06.		✓		This purchase appears to be useful for the Junior ROTC curriculum and includes: 120 ft rope, leather fingerless gloves, first aid pouch, compass, etc.	
294	20231200500501505	Other Purchased Services	06-02182	5/25/2006	Otter Creek institute	199.00	199.00	Invoice was dated before the PO was assembled. Workshop was on 1/26/06. PO was assembled on 5/25/06. Also noted that the District received a late notice for payment.			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20 The Invoice was dated before the Purchase Order, therefore the PO was missing proper approval.	
295	20231200500501506	Other Purchased Services	06-02183	5/25/2006	HELEN BABULA	32.84	32.84	The purpose of the P.O. is for the reimbursement of purchase of flowers for Title I/English as a Second Language Dinner. The P.O. date is 5/25/06. The Invoice date is 5/21/06.	✓		✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	
296	20284200500503305	Other Purchased Services	06-02184	5/25/2006	GERALDINE MINGIN	1,586.00	3,000.00	Based on review of supporting documentation, the purpose of the PO was to purchase "Project Graduation" catering for 150 kids @ \$20.00 each. The expense was paid for out of Fund 20. The vendor was Geraldine Mingin t/a A Matter of Taste.			✓	This expenditure was not tested for compliance to the grant agreement, it was charged to fund 20	
297	13602100500500108	Other Purchased Services	06-02185	5/25/2006	Walsh, Michael E.	975.00	975.00	Based on review of supporting documentation, the purpose of the PO was to pay for 39 hours Adult Education Instruction for "Computer Class Alive" course. A timesheet was provided by the trainer (vendor) including all of the dates and hours worked. The timesheet was in lieu of an invoice, and was approved by the Director of Adult Education. Expense was coded to "08".		✓		Based on review of the 2004-2005 District Budget, there was an \$54,416 allowance for instructor salaries. Therefore, based on the fact that this was a budgeted line-item and was approved by the State, this PO is classified as essential.	

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298	15190100800505509	Other Objects	06-02204	5/31/2006	KELLY WILLIAMS	34.66	34.66	Based on review of supporting documentation, the purpose of the PO was to reimburse faculty member for items purchased as prizes for students at Smith Elementary. Items purchased as prizes: fruit snacks, airheads, granola bars, and laffy taffy. The receipt of items purchased from Costco was included in lieu of an invoice. Date of purchase per receipt: 5/25/06			✓	Per discussion with the ABA, the person being reimbursed was a kindergarten teacher at Smith Elementary. The prizes were probably used as incentives for good behavior. However, based on lack of documentation and no apparent educational benefit to the students, the purchase was classified as questionable.	
299	11000262610504307	General Supplies	06-02262	6/15/2006	POSTMASTER BURLINGTON	5.85	117.00	Based on review of supporting documentation, the purpose of the PO was to purchase three rolls of postage stamps at \$39.00 per roll. The stamps were split among all five schools. PO Date: 6/15/06.			✓	Although stamps are necessary for school administrative needs, this PO is classified as needing further analysis because there is no indication that the purchase was ever made. There is no invoice or receipt.	
300	15401100330506930	Purchased Professional Services	06-02268	6/16/2006	Corvino, William F.	525.00	525.00	Based on review of supporting documentation, the purpose of the PO was to purchase a pit orchestra for BCHS' spring 2006 production of Grease. Invoice was unopened. PO date: 6/16/06. The school musical was held in February.	✓			Per review of the musical's playbill, we were able to verify that Mr. Corvino performed in the school play as part of the pit orchestra. However, this PO is classified as non-essential because it does not appear to provide as direct educational benefit to the students.	Student musical is part of the curriculum. Student musicians are participating in the musical therefore we needed to hire musicians to support the program.
301	11000270420504306	Cleaning, Repair and Maintenance Services	06-02279	6/22/2006	Flanagan's Towing & Repair	1,397.80	3,000.00	Based on review of supporting documentation, the purpose of the PO was to purchase bus repairs resulting from quarterly inspections. Invoice Date: 6/15/06 and 6/16/06.		✓		The purchase order was classified as essential because of the inherent necessity to provide safe transportation to students. Repairs made to ensure this safety are essential.	
302					BENECARD SERVICES, INC.	45,018.05	0.00				✓	Unable to locate PO. Classified as needing further analysis based on lack of documentation.	

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303					Catapult Learning LLC.	442.50	0.00	Invoice is for homebound instruction provided to a student during the '04-'05 school year. Catapult Learning is a vendor used to provide homebound instruction. This disbursement was made in the following school year.		✓		This is a Non-A/P check disbursement on 8/16/05. District uses a "Non-A/P Disbursement Request Form" and the vendor invoice is attached. A note on the form states this is a prior school year expenses which was captured in the Accounts Payable listed as of 6/20/05. This disbursement was to satisfy the open accounts payable. No account number listed on documentation.	
304					TREASURER, STATE OF NJ	4,217.00	0.00	Voided Check. Check was reissued.			✓	\$4,217 was part of a voided check for \$17,197.99 on 6/26/06. Therefore transaction can not be tested and is classified as Needs Further Analysis. No account number listed on documentation.	
305					AMERIHEALTH INS CO OF NJ	137,084.90	0.00				✓	Unable to locate PO. Classified as needing further analysis based on lack of documentation.	
306					Burlington City SACC Program	318,143.00	0.00	Based on review of supporting documentation, the purpose of the PO was to pay for pre-school wrap around services provided for the Office of Early Childhood Development at the Samuel Smith School.		✓		Based on discussion with the SACC Program Coordinator, the State subsidized a portion of the SACC program to pay for Burlington City District students who had to stay in the Early Childhood Development classrooms for a full day. The purpose of the PO was to Invoice the District for the subsidized money. The money flowed from the State to the District to the SACC program. Based on the educational and beneficial value of subsidized money to the students, this PO is classified as essential.	